FEDERAL GOVERNMENT OF NIGERIA

NATIONAL AIDS SPENDING ASSESSMENT (NASA)

FOR THE PERIOD: 2013 - 2014

LEVEL AND FLOW OF RESOURCES AND EXPENDITURES OF THE NATIONAL HIV AND AIDS RESPONSE

National Agency for the Control of AIDS (NACA)

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Foreword

The National AIDS Spending Assessment (NASA) is a comprehensive and systematic resource tracking method that describes the financial flow, actual disbursements and expenditures for HIV/AIDS by identifying financing sources (who finances the AIDS response), agents (who manages the funds), service providers and beneficiary populations.

This is the fourth edition of NASA all conducted in retrospect for two-year periods since 2007. These efforts are geared towards addressing the challenges of inadequate information on HIV/AIDS expenditure in the country.

This National AIDS Spending Assessment (NASA) report describes the HIV/AIDS financial flow and expenditure for both health and non-health in Nigeria for the period of 2013 and 2014 according to three dimensions and six vectors. The NASA dimensions are: Financing, Provision and Use. Financing has funding sources (FS) and financing agents (FA) as vectors, Provision has providers of HIV/AIDS services (PS) and production factor (PF) while Use has AIDS spending categories (ASC) and intended beneficiary population (BP).

The study gives estimates on the expenditures of the public, private sectors and the international donors on the national HIV/AIDS response as well as the amounts spent on prevention activities, care and treatment, orphans and vulnerable children (OVC), human resources and HIV/AIDS research.

Findings from the study will be used to inform the development of another round of the National Strategic Plan and provide useful information towards the completion of international and national reporting obligations. This report is a significant tool for in-country policy and evidence-based decision making.

I, therefore, recommend it as a reference document to all stakeholders in the national HIV and AIDS response.

Professor John Idoko
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Acknowledgement

The National AIDS Spending Assessment (NASA) document is a product of the National Agency for the Control of AIDS in collaboration with UNAIDS and other partners in the national response.

The Agency wish to comment the untiring efforts of the Director General NACA, UNAIDS/ Nigeria Country Coordinator, PEPFAR Coordinator, Director of Programmes SFH, and UN Women in ensuring that the production of this document was successful.

AIso worthy of commendation is the NASA national steering committee for their untiring support, the HIV/AIDS division of the Federal Ministry of Health, members of the Strategic Knowledge Management Technical Working Group (SKM NTWG), Ministries, Departments and Agencies that provided data for the NASA process as well as implementing partners.

I also wish to appreciate the PEPFAR coordinator, for going the extra mile in ensuring that PEPFAR data was made available to the NASA team centrally.

My sincere appreciation goes to the NASA core team for their dedication, commitment and technical support that led to the smooth take-off and conclusion of the process. The Strategic Knowledge Management and Resource Mobilization departments of NACA are acknowledged for their immense contributions and support.

Dr. Michael Kayode Ogungbemi
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ACRONYMS

ADB	Asian Development Bank
AfDB	African Development Bank
AIDS	Acquired Immune Deficiency Syndrome
ARV	Antiretroviral Drug
ASC	AIDS Spending Category
ART	Antiretroviral Therapy
BCC	Behaviour Change Communication
BP	Beneficiary Population
CDB	Caribbean Development Bank
COFOG	Classification of the Functions of Government
COICOP	Classification of Individual Consumption by Purpose
COPNI	Classification of the Purposes of Non-Profit Institutions Serving Households
CSO	Civil Society Organization
DAC	Development Assistance Committee (of the OECD)
DFID	Department for International Development (of the United Kingdom)
EBRD	European Bank for Reconstruction and Development
FA	Financing Agents
FBO	Faith-Based Organization
FMWASD	Federal Ministry of Women Affair and Social Development
FS	Financing Sources
GDP	Gross Domestic Product
GFS	Government Finance Statistics
GFATM	Global Fund to Fight AIDS, Tuberculosis and Malaria
GGE	General Government Expenditure
GTZ	Gesellschaft für Technische Zusammenarbeit (of Germany)
HIPC	Heavily Indebted Poor Countries
HIV	Human Immunodeficiency Virus
IADB	Inter-American Development Bank
ICD	International Classification of Disease (unless otherwise noted, 10th revision)
ICHA	International Classification for Health Accounts
IDU	Injecting Drug User
IEC	Information, Education and Communication
ILO	International Labour Organization
IMF	International Monetary Fund
IsDB	Islamic Development Bank
ISIC	International Standard Industrial Classification (unless otherwise noted, 3rd (Revision)
MARP	Most-at-Risk Populations
MDG	Millennium Development Goals
MSM	Men who have Sex with Men

NAA	National AIDS Accounts
NAC	National AIDS Coordinating Authority
NACP	National AIDS Control Programme
NAP	National AIDS Programme
NASA	National AIDS Spending Assessment
n.e.c.	not elsewhere classified
NGO	Non-Governmental Organization
NHA	National Health Accounts
OECD	Organisation for Economic Cooperation and Development
OI	Opportunistic Infection
OVC	Orphans and Vulnerable Children
PEP	Post-Exposure Prophylaxis
PEPFAR	President's Emergency Plan for AIDS Relief
PF	Production Factors/Resource Costs in HIV
PG	Producers Guide (*guide to produce national health accounts*)
PHR*plus*	Partners for Health Reform *Plus*
PLHIV	People Living with HIV
PMTCT	Prevention of Mother to Child Transmission
PS	Provider (in the National Response to HIV Classification)
RTS	Resource Tracking System
SHA	System of Health Accounts
SIDALAC	Latin American and Caribbean Monitoring of HIV
SNA	System of National Accounts (unless otherwise noted 93 revision)
SRH	Sexual and Reproductive Health
STI	Sexually Transmitted Infections
SW	Sex Workers
UNAIDS	Joint United Nations Programme on HIV
UNDOC	United Nations Office on Drugs and Crimes
UNGASS	United Nations General Assembly Special Session
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations Children's Fund
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNOCHA	United Nations Office for the Coordination of Humanitarian Affairs
VCT	Voluntary Counselling and Testing
WB	World Bank
WFP	World Food Programme
WHO	World Health Organization

Definition of terms

AIDS Spending Category (ASC) – it is the broad categories to which the assessment assigns expenditure on HIV and AIDS. Any expenditure captured has to be for a function / an ASC (used interchangeably). The basic 8 ASCs or functions are defined below.

Beneficiary Population: The populations presented here are explicitly targeted or intended to benefit from specific activities, e.g. the intended recipients of the various services. The identification of the beneficiary population (BP) is aimed at quantifying the resources specifically allocated to a population as part of the service delivery process of a programmatic intervention. The BP will be selected according to the intention or target of the expenditure in such programmatic intervention. This represents an outcome linked to the resources spent, regardless of its effectiveness or effective coverage.

Capital expenditure: The main categories of the classification features are buildings, capital equipment and capital transfers. These categories may include major renovation, reconstruction or enlargement of existing fixed assets, as these interventions can improve and extend the previously expected service life of the asset.

Capital transfers to providers: Are considered as a governmental provision of assets without receiving in return any form of good, asset or service.

Care and Treatment – all expenditures, purchases, transfers and investment incurred to provide access to clinic and home/community-based activities for the treatment and care of HIV-infected adults and children.

Civil Society Organization (CSO): The formal and informal networks and organizations that is active in the public sphere between the state and family. They include a wider range of associate forms such as trade Unions, churches, cooperatives, professional associations and informal community-based groups

Current Expenditures: Refers to the total value of the resources in cash or in kind, payable to a health provider by a financing agent on behalf of the final consumer of health services in return for services performed (including the delivery of goods) during the year of the assessment.

Direct bilateral contributions: Allocations as grant or non-reimbursable financial cooperation that higher per capita income countries provide to recipient countries directly, either as earmarked contributions or non-earmarked contributions, e.g. budget support directly to the treasury of recipient countries.

Financing Agent: Institutions that take programmatic decisions on the use of the funds. The programmatic decisions are the goods and services that the fund will be used for, the provider of the goods and services and the beneficiary population of the goods and services.

Financing Sources: Entities that provide money to financing agents to be pooled and distributed for HIV goods and services.

Foreign for-profit entities: For-profit entities whose home base or headquarters are located outside of the country where the services, or goods, are being provided, including among others, multinational pharmaceutical and biotechnology companies.

HIV and AIDS- related research – generation of knowledge that can be used to prevent disease, promote, restore, maintain, protect, and improve the population's development and the people's well-being.

Human Capital – the expenditure on health care workers and managers who work in the HIV and AIDS field through their recruitment, retention, deployment and rewarding of quality performance.

International Funds: Resources originating from outside the country and executed in the current year. Bilateral and multilateral international grants as well as funds contributed by institutions and individuals outside the country are included to the extent that they are used in the current period. The terminology used by the specialists of NHA is "Rest of the world".

Multilateral Agencies: International Public or public/private organizations, institutions or Agencies which receive contributions from donor countries and from other sources, thus multilateral funding is a mechanism whereby assistance investments are pooled by different donors and granted in not necessarily one-to-one relationships between donor and recipient countries. This usually occurs via international agencies within the UN system, development banks. The GFATM is a private/public multilateral organization

Non-Governmental Organization (NGO): Organizations separate from the state that usually value-based, non-profit and established to benefit others.

Out of Pocket Expenses – it is expenditure carried out by households and individuals to get services related to HIV and AIDS. For example, household income spent on treatment and care services and pooled funds of support groups to provide support.

Prevention – set of activities or programmes designed to reduce risky behaviour. Results include a decrease in HIV infections among the population and improvements in the quality and safety in health facilities in regard of therapies administered to HIV and AIDS patients.

Programme Management and Administration Strengthening – expenses that are incurred at administrative levels outside the point of health care delivery e.g. M&E, management of AIDS programmes, facility upgrading through purchases of laboratory equipment and of telecommunications, etc.

Provider: The provider of services is contracted by the financing agent for the provision of specific services. The provider will decide on the best way to produce this services (even sub-contracting) but will remain as the responsible for the production and delivery

Public Funds: All bodies of territorial governments, i.e. departments and establishments—central, state or local—that engage in a wide range of activities such as administration, defence, health, education and other social services, promotion of economic growth and welfare, and technological development.

Social contributions: Includes social contributions received by health personnel. Exceptions include employers' social contributions, in-kind payments of supplies and services required for work, and payments made to non-active workers.

Social Protection and Social Services – functions of government relating to the provision of cash-benefits and benefits-in-kind to categories of individuals defined by needs such as sickness, old age' disability, unemployment, social exclusion, and so on.

Supplies and services: Consists of all goods and subcontracted services used as inputs in production of health services. This category includes goods that are entirely used up when they are fed into the production process, during which they deteriorate or are lost, accidentally damaged or pilfered. Such goods include inexpensive durable goods, for example hand tools, and goods that are cheaper than machinery and equipment. The category also includes tools used exclusively or mainly at work, for example clothing or footwear worn exclusively or mainly at work (such as protective clothes and uniforms). One of the most important types of supplies is pharmaceuticals..

Wages: Includes all kinds of wages, salaries, and other forms of compensation, including extra payments of any nature, such as payments for overtime or night work, bonuses, various allowances and annual holidays. In-kind payments include meals, drinks, travel, special clothing, transportation to and from work, car parking, day-care for children, and the value of interest forgone when loans are provided at nil—or reduced—interest rate. Also included are payments to recruit or retain workers (health or else) in providing HIV or AIDS services

Table 1 Basic Factsheet on Nigeria HIV and AIDS Expenditure for the Period 2013 – 2014

	2013		2014	
	Amount(USD)	%	Amount(USD)	%
HIV and AIDS Expenditure by Funding Sources				
Total Spending	**723,917,352**	**100.00%**	**632,378,599**	**100.00%**
Public	**132,534,227**	**18.31%**	**171,174,761**	**27.07%**
Private Funds*:	**9,663,007**	**1.33%**	**13,434,315**	**2.12%**
International	**581,720,118**	**80.36%**	**447,769,523**	**70.81%**
HIV and AIDS Expenditure by Financing Agent				
Public	**154,772,104**	21.38	**172,019,517**	**27.20**
Private	**18,093,863**	2.50	**27,445,420**	**4.34**
International	**551,051,385**	76.12	**432,913,662**	**68.46**
HIV and AIDS Expenditure by Service Provider				
Public Providers	566,825,705	78.30	475,278,176	75.16
Private Non-Profit	107,880,995	14.90	108,288,853	17.12
Bilateral and Multilaterals	49,210,652	6.80	48,811,570	7.72
HIV and AIDS Expenditure by Programmatic Area				
Prevention	147,242,092	20.34	162,030,633	25.62
Care and treatment	211,994,657	29.28	190,766,855	30.17
OVC activities	25,122,496	3.47	22,085,841	3.49
Program management activities	184,786,349	25.53	86,160,519	13.62
Human resources	122,344,096	16.90	121,527,696	19.22
Social protection and social services	10,480,116	1.45	11,278,205	1.78
Enabling environment	16,257,195	2.25	32,564,082	5.15
Research activities	5,690,351	0.79	5,964,768	0.94
HIV and Expenditure by Beneficiary				
People Living with HIV	218,293,223	30.15	207,183,042	32.76
Most at risk populations	25,045,082	3.46	14,041,988	2.22
Other key populations	86,301,223	11.92	84,718,633	13.40

Specific" accessible" populations	8,550,914	1.18	9,563,661	1.51
General Population	62,104,540	8.58	83,811,565	13.25
Non-targeted interventions	323,622,370	44.70	233,059,710	36.85
Out of Pocket Expenditure				
	$228,246,480		$259,259,088	

Executive Summary

The funding of HIV and AIDS programmes in Nigeria is categorized into three main sources: public, external (international) and organized private sources. The National Response on HIV/AIDS is hinged on the National Strategic Plan (NSP) 2010-2015 with priority on repositioning HIV prevention. The National Agency for the Control of AIDS (NACA) has, as one of its mandates, to mobilize resources (local and foreign) and coordinate equitable application for HIV/AIDS activities. Nigeria's national response to HIV and AIDS is still donor dependent from international, multilateral and bilateral organizations alongside foundations and NGOs.

This current NASA for the period 2013 and 2014 is the fourth to be conducted since it started in 2009. The main objective of NASA is 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).The key question addressed by 2013/2014 NASA study was to determine amounts disbursed and spent in each component of the multi-sectoral HIV and AIDS response and the allocation of AIDS spending in relation to the objectives and targets of the National HIV/AIDS Strategic Framework and Plan.

Main Findings

The data available from previous and the current study show an increased funding for the HIV/AIDS national response in Nigeria from $299,246,295 in 2007, $577,432,903 in 2012 to $632,378,599 in 2014. Within the total amount, the HIV expenditure by Government in 2014 of $171,174,761 representing 27.07% of total expenditure witnessed an increase when compared to the expenditure in 2012 $122,964,880 representing 21.29%. Conversely, the major part of the funding for the implementation of HIV/AIDS goods and services in Nigeria relied heavily on international funds 80.36% and 70.81% in 2013 and 2014 as against 82.04% and 77.10% in 2011 and 2012 respectively. Of this amount Direct Bilateral contribution covered more than 50% of the total funding in both years - 58.89% (2013) and 63.69% (2014). The programmatic decisions (type of goods and services to purchase, service providers and beneficiary population) were taken by international/purchasing organizations with 76.12% and 68.46% in 2013 and 2014 as against 79.48 % and 76.5% in 2011 and 2012 respectively.

The public sector provided the goods and services to the national response accounting for 78.30% and 75.16% in 2013 and 2014 with the bilateral and multilateral entities providing the least services in both years. The highest AIDS Spending Categories (HIV goods and services) in 2013 and 2014 were on Care and Treatment followed closely by Program management which decreased in 2014. Prevention accounted for 20.34% and 25.62% in 2013 and 2014 respectively which is a significant improvement from 2012. The chief beneficiaries of the expenditure for both years were People Living with HIV/AIDS (30.15% in 2013 and 32.76% in 2014).

Conclusions and Recommendations

Public sector contribution witnessed increases in both years when compared to the 2011 and 2012. International contribution still remains the major source of fund for the HIV/AIDS national response. The private sector showed improvement but still needs a strong coordination mechanism between it and the National Coordination body (NACA) to be able to

fully capture private sector expenditure on HIV. From the current NASA, the HIV/AIDS funding was primarily directed to Care and Treatment.

One major limitation of the study was the inability to undertake a comprehensive assessment of private sector, though eighty percent of the private facilities mapped out responded. Though data was collected from the states it was as much as the SACAs could provide. Waivers on HIV goods by the government were also not tracked.

Gender dimensions were not included in the reported expenditure data which limited gender analysis of the data. This informs the need for gender mainstreaming in subsequent NASA studies.

The key recommendations from this study are centred on the need to improve public sector funding for sustainability and improved stakeholders' coordination platforms by NACA for planning, advocacy, resource mobilization, evaluation and accountability.

1.0 Introduction

1.1 HIV and AIDS Epidemic

Nigeria, with a population estimated at 170 million (NPC, 2014)people in 2014, is home to more people living with HIV than any other country in the world, except South Africa and India. An estimated 3.4 million Nigerians are living with HIV as at 2013, the second highest figure in Africa.

The country reported her first case of AIDS in 1986 and since then has committed resources to stem the tide of the infection. Initially through a health base approach, but more recently by multi-sectoral approach which seemed to have positively affected the prevalence. Within the last decade, the Federal Government of Nigeria in collaboration with her international partners have committed huge political capital, human and financial resources towards the multi-sectoral response programs aimed at preventing the spread of the virus, and mitigating its impact on Nigerians.

With the support of local and international partners, the country epidemic profile has changed significantly from a HIV prevalence rate of 5.8% (in 2001) to 4.1% in 2010 among pregnant women attending ante-natal clinics while it declined from 3.6% to 3.4% in the general population (NARHS, 2012). The prevalence in the general population base on the 2014 spectrum estimates peaked at 3.8% in 2004 and decline to 3.3% in 2012, which is in line with NARHS 2012 prevalence of 3.4% (3.2% - 3.6%),as shown in fig.2.

The country with an estimated 3.4 million living with HIV in 2014 and only 747,382 HIV positive persons out of an eligible population of 1.5 million were accessing ART (49% of national need). This exemplifies the scale of the service gaps and the urgent need to address them. Though the country has increased funding for the response through the implementation of the President's Comprehensive Response Plan for HIV/AIDS receiving funding from SURE-P. Systematic reviews of the national response has identified key challenges which revolve around limited domestic financing of the response, weak coordination at national and state levels, inadequate state government contribution to resourcing the response; challenges with human resources for health, weak supply chain management systems; limited service delivery capacity and limited access to HIV

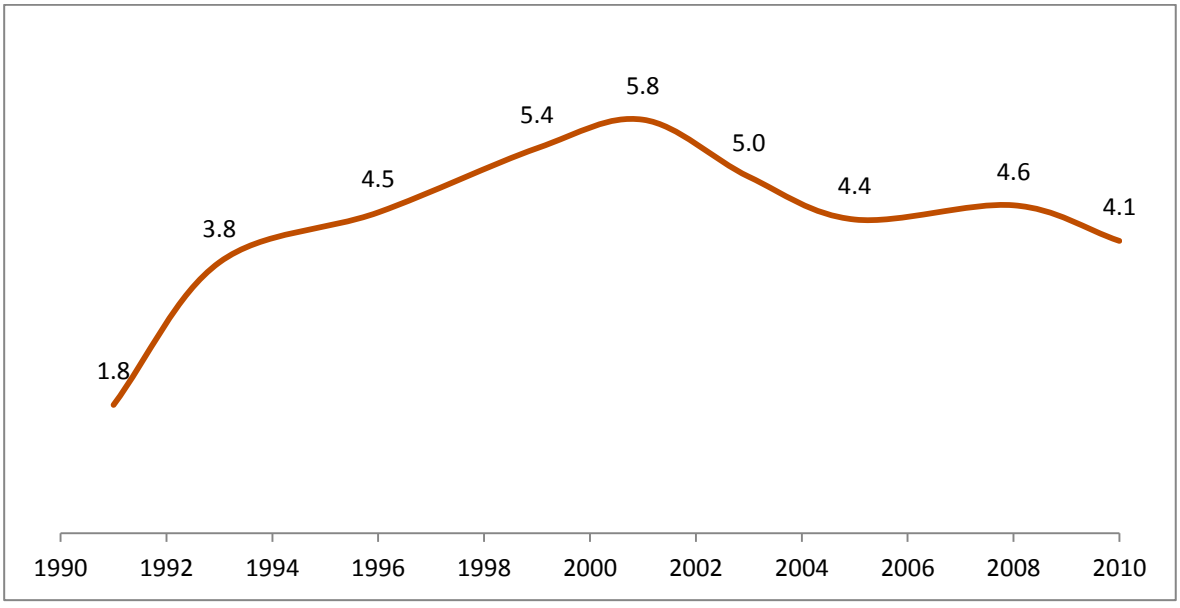

Figure 1 HIV Prevalence Trend in Nigeria 1991-2010 (Source: 2010 Technical Report on National HIV Sero-prevalence sentinel survey amongst pregnant women attending antenatal clinics in Nigeria.)

