

FEDERAL GOVERNMENT OF NIGERIA



**NATIONAL AIDS SPENDING ASSESSMENT (NASA)
FOR THE PERIOD: 2015 - 2018**

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



2019

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Foreword

Nigeria has conducted four rounds of the National AIDS Spending Assessment (NASA) since 2007. The NASA is a comprehensive and systematic methodology that tracks the flow of resources for the AIDS response from the source through the different agents to the beneficiaries. This resource tracking algorithm is designed to describe financial flows and expenditures using the same categories in the global resource needs estimation and also as a core-tracking framework without substituting for other methods and tools already in use. The NASA framework is based on globally accepted standardized methods and definitions that are compatible with, but more disaggregated than, the National Health Accounts (NHA) now called System of Health Accounts (SHA).

The current study just like the previous ones has come up with pertinent evidence for advocacy, planning, financing of HIV services, financing gaps and needs to mobilise additional resources. Furthermore, the HIV expenditure data generated will support the monitoring of progress achieved towards international declarations and goals like the Sustainable Development Goals (SDGs), the United Nations General Assembly Special Session (UNGASS) declarations as well as major bilateral programmes such as the President's Emergency Plan for AIDS Relief (PEPFAR).

I wish to state here that this is a very powerful tool for policy makers and all actors involved in the HIV and AIDS response, including governments, donors, persons affected by HIV and civil society more broadly. In countries where NASA has been implemented successfully it has provided useful insights on the extent of alignment of the resource envelope to the programmatic priorities. This is particularly important when future HIV funding is threatened by competing global priorities and the global economic downturn while expectations to achieve more remain high.

I wish to express my profound gratitude to the leadership of the national government for making this work possible, while not forgetting the enormous support from our stakeholders.

Dr. Gambo Aliyu
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Acknowledgement

The National AIDS Spending Assessment (NASA) document covering the period 2015 to 2018 was put together in collaboration with the Joint United Nations Programme on HIV and AIDS (UNAIDS) Nigeria, donors, implementing partners and other stakeholders in the HIV and AIDS national response.

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

The production of this document is the result of the contributions of many of our stakeholders. I wish to thank the leadership of the National Agency for the Control of AIDS (NACA) for providing the enabling environment to actualize this work. It is also pertinent to appreciate all our donors particularly UNAIDS, PEPFAR and GFATM, implementing partners and other stakeholders for their support. Also acknowledged are the NASA Technical Committee, HIV and AIDS Division of the Federal Ministry of Health and other Ministries, Departments and Agencies (MDAs) at the national and state levels for their unflinching support.

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Acronyms

ARV	Antiretroviral Drug
ASC	AIDS Spending Category
ART	Antiretroviral Therapy
BCC	Behaviour Change Communication
BP	Beneficiary Population
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
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
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))
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 (<i>guide to produce national health accounts</i>)
PLHIV	People Living with HIV
PMTCT	Prevention of Mother to Child Transmission
PS	Provider (in the National Response to HIV Classification)
RTT	Resource Tracking Tool
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).

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: Consist 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 2015 – 2016

	2015		2016	
	Amount (USD)	%	Amount (USD)	%
HIV and AIDS Expenditure by Funding Sources				
Total Spending	501,736,460.73	100.00%	553,039,153.83	100.00%
Public	73,299,195.99	14.61%	79,543,466.19	14.38%
Private Funds	760,193.59	0.15%	1,559,340.10	0.28%
International	427,677,071.15	85.24%	471,936,347.54	85.34%
HIV and AIDS Expenditure by Financing Agent				
Public	73,299,195.99	14.61%	116,954,655.06	21.15%
Private	783,823.59	0.16%	30,779,118.91	5.57%
International	427,653,441.15	85.23%	405,305,379.86	73.29%
HIV and AIDS Expenditure by Service Providers				
Public Providers	451,653,183.03	90.02%	480,450,889.17	86.87%
Private Non-Profit	50,083,277.70	9.98%	71,375,557.66	12.91%
Bilateral and Multilaterals	0	0.00%	1,212,707.00	0.22%
HIV and AIDS Expenditure by Programmatic Area				
Prevention	94,044,819.10	18.74%	140,023,109.70	25.32%
Care and treatment	308,609,484.70	61.51%	302,808,349.33	54.75%
OVC activities	751,109.26	0.15%	618,300.65	0.11%
Program management activities	40,494,611.70	8.07%	40,789,600.96	7.38%
Human resources	25,289,594.82	5.04%	32,346,807.60	5.85%
Social protection and social services	32,391,673.00	6.46%	36,235,395.00	6.55%