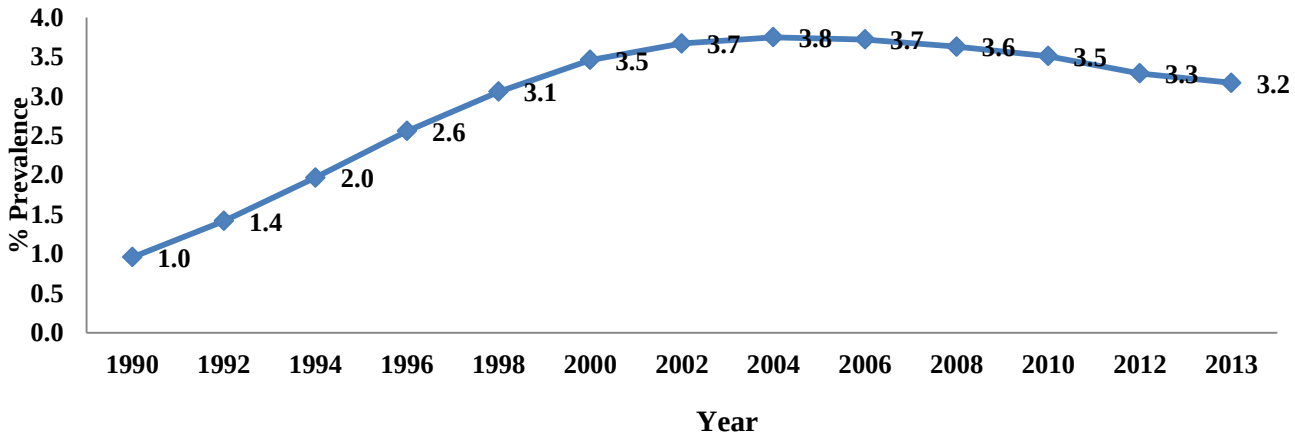

Fig.2 National HIV Prevalence Trend, 1990-2013 (Spectrum, 2014)

The HIV/AIDS prevalence varies from state to state according to the NARHS 2012 studies in the various geopolitical zones of the country with prevalence ranging from 0.2% in Ekiti State to 15.2% in Rivers State. The states of Kaduna 9.2% (2012) 6.8% (2007), Rivers 15.2% (2012) 3.2% (2007), Nassarawa 8.1% (2012) 6.8% (2007) and Taraba 10.5% (2012) 3.6% (2007) have prevalence above 8% and increased from the 2007 figures (NARHS 2012). A total of 10 States and FCT had prevalence ranging 3% to 8%. Two each from the North East, North Central, North West, South West and South - South and only one from the South East. The four states with the highest prevalence are Rivers, Nassarawa, Kaduna, and Taraba.

1.1.1 Socioeconomic Impact

Beyond its health impact, HIV has severe socioeconomic implications. Children are exposed to their share of the HIV/AIDS burden either by being affected through mother to child transmission infection or through the loss of one or both parents from AIDS. Of the 17.5 million vulnerable children, an estimated 7.3 million have lost one or both parents due to various causes. Of these, 2.23 million were orphaned by HIV/AIDS, while about 260,000 children are living with HIV/AIDS. The 2008 National Situation Assessment and Analysis (NSAA) on OVC (FMWASD, 2008) showed that HIV/AIDS has not only been a major cause of death of parents, especially in households where both parents have died, but has also exacerbated the social and economic vulnerability occasioned by serious illness of a parent or other adult members of the household.

Within communities, families with HIV/AIDS infected persons are stigmatized. A stigma survey among HIV positive persons in Nigeria showed that 34% of affected persons were excluded from family events, 35% were verbally assaulted, 28% were physically assaulted and 29% suffered a loss of job or income. Beyond their immediate communities, 21% reported being denied health services generally and 8% SRH services specifically[1].

A large proportion of Nigerians live below the poverty line. In this context, HIV infection within the family or household does have implications. The proportion of household income spent on HIV care was 14.5%[2]. There is an indication that HIV infection within the household is

[1] UNAIDS HIV Epidemic Update 2013
[2] NACA 2011. Assessment of out-of pocket expenditure for HIV/AIDs services in Nigeria

related to higher unemployment, increased time off work, and challenges meeting financial obligations requiring sourcing for additional financial support outside of their income[3]. The death of family members have effect on dependency pattern, changes in household.

1.1.2 Nigeria National Strategic Plan 2010-2015

The NSP 2010-2015 is the third in a series of National HIV/AIDS strategic plans which started with the HIV/AIDS Emergency Action Plan (HEAP) 2001-2004. Gains from the Emergency Plan informed the development of the second HIV/AIDS Strategic Plan, the National Strategic Framework (NSF) 2005-2009, which ushered in a period of significant scale-up of HIV/AIDS services especially access to HIV treatment. This NSP 2010-2015 is for a six year period, had a midterm review in 2012 and is coterminous with two important international commitments that Nigeria has signed on especially the Millennium Development Goals and the Universal Access (UA) to HIV/AIDS prevention and care and treatment services. The overarching priority of the NSP 2010-2015 is to reposition HIV prevention as the centrepiece of the national HIV/AIDS response.[4]Thus greater focus will be placed on scaling-up HIV prevention services that enable individuals to maintain their HIV negative status as well as improve access to quality treatment and care services for PLHIV including positive health, dignity and prevention (PHDP) interventions that reduce their transmitting HIV to others.

The key HIV/AIDS thematic areas of the NSP 2010-2015 correspond to the thematic areas identified by the National HIV/AIDS Policy 2010-2015. Gender issues related to the various thematic areas are addressed under the specific thematic activities as well as the indicators. The thematic areas are:

1. Promotion of Behaviour Change and Prevention of New HIV Infections

2. Treatment of HIV/AIDS and Related Health Conditions

3. Care and Support of PLHIV, PABA, and OVC

4. Policy, Advocacy, Human Rights and Legal Issues

5. Institutional Architecture, Systems, Coordination and Resourcing

6. Monitoring and Evaluation Systems comprising M&E, Research and Knowledge Management

The midterm review of the NSP showed that of the 11 indicators that met or exceeded their targets, only five had anything to do with direct service. Six of the other seven had to do with "institutional architecture." Thirty nine of the 100 indicators in the NSP could not be assessed a full three years after the beginning of the program. "Could not be assessed" means that either the component data could not be collected or that the indicators could not be inferred from other reports.

The review recommended amongst others the need for the country to urgently conduct a cost effectiveness analysis of the National HIV response. The cost effectiveness analysis should be conducted per each of the National HIV response programme – prevention, treatment, care & support - and for the overall National HIV response, in addition to strengthening data collection systems for a reliable response and full census data to work with.

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[3] ODSACA (2014) Socioeconomic Impact of HIV in selected LGAs in Ondo state

[4] NACA(2010):Nigeria National strategic plan 2010-2015

5 NACA(2013) ; Midterm Review NSP, 2010 - 2015

1.1.3 Nigeria's Response to the HIV Epidemic

Policy

Over the years the Nigerian response to HIV and AIDS has increased in scope and quality, encompassing many sectors and stakeholders. The coordination and standardization challenges posed by these were addressed through policies and guidelines which have guided Nigeria's response to HIV/AIDS. While the policies have provided enabling environment for coordination and planning, the guidelines ensured effective and quality implementation in line with global best practices. These have contributed immensely to the achievements recorded thus far in the response in the areas of policy, planning and implementation.

The country's HIV policy and programming frameworks have witnessed remarkable development in the last decade. Key outputs in this regard include: National HIV/AIDS Policy (2005 and 2010); National Strategic Framework (2005-2009 & 2010-2015); National HIV/AIDS Strategic Plan (2010-2015); National HIV/AIDS Workplace Policy; National HIV/AIDS Prevention Plan (2007-2009 & 2010-2014) and the National Behaviour Change Communication Strategy and the Presidents' Comprehensive Response Plan, 2013 (PCRP). Drawing from these, several sub-national and sectoral policies and plans have been developed and are currently being implemented across sectors and at all levels.

Coordination

The National response in Nigeria is coordinated through a system involving state and non-state sectors. NACA leads the coordination at National level, with the FMoH responsible for coordinating the health sector component of the response while other line ministries are responsible for coordinating other inter-related thematic areas. Non-state actors are involved in key aspects of the response including resource mobilization, advocacy, demand creation and equity. NACA interfaces with representation from key stakeholders to broaden the coordination reach and effectiveness. These include NACA-SACA, NACA-Civil Society organizations (CSO's), NACA-private sector, NACA-public sector and NACA-development partner and NACA-TWG interactions. In line with the tenets of the PCRP, this coordination mechanism while being utilized for implementation of the PCRP will be strengthened with the introduction of a management and funding model that encourages greater state level involvement, transparency and accountability.

Service Delivery

The service delivery has witness marked improvement with over five hundred CSOs targeting the Most Risk and general Populations with prevention programmes in communities across the country. The number of HCT sites increased from 2,391 in 2012 to 8,114 in 2014. Individuals counselled, tested and received their result also increased from 2,792,611 in 2012 to 6,716,482 in 2014 (NACA, 2014). The country has moved the coverage of PMTCT from 17% in 2010 to 30% in 2014 and treatment from 26% in 2010 to 42% in 2013.

With these achievements performances are still below the Universal Access requirements.

Monitoring and Evaluation

National HIV M&E systems require strong leadership and coordination mechanisms at the national and sub-national levels to generate the requisite information for decision making and tracking progress. From the 2011 JAR report[5], the current system is considered strong at the national level while those at the state, LGA and community levels need to be strengthened. The 2011 JAR report also recommends strengthening of coordination and advisory bodies such as M&E TWG.

[5] Joint Annual Review of the National Response to HIV/AIDS 2011

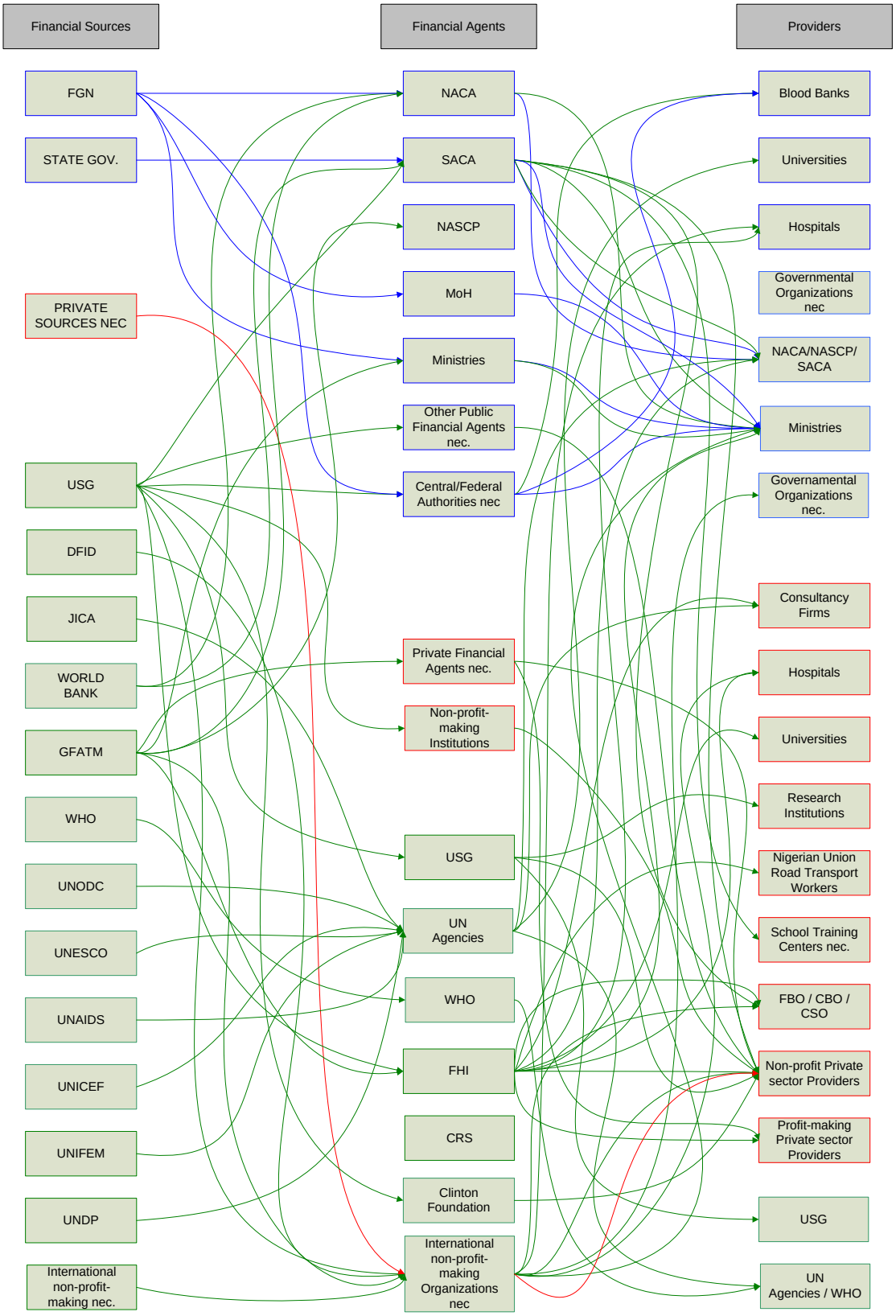
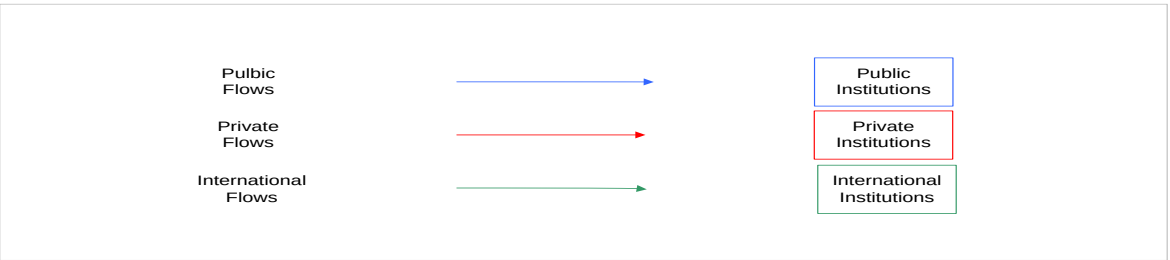


Figure 3 National Response – NASA Mapping of actors and funding flow



2.0 Study Design and Methodology

2.1 Context for the Assessment

Nigeria conducted the first ever NASA in 2009 to track the flow of financial resources from funding sources to the beneficiary population covering the period 2007/2008 retrospectively. This exercise served as baseline for 2011/2012. This subsequently served as a baseline for the current study (2013/2014). It was also in response to the 2009 sustainability study of 2,434 HIV/AIDS services in Nigeria (HAPSAT) which revealed that it was not possible to get a comprehensive picture of how and where resources are being expended, how much was spent in specific service delivery points or geographical areas, or on specific activities as the nation responded to the epidemic.[6] The 2013/2014 will be used to measure the National commitment and action towards the 2001 UNGASS Declaration and the National Strategic Framework and Action Plan.

2.2 Objectives

The overall objective of this NASA activity is to strengthen National Assessments of AIDS-related spending in Nigeria in support of the coordination, harmonization and alignment of HIV and AIDS resources used. The specific objectives of the study include:

- 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).
- To catalyse and facilitate actions which strengthen capacities to effectively track expenditures on HIV and AIDS and synthesize this data into strategic information for decision-making.
- To leverage both technical and financial support to develop a mechanism for institutionalizing HIV Spending Assessments.

Key issues that should be addressed by this NASA study are as follows:

- What is actually disbursed and spent in each component of the multi-sectoral HIV and AIDS response? Are increased allocations of expenditure going to priority HIV and AIDS interventions based on the strategic action plan?
- What is the allocation of AIDS spending in relation to the objectives and targets of the National HIV/AIDS Strategic framework and Plan?
- Where do HIV and AIDS funds go – Who are the main service providers and beneficiaries of these services?

2.3 Scope of the Assessment

The assessment focused on tracking National and state level HIV expenditure for the year 2013/ 2014. Data collection covered domestic and external spending in HIV and AIDS, including funds channelled through the government. The assessment did not include household out-of- pocket expenditure and government duty waivers on HIV goods.

[6] sustainability analysis of HIV/AIDS services in Nigeria, 2009

2.4 NASA Methodology

The National HIV and 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. The tool tracks actual expenditure (public, private and international) both in health and non-health sectors (social mitigation, education, labour, and justice) that comprises the National Response to HIV and AIDS[7].

The need to track HIV expenditure stems from the fact that decisions regarding allocations for HIV and AIDS related activities must be based on the true effect of previous expenditure patterns on face of the epidemic in the various States in the country. NASA is expected to provide information that will contribute to a better understanding of a country's financial absorptive capacity, equity and the efficiency and effectiveness of the resource allocation process.

In addition to establishing a finance tracking system of HIV and AIDS activities, NASA facilitates a standardized approach to reporting of indicators that monitor the progress towards the achievement of the targets of the *Declaration of Commitment* adopted by the United National General Assembly Special Session on HIV and AIDS (UNGASS)[8].

NASA follows a system of expenditure tracking that involves the systematic capturing of the flow of resources by different financial sources to service providers, through diverse mechanisms of transaction. A transaction comprises of all 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) as a response to the HIV and AIDS epidemic for the benefit of specific target groups or to address unspecified nonspecific populations (or the general population). NASA uses both top-down and bottom-up techniques for obtaining and consolidating information. The top-down approach tracks sources of funds from donor reports, commitment reports, government budgets whilst the bottom-up tracks expenditures from service providers' expenditure records, facility level records and governmental department expenditure accounts.

In cases where there are missing data, costing techniques are used to estimate actual expenditure based on internationally accepted costing methods and standards to retrogressively measure past actual expenditure. Ingredient and step-down costing is used for direct and shared expenditure for HIV and AIDS, whilst shared costs are allocated to the most appropriate utilization factor.

As part of its methodology, NASA employs double entry tables or matrices to represent the origin and destination of resources, avoiding double-counting the expenditures by reconstructing the resource flows for every transaction from funding source to service provider and beneficiary population, rather than just adding up the expenditures of every agent that commits resources to HIV and AIDS activities.

The feasibility of NASA relies on background information, identification of key players and potential information sources, understanding users' and informants' interests, as well as the development of an inter-institutional group responsible for facilitating access to information, participating in the data analysis, and contributing to the data dissemination.

NASA describes the flow of resources from their origin down to the beneficiary populations. The financial flows for the national HIV response are grouped in three dimensions: finance,

[7] 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.

[8] *Declaration of Commitment* adopted by the United National General Assembly Special Session on HIV and AIDS (UNGASS)

provision and consumption. Expenditures are reconciled from these three dimensions using data triangulation.

The financial flows refer to the dimension in which financing agents obtain resources from the financing sources to "purchase" the transformation of those resources into goods and services by providers.

A transaction is a transfer of resources between different economic agents. The unit of observation to reconstruct the flows from the origin to its end is the transaction. Central to the resource tracking work is the comprehensive reconstruction of all transactions to follow the money flows from the financing sources, through buyers and providers and finally to the beneficiaries. NASA methodology uses this concept to reflect the transfer of resources from a financing source to financing agent and finally to a provider of goods or services, who invests in different production factors to generate ASC intended to benefit specific beneficiary populations (Figure 5). The illustration shows the financing flow linking the financing source with the financing agent and the provider. The provider can produce several ASC (two in this example: ASC1 and ASC2). Each ASC is produced by a specific combination of resources consumed: production factors1 and production factors2. Also, each of the ASC is produced to reach one or more specific intended beneficiary populations: beneficiary population1 and beneficiary population2.

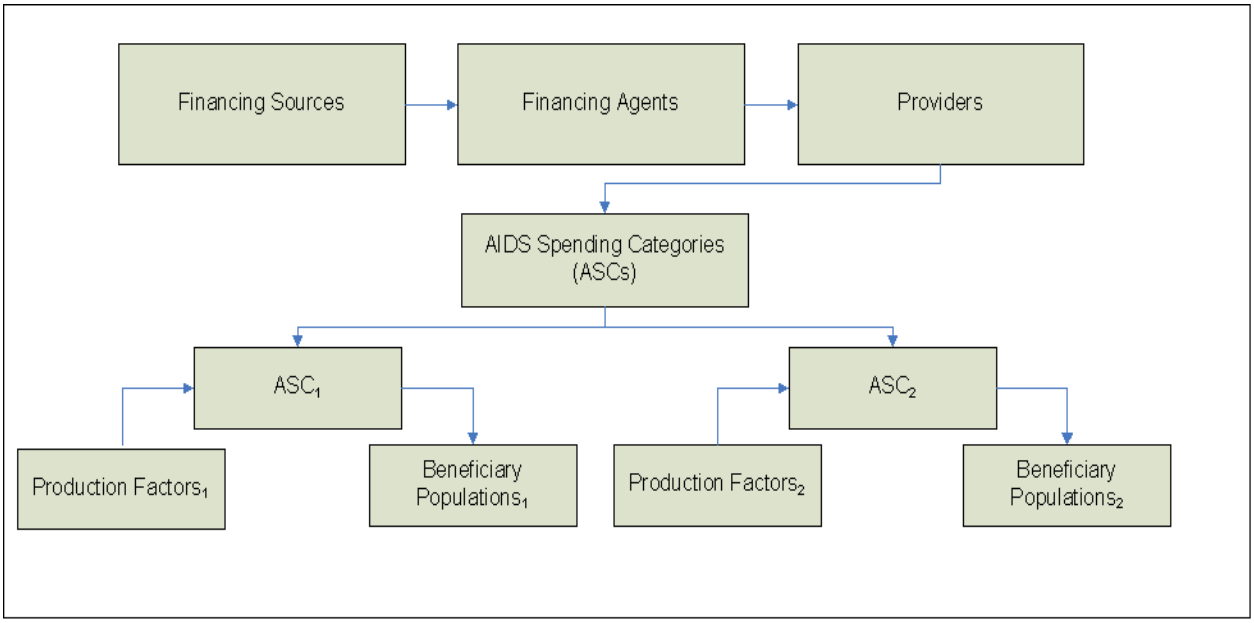


Figure 4 Transactions

The identification of transactions starts during the planning step with the mapping of the different actors involved in the HIV and AIDS response. The source-agent-provider relation is established here, transfer mechanisms and all kind of activities that are financed this way are identified. During data collection the transaction is complemented with the amount of the resources implicit on it.

Finally, during data analysis all transactions are completed and crosschecked doing a "bottom up" and "top down" reconciliation to avoid double counting and to ensure that the amounts inputted to the transaction reflect actual spending (Figure 6).

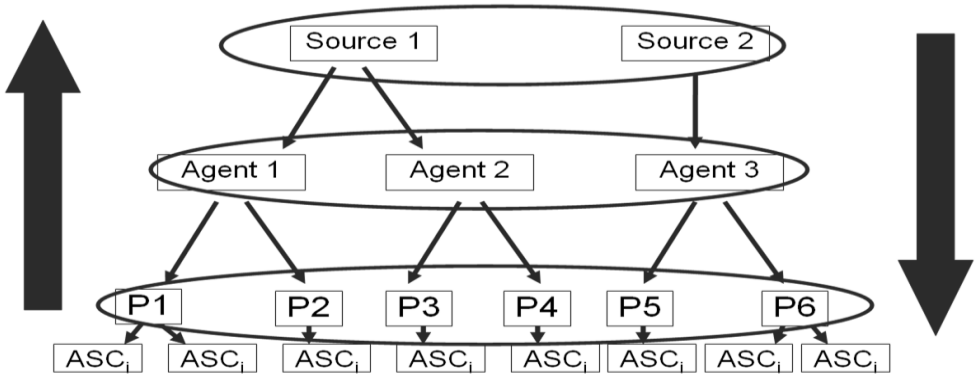


Figure 5 "Bottom up" and "Top down" approach

Therefore, each financial transaction must be recreated to eventually add up to the total national (or any sub-national) unit and each dimension can be cross-tabulated against any other dimensions. Working with transactions from the beginning of data collection means that all data collected must be accounted for regarding its specific source, agent, provider, ASC(s), production factor(s) and beneficiary population(s). By doing so all data collected is matched in all of its dimensions (financing, production and use) before they are accounted in the matrixes, consequently the closure of the matrixes is guaranteed in advance. If all transactions are complete and closed, the matrix and estimations will close as well. Another important fact to be considered during any resource tracking assessment is to avoid double counting. Especially on HIV responses, where there are several layers of intermediary institutions before the resources reach the service providers. Care must be taken to avoid double counting expenditures because disbursements of one entity may be the income of another one, and these intra-sectoral flows must be handled so as to capture the resources only when expenses are finally incurred.

In NASA, financial flows and expenditures related to the National Response to HIV are organized according to three dimensions: finance, provision, and consumption. The classification of the three dimensions and six categories comprise the framework of the NASA system. These dimensions incorporate six categories as shown in the table below.

Financing	
1. Financing agents (FA)	Entities that pool financial resources to finance service provision programmes and also make programmatic decisions (purchaser-agent).
2. Financing sources (FS)	Entities that provide money to financing agents.
Provision of HIV services	
3. Providers (PS)	Entities that engage in the production, provision, and delivery of HIV services.
4. Production factors (PF)	Resources used for the production of ASC.
Use	
5. AIDS spending categories (ASC)	HIV-related interventions and activities.
6. Beneficiary segments of the population (BP)	Populations intended to benefit from specific activities.

2.5 NASA Preparatory Activities

The fourth NASA in Nigeria was conducted by the National Core Team under the direct supervision of NACA Director of Strategic Knowledge Management, UNAIDS Nigeria M & E Advisor. A five day workshop was held for the core team facilitated by the NASA focal person.

A steering committee made up of officers from different Governmental Institutions (NACA, Ministry of Health, Ministry of Finance, the Ministry of National Planning and/or other Governmental offices),UNAIDS, PEPFAR and SFH was set up to provide supervision on the overall process and to facilitate data collection. The timeline of the NASA implementation is presented in Appendix 2.Several advocacy and sensitization meetings were held with partners to facilitate the process. Data collection forms were refined and distributed to key HIV/AIDS national response actors. The NASA teams obtained all necessary permissions from the National authorities to access relevant data and conduct the assessment.

2.6 Data Collection and Processing

2.6.1 Sources of Data

In collaboration with National Stakeholders, NASA team identified and mapped HIV Financial Sources, Financial Agents, Service Providers, and AIDS spending categories. Although a lot of sources of data (detailed expenditure records) were obtained from the primary sources for 2013 and 2014, secondary sources were widely used where primary sources were not available (e.g. expenditure of NGOs who received direct funding from donors which were not captured, donor report or more detailed data on expenditure). In some cases costing techniques were used to estimate some of the expenditures of HIV and AIDS related activities using the best available data and most suitable assumptions. For the list of institutions visited to collect HIV and AIDS expenditure data (Appendix 1) and the status of data collected refer to Appendix (20).

2.6.2 Qualitative Data Collection

The initial data collection process involved cascaded training at the National level for the members of the Core team. A mapping of all institutions involved in the HIV/AIDS response was carried out followed by a desk review of key National policy documents, programme documentation and available budgetary and expenditure reports for the period 2013 - 2014. This review was followed by two weeks of data collection from institutions.

NACA sent out letters of request for financial data to Federal and State government MDAs, NGOs, private organisations, bilateral and multilateral organizations and data from all USG implementing partners was collected centrally from PEPFAR expenditure analysis report. NASA objectives, expected outputs and key methodological principles were presented to stakeholders at various avenues during the preparatory mission and the first week of the main mission. The standard NASA questionnaires were adjusted to suit the country context and sent to all identified institutions. NASA core team members were also on hand to support organizations to complete the questionnaires.

2.6.3 Data Processing

During the **data processing** the resource tracking module of NASA Excel files and RTS software were used. The expenditure data collected was first captured in Excel® Data processing Files, 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 to avoid double counting. The data was then transferred to the NASA Resource Tracking Software (RTS) v2009.3.1e, 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 the crosschecking among the different classification

axes. Further analyses comprised of **data analysis and triangulation**. This allowed the study to establish the:

(i) Level and proportion of funding from different sources;

(ii) Which providers were receiving funds and from what sources;

(iii) Amount of funding allocated to services and functions related to HIV/AIDS.

The RTS results databases were then exported to Excel to produce summary tables and graphics for analysis.

2.6.4 Data Validation

The data validation was done in four stages for accuracy and consistency.

- The initial stage was by the NASA core team who went through each transaction using the generated RTS beneficiary population and production factor outputs. This was to ensure that the classification of the financing source, financing agent, service providers, AIDS spending categories and the beneficiary populations were consistent with the NASA classification and definitions manual and to ensure the accuracy of the financial data with the submitted one by the various institutions.

- The third stage of the validation was by the individual institutions that submitted data. The financial data was sent to the Programme and finance focal persons in the institutions for confirmation. A final set of RTS outputs was generated after including their comments to produce tables and graphs for the final report.

- The final stage of this process was by the National HIV/AIDS Stakeholders. The draft report was shared to all stakeholders for their input. All their comments were captured in the report and a one day validation meeting was held afterwards with all of them in attendance

2.7 Limitations of the Assessment

Tracking the HIV and AIDS expenditure proved to be a challenging task and there are a number of limitations to the study. The major ones include the following:

- **State Government expenditure:**
  The assessment was limited to State level expenditure from the 36 states and Federal Capital territory as much as the SACA could provide.
- **Duty waivers by Government:** This was not tracked.

- **Gender Analysis:** Data were not received on the AIDS Spending Category (ASC) that could enable gender analysis on the spending.

3.1 Findings of 2013 and 2014 NASA

Figure 6 Total Expenditure Trends 2007 - 2014(USD) in Nigeria

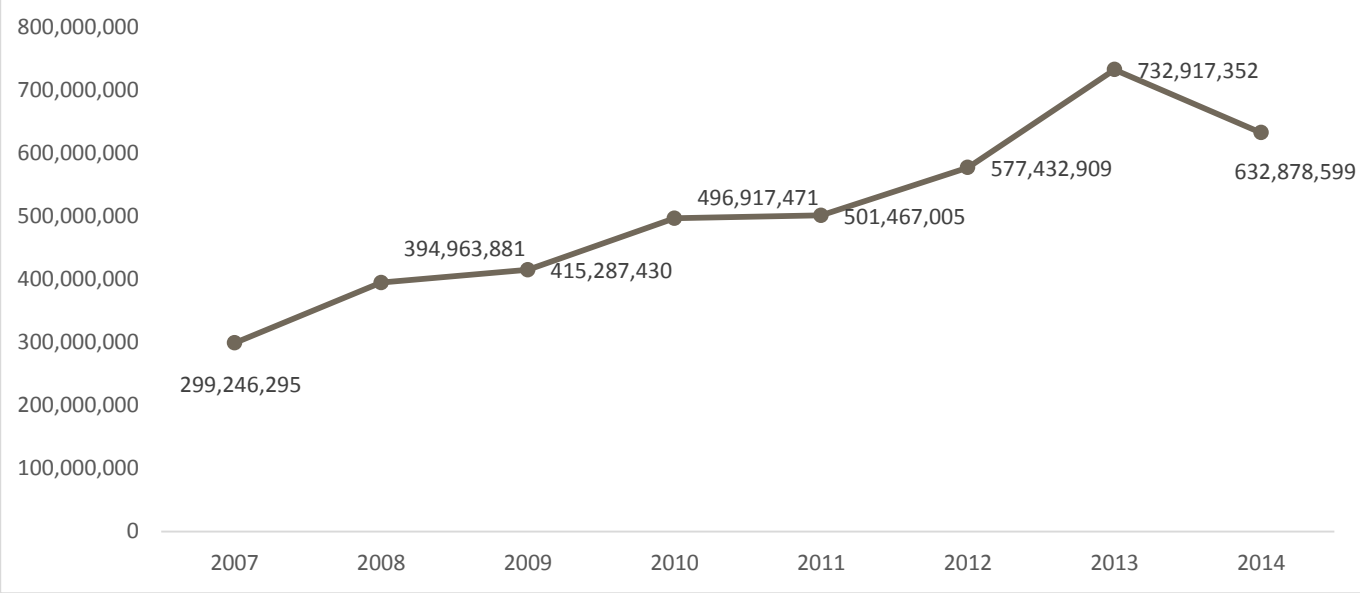
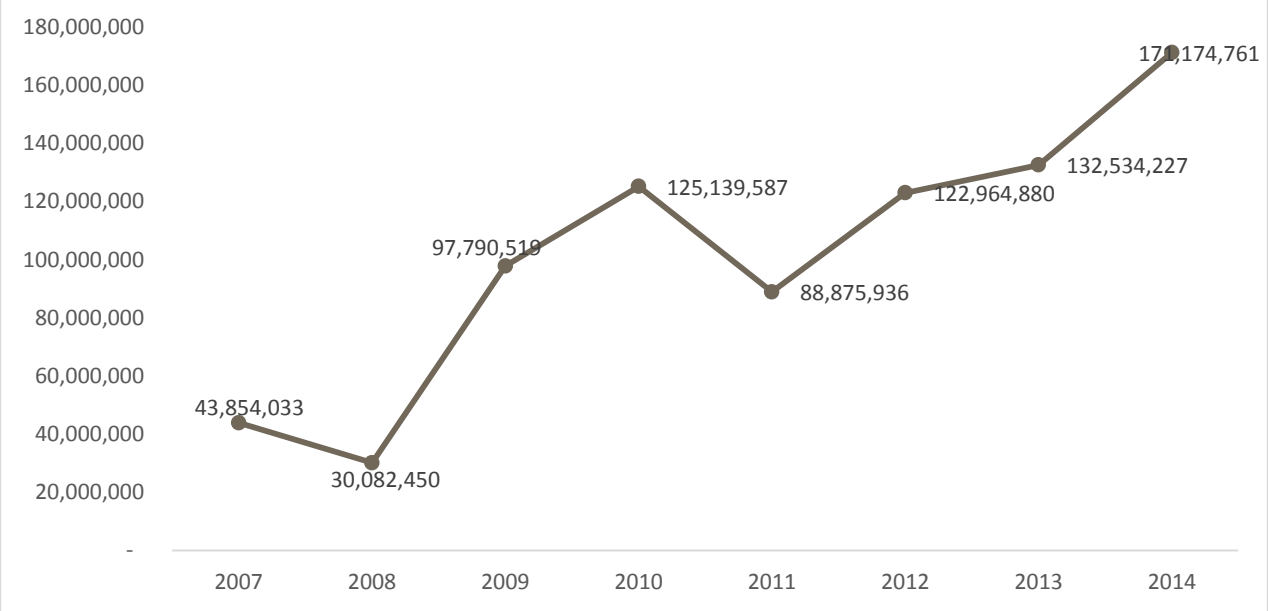


Figure 7 Public Sector Expenditure Trends 2007-2014(USD) in Nigeria



3.1 Total expenditure on HIV and AIDS with sources of Funding

The total expenditure on HIV and AIDS in Nigeria for 2013 and 2014 was 732,917,352 USD and 632,878,599 USD respectively. There has been a steady increase from 299,246,295 USD (2007), 394,963,881USD (2008), 415,287,430 USD (2009), 496,917,471USD (2010) 501,467,005 USD (2011) to 577,432,909 USD in 2012 respectively though with a slight decrease in 2014.

The main source of funds was from international organisations for the two years; 581,720,118 USD (80.36%) for 2013 and 447,769,523 USD (70.81%) for 2014 which was the same trend observed in previous years: 255,392,257 USD (85.4%) in 2007; 364,581,432USD (92.3%) in 2008, 317,218,608 (76.39%) in 2009 and 370,927,337USD (74.65%) in 2010,411,383,229 USD (82.04%) in 2011 and 445,192,106 USD (77.10%) in 2012 respectively.

The Public sector contribution increased from 30,082,450 USD (7.6%) in 2008 to 125, 139,587USD (25.18%) in 2010, decreased to 88,875,936 USD (17.7%) in 2011 and has increased from 122,964,880.00 (21.29 %) in 2012 to 171,174,761USD (27.07%) in 2014.

The private sector contributions were 300,000 USD (0.1%) in 2008, 850,547 (0.17%) in 2010, 1,207,840 USD (0.21%) in 2011, 9,275,917 USD (1.61%) in 2012 and 13,434,315 USD (2.12%) 2014.

Figures 8 and 9 show spending by Financing Sources for 2013 and 2014. The direct bilateral funds priority spending area was care and treatment. Public, international non-profit agencies and foundations funds prioritised human resources while programmes management was priority for multilateral agencies.

Table 2 Financing Sources in 2013 and 2014 – Table (1st and 2nd digits analysis):

Financing Source	USD 2013		USD 2014	
	Amount (USD)	%	Amount (USD)	%
FS.01 Public Sources	**132,534,227**	**18.31**	**171,174,761**	**27.07**
FS.02 Private Funds	**9,663,007**	**1.33**	**13,434,315**	**2.12**
FS.03 International Funds	**581,720,118**	**80.36**	**447,769,523**	**70.81**
FS.03.01 Direct bilateral contributions	426,323,104	58.89	402,791,775	63.69
FS.03.02 Multilateral Agencies	153,439,545	21.20	42,671,382	6.75
FS.03.03 International non-profit-making organizations and foundations	1,957,469	0.27	2,306,366	0.36
Total	**723,917,352**	**100.00**	**632,378,599**	**100.00**

Figure8 Financing Source in 2013 and 2014

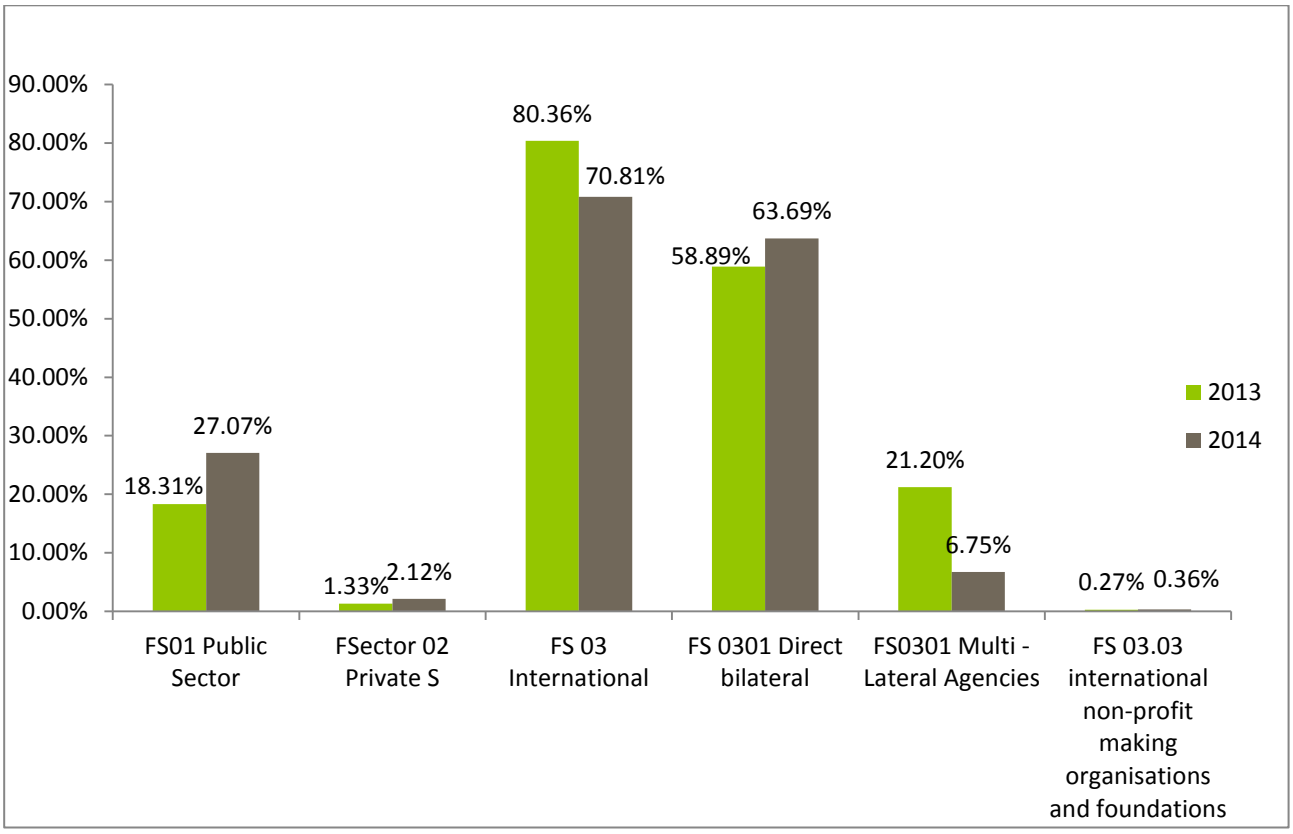


Figure 9 Spending by Financing Sources 2013

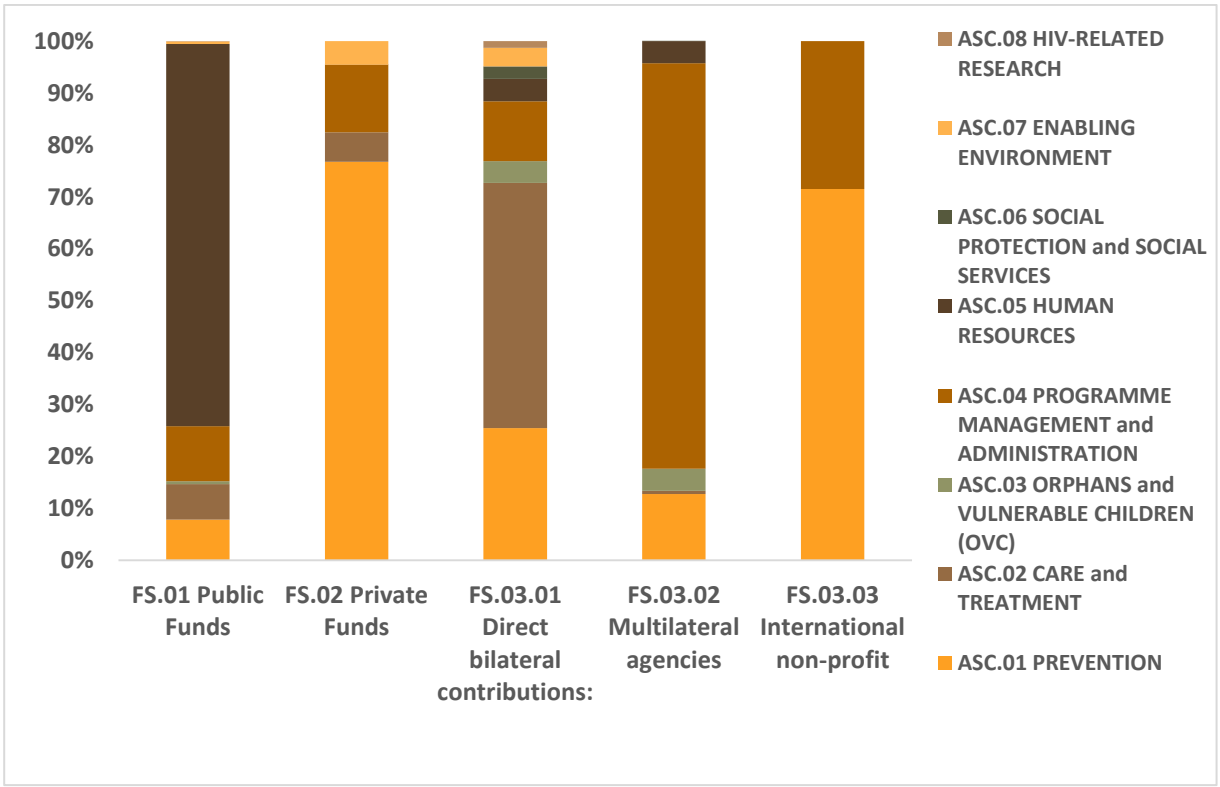
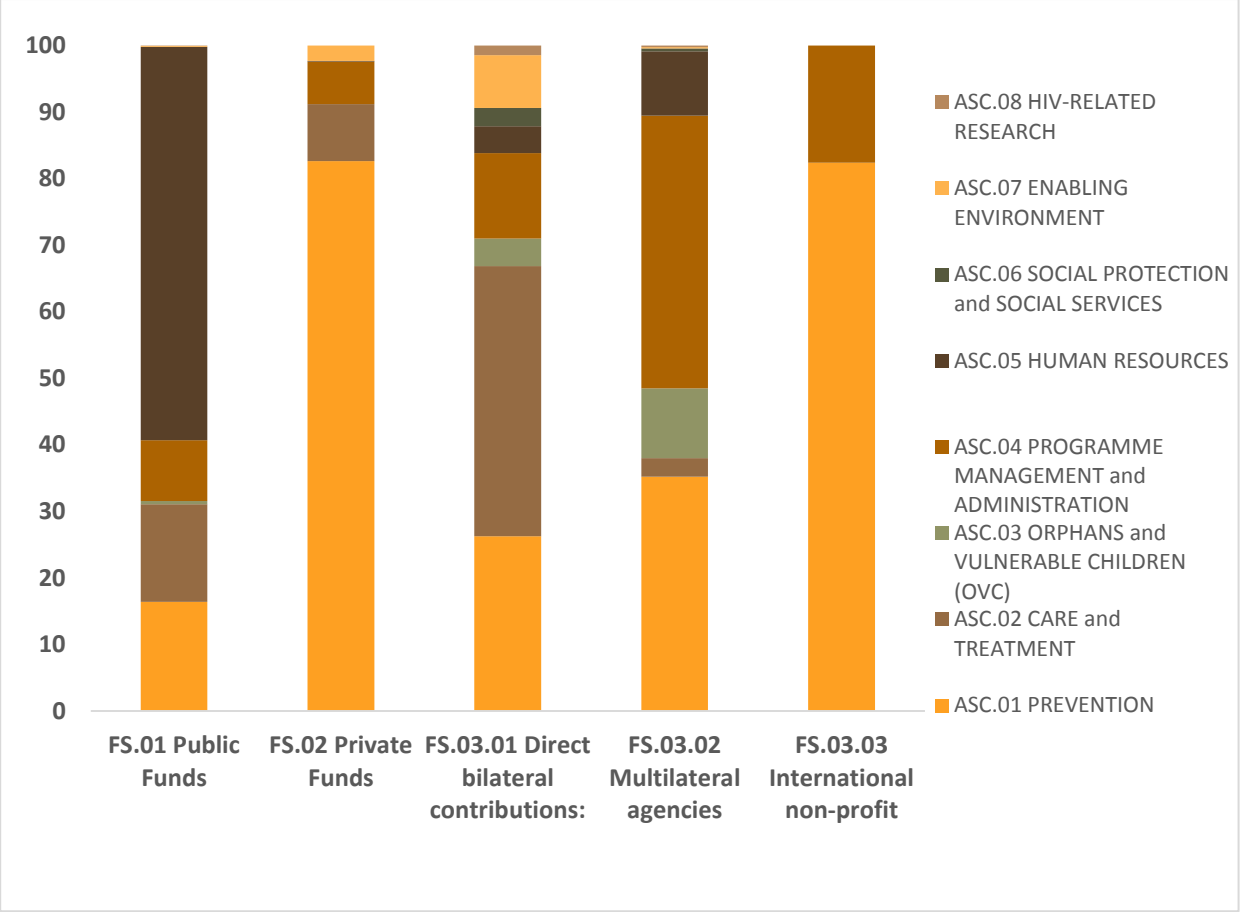


Figure 10 Spending by Financing Sources 2014



3.2 Expenditure by Programmatic Decision Makers

The 2013 and 2014 NASA show that decisions on goods and services to be purchased, the provider of those goods and services and beneficiary populations were largely determined by the international purchasing organizations with 76.12% (2013) and 68.46% (2014) of expenditure which agrees with previous patterns of 71.4% (2007), 84% (2008), 75.4% (2009), 69.4% (2010), 79.48% (2011) and 76.50% (2012). The public sector followed with 21.38% and 27.20% for 2013 and 2014 respectively. The proportions were 28.4% (2007), 15% (2008), 23.6% (2009), 25.2% (2010), 17.93% (2011) and 21.44% (2012). The private sector participation were at 2.50% (2013) and 4.34% (2014) proceeded by similar records of 0.1% (2007), 1% (2008), 1% (2009), 5.4% (2010), 2.59% (2011) and 2.06% (2012).