Enabling environment	155,168.15	0.03%	189,228.22	0.03%
Research activities	0	0.00%	28,362.38	0.01%
HIV and AIDS Expenditure by Beneficiary Population				
People Living with HIV	341,039,280.70	67.97%	343,611,414.92	62.13%
Most at risk populations	4,529,249.06	0.90%	7,990,974.18	1.44%
Other key populations	10,824,791.26	2.16%	1,249,046.10	0.23%
Specific" accessible" populations	4,103,795.96	0.82%	3,080,262.72	0.56%
General Population	76,085,897.50	15.16%	125,891,445.12	22.76%
Non-targeted interventions	65,153,446.25	12.99%	71,216,010.80	12.88%

Table 2: Basic Factsheet on Nigeria HIV and AIDS Expenditure for the Period 2017 – 2018

	2017		2018	
	Amount (USD)	%	Amount (USD)	%
HIV and AIDS Expenditure by Funding Sources				
Total Spending	560,296,398.81	100.00%	532,371,499.19	100.00%
Public	66,045,257.23	11.79%	91,477,782.19	17.18%
Private Funds	2,936,398.20	0.52%	197,273.00	0.04%
International	491,314,743.38	87.69%	440,696,444.00	82.78%
HIV and AIDS Expenditure by Financing Agent				
Public	67,178,338.86	11.99%	98,368,238.19	18.48%
Private	2,951,760.20	0.53%	9,663,700.00	1.82%
International	490,166,299.75	87.48%	424,339,561.00	79.71%
HIV and AIDS Expenditure by Service Providers				
Public Providers	404,596,323.01	72.21%	328,836,655.19	61.77%
Private Non-Profit	155,333,963.80	27.72%	203,420,364.00	38.21%
Bilateral and Multilaterals	366,112.00	0.07%	114,480.00	0.02%
HIV and AIDS Expenditure by Programmatic Area				
Prevention	85,205,057.31	15.21%	67,809,140.85	12.74%
Care and treatment	304,376,381.18	54.32%	238,447,440.00	44.79%
OVC activities	146,023.00	0.03%		0.00%
Program management activities	103,115,446.96	18.40%	162,828,357.13	30.59%
Human resources	27,535,123.36	4.91%	29,327,352.21	5.51%
Social protection and social services	39,874,144.00	7.12%	33,939,999.00	6.38%

Enabling environment	26,707.00	0.00%	19,210.00	0.00%
Research activities	17,516.00	0.00%	0	0.00%
HIV and AIDS Expenditure by Beneficiary Population				
People Living with HIV	364,236,787.83	65.01%	271,871,962.00	51.07%
Most at risk populations	4,776,692.53	0.85%	1,203,809.00	0.23%
Other key populations	20,061,763.13	3.58%	11,904,034.00	2.24%
Specific" accessible" populations	1,218,440.48	0.22%	85,442.00	0.02%
General Population	73,308,101.34	13.08%	108,300,616.85	20.34%
Non-targeted interventions	96,694,613.50	17.26%	139,005,635.34	26.11%

Executive Summary

Background

One of the core mandates of the National Agency for the Control of AIDS (NACA) is resource mobilization for HIV and AIDS interventions as well as ensuring equitable distribution of resources among HIV and AIDS service areas and beneficiary populations. In keeping with this mandate, NACA periodically conducts the National AIDS Spending Assessment (NASA). NASA reports expenditure on HIV and AIDS at all levels in the country for purposes of review, advocacy, decision-making and accountability. The primary objective