Table 3 Financing Agents in 2013 and 2014 (1st and 2nd digits analysis)

Financing Agent	USG 2013	%	USD 2014	%
FA.01 Public sector	154,772,104	21.38	172,019,517	27.20
FA.02 Private Sector	18,093,863	2.50	27,445,420	4.34
FA.03 International Purchasing Organizations	551,051,385	76.12	432,913,662	68.46
FA.03.01 Country offices of bilateral Agencies	426,179,262	58.87	402,569,260	63.66
FA.03.02 Multilateral Agencies	17,806,023	2.46	28,444,402	4.50
FA.03.03 International non-for profit Making organizations and foundations		-	1,900,000	0.30
FA.03.99 Other international financing agents n.e.c.	107,066,100	14.79		0.00
Total U$S	723,917,352	100	632,378,599	100

Figure 11 Financing Agents in 2013 and 2014

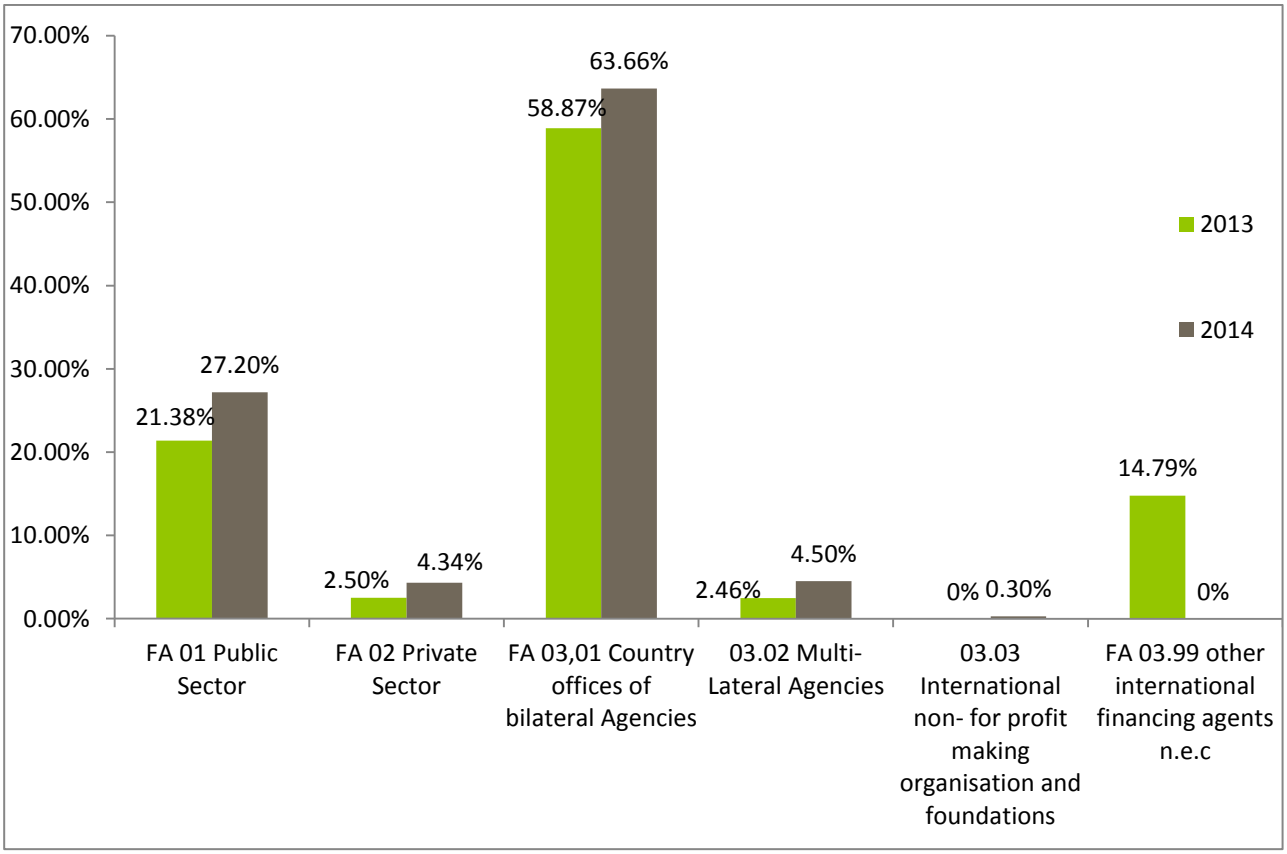


Table 4 Financing Sources to financing agents- 2013

FINANCIAL SOURCES		Central Government Revenue	Private Funds	Direct Bilateral Contributions	Multilateral Agencies	International not-for-profit Organizations and Foundations	International Organizations for-profit	TOTAL
FINANCING AGENTS	Public Sector	132,534,227			22,237,877			**154,772,104**
	Private Sector		9,663,007		7,030,856	1,400,000		**18,093,863**
	Bilateral Agencies			426,179,262				**426,179,262**
	Multilateral Agencies			143,842	17,104,712	557,469		**17,806,023**
	international for profit				107,066,100			**107,066,100**
	Total	**132,534,227**	**9,663,007**	**426,323,104**	**153,439,545**	**1,957,469**		**723,917,352**

Table 5 Financing Sources to financing agents-2014

FINANCIAL SOURCES		Central Government Revenue	Private Funds	Direct Bilateral Contributions	Multilateral Agencies	International not-for-profit Organizations and Foundations	International Organizations for-profit	TOTAL
FINANCING AGENTS	Public Sector	171,174,761			844,756			**172,019,517**
	Private Sector		13,434,315		14,011,105			**27,445,420**
	Bilateral Agencies			402,569,260				**402,569,260**
	Multilateral Agencies			222,515	27,815,521	406,366		**28,444,402**
	International non-profit					1,900,000		**1,900,000**
	Total	**171,174,761**	**13,434,315**	**402,791,775**	**42,671,382**	**2,306,366**	**-**	**632,378,599**

3.3 HIV Expenditure through Provider of Service

The results presented in the table below shows that more than half of the HIV goods and services were provided by the public sector in both years which is 78% and 75% respectively compared to 42.5% (2007), 39.9% (2008), 33.9% (2009), 35.76% (2010), 55% (2011) and 57% (2012). The private sector and non-profit making institutions accounted for 15% (2013) and 17% (2014) in the provision of HIV goods and services while Bilateral and Multilateral entities accounted for 7% (2013) and 8% (2014).

Table 6 HIV Service providers in 2013 and 2014(1st digit analysis)

HIV/AIDS Service Providers (1st and 2nd digits analysis)	2013		2014	
	Amount (USD)	Percentage (%)	Amount (USD)	Percentage (%)
PS.01-Public Sector Providers	**566,825,705**	78	**475,278,176**	75
PS.02-Private Sector non-profit Providers	**107,880,995**	15	**108,288,853**	17
PS.03-Bilateral and Multilateral entities	**49,210,652**	7	**48,811,570**	8
Total	723,917,352	100	632,378,599	100

3.4 Expenditure on HIV goods and services

The main area of spending in 2013 and 2014 as depicted in table 7 was on care and treatment with $211million (29.28%) in 2013 and $190million (30.17%) in 2014. This follows similar NASA results with $135 million (44%) in 2007, $185 million (47.1%) in 2008, $204 million (49.2%) in 2009, $186 million (37.4%) in 2010, $171million (34.12%) in 2011 and $191million (33.16%) in 2012. Figures 12 and figure 13 are graphical representations of the broad AIDS spending categories for 2013 and 2014 respectively.

Table 7 AIDS spending categories in 2013 and 2014(1st digit analysis)

AIDS Spending Categories	2013		2014	
	AMOUNT(USD)	%	AMOUNT(USD)	%
ASC.01 Prevention	**147,242,092**	20.34	**162,030,633**	25.62
ASC.02 Care & Treatment	**211,994,657**	29.28	**190,766,855**	30.17
ASC.03 OVC	**25,122,496**	3.47	**22,085,841**	3.49
ASC.04 Program management	**184,786,349**	25.53	**86,160,519**	13.62
ASC.05 Human Resources	**122,344,096**	16.90	**121,527,696**	19.22
ASC.06 Social Protection	**10,480,116**	1.45	**11,278,205**	1.78
ASC.07 Enabling Environment	**16,257,195**	2.25	**32,564,082**	5.15
ASC.08 Research	**5,690,351**	0.79	**5,964,768**	0.94
Total	**723,917,352**	**100**	**632,378,599**	**100**

Figure 2 Broad AIDS Spending Categories in 2013

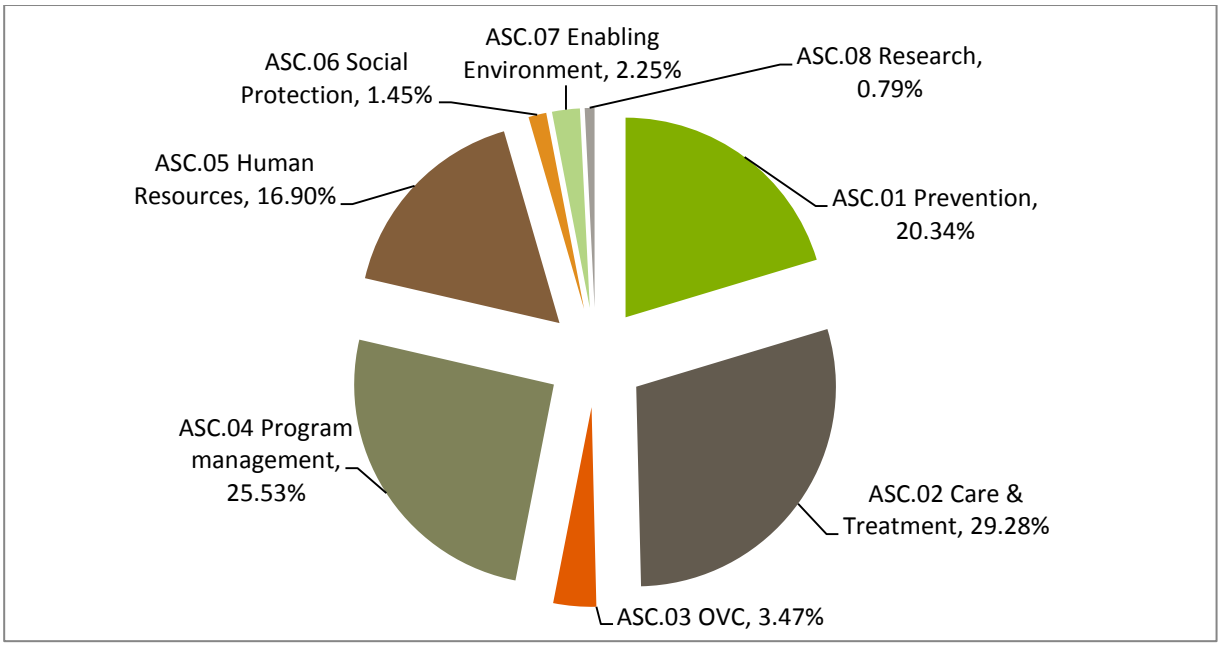
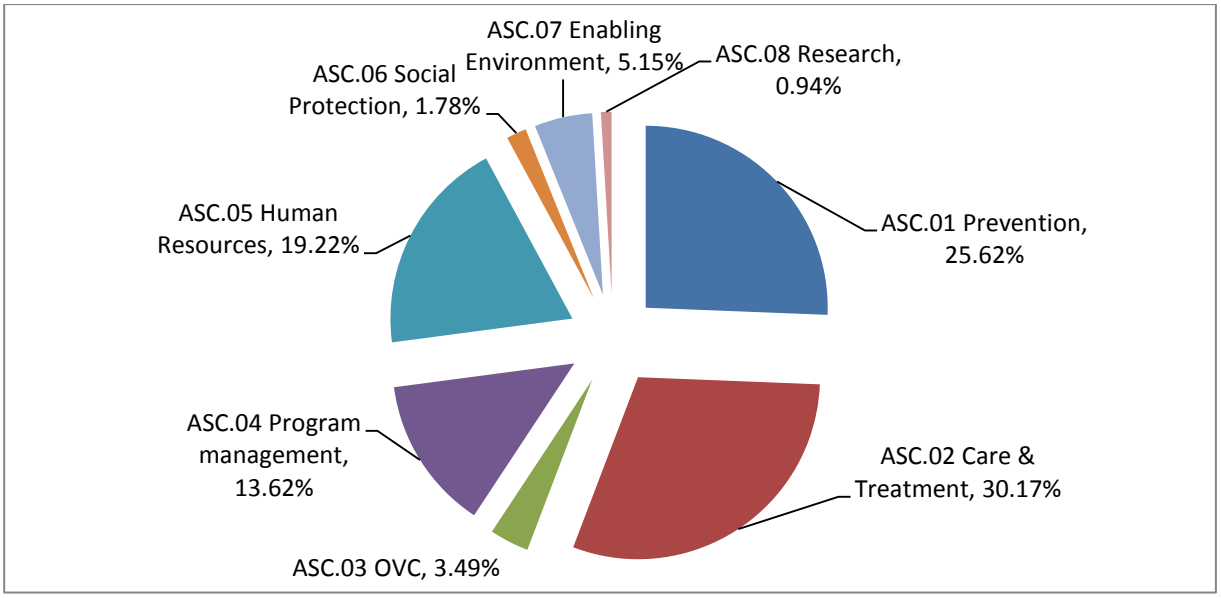


Figure 3 Broad AIDS Spending categories in 2014



3.5 Expenditure on beneficiary populations

Non targeted interventions accounted for majority of the funding with 44.70% in 2013 and 36.85% in 2014 followed closely by People Living with HIV/AIDS with 30.15% in 2013 and 32.76% in 2014. Specific accessible populations were the least beneficiaries in this study, as compared to 2007 to 2012 where the Most at – Risk –Populations (MARPS) were the least beneficiaries, 0.08% in 2007, 0.1% in 2008, 0.09% in 2009 and 0.11% in 2010, 2.06% in 2011 and 3.44% in 2012 as against the observed increase in beneficiary population position at 3.46% and 2.22% for 2013 and 2014 respectively.

Table 8 Beneficiary Populations of the HIV and AIDS response in 2013 and 2014(1st digit analysis)

BENEFIACIARY POPULATION	2013		2014	
	AMOUNT(USD)	%	AMOUNT(USD)	%
BP.01-People Living With HIV	**218,293,223**	**30.15**	**207,183,042**	**32.76**
BP.02-Most-at-risk populations	**25,045,082**	**3.46**	**14,041,988**	**2.22**
BP.03-Other Key Populations	**86,301,223**	**11.92**	**84,718,633**	**13.40**
BP.04-Specific Accessible Population	**8,550,914**	**1.18**	**9,563,661**	**1.51**
BP.05-General Population	**62,104,540**	**8.58**	**83,811,565**	**13.25**
BP.06-Non-Targeted Interventions	**323,622,370**	**44.70**	**233,059,710**	**36.85**
Total	**723,917,352**	**100**	**632,378,599**	**100**

Fig.14 Beneficiary population in 2013 and 2014

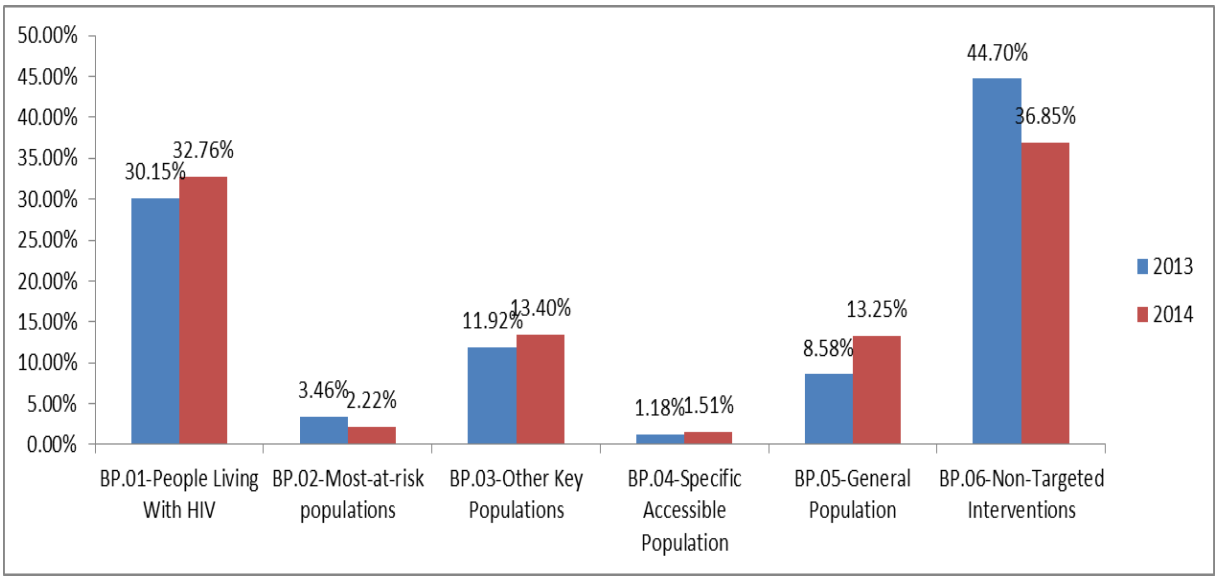


Figure 4 Beneficiary populations by Financing Source-2013

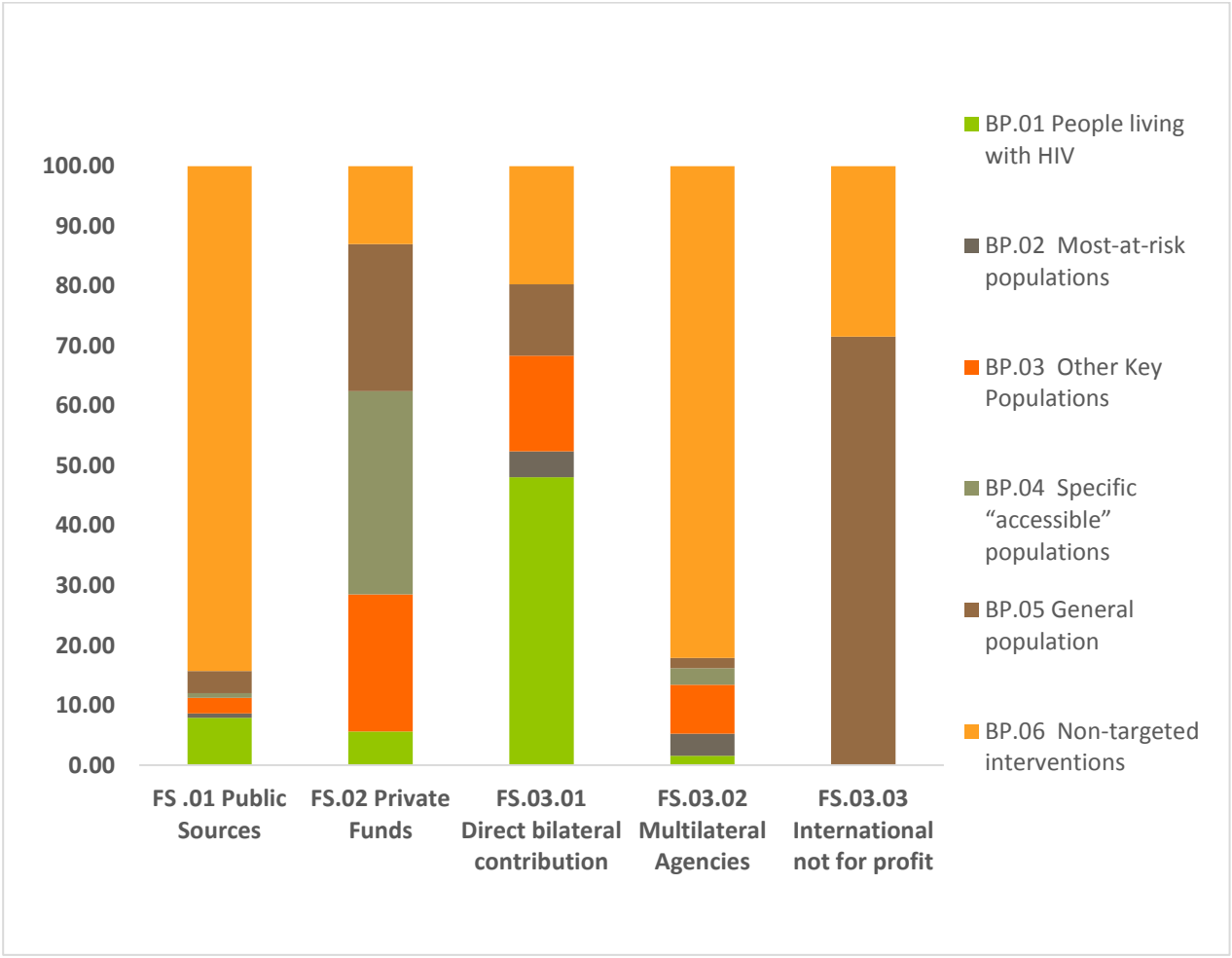
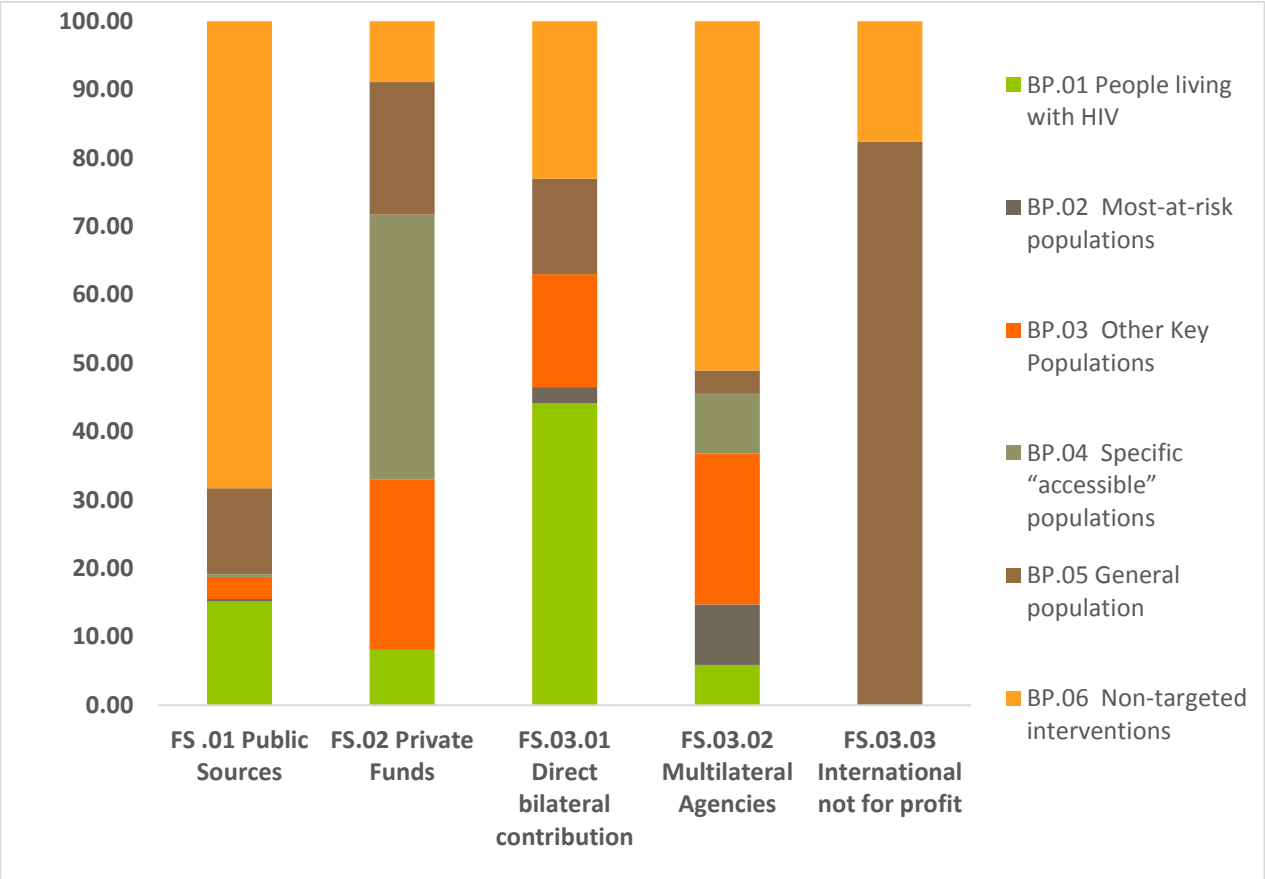


Figure 5 Beneficiary populations by Financing Source-2014



4.0 Discussion of Result

4.1 Financing Sources

The HIV/AIDS expenditure by Government in 2014 was 27.07% ($171,174,761) which is an increased compared to 2012 figures of 21.29% (122,964,880). Conversely, the major part of the funding for the implementation of HIV/AIDS goods and services in Nigeria relied heavily on international funds 80.36% and 70.81% in 2013 and 2014 respectively, with the United States of America accounting for most of the bilateral contributions through PEPFAR.

4.2 Financing Agents

In the context of programmatic decisions (type of goods and services to purchase, service providers and beneficiary population) the international/purchasing organizations accounted for most of the decisions taken with (76.12%, 68.46% in 2013 and 2014 respectively), which has been the observed trend in the previous studies. These international Financing Agents are made up of country offices of bilateral agencies, International not-for-profit making organizations and foundations and multilateral agencies. It is only logical for the bilateral and multi-lateral entities to account for majority of the decisions taken, as they cover the highest contributions to the national response for the period in review.

4.3 HIV/AIDS Service Providers

The public sector which comprises of Governmental ministries, parastatals and entities inside ministries, was responsible for more than half of the goods and services provided in the HIV response for the period under review. This was followed closely by the private sector, which has been the main provider of services up to 2010.The bilateral and multilateral entities provided minimal services in 2013 and 2014.

4.4 AIDS Spending Categories

Like in previous NASA reports, care and treatment category accounted for the highest expenditure with 29.28% and 30.17% in 2013 and 2014 respectively. The prevention category accounted for 20.34% and 25.62% in 2013 and 2014 lower than the 50% proposed by the National Strategic plan 2010-2015.The other intervention areas that accounted for high expenditure were Program Management and Human Resources. Orphans and Vulnerable Children showed a slight increase from the previous studies although this wasn't very significant; other intervention areas received comparatively minimal expenditure with Social Protection, research areas each not exceeding 3% of the overall expenditure except Enabling Environment which has more than 3% in 2014.

4.5 Beneficiary Population

Most of the expenditure of the period under review was captured as Non Targeted Population; due to planning and coordination activities, followed by the People Living with HIV. Moreso, the bulk of the expenditure was on care and treatment, in previous studies most of the expenditures have always been captured under care and treatment. The general population as seen a tremendous increase in funding for 2014 which was 13.25% but for 2013 it was 8.58% even though both years are still below set target of 50.0% set in the NSP 2010-2015. This poses a challenge to all stakeholders in Nigeria HIV response programmes in attaining the "getting to zero" target of 2015. The population that were least beneficial in both years were the Specific Accessible Populations.

4.6 NASA findings against the background of the HIV epidemic in Nigeria

There are an estimated 34 million persons globally infected with HIV, (17.2 million men and 16.8 million women).Another 2.5million estimated newly infected occur annually, 7000 new infections occurring each day and at least 95% of all new infections occur in less developed

countries. Of the 34 million PLHIV globally 22.5 million (68%) are in sub-Sahara Africa and 3.5 million in Nigeria, making Nigeria the country with the second highest number of PLWHA in the world (UNAIDS 2013). Access to improve care and treatment of PLWHAs has made more people with HIV/AIDS live longer, therefore the number of PLWHA in Nigeria remain high (given that the population is huge).

Estimates of new HIV infections in Nigeria has decreased from 270,667 in 2010 and 253,506 in 2012 to 227,518 in 2014 of which 54.3% of the total new infections were females. Similarly, prevalence in the general population has dropped from 3.6% in 2007 to 3.4% in 2012 (NARHS 2012).

The review of NASA over an eight-year period (2007 – 2014) shows that the expenditure on HIV has increased from $299 million in 2007 to $632 million in 2014. Consequently, overall the expenditure in most categories has also increased (except bilateral service provision). During this period, there are some notable variations in the pattern of spending. Public funds accounts for 27.07% of total funds and international funding is about 70.81% ($447 million in 2014).Though the government has taken step to address this huge financial gap in the national response through the President's Comprehensive Response Plan (PCRP) funded by the Subsidy Reinvestment Programme (SURE-P), it is still heavily reliant on international funding. The evidence suggests that some African countries are similarly reliant on international funding (Ghana 75%), Kenya (75%)[9] and Lesotho (64%) [3] for their national HIV response.

4.6.1. Expenditure by service provider and programmatic area

In terms of expenditure by service providers, the expenditure by public providers increased from $177 million (36%) in 2010 to $475 million (75%) in 2014.The period under review shows that, service provision by private non-profit providers and Bilateral/multilaterals decreased. The increased expenditure in service provision by public providers probably indicates a higher capacity development and ownership of the national programme.

A review of HIV/AIDS expenditure by programmatic area in the past 8 years shows prevention range from 12.6% (in 2007), 12.45% (in 2010), and 11.92% (in 2012) to 25.62% with $162million in 2014. An increase of 326% on the expenditure for prevention has occurred over the 8 year.

The 2010 IBBS reported that the prevalence of HIV among female sex workers is about 7 times higher than that of the general population (27.4% V 4.1%)[10]. The average number of clients per week for FSW is about 26 and their consistent condom use with casual partner in the last 12 months was only 70%. Another high priority group in terms of prevalence is the men-who have sex with men (MSM). HIV prevalence among MSM was 17.2% and condom use at last anal sex with paid partner was only 48%. Overall, the percentage of respondents who had a comprehensive and correct knowledge of HIV prevention methods is very low: BBFSW 31.8%, MSM 33.1%, transport workers 28.3% and police (36%).

Given the significant increase in expenditure for prevention, the targets for prevention were not achieved. These findings indicate that a lot of prevention work should be carried among these high priority groups. The expenditure on the MARPS has increased from 0.1% ($558,000 in 2010) to 2.22% ($1,401,988.00 in 2014) though this increase is still low considering the need to reach this group with more services. The MARPs groups (FSW, MSM) are disproportionately affected by HIV, since they constitute only about 3.5% of the population. In fact, it is of great concern that HIV prevalence has increased among MSM from

[9] Kenya National AIDS Spending Assessment : Report for the financial years 2006/07 and 2007/08-
[10] Federal Ministry of Health 2010. HIV Integrated Biological and Behavioural Surveillance Survey (IBBSS) 2010

13.5% in 2007 to 17.2% (2010). Consequently, it is important to target resources efficiently at these groups and increase the level of knowledge about HIV and its prevention. Prevention programmes should be evaluated for their cost-effectiveness and non-effective interventions should be de-commissioned.

An estimated 227,518 number of new HIV infections were reported in 2014.The Mode of Transmission (MOT) study reported that 62% of new infections occur among persons perceived as practicing 'low risk sex' in the general population including married sexual partners and the leading route of transmission is heterosexual intercourse accounting for over 80% of HIV infections. Therefore evidence-based preventive interventions should be funded to ensure that higher numbers of Nigerians remain HIV negative. The WB-supported MPPI programme implementation is part of efforts to address these issues.

Given, that 95% of Nigerians are HIV negative and that prevention is a major cornerstone and strategy for the national response, resources should be efficiently and effectively used to address the HIV epidemic. Therefore, HIV prevention intervention programmes should seek to address the key drivers of the HIV epidemic in Nigeria including: low personal risk perception, multiple concurrent sexual partnerships, intense transactional and inter-generational sex, ineffective and inefficient sexual health services, inadequate access to and poor quality of healthcare services, gender inequalities, HIV stigma and discrimination (HIV NSP2010- 2015).

In 2013 and 2014 people living with HIV took 30% (USD 218,293,223.00) and 32% (USD 207,183,042) of total expenditure for HIV. Programme management which is classified as non –targeted had **44.70**% and 36.85% for 2013 and 2014 total HIV expenditures respectively.

Treatment and care in 2013 and 2014 had $212 million (29.28%) and $191 million (30.17%) respectively, which are below the cost estimates for reaching eligible PLHIVs. Monetary allocations for treatment and care should be adequate and effectively managed to ensure that 1.5 million PLWHA eligible for ART received their therapy. As at 2014, only 44.9% of eligible PLWHA were on ART, even though the treatment target for 2014 was 80% (NSP 2010 – 2015).

4.6.2. Research

Research remains one of the anchors of the national HIV/AIDS strategic priorities as evidenced by the development and ongoing implementation of the National HIV/AIDS Research Agenda 2010-2015. In 2014 $5,964,768 (0.94%) went to research as compared to $2.1 million (0.42%) in 2010, though an increase it is below the 5% budgetary allocation stipulated in the National HIV /AIDS Research Policy 2010[11]. Although expenditure allocations for research has increased from $68,376 (in 2007), $2.1 million (in 2010) to 7million (in 2012), it has declined to $6 million (in 2014). Biomedical and operations research in Nigeria remains an imperative for HIV policy, planning and effective programme implementation.

[11]NACA. National HIV/AIDS Research Policy 2010, p29

4.6.3. Monitoring and Evaluation (M & E)

The NOPII 2013- 2016 is the revised NNRIMS operational plan according to the principle of the three ones. The M&E process has improved tremendously from paper-based to electronic-based process using the DHIS 2.0 platform.

The National Policy on HIV/AIDS 2009 recommended that a minimum of 8% of HIV/AIDS programme budget of all institutions engaged in the implementation of HIV activities should be committed to M & E[12]. In 2010 $8,594,124, $6,795,424 in 2012 and $9,028,060 in 2014 were expended for M&E, the expenditure in these years fall short of the stipulated 8% of the total budgets. The data collection system has improved based on improved database platforms. The capacity of the states has been built on the DHIS 2.0 HIV instance and step-down training to the LGAs and facility levels, where over 73% of states now submit data through the DHIS 2.0.The standardization and harmonization of the non-health sector indicators, data collection and reporting tools has been concluded. The data validation process has been scaled down to the state level to ensure availability of reliable data at all levels.

4.6.4. Coordination of the national HIV response

Some of the infrastructures and global mechanism for an effective national HIV response are in place in Nigeria. Nigeria has complied with the 'three ones' principles. The latest NSP 2010-15, re-positioned HIV prevention as a core strategy for halting the HIV epidemic and major progress achieved in reducing the national HIV prevalence to 4.1% among pregnant women attending ante natal clinics (ANC), from a peak of 5.8% in 2001 and from 3.6% in 2007 to 3.4% in 2012 (NARHS 2012) in the general population. The recently launched Presidents' Comprehensive Response Plan (PCRP) will make the states take ownership of the response and not see it as a national programme. There is however need to conduct more cost – effectiveness and evaluation studies to evaluate all HIV programmes in the country against their set objectives. The expenditures for social protection in 2014 is 1.78% ($**11,278,205**) which is low considering the link of social issues with HIV/AIDS.

4.6.5. The out of pocket expenditure (OOP)

There was no out of pocket study conducted for the years under review. Most HIV/AIDS services are rendered free, but the projection estimates on out of pocket expenditure for 2011 and 2012 based on the out of pocket expenditure study conducted for 2009 and 2010 revealed that individuals spent a total of $228 million and $259million in 2011 and 2012 respectively. About 14.5% of their household incomes were spent in accessing HIV services, which is above the 10% catastrophic threshold. It may be comparatively cheaper and beneficial for PLHIV to channel some of these funds into an insurance scheme for effective service delivery.

4.6.6. Budgets against actual expenditure in the National Response

The national strategic plan costed for HIV AIDS in 2014[6] was $874,498,105 the national AIDS spending assessment for 2014 recorded an expenditure of $632,378,599, which is

[12]NACA. National Policy on HIV/AIDS. October 2009.

[6]Federal Ministry of Health (FMoH) [Nigeria].2012. National HIV/AIDS and Reproductive Health Survey 2013 (NARHS plus).

72.31% of total budgeted figures. This may look good and encouraging for the national response. However the fact remains that the funds for implementation of vast majority of HIV AIDS goods and services is largely dependent on international funds (80.36% and 70.81% for 2013 and 2014 respectively)

Budget against expenditure for 2014.

S/N	Item	Amounts planned in 2014 (NSP)	Expenditures in 2014 (NASA)	% of 2014 planned cost expended.
1	Total Budget	$874,498,105.7	632,378,599	72.31
2	Prevention	$158,444,128.33	**162,030,633**	102.26
3	Care and treatment	$604,389,910.4	**190,766,855**	31.56
4	M&E and research	$76,561,781.33	14,992,828	19.58

In the period under review, prevention expenditure moved from 12.45% in 2010, 11.9% in 2012 to 25.62% in 2014 with an increase in absolute figures $62 million (2010) and 162 million in (2014). The figures for 2014 are 102.26% of the total planned for prevention in 2014 compare to 12% in 2010. This indicate the increased emphasis and focus on prevention activities, which the government is already undertaking through the MARPs and the general population prevention programmes nationwide.

The expenditure for HIV care and treatment in 2014 was $**190**million and reaching 31.56% of the planned figure of $604million. To be able to place the 1.5million PLHIV eligible for ART on treatment, there is need to increase funding for care and treatment.

The national strategic plan 2010-2015, grouped Monitoring and Evaluation and research together. The expenditure for research and monitoring and evaluation amounted to $14,992,828 (19.58%) against the $76,561,781 planned. This is inadequate for effective monitoring and evaluation and research activities of the national HIV response. Considerably more attention need to be given to these important areas.

5.0 Conclusion and Recommendation

S/N	Key Message	Details
1.	**HIV spending:**	There is an increased in HIV spending in the country from $577,432,903 in 2012 to $632,378,599 in 2014.
2.	**Increased spending by Government:**	HIV spending by Government in 2014 increased by 39% compared to 2012. ($123 million in 2012 to $171 million in 2014)*
3.	**Funding of the**	The HIV response in Nigeria is highly dependent on

	HIV response:	international funds with bilateral agencies as the main source of international funds.
4.	**Financial decision making for the HIV response:**	The programmatic decisions on what HIV goods and services that were purchased, provider of the goods and services and the beneficiary population were determined by the international organizations.
5.	**Profile of Spending:**	Most of the HIV spending in 2013 and 2014 was on Care and treatment.
6.	**People living with HIV/AIDS was the main beneficiary population:**	People living with HIV/AIDS benefited from most of the HIV expenditure in the years under review.
7.	**Relatively low spending on the general population.**	The expenditure on the general population decreased to 13.25% of the total expenditure in 2014 compared to 16.02% in 2012. This is considered as very low.

5.1 Recommendations

S/N	Key Message	Details
1.	**Institutionalize NASA**	Institutionalize the NASA process in Nigeria for ease of data collection and reporting on HIV and AIDS spending. The key issues that need to be addressed are: a) greater advocacy to all stake holders especially the private sector b) streamlining of financial disbursement and reporting mechanisms c) NACA coordinating mandate has to be enforced - through a suitable mechanism that will effectively and efficiently track HIV and AIDS from source to provider in Nigeria and d) institutions should be more open in their disclosure of their financial records on HIV to allow a more robust categorization of the expenditure
2.	**Use NASA for National planning**	Use NASA data to determine the comprehensiveness and robustness of the national HIV/AIDS strategic plan and framework. Use NASA data for priority setting in HIV/AIDS planning processes.

3.	**Increase level of spending on General population:**	HIV/AIDS Prevention programmes targeting general population should be strengthened and expanded. The mode of HIV transmission study conducted in Nigeria revealed that about 60% of new infections will occur among the general population(Low risk and casual heterosexual)
4.	**Improve Government Spending**	Though there is increased Government spending on the HIV national response more still need to be done, to reduce dependence on international funds, for scale up of all interventions, exit strategy for reducing donor funds and most importantly for sustainability
5.	**Gender Analysis**	➢ The NASA process should be strengthened to be able to capture data to enable analysis of gender responsiveness of AIDS spending especially in ASC 07.04, ASC 07.05 and ASC 07.99 ➢ Gender technical expertise should be an integral part of the NASA process from inception to give the gender dimension to the whole process. ➢ Data collectors and field officers should be trained to collect gender specific data to enable analysis of gender responsive spending in the HIV/AIDS response ➢ All partners should be sensitized about the importance of strong collaboration for NASA and provision of needed information.

Appendices

Contacted Institutions and data collectors

Appendix 1 Contacted Institutions and data collectors

S/N	Institution	Contact person
1	Access Bank	Omobolanle Babatunde
3	Association for Reproductive and Family Health	Mrs. Joke Ojo
4	Benue State Ministry Of Health and Human Resources	Mr. Joseph Tyavenda
6	Excellence Community Education Welfare Scheme	Aniefiok Edem
7	Federal Ministry of Labour	Mrs. Hauwa Abubakar
8	Family Health International	Nil
9	Federal Road Safety Corp	Cecelia C. Ejindu

10	Liquefy Natural Gas (LNG)	Mr. Samson O. Sunday
11	Chevron	Esimaje Brikinn
12	Total	Dr. Nkoyo Attah
13	Greenwatch initiative	NIL
14	Shell Petroleum	Baba Fakunle
15	Unilever	Yemi Adebaye
16	Institute of Human Virology, Nigeria	Debo Olateju
17	International Labour Office	Pius Udo
18	International Centre for AIDS care & treatment programme	NIL
19	Joint United Nations Programme On HIV/AIDS(UNAIDS)	Doris Ogbang
20	Millennium Development Goal Office	NIL
21	Nassarawa State AIDS Control Agency	NIL
22	National Agency for the Control of AIDS	Dr Kayode Ogungbemi
23	National Population Council	Usman Abdul Razak
24	National Youth Service Corps	Victor Uyanne
25	Network of People living with HIV/AIDS in Nigeria	Edward Ogenyi
26	Old Netim Health and Development Organisation	NIL
27	PPFN	Abiola
28	Society For Family Health	Dr.Segun Oyedeji
29	United Nations Children's Fund	Dr. Victoria
30	United Nations Development Programme	David Owolabi
31	United Nations Population Fund	Uzoma Okoye
32	US President's Emergency Plan for AIDS Relief (PEPFAR)	Dr. Murphy Akpu
33	World Health Organization	Dr Rex Mpazanje
34	Youth Empowerment Foundation	NIL
35	FMW A& SD	Hayatu F. Z
36	NBS	NIL
37	CISHAN	Walter U
38	Population council	NIL
38	Federal Ministry of Education	Adamu Jibrilla
39	Ministry of Defence	Yustus Ahmedu
40	NASCP	Gwomson Dauda
41	UN Women	Mrs Ekaete

Time line for NASA implementation

Appendix 2 Time line for NASA implementation

	May				June				July				August				September			
	wk1	wk2	wk3	wk4	wk1	wk2	wk3	wk4	wk1	wk2	wk3	wk4	wk1	wk2	wk3	wk4	wk1	wk2	wk3	wk4
Formation of Core Team																				
Identification of Stakeholders/data managers																				
Stakeholders meeting																				
Technical committee meting																				
Review and finalization of data collection Template																				
Training of data managers/Core team																				
Data collection from States MDAs Partners/Donors Private Sector																				
Data processing, Entry and analysis																				
Data validation Meeting																				
Report Writing																				
Presentation of Draft report to Core Team																				
Presentation of final report																				
Printing of report																				

Reported Official Development assistance for HIV to Nigeria, 2001-2014 (US$ millions)

The reported official development assistance for HIV to Nigeria is presented below. However, only funds from the governments of United Kingdom, United States and Japan, UNICEF, UNAIDS, UNFPA, EC, GFTAM and UNDP were captured by NASA. There was no financial data from the other donors. It is hoped that data from all donors in Nigeria will be incorporated in future NASA.

Appendix 3 Official Development assistance for HIV to Nigeria, 2001-2012

Donor	2001	2002	2003	2004	2005	2006	2009	2010	2011	2012
Canada	-	6.365	-	2.031	4.434	2.577	1.758	0.882	0.017	0.019
Finland	-	-	-	-	-	0.027				
France	0.102	0.060	0.071	0.049	-	-				
Germany	-	-	0.017	-	0.266	0.001	0.046	0.018		
Greece							0.015			
Ireland	-	-	-	-	0.068	0.124	0.145	0.081		
Italy							0.056			
Japan							0.157		0.007	
Norway	-	-	-	-	0.006	-	0.035	0.030		
Sweden	-	-	-	-	-	0.009	0.010	0.007		
United Kingdom	2.388	1.244	1.510	2.890	3.601	25.281	30.076	32.609	2.301	1.790
United States	-	4.781	33.738	54.962	51.538	95.693	170.503	286.028	74.150	70.715
IDA	-	1.100	2.000	6.700	55.530	-		4.224		
UNICEF	0.980	0.163	0.563	0.175	0.065	1.647	2.291	3.352	0.773	0.689
UNAIDS	1.103	0.275	0.884	-	1.125	-	1.151	0.988	0.054	0.028
UNFPA	-	-	0.030	-	-	-	0.279	0.315	0.284	0.314
GFATM	-	-	2.523	0.303	15.273	19.678	6.675	40.182	3.750	2.630
EC								0.507		
UNDP							1.548	1.138		
Total	**4.57**	**13.99**	**41.34**	**67.11**	**131.91**	**145.04**	**214.74**	**370.36**	**81.33**	**76.18**

Source: OECD database

Assumption on Exchange rate

The Naira to US dollars exchange fluctuated tremendously in 2013 and 2014. An average exchange rate of N160 to 1 USD was assumed for all the public funds, GFTAM and World Bank transactions. The other institutions reported all their expenditure in US dollars.

Appendix 4 Assumptions for ART laboratory monitoring and OI diagnostics estimations

	2013	2014
Number of patients on ART	639,397	747,382
Male patients on ART	213287	226240
Female patients on ART	426110	521142

Source: Federal Ministry of Health

Type of test	Number of tests per patient per year	Cost per test	Cost of tests in 2013	Cost of tests in 2014
HIV Serology	1	$2.61	$1,128,263.85	$1,281,564.81
CD4	2	$65.36	$28,254,147.60	$32,093,132.56
Hb	3	$1.31	$566,293.35	$643,237.51
Liver function test	2	$9.80	$4,236,393.00	$4,812,005.80

Renal function test	2	$13.07	$5,649,964.95	$6,417,644.47
HB2Aq	1	$4.58	$1,979,865.30	$2,248,876.18
UDRL and TPHA (STI tests)	1	$3.27	$1,413,571.95	$1,605,638.67
Chest testing	1	$11.76	$5,083,671.60	$5,774,406.96
sputum test	1	$3.92	$1,694,557.20	$1,924,802.32

Source: Federal Ministry of Health

OI prophylaxis and treatment estimations

Appendix 5 OI TREATMENT COSTS

OI s		Drug to be used (OIs)	Treatment Regimen	Number of tabs/ regimen	Number of episodes /patient	Unit Cost ($)	Year 1 (2013)		Year 2 (2014)	
Candidiasis							Patient Population			
							Number of tabs/pop	Total Cost	Number of tabs/pop	Total Cost
	Oral	Nystatin- 500,000 IU	4x/day for 5 days	20	1	0.0461	6059460	279341.11	7183620	331164.88
	Oesophagitis	Fluconazole- 200 mg	1/day for 105 days	105	1	0.0416	31812165	1323386.1	37714005	1568902.6
	Vulvo-vaginal	Clotrimazole- 500 mg	1/day	1	6	0.183	1817838	332664.35	2155086	394380.74
Herpes								0	0	0
	Oral and genital	Acyclovir 200 mg	5/day for 10 days	50	1	0.045	15148650	681689.25	17959050	808157.25
	Herpes zoster	Acyclovir 200 mg	20/day for 10 days	200	1	0.045	60594600	2726757	71836200	3232629
Diarrhea								0	0	0
	Bacterial	Metronidazole 400 mg	2x/day for 10 days	20	2	0.0039	12118920	47263.788	14367240	56032.236
		Cotrimoxazole 960 mg	2x/day for 10 days	20	2	0.0228	12118920	276311.38	14367240	327573.07
		Ciprofloxacin 500 mg	1x/day for 10 days	10	2	0.0253	6059460	153304.34	7183620	181745.59
Pneumonia								0	0	0

	Bacterial	Amoxycillin 500 mg	4x/day for 10 days	40	1	0.0352	12118920	426585.98	14367240	505726.85
	PCP prophylaxis	Cotrimoxazole 960 mg	1x/day for 360 days	360	1	0.0228	109070280	2486802.4	129305160	2948157.6
	PCP	Cotrimoxazole 960 mg	8x/day for 21 days	168	1	0.0228	50899464	1160507.8	60342408	1375806.9
Crypcococal Mengitis								0	0	0
		Amphotericin B 50 mg (INJ)	1 (0.7 mg/kg) x/day for 14 days	14	1	7.1837	4241622	30470540	5028534	36123480
		Flucytosine 100 mg	1x/day for 14 days	14	1	N/A	4241622	0	5028534	0
		Fluconazole- 200 mg	2x/day for 56 days	56	1	0.0416	16966488	705805.9	20134136	836748.06
Toxoplasmosis								0	0	0
	<60 kg	Pyrimethamine-25 mg	2x/day for 42 days	42	1	0.0055	12724866	69986.763	15085602	82970.811
	>60 kg	Pyrimethamine-25 mg	3x/day for 42 days	42	1	0.0055	12724866	69986.763	15085602	82970.811
		Clotrimoxazole 960 mg	2x/day for 42 days	84	1	0.0228	25449732	580253.89	30171204	687903.45
Fungal Skin Infections		Miconazole, 2% in 30 mg	2 tube/patient	2	2	0.333	1211892	403560.04	1436724	478429.09
Scabies		Benzyl Benzoate, 25 %, 100ml	1bottle/patient	1	1	0.0025	302973	757.4325	359181	897.9525
Bacterial Skin Infections		Amoxycillin 500 mg	4x/day for 5 days	20	1	0.0352	6059460	213292.99	7183620	252863.42
TOTAL								**42,408,797.16**		**50,276,540.07**

Source: NACA

Government Expenditure on Human Resources Estimates

Methodology

The data used in this NASA report for Government Expenditure on Human Resources were estimates based on the survey report on Government Expenditure on Human Resources for the year 2009 and 2010. Using the 2010 figures as the base year, projections were done to calculate estimates for the years 2011 and 2012. The annual growth rate of each category of health personnel was used to project for the year 2011 and 2012.

The estimated figures for government expenditure on human resources for the year 2012 was used for this current study for the period 2013 and 2014. This was done as there were no available funds to conduct a separate study on government expenditure on human resources for the study period.

Appendix 7 PEPFAR-NASA categories Crosswalk for Nigeria

	PEPFAR Program Codes		NASA AIDS Spending Categories		NASA Beneficiary Populations	
Prevention	01 - MTCT	Prevention: PMTCT	ASC.01.17	PMTCT	BP.03	Other Key Populations
	02 - HVAB	Sexual Prevention: AB	ASC.01.01	Communication for social and behavior change	BP.05	General Population
	03- HVOP	Sexual Prevention: Other Sexual Prevention	ASC.01	Prevention	BP.02	Most-as-risk Populations
	04 - HMBL	Biomed. Prevention: Blood Safety	ASC.01.19	Blood Safety	BP.03.14	Recipients of blood or blood products
	05 - HMIN	Biomed. Prevention: Injection Safety	ASC.01.20	Safe Medical Injections	BP.05	General Population
	06 - IDUP	Biomed. Prevention: Injecting and Non-Injecting Drug Use	ASC.01	Prevention	BP.02	Most-as-risk Populations
	07 - CIRC	Biomed. Prevention: Male Circumcision	ASC.01.18	Male Circumcision	BP.05	General Population
	14 - HVCT	Care: Care and Counseling	ASC.01	Prevention	BP.05	General Population
Care	08 - HBHC	Care: Adult Care and Support	ASC.02	Care and treatment	BP.01	People Living with HIV/AIDS
	10 - PDCS	Care: Pediatric Care and Support	ASC.02	Care and treatment	BP.01	People Living with HIV/AIDS
	12 - HVTB	Care: TB/HIV	ASC.02	Care and treatment	BP.01	People Living with HIV/AIDS
	13 - HKID	Care: OVC	ASC.03	Orphans and vulnerable children	BP.03	Other Key Populations
Treatment	09 - HTXS	Treatment: Adult Treatment	ASC.02.03	Care and treatment	BP.01	People Living with HIV/AIDS
	11 - PDTX	Treatment: Pediatric Treatment	ASC.02	Care and treatment	BP.01	People Living with HIV/AIDS
	15 - HTXD	ARV Drugs	ASC.02	Antiretroviral therapy	BP.01	People Living with HIV/AIDS
	16 - HLAB	Laboratory Infrastructure	ASC.04.10 ASC 02.01.05	Upgrading laboratory infrastructure and new laboratory equipment HIV-related laboratory	BP.06	Non-Targeted Interventions

				monitoring		
Other	**17 - HVSI**	**Strategic Information**	ASC.04	Programme management and administration	BP.06	Non-Targeted Interventions
	18 - OHSS	**Health Systems Strengthening**	ASC.04 ASC.05 ASC.07	Programme management and administration Human Resources Enabling environment	BP.06	Non-Targeted Interventions
	19 - HVMS	**Management and Operations**	ASC.05	Human resources	BP.06	Non-Targeted Interventions

Appendix 8 Financing Sources 2013 and 2014 – (3rd digit analysis)

Financing Source	USD 2013		USD 2014	
	Amount(USD)	%	Amount(USD)	%
FS.01 Public Sources	132,534,227	18.31	171,174,761	27.07
FS.01.01.01 Central government revenue	122,117,855	16.87	163,552,474	25.86
FS.01.01.02State/provincial government revenue	10,416,372	1.44	7,622,287	1.21
FS.02 Private Funds	9,663,007	1.33	13,434,315	2.12
FS.02.01 Profit-making institutions and corporations	9,479,483	1.31	10,661,092	1.69

FS.02.03 Non-profit-making institutions (other than social insurance)	183,524	0.03	2,773,223	0.44
FS.03 International Funds	581,720,118	**80.36**	447,769,523	70.81
FS.03.01 Direct bilateral contributions	426,323,104	58.89	402,791,775	63.69
FS.03.01.04 Government of Canada	143,842	0.02	222,515	0.04
FS.03.01.22 Government of the United States of America	426,179,262	58.87	402,569,260	63.66
FS.03.02 Multilateral Agencies	153,439,545	21.20	42,671,382	6.75
FS.03.02.04International Labour Organization (ILO)	1,066,175	0.15	-	
FS.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria	114,749,905	15.85	14,107,382	2.23
FS.03.02.08 UNAIDS Secretariat	620,833	0.09	254,494	0.04

FS.03.02.09 United Nations Children's Fund (UNICEF)	4,561,010	0.63	4,084,091	0.65
FS.03.02.11 United Nations Development Programme (UNDP)	127,668	0.02	127,668	0.02
FS.03.02.17 United Nations Population Fund (UNFPA)	103,704	0.01	76,512	0.01
FS.03.02.18 World Bank (WB)	32,210,250	4.45	24,021,235	3.80
FS.03.03 International non-profit-making organizations and foundations	1,957,469	0.27	2,306,366	0.36
FS.03.03.06Bill and Melinda Gates Foundation	1,400,000	0.19	1,400,000	0.22
FS.03.03.99 Other International not-for-profit organizations and foundations n.e.c.	557,469	0.08	906,366	0.14
FS.03.04 International for Profit Making	-	-	-	

Total	723,917,352	100.00	**632,378,599**	100.00

Appendix 9 Spending pattern by financing source-2013

AIDS Spending Categories	FS.01 Public Funds	%	FS.02 Private Funds	%	FS.03.01 Direct bilateral contributions:	%	FS.03.02 Multilateral agencies	%	FS.03.03 International non-profit	%	FS.03.04 International profit-making	%	Total
ASC.01 PREVENTION	10,349,055	7.81	7,417,063	76.76	108,519,081	25.45	19,556,893	12.75	1,400,000	71.52			**147,242,092**
ASC.02 CARE and TREATMENT	9,095,608	6.86	543,826	5.63	201,419,876	47.25	935,347	0.61		0.00			**211,994,657**
ASC.03 ORPHANS and VULNERABLE CHILDREN (OVC)	738,396	0.56		0.00	17,836,045	4.18	6,548,055	4.27		0.00			**25,122,496**
ASC.04 PROGRAMME MANAGEMENT and ADMINISTRATION	14,045,333	10.60	1,257,615	13.01	49,117,941	11.52	119,807,991	78.08	557,469	28.48			**184,786,349**
ASC.05 HUMAN RESOURCES	97,555,588	73.61	1,050	0.01	18,229,399	4.28	6,558,059	4.27		0.00			**122,344,096**
ASC.06 SOCIAL PROTECTION and SOCIAL SERVICES		0.00		0.00	10,453,304	2.45	26,812	0.02		0.00			**10,480,116**

ASC.07 ENABLING ENVIRONMENT	635,269	0.48	443,453	4.59	15,172,085	3.56	6,388	0.00		0.00			**16,257,195**
ASC.08 HIV-RELATED RESEARCH	114,978	0.09		0.00	5,575,373	1.31		0.00		0.00			**5,690,351**
Total	132,534,227	100.00	9,663,007	100.00	426,323,104	100.00	153,439,545	100.00	1,957,469	100.00			**723,917,352**

Appendix 10 Spending categories by financing source-2014

AIDS Spending Categories	FS.01 Public Funds	%	FS.02 Private Funds	%	FS.03.01 Direct bilateral contributions:	%	FS.03.02 Multilateral agencies	%	FS.03.03 International non-profit	%	FS.03.04 International profit-making	%	Total
ASC.01 PREVENTION	28,125,984	16.43	11,101,839	82.64	105,883,999	26.29	15,018,811	35.20	1,900,000	82.38			**162,030,633**
ASC.02 CARE and TREATMENT	25,039,156	14.63	1,153,286	8.58	163,380,055	40.56	1,194,358	2.80		0.00			**190,766,855**
ASC.03 ORPHANS and VULNERABLE CHILDREN (OVC)	815,806	0.48		0.00	16,784,849	4.17	4,485,186	10.51		0.00			**22,085,841**
ASC.04 PROGRAMME MANAGEMENT and ADMINISTRATION	15,681,844	9.16	853,889	6.36	51,738,347	12.84	17,480,073	40.96	406,366	17.62			**86,160,519**
ASC.05 HUMAN RESOURCES	101,202,604	59.12	12,801	0.10	16,180,343	4.02	4,131,948	9.68		0.00			**121,527,696**
ASC.06 SOCIAL PROTECTION and		0.00		0.00	11,090,841	2.75	187,364	0.44		0.00			**11,278,205**

SOCIAL SERVICES													
ASC.07 ENABLING ENVIRONMENT	214,420	0.13	312,500	2.33	31,966,173	7.94	70,989	0.17		0.00			**32,564,082**
ASC.08 HIV-RELATED RESEARCH	94,947	0.06		0.00	5,767,168	1.43	102,653	0.24		0.00			**5,964,768**
Total	**171,174,761**	100.00	**13,434,315**	100.00	**402,791,775**	100.00	**42,671,382**	100.00	**2,306,366**	100.00			**632,378,599**

Financing Agents in 2013 and 2014 (2nd and 3rd digit analysis)

Appendix 11 Financing Agents in 2013 and 2014 (2nd and 3rd digit analysis)

Financing Agent	USD 2013	%	USD 2014	%
FA.01 Public Sector	**154,772,104**	**21.38**	**172,019,517**	27.20
FA.01.01.01.01Ministry of Health (or equivalent sector entity)	12,500,000	1.73	13,000,000	2.06
FA.01.01.01.03Ministry of Social Development (or equivalent sector entity)	115,323	0.02		0.00
FA.01.01.01.05Ministry of Finance (or equivalent sector entity)	96,315,256	13.30	96,315,256	15.23
FA.01.01.01.10National AIDS Commission	13,187,276	1.82	54,237,218	8.58
FA.01.01.02.01Ministry of Health (or equivalent state sector entity)			201,531	0.03
FA.01.01.02.06State/Province/Department AIDS Commission	32,654,249	4.51	8,265,512	1.31
FA.02. Private sector	**18,093,863**	2.50	**27,445,420**	4.34
FA.02.05Not-for-profit institutions (other than social insurance)	8,943,583	1.24	14,435,159	2.28
FA.02.99Other private financing agents n.e.c.	9,150,280	1.26	13,010,261	2.06
FA.03 International Purchasing organizations	**551,051,385**	**76.12**	**432,913,662**	68.46
FA.03.01.22Government of United States	426,179,262	58.87	348,638,306	55.13
FA.03.01.04Government of Canada			53,930,954	8.53
FA.03.02.04International Labour Organization (ILO)	1,066,175	0.15		0.00
FA.03.02.07UNAIDS Secretariat	620,833	0.09	254,494	0.04

FA.03.02.08United Nations Children's Fund (UNICEF)	4,527,852	0.63	4,084,091	0.65
FA.03.02.16United Nations Population Fund (UNFPA)	3,704	0.00	22,449	0.00
FA.03.02.17World Bank (WB)	10,133,199	1.40	23,310,710	3.69
FA.03.02.18World Food Programme (WFP)			47,500	0.01
FA.03.02.19World Health Organization (WHO)	701,311	0.10	725,158	0.11
FA.03.02.99Other Multilateral entities n.e.c.	752,949	0.10		0.00
FA.03.03.06Bill and Melinda Gates Foundation			1,400,000	0.22
FA.03.03.99Other International not-for-profit organizations n.e.c.			500,000	0.08
FA.03.99Other international financing agents n.e.c.	107,066,100	14.79		0.00
Grand Total	**723,917,352**	**100.00**	**632,378,599**	100.00

Appendix 12 HIV/AIDS Service Providers in 2013 and 2014 (2nd and 3rd digit analysis)

HIV/AIDS Service Providers (3rd digit analysis)	2013		2014	
	Amount (USD)	(%)	Amount (USD)	(%)
PS.01-Public Sector Providers	**566,825,705**	78.30	**475,278,176**	75.16
PS.01.01.01Hospitals (Governmental)	255,590,909	35.31	231,472,780	36.60
PS.01.01.05Laboratory and imaging facilities (Governmental)			871,257	0.14
PS.01.01.06Blood banks (Governmental)	8,969,105	1.24	6,002,916	0.95
PS.01.01.13Research institutions (Governmental)	5,575,373	0.77	5,767,168	0.91
PS.01.01.14.01National AIDS commission (NACs)	122,380,284	16.91	72,014,468	11.39
PS.01.01.14.02Departments inside the Ministry of Health or equivalent (including. NAPs/NACPs)	14,244,239	1.97	15,952,636	2.52
PS.01.01.14.04Departments inside the Ministry of Social Development or equivalent	115,323	0.02		0.00
PS.01.01.14.06Departments inside the Ministry of Finance or equivalent	96,315,256	13.30	96,315,256	15.23
PS.01.01.14.07Departments inside the Ministry of Labour or equivalent	1,066,175	0.15		0.00
PS.01.01.14.99Government entities n.e.c.	1,835,556	0.25		0.00
PS.01.01.99Governmental organizations n.e.c.	36,170,574	5.00	27,230,315	4.31
PS.01.02.01Hospitals (Parastatal)	4,664,601	0.64	2,958,180	0.47
PS.01.02.02Ambulatory care (Parastatal)	19,898,310	2.75	16,693,200	2.64
PS.02-Private Sector non-profit Providers	**107,880,995**	14.90	**108,288,853**	17.12
PS.02.01.01.01Hospitals (Non-profit non faith-based)	62,857,072	8.68		0.00
PS.02.01.01.05Laboratory and imaging facilities (Non-profit non faith-based)	3,212,329	0.44	2,382,646	0.38
PS.02.01.01.14Self-help and informal community-based organizations (Non-profit non faith-based)	10,453,304	1.44	11,090,841	1.75
PS.02.01.01.15Civil society organizations (Non-profit non faith-based)	6,539,252	0.90	57,381,803	9.07
PS.02.01.01.99Other non-profit non-faith-based providers n.e.c.			1,105,452	0.17
PS.02.01.02.01Hospitals (Non-profit faith-based)	6,346,168	0.88	4,803,779	0.76

PS.02.01.02.08Pharmacies and providers of medical goods (Non-profit faith-based)	5,251,435	0.73	6,633,841	1.05
PS.02.01.02.14Civil society organizations (Non-profit faith-based)	2,241,952	0.31		0.00
PS.02.01.99Other non-profit private sector providers n.e.c.	1,829,203	0.25		0.00
PS.02.02.99For profit private sector providers n.e.c.	9,150,280	1.26	14,910,261	2.36
PS.02.99Private sector providers n.e.c.			9,980,230	1.58
PS.03-Bilateral and Multilateral entities	**49,210,652**	6.80	**48,811,570**	7.72
PS.03.01Bilateral agencies	49,210,652	6.80	48,811,570	7.72
Total	**723,917,352**	100.00	**632,378,599**	100.00

AIDS Spending Categories in 2013 and 2014 (2nd and 3rd digit analysis)

Appendix 13 AIDS Spending Categories in 2013 and 2014 (2nd and 3rd digit analysis)

Financing Agent	USG 2013	%	USD 2014	%
ASC 01-Prevention	**147,242,092**	20.34	**162,030,633**	25.62
ASC.01.01.01Health-related communication for social and behavioural change	14,566,284	2.01	9,757,506	1.54
ASC.01.01.02Non-health-related communication for social and behavioural change	1,518,345	0.21	1,903,992	0.30
ASC.01.01.98Communication for Social and behavioural change not disaggregated by type	12,857,269	1.78	13,985,870	2.21
ASC.01.02Community mobilization	907,883	0.13	7,970,631	1.26
ASC.01.03Voluntary counselling and testing (VCT)	16,181,880	2.24	27,819,169	4.40
ASC.01.04.01VCT as part of programmes for vulnerable and accessible populations	151,405	0.02		0.00
ASC.01.04.02Condom social marketing and male and female condom provision as part of programmes for vulnerable and accessible populations	171,066	0.02	16,219	0.00
ASC.01.04.04Behaviour change communication (BCC) as part of programmes for vulnerable and accessible populations	236,150	0.03	135,176	0.02
ASC.01.05Prevention – youth in school	3,125,000	0.43	5,200,000	0.82
ASC.01.06Prevention – youth out-of-school	791,050	0.11	1,194,358	0.19
ASC.01.07.01Behaviour change communication (BCC) as part of prevention of HIV transmission aimed at	2,385,835	0.33	1,855,092	0.29

PLHIV				
ASC.01.07.98Prevention of HIV transmission aimed at PLHIV not disaggregated by type	3,227,535	0.45	2,958,180	0.47
ASC.01.08.01VCT as part of programmes for sex workers and their clients	14,943,808	2.06	5,881,651	0.93
ASC.01.08.02Condom social marketing and male and female condom provision as part of programmes for sex workers and their clients	457,203	0.06	76,796	0.01
ASC.01.08.04Behaviour change communication (BCC) as part of programmes for sex workers and their clients	2,577,276	0.36	1,379,260	0.22
ASC.01.09.01VCT as part of programmes for MSM			2,291,105	0.36
ASC.01.09.98Programmatic interventions for MSM not disaggregated by type	2,978,414	0.41		0.00
ASC.01.10.01VCT as part of programmes for IDUs			2,508,299	0.40
ASC.01.10.05Sterile syringe and needle exchange as part of programmes for IDUs	1,325,070	0.18		0.00
ASC.01.11.01VCT as part of programmes in the workplace	326,094	0.05	261,009	0.04
ASC.01.11.04Behaviour change communication (BCC) as part of programmes in the workplace	686,313	0.09	6,256,563	0.99
ASC.01.12Condom social marketing	791,050	0.11	1,194,358	0.19
ASC.01.14Public and commercial sector female condom provision	187,228	0.03	446,503	0.07
ASC.01.17.01Pregnant women counselling and testing in PMTCT programmes	15,046,122	2.08	20,337,525	3.22
ASC.01.17.02Antiretroviral prophylaxis for HIV-infected pregnant women and newborns	15,116,586	2.09	17,014,125	2.69
ASC.01.17.03Safe infant feeding practices (including substitution of breastmilk)	1,076	0.00	899	0.00
ASC.01.17.04Delivery practices as part of PMTCT programmes	301	0.00	2,568	0.00
ASC.01.17.98PMTCT not disaggregated by intervention	20,222,682	2.79	20,759,017	3.28
ASC.01.18Male circumcision			18,067	0.00
ASC.01.19Blood safety	8,969,105	1.24	6,002,916	0.95
ASC.01.22.98Post-exposure prophylaxis not disaggregated by intervention			4,803,779	0.76
ASC.01.22.99Post-exposure prophylaxis n.e.c.	6,346,168	0.88		0.00
ASC.01.98Prevention activities not disaggregated by intervention	1,147,894	0.16		0.00
ASC.02-Care and Treatment	**211,994,657**	29.28	**190,766,855**	30.17
ASC.02.01.01Provider- initiated testing and counselling (PITC)	7,703,748	1.06	9,714,661	1.54
ASC.02.01.03.01.01First-line ART – adults	4,443,453	0.61	5,132,320	0.81
ASC.02.01.03.01.02Second-line ART – adults	125,779	0.02	168,038	0.03
ASC.02.01.03.01.98Adult antiretroviral therapy not disaggregated by line of treatment	105,792,600	14.61	88,771,571	14.04
ASC.02.01.03.02.01First-line ART – paediatric	223,062	0.03	780,826	0.12

ASC.02.01.03.02.02Second-line ART – paediatric	5,438,402	0.75	4,000,000	0.63
ASC.02.01.03.02.98Paediatric antiretroviral therapy not disaggregated by line of treatment	6,351,502	0.88	5,311,654	0.84
ASC.02.01.03.98Antiretroviral therapy not disaggregated neither by age nor by line of treatment	155,979	0.02	160,952	0.03
ASC.02.01.04Nutritional support associated to ARV therapy	261,625	0.04	836,257	0.13
ASC.02.01.05Specific HIV-related laboratory monitoring	47,276,040	6.53	19,384,735	3.07
ASC.02.01.07Psychological treatment and support services	5,083,223	0.70	3,305,806	0.52
ASC.02.01.08Outpatient palliative care	5,672	0.00	7,156	0.00
ASC.02.01.09.01Home-based medical care	7,830,345	1.08		0.00
ASC.02.01.09.98Home-based care not disaggregated by type	97,408	0.01	24,692,893	3.90
ASC.02.01.98Outpatient care services not disaggregated by intervention	21,203,588	2.93	28,499,986	4.51
ASC.02.98Care and treatment services not disaggregated by intervention	2,231	0.00		0.00
ASC.03-Orphans and Vulnerable Children	**25,122,496**	3.47	**22,085,841**	3.49
ASC.03.01OVC Education	12,900,120	1.78	8,734,062	1.38
ASC.03.02OVC Basic health care	4,184,956	0.58	4,470,714	0.71
ASC.03.03OVC Family/home support	7,928,347	1.10	8,804,269	1.39
ASC.03.04OVC Community support			76,796	0.01
ASC.03.06OVC Institutional care	109,073	0.02		0.00
ASC 04-Programme Management and administration	**184,786,349**	25.53	**86,160,519**	13.62
ASC.04.01Planning, coordination and programme management	46,001,331	6.35	44,572,094	7.05
ASC.04.02Administration and transaction costs associated with managing and disbursing funds	15,737,769	2.17	9,662,717	1.53
ASC.04.03Monitoring and evaluation	9,851,505	1.36	9,028,060	1.43
ASC.04.04Operations research	720,690	0.10	3,298,125	0.52
ASC.04.05Serological-surveillance (serosurveillance)			1,260,039	0.20
ASC.04.06HIV drug-resistance surveillance	169,571	0.02	96,806	0.02
ASC.04.07Drug supply systems	102,915,859	14.22	1,252,940	0.20
ASC.04.08Information technology	4,504,875	0.62	13,514,076	2.14
ASC.04.10.01Upgrading laboratory infrastructure and new equipment	3,236,145	0.45	3,165,337	0.50
ASC.04.10.02Construction of new health centres	2,719	0.00		0.00
ASC.04.10.98Upgrading and construction of infrastructure not disaggregated by intervention	1,644,573	0.23	282,447	0.04

ASC.04.98Programme management and administration not disaggregated by type	1,312	0.00	27,878	0.00
ASC 05- Human Resources	**122,344,096**	16.90	**121,527,696**	19.22
ASC.05.01.03.03Monetary incentives for other staff for programme management and administration	18,281	0.00	100,908	0.02
ASC.05.01.03.98Monetary incentives for other staff not disaggregated by type	96,366,566	13.31	96,971,864	15.33
ASC.05.02Formative education to build-up an HIV workforce	1,437,129	0.20	1,248,983	0.20
ASC.05.03Training	20,651,121	2.85	20,418,375	3.23
ASC.05.98Human resources not disaggregated by type	3,870,999	0.53	2,787,566	0.44
ASC 06-Social Protection and Social services	**10,480,116**	1.45	**11,278,205**	1.78
ASC.06.02Social protection through in-kind benefits	10,453,304	1.44	3,237,912	0.51
ASC.06.03Social protection through provision of social services	26,812	0.00	187,364	0.03
ASC.06.04HIV-specific income generation projects			7,852,929	1.24
ASC 07-Enabling Environment	**16,257,195**	2.25	**32,564,082**	5.15
ASC.07.01Advocacy	6,388	0.00	70,989	0.01
ASC.07.02.02Provision of legal and social services to promote access to prevention, care and treatment	26,072	0.00	625	0.00
ASC.07.03AIDS-specific institutional development	14,453,552	2.00	19,047,827	3.01
ASC.07.98Enabling environment not disaggregated by type	1,771,183	0.24	13,444,641	2.13
ASC 08-HIV- Related Research	**5,690,351**	0.79	**5,964,768**	0.94
ASC.08.01Biomedical research			102,653	0.02
ASC.08.03Epidemiological research	114,978	0.02	94,947	0.02
ASC.08.98HIV and AIDS-related research activities not disaggregated by type	5,575,373	0.77	5,767,168	0.91
Total	**723,917,352**	100.00	**632,378,599**	100.00

Appendix 14 Beneficiary Populations in 2013 and 2014 (2nd and 3rd digit analysis)

BENEFIACIARY POPULATION	2013		2014	
	AMOUNT(USD)	%	AMOUNT(USD)	%
BP.01-PEOPLE LIVING WITH HIV	**218,293,223**	**30.15**	**207,183,042**	**32.76**
BP.01.01.01-Adult and young men (aged 15 and over) living with HIV	1,910,294	0.26	1,878,438	0.30
BP.01.01.98Adult and young people (15 years and over) living with HIV not disaggregated by gender	115,112,536	15.90	96,771,571	15.30
BP.01.02.98-Children (under 15 years) living with HIV not broken down by gender	7,505,659	1.04	6,403,359	1.01
BP.01.98-People living with HIV not broken down by age or gender	93,764,734	12.95	102,129,674	16.15
BP.02-Most-at-risk populations	**25,045,082**	**3.46**	**14,041,988**	**2.22**
BP.02.01-Injecting drug users (IDU) and their sexual partners	1,325,070	0.18	2,508,299	0.40
BP.02.02.01-Female sex workers and their clients	6,161,873	0.85	4,452,638	0.70
BP.02.02.02Male transvestite sex workers (and their clients)	420,078	0.06		0.00
BP.02.02.98Sex workers, not disaggregated by gender, and their clients	14,159,647	1.96	4,789,946	0.76
BP.02.03 Men who have sex with men (MSM)	2,978,414	0.41	2,291,105	0.36
BP.03-OTHER KEY POPULATIONS	**86,301,223**	**11.92**	**84,718,633**	**13.40**
BP.03.01Orphans and vulnerable children (OVC)	24,831,409	3.43	20,891,483	3.30
BP.03.02Children born or to be born of women living with HIV	52,068,782	7.19	59,707,003	9.44
BP.03.06Indigenous groups	3,228,476	0.45		0.00
BP.03.08Truck drivers/transport workers and commercial drivers	4,930,891	0.68	2,923,221	0.46
BP.03.11Children and youth out of school	1,241,364	0.17	1,194,358	0.19
BP.03.98Other key populations not disaggregated by type	301	0.00	2,568	0.00
BP.04-SPECIFIC ACCESSIBLE POPULATION	**8,550,914**	**1.18**	**9,563,661**	**1.51**
BP.04.01People attending STI clinics	247,574	0.03		0.00
BP.04.03Junior high/high school students	8,242,015	1.14	9,563,661	1.51
BP.04.98Specific “accessible ” populations not disaggregated by type	61,325	0.01		0.00
BP.05-GENERAL POPULATION	**62,104,540**	**8.58**	**83,811,565**	**13.25**
BP.05.01.01Male adult population			3,650	0.00
BP.05.01.02Female adult population	170,819	0.02	429,112	0.07

BP.05.01.98General adult population (older than 24 years) not disaggregated by gender			15,084	0.00
BP.05.02.01Boys			18,067	0.00
BP.05.02.98Children (under 15 years) not disaggregated by gender	16,409	0.00	21,891	0.00
BP.05.98General population not disaggregated by age or gender.	61,917,312	8.55	83,323,761	13.18
BP.06-NON-TARGETED INTERVENTIONS	**323,622,370**	**44.70**	**233,059,710**	**36.85**
BP.06Non-targeted interventions	323,622,370	44.70	233,059,710	36.85
Total	**723,917,352**	**100**	**632,378,599**	**100.00**

Appendix 6 Financing sources expenditure by beneficiary populations-2013

FS/BP	FS .01 Public Sources	FS.02 Private Funds	FS.03.01 Direct bilateral contribution	FS.03.02 Multilateral Agencies	FS.03.03 International not for profit	FS.03.04 International Profit Organizations	TOTAL
BP.01 People living with HIV	**10,465,870**	**543,826**	**204,887,965**	**2,395,562**			**218,293,223**
BP.02 Most-at-risk populations	**962,974**		**18,456,242**	**5,625,866**			**25,045,082**
BP.03 Other Key Populations	**3,444,144**	**2,212,450**	**68,039,198**	**12,605,431**			**86,301,223**
BP.04 Specific "accessible" populations	**1,046,323**	**3,276,405**		**4,228,186**			**8,550,914**
BP.05 General population	**4,899,017**	**2,371,661**	**50,791,910**	**2,641,952**	**1,400,000**		**62,104,540**
BP.06 Non-targeted interventions	**111,715,899**	**1,258,665**	**84,147,789**	**125,942,548**	**557,469**		**323,622,370**
BP.99 Specific targeted populations not elsewhere classified (n.e.c.)							-
TOTAL	**132,534,2**	**9,663,00**	**426,323,1**	**153,439,5**	**1,957,46**		**723,917,3**

	27	7	04	45	9	-	52

Appendix 76 Financing sources expenditure by beneficiary populations-2014

FS/BP	FS .01 Public Sources	FS.02 Private Funds	FS.03.01 Direct bilateral contribution	FS.03.02 Multilateral Agencies	FS.03.03 International not for profit	FS.03.04 International Profit Organizations	TOTAL
BP.01 People living with HIV	25,917,356	1,083,729	177,674,581	2,507,376			207,183,042
BP.02 Most-at-risk populations	678,272		9,589,350	3,774,366			14,041,988
BP.03 Other Key Populations	5,491,979	3,350,000	66,472,231	9,404,423			84,718,633
BP.04 Specific "accessible" populations	628,654	5,200,000		3,735,007			9,563,661
BP.05 General population	21,535,482	2,603,330	56,321,928	1,450,825	1,900,000		83,811,565
BP.06 Non-targeted interventions	116,923,018	1,197,256	92,733,685	21,799,385	406,366		233,059,710
BP.99 Specific targeted populations not elsewhere classified (n.e.c.)							-
TOTAL	171,174,761	13,434,315	402,791,775	42,671,382	2,306,366	-	632,378,599

Appendix 17: Letter of introduction

Letter used for data collection

28th/05/2015

Dear Sir/Madam

LETTER OF INTRODUCTION: NASA DATA COLLECTOR

BACKGROUND:

The National Agency for the Control of AIDS (NACA) in collaboration with the UNAIDS Nigeria, and other Development Partners is conducting another National AIDS Spending Assessment (NASA) for 2013/2014.

NASA is a comprehensive and systematic study used to track HIV/AIDS expenditure to enable Nigeria as a country showcase the contributions of its stakeholders on the fight against the scourge every two years in retrospect.

NACA is aware that the private sector plays a pivotal role in the HIV/AIDS response in Nigeria. However, this huge financial expenditure in response to your corporate social responsibility is not fully reported to the outside world by Nigeria, for lack of information.

NEXT STEPS:

- The data collection exercise in all the designated organisations headquarters in Lagos will be from the 1st to 5th June, 2014.
- A group of data collectors led by **Mr. Michael Iyevhobu** will be visiting your organization to collect the relevant HIV/AIDS expenditure for 2013/2014.

OUR REQUEST:

In view of the fore going, we hereby request that you and your organization accord **Mr. Michael Iyevhobu** and his team of data collectors the necessary assistance and full cooperation

Accept the assurance of our highest regards.

Thank you.

Prof. John Idoko
Director General

Appendix 98 NASA Data Collection Form

FORM [1] – Year: _____ (2013 or 2014)

HIV RESPONSE INSTITUTIONS

This information is confidential

Year under study: ***Date:*** **/ / *2013***

1. - Identification of the Institution

[ ]

Name of the Institution:	
Contact (Name and Position):	
Address:	**E-mail:**
Telephone:	**Fax:**

Select with an **x** the legal status of the institution *(may be more than one option)*

Legal Status	**National**	**International**
Public		
Private		
For profit		
Not for profit		
Bilateral agency		
Multilateral agency		

The institution **receives** funds coming from other institutions to finance or produce HIV	Yes (please fill

related activities?	section 2)
The institution **used its own funds** to finance or to produce HIV related activities?	Yes (please fil line 10, in Section 2)
The institution **transfers** funds to other institutions for HIV related activities?	Yes (please fill section 3)
The institution produces HIV related activities (goods or services)?	Yes (please fill the 3 first columns in section 2)

			Exchange rate Range(Average)
Select with an x if values are in local currency:	Nigerian naira		
Select with an x if values are in USD (***Recommended***):	USD		
Other (Euro, etc.), please specify:	_____		

2. Origin of funds (OF)

Indicate:

- Name of the institution from which the funds were received.
- Amount of money expended in the year of the estimation disaggregated per financing source. For In kind donations Fill tables 5 & 6

Name of the Institution	*Amount received in 2013*	*Amount received in 2014*	*Amount spent in 2013*	*Amount spent in 2014*	*Amount transferred to other Institutions in 2013*	*Amount transferred to other Institutions in 2014*	*Who took decision on the funds for goods and services to purchase, provider of goods and services and beneficiary population*
OF [1]							
OF [2]							
OF [3]							
OF [4]							
OF [5]							
OF [6]							
OF [7]							
OF [8]							
OF [9] Personal Donation							
OF [10] Own funds							
TOTAL							

-If the institution utilized funds, proceed to fill in section 4 for each of the amount utilized.
-Personal Donations: cash gifts from individuals (Note: Corporations or other institutions should be captured on OF [1] to OF [8]).
-Own funds: funds generated by the institution (e.g.: income generation activities such as: lottery, raffle draws, etc.)

3. Use of Funds:

Indicate in the next 10 tables how the funds from each origin of funds were spent:
Describe the categories conducted
If one activity is targeting more than one beneficiary population, please fill in the next row

OF [1] Funds				
Activity (Description)	NASA Code for the Activity (please refer to NASA Catalogues code and name)	Beneficiary population (Description)	2013	2014

OF [1] Funds - Production Factors 2013										
Salaries	**Antiretrovirals**	**Condoms**	**Other material and supplies**	**Services**	**Buildings (constructions, renovations)**	**Laboratory upgrading**	**Equipment**	**Other capital expenditures**	**No information on PF**	**Total**

OF [1] Funds - Production Factors 2014										
Salaries	**Antiretrovirals**	**Condoms**	**Other material and supplies**	**Services**	**Buildings (constructions, renovations)**	**Laboratory upgrading**	**Equipment**	**Other capital expenditures**	**No information on PF**	**Total**

4. Funds transferred:

For each institution identified in table 2. (OF [1] to OF [10]) please indicate in the following tables:

- Name of institutions for which funds were transferred in the year of the estimation and
- Amount reported as expenditure in the year by each institution

Name of the institution which received the fund coming from source OF [1]	***Amount transferred in 2013***	***Amount transferred in 2014***	***Amount reported as spent in 2013***	***Amount reported as spent in 2014***
DF [1]				
DF [2]				
DF [3]				
DF [4]				
DF [5]				
DF [6]				
DF [7]				
DF [8]				
DF [9]				
DF [10]				
TOTAL				

a) If sections 2 and 3 were filled, the sum of the transferred amount calculated in section 3, it must equal to the sum of amount transferred to other institutions calculated in section 2. If not please indicate difference causes.

Details of Goods and services the transferred funds was used for by the institutions

Indicate in the next 10 tables how the funds from each origin of funds was spent:
Describe the categories conducted
If one activity is targeting more than one beneficiary populations, please fill in the next row

OF [1] Funds				
Activity (Description)	NASA Code for the Activity (please refer to NASA Catalogues code and name)	Beneficiary population (Description)	2013	2014

OF [1] Funds - Production Factors 2013										
Salaries	**Antiretrovirals**	**Condoms**	**Other material and supplies**	**Services**	**Buildings (constructions, renovations)**	**Laboratory upgrading**	**Equipment**	**Other capital expenditures**	**No information on PF**	**Total**

OF [1] Funds - Production Factors 2014										
Salaries	**Antiretrovirals**	**Condoms**	**Other material and supplies**	**Services**	**Buildings (constructions, renovations)**	**Laboratory upgrading**	**Equipment**	**Other capital expenditures**	**No information on PF**	**Total**

5. Condom distribution:

In the following table, please fill information regarding the use of condoms donated from other institutions (e.g.: condoms from NACA). Condoms purchased with donors funds and / or the logistic costs associated with the condom distribution should be accounted in the correspondent tables of section 3. "Use of the funds".

Name of the Institution from which the condoms were received	Description of the condom distribution	Beneficiary population receiving the condoms. (e.g.: general population). Please use NASA catalogue to identify the Beneficiary	Quantity received in 2013 (units)	Quantity received in 2014 (units)	Quantity distributed in 2013 (units)	Quantity distributed in 2014 (units)

6. In-kind donations:

In the following table, please fill information regarding the use of in kind donations.

Name of the Institution from which the donation was received	Description of items receiced (type and quantity)	Description of the use of the items received	Quantity received in 2013 (units)	Quantity received in 2014 (units)	Quantity distributed in 2013 (units)	Quantity distributed in 2014 (units)

Appendix 19 Status on data collected

Institution	2013		2014	
	Transaction	Type of Data	Transaction	Type of Data
Akwa Ibom State Action Committee on AIDS	⇵	RE,B	⇵	RE,B
Akwa Ibom State Ministry of Education	⇵	RE,B	⇵	RE,B
Anambra State Action Committee on AIDS	⇓	RE	⇓	RE
Association for Reproductive and Family Health	⇵	RE,B	⇵	RE,B
Association of Orphans &Vulnerable Children Nassarawa	⇵	RE,B	⇵	RE,B
Benue State Ministry Of Health and Human Resources	⇵	RE,B	⇵	RE,B
Cross Rivers State Ministry of Health	⇵	RE,B	⇵	RE,B
Liquefy Natural Gas (LNG)	⇵	RE,B	⇵	RE,B
Chevron	⇵	RE	⇵	RE
Total	⇵	RE,B	⇵	RE,B
Excellence Community Education Welfare Scheme	⇵	RE,B	⇵	RE,B
Shell Petroleum	⇵	RE	⇵	RE
Unilever	⇵	RE	⇵	RE
Family Health International	⇵	RE,B	⇵	RE,B
Federal Ministry of Education	⇓	RE,B	⇓	RE,B
Federal Ministry of Health	⇓	RE,B	⇓	RE,B
Federal Ministry of Women Affairs and Social Dev	⇓	RE,B	⇓	RE,B
Federal Road Safety Corp	⇓	RE,B	⇓	RE,B
Federation of Muslim Women Association of Nigeria	⇓	RE,B	⇓	RE,B
Hygeia Foundation	⇵	RE,B	⇓	RE,B
Institute of Human Virology, Nigeria	⇵	RE,B	⇵	RE,B

International Labour Office	⇵	RE,B	⇵	RE,B
International Centre for Aids care & treatment programme	⇵	RE,B	⇵	RE,B
JSI/ AIDSTAR-One Injection Safety	⇵	RE,B	⇵	RE,B
Lagos State Ministry of Education	⇓	RE,B	⇓	RE,B
Access Bank	⇵	RE,B	⇵	RE,B
Association for Reproductive and Family Health	⇵	RE,B	⇵	RE,B
Millennium Development Goal Office	⇵	RE	⇵	RE
Nassarawa State AIDS Control Agency	⇵	RE,B	⇵	RE,B
National Agency for the Control of AIDS	⇵	RE,B	⇵	RE,B
National Population Council	⇵	RE,B	⇵	RE,B
National Youth Aid Program	⇵	RE,B	⇵	RE,B
National Youth Service Corps	⇓	RE,B	⇓	RE,B
Network of People living with HIV/AIDS in Nigeria	⇓	RE,B	⇓	RE,B
US President's Emergency Plan for AIDS Relief (PEPFAR)	⇓		⇓	
Ogun State Action Committee on AIDs	⇵	RE,B	⇵	RE,B
Partners For Development	⇵	RE,B	⇵	RE,B
Pathfinder International	⇵	RE,B	⇵	RE,B
Society For Family Health	⇵	RE,B	⇵	RE,B
Sokoto State Action Agency for the Control of AIDS	⇵	RE	⇵	RE
United Nations Children's Fund	⇵	RE	⇵	RE
United Nations Development Programme	⇵	RE,B	⇵	RE,B
United Nations Population Fund	⇵	RE,B	⇵	RE,B
Women, Youth and Children Upliftment	⇵	RE	⇵	RE
World Health Organization	⇵	RE,B	⇵	RE,B

"Transaction":

⇓Top down	⇑Bottom up
⇵Top down and Bottom up	

“Type of Data”:
RE= Reported Expenditures
E= Estimated based on the production of good and services using P*Q approach
B= Budget figures

Appendix 20 2013 Financing Sources to AIDS Spending Categories – USD

AIDS Spending Categories Level 1	AIDS Spending Categories	FS.01 Public funds Total	FS.02 Private Funds Total	FS.03.01 Direct bilateral contributions	FS.03.02 Multilateral Agencies	FS.03.03 International not-for-profit organizations and foundations	Grand Total
ASC.01 Prevention	ASC.01.01.01Health-related communication for social and behavioural change	4,168,987			10,397,297		14,566,284
	ASC.01.01.02Non-health-related communication for social and behavioural change				118,345	**1,400,000**	1,518,345
	ASC.01.01.98Communication for Social and behavioural change not disaggregated by type	9,395	1,281,771	11,566,103			12,857,269
	ASC.01.02Community mobilization	902,743	5,140				907,883
	ASC.01.03Voluntary counselling and testing (VCT)	2,719,856	457,773	12,979,251	25,000		16,181,880
	ASC.01.04.01VCT as part of programmes for vulnerable and accessible populations		151,405				151,405
	ASC.01.04.02Condom social marketing and male and female condom provision as part of programmes for vulnerable and accessible populations				171,066		171,066
	ASC.01.04.04Behaviour change communication (BCC) as part of programmes for vulnerable and accessible populations				236,150		236,150
	ASC.01.05Prevention – youth in school		3,125,000				3,125,000

ASC.01.06Prevention – youth out-of-school				791,050		791,050
ASC.01.07.01Behaviour change communication (BCC) as part of prevention of HIV transmission aimed at PLHIV	1,370,262			1,015,573		2,385,835
ASC.01.07.98Prevention of HIV transmission aimed at PLHIV not disaggregated by type			3,227,535			3,227,535
ASC.01.08.01VCT as part of programmes for sex workers and their clients			14,152,758	791,050		14,943,808
ASC.01.08.02Condom social marketing and male and female condom provision as part of programmes for sex workers and their clients	6,889			450,314		457,203
ASC.01.08.04Behaviour change communication (BCC) as part of programmes for sex workers and their clients	429,048			2,148,228		2,577,276
ASC.01.09.98Programmatic interventions for MSM not disaggregated by type			2,978,414			2,978,414
ASC.01.10.05Sterile syringe and needle exchange as part of programmes for IDUs			1,325,070			1,325,070
ASC.01.11.01VCT as part of programmes in the workplace				326,094		326,094
ASC.01.11.04Behaviour change communication (BCC) as part of programmes in the workplace	624,988			61,325		686,313
ASC.01.12Condom social marketing				791,050		791,050
ASC.01.14Public and commercial sector female condom provision		183,524		3,704		187,228
ASC.01.17.01Pregnant women counselling and testing in PMTCT programmes		7,450	14,020,939	1,017,733		15,046,122

	ASC.01.17.02Antiretroviral prophylaxis for HIV-infected pregnant women and newborns		2,205,000	12,911,586			15,116,586
	ASC.01.17.03Safe infant feeding practices (including substitution of breastmilk)				1,076		1,076
	ASC.01.17.04Delivery practices as part of PMTCT programmes				301		301
	ASC.01.17.98PMTCT not disaggregated by intervention	116,887		20,042,152	63,643		20,222,682
	ASC.01.19Blood safety			8,969,105			8,969,105
	ASC.01.22.99Post-exposure prophylaxis n.e.c.			6,346,168			6,346,168
	ASC.01.98Prevention activities not disaggregated by intervention				1,147,894		1,147,894
ASC.01 Prevention Total		10,349,055	7,417,063	108,519,081	19,556,893	1,400,000	147,242,092
	ASC.02.01.01Provider- initiated testing and counselling (PITC)			7,703,748			7,703,748
	ASC.02.01.03.01.01First-line ART – adults	4,000,000	443,453				4,443,453
	ASC.02.01.03.01.02Second-line ART – adults		83,400		42,379		125,779
	ASC.02.01.03.01.98Adult antiretroviral therapy not disaggregated by line of treatment			105,792,600			105,792,600
	ASC.02.01.03.02.01First-line ART – paediatric				223,062		223,062
	ASC.02.01.03.02.02Second-line ART – paediatric	5,000,000			438,402		5,438,402
	ASC.02.01.03.02.98Paediatric antiretroviral therapy not disaggregated by line of treatment			6,276,207	75,295		6,351,502

	ASC.02.01.03.98Antiretroviral therapy not disaggregated neither by age nor by line of treatment		15,173		140,806		155,979
	ASC.02.01.04Nutritional support associated to ARV therapy			261,625			261,625
	ASC.02.01.05Specific HIV-related laboratory monitoring			47,276,040			47,276,040
	ASC.02.01.07Psychological treatment and support services			5,075,723	7,500		5,083,223
	ASC.02.01.08Outpatient palliative care				5,672		5,672
	ASC.02.01.09.01Home-based medical care			7,830,345			7,830,345
	ASC.02.01.09.98Home-based care not disaggregated by type	95,608	1,800				97,408
	ASC.02.01.98Outpatient care services not disaggregated by intervention			21,203,588			21,203,588
	ASC.02.98Care and treatment services not disaggregated by intervention				2,231		2,231
ASC.02 Care and treatment Total		9,095,608	543,826	201,419,876	935,347	-	211,994,657
ASC.03 Orphans and vulnerable children (OVC)	ASC.03.01OVC Education	629,323		6,513,792	5,757,005		12,900,120
	ASC.03.02OVC Basic health care			3,393,906	791,050		4,184,956
	ASC.03.03OVC Family/home support			7,928,347			7,928,347
	ASC.03.06OVC Institutional care	109,073					109,073
ASC.03 Orphans and vulnerable children (OVC) Total		738,396	-	17,836,045	6,548,055	-	25,122,496

ASC.04 Programme management and administration	ASC.04.01Planning, coordination and programme management	13,128,222	811,339	14,453,552	17,050,749	557,469	46,001,331
	ASC.04.02Administration and transaction costs associated with managing and disbursing funds	30,646	246,071	14,453,552	1,007,500		15,737,769
	ASC.04.03Monitoring and evaluation	801,907	10,500	7,168,337	1,870,761		9,851,505
	ASC.04.04Operations research		2,157	718,533			720,690
	ASC.04.06HIV drug-resistance surveillance			169,571			169,571
	ASC.04.07Drug supply systems		83,400	5,251,435	97,581,024		102,915,859
	ASC.04.08Information technology	39,340		3,674,485	791,050		4,504,875
	ASC.04.10.01Upgrading laboratory infrastructure and new equipment			3,228,476	7,669		3,236,145
	ASC.04.10.02Construction of new health centres				2,719		2,719
	ASC.04.10.98Upgrading and construction of infrastructure not disaggregated by intervention	43,906	104,148		1,496,519		1,644,573
	ASC.04.98Programme management and administration not disaggregated by type	1,312					1,312
ASC.04 Programme management and administration Total		14,045,333	1,257,615	49,117,941	119,807,991	557,469	184,786,349
	ASC.05.01.03.03Monetary incentives for other staff for programme management and administration	6,656			11,625		18,281
	ASC.05.01.03.98Monetary incentives for other staff not disaggregated by type	96,366,566					96,366,566
	ASC.05.02Formative education to build-up an HIV workforce			1,437,129			1,437,129

	ASC.05.03Training	1,182,366	1,050	13,749,512	5,718,193		20,651,121
	ASC.05.98Human resources not disaggregated by type			3,042,758	828,241		3,870,999
ASC.05 Human resources Total		97,555,588	1,050	18,229,399	6,558,059	-	122,344,096
ASC.06 Social protection and social services (excluding OVC)	ASC.06.02 Social protection through in-kind benefits				10,480,116		10,480,116
	ASC.06.03Social protection through provision of social services						-
ASC.06 Social protection and social services (excluding OVC) Total		-	-	-	10,480,116	-	10,480,116
ASC.07 Enabling environment	ASC.07.01Advocacy				6,388		6,388
	ASC.07.02.02Provision of legal and social services to promote access to prevention, care and treatment	26,072					26,072
	ASC.07.03AIDS-specific institutional development			14,453,552			14,453,552
	ASC.07.98Enabling environment not disaggregated by type	609,197	443,453	718,533			1,771,183
ASC.07 Enabling environment Total		635,269	443,453	15,172,085	6,388	-	16,257,195
	ASC.08.03Epidemiological research	114,978					114,978
	ASC.08.98HIV and AIDS-related research activities not disaggregated by type			5,575,373			5,575,373
ASC.08 HIV and AIDS-related research (excluding operations research) Total		114,978	-	5,575,373	-	-	5,690,351
Grand Total		132,534,227	9,663,007	415,869,800	163,892,849	1,957,469	723,917,352

Appendix 101 2014-Financing sources to AIDS Spending categories – USD

AIDS Spending Categories Level 1	AIDS Spending Categories	FS.01 Public funds Total	FS.02 Private Funds Total	FS.03.01 Direct bilateral contributions	FS.03.02 Multilateral Agencies	FS.03.03 International not-for-profit organizations and foundations	Grand Total
ASC.01 Prevention	ASC.01.01.01Health-related communication for social and behavioural change	2,239,197	38,353		7,479,956		9,757,506
	ASC.01.01.02Non-health-related communication for social and behavioural change	3,992				1,900,000	1,903,992
	ASC.01.01.98Communication for Social and behavioural change not disaggregated by type		1,492,689	12,483,786	9,395		13,985,870
	ASC.01.02Community mobilization	7,966,981	3,650				7,970,631
	ASC.01.03Voluntary counselling and testing (VCT)	7,151,046	327,584	20,340,539			27,819,169
	ASC.01.04.02Condom social marketing and male and female condom provision as part of programmes for vulnerable and accessible populations	16,219					16,219
	ASC.01.04.04Behaviour change communication (BCC) as part of programmes for vulnerable and accessible populations	135,176					135,176
	ASC.01.05Prevention – youth in school		5,200,000				5,200,000

ASC.01.06Prevention – youth out-of-school				1,194,358		1,194,358
ASC.01.07.01Behaviour change communication (BCC) as part of prevention of HIV transmission aimed at PLHIV	885,356			969,736		1,855,092
ASC.01.07.98Prevention of HIV transmission aimed at PLHIV not disaggregated by type			2,958,180			2,958,180
ASC.01.08.01VCT as part of programmes for sex workers and their clients			4,789,946	1,091,705		5,881,651
ASC.01.08.02Condom social marketing and male and female condom provision as part of programmes for sex workers and their clients				76,796		76,796
ASC.01.08.04Behaviour change communication (BCC) as part of programmes for sex workers and their clients	201,522			1,177,738		1,379,260
ASC.01.09.01VCT as part of programmes for MSM			2,291,105			2,291,105
ASC.01.10.01VCT as part of programmes for IDUs			2,508,299			2,508,299
ASC.01.11.01VCT as part of programmes in the workplace		261,009				261,009
ASC.01.11.04Behaviour change communication (BCC) as part of programmes in the workplace	6,256,563					6,256,563
ASC.01.12Condom social marketing				1,194,358		1,194,358
ASC.01.14Public and commercial sector female condom provision		424,054		22,449		446,503

	ASC.01.17.01Pregnant women counselling and testing in PMTCT programmes	2,344	4,500	19,107,542	1,223,139		20,337,525
	ASC.01.17.02Antiretroviral prophylaxis for HIV-infected pregnant women and newborns		3,350,000	13,664,125			17,014,125
	ASC.01.17.03Safe infant feeding practices (including substitution of breastmilk)	899					899
	ASC.01.17.04Delivery practices as part of PMTCT programmes	2,568					2,568
	ASC.01.17.98PMTCT not disaggregated by intervention	3,264,121		16,915,715	579,181		20,759,017
	ASC.01.18Male circumcision			18,067			18,067
	ASC.01.19Blood safety			6,002,916			6,002,916
	ASC.01.22.98Post-exposure prophylaxis not disaggregated by intervention			4,803,779			4,803,779
ASC.01 Prevention Total		**28,125,984**	**11,101,839**	**105,883,999**	15,018,811	1,900,000	162,030,633
	ASC.02.01.01Provider-initiated testing and counselling (PITC)			9,714,661			
	ASC.02.01.03.01.01First-line ART – adults	4,000,000	1,132,320				
	ASC.02.01.03.01.02Second-line ART – adults	4,000,000			168,038		
	ASC.02.01.03.01.98Adult antiretroviral therapy not disaggregated by line of treatment			88,771,571			
	ASC.02.01.03.02.01First-line ART – paediatric				780,826		

	ASC.02.01.03.02.02Second-line ART – paediatric						
	ASC.02.01.03.02.98Paediatric antiretroviral therapy not disaggregated by line of treatment			5,209,001	102,653		
	ASC.02.01.03.98Antiretroviral therapy not disaggregated neither by age nor by line of treatment		18,111		142,841		
	ASC.02.01.04Nutritional support associated to ARV therapy			836,257			
	ASC.02.01.05Specific HIV-related laboratory monitoring			19,384,735			
	ASC.02.01.07Psychological treatment and support services			3,305,806			
	ASC.02.01.08Outpatient palliative care	7,156					
	ASC.02.01.09.98Home-based care not disaggregated by type	17,032,000	2,855	7,658,038			
	ASC.02.01.98Outpatient care services not disaggregated by intervention			28,499,986			
ASC.02 Care and treatment Total		**25,039,156**	**1,153,286**	**163,380,055**	**1,194,358**		
ASC.03 Orphans and vulnerable children (OVC)	ASC.03.01 OVC Education	815,806		4,704,224	3,214,032		
	ASC.03.02 OVC Basic health care			3,276,356	1,194,358		
	ASC.03.03 OVC Family/home support			8,804,269			
	ASC.03.04 OVC Community support				76,796		

ASC.03 Orphans and vulnerable children (OVC) Total		815,806		**16,784,849**	**4,485,186**		
ASC.04 Programme management and administration	ASC.04.01Planning, coordination and programme management	14,590,047	624,814	16,796,000	12,154,867	406,366	44,572,094
	ASC.04.02Administration and transaction costs associated with managing and disbursing funds	43,706	42,373	7,904,000	1,672,638		9,662,717
	ASC.04.03Monitoring and evaluation	1,043,566	6,600	7,414,931	562,963		9,028,060
	ASC.04.04Operations research		2,600	3,295,525			3,298,125
	ASC.04.05Serological-surveillance (serosurveillance)			871,257	388,782		1,260,039
	ASC.04.06HIV drug-resistance surveillance			96,806			96,806
	ASC.04.07Drug supply systems				1,252,940		1,252,940
	ASC.04.08Information technology			12,242,922	1,271,154		13,514,076
	ASC.04.10.01Upgrading laboratory infrastructure and new equipment	4,525		3,116,906	43,906		3,165,337
	ASC.04.10.98Upgrading and construction of infrastructure not disaggregated by intervention		177,502		104,945		282,447
	ASC.04.98Programme management and administration not disaggregated by type				27,878		27,878
ASC.04 Programme management and administration Total		**15,681,844**	**853,889**	**51,738,347**	**17,480,073**	**406,366**	**86,160,519**
	ASC.05.01.03.03Monetary incentives for other staff for programme management	**24,112**			76,796		100,908

	and administration						
	ASC.05.01.03.98Monetary incentives for other staff not disaggregated by type	**96,971,864**					96,971,864
	ASC.05.02Formative education to build-up an HIV workforce			**1,248,983**			1,248,983
	ASC.05.03Training	**3,704,902**	**12,801**	**12,645,520**	4,055,152		20,418,375
	ASC.05.98Human resources not disaggregated by type	**501,726**		**2,285,840**			2,787,566
ASC.05 Human resources Total		101,202,604	12,801	16,180,343	4,131,948	-	121,527,696
ASC.06 Social protection and social services (excluding OVC)	ASC.06.02Social protection through in-kind benefits			3,237,912			3,237,912
	ASC.06.03Social protection through provision of social services				187,364		187,364
	ASC.06.04HIV-specific income generation projects			7,852,929			7,852,929
ASC.06 Social protection and social services (excluding OVC) Total		0	0	11090841	187364	0	11,278,205
ASC.07 Enabling environment	ASC.07.01Advocacy				70,989		70,989
	ASC.07.02.02Provision of legal and social services to promote access to prevention, care and treatment	625					625
	ASC.07.03AIDS-specific institutional development			19,047,827			19,047,827
	ASC.07.98Enabling environment not disaggregated by type	213,795	312,500	12,918,346			13,444,641
ASC.07 Enabling environment Total		214,420	312,500	31,966,173	70,989	-	32,564,082

ASC.08 HIV and AIDS-related research (excluding operations research)	ASC.08.01Biomedical research				102,653		102,653
	ASC.08.03Epidemiological research	94,947					94,947
	ASC.08.98HIV and AIDS-related research activities not disaggregated by type			5,767,168			5,767,168
ASC.08 HIV and AIDS-related research (excluding operations research) Total		94,947	-	5,767,168	102,653	-	5,964,768
Grand Total							

NATIONAL AIDS SPENDING ASSESSMENT (NASA)

FOR THE PERIOD: 2013 - 2014

LEVEL AND FLOW OF RESOURCES AND EXPENDITURES

OF THE NATIONAL HIV AND AIDS RESPONSE

NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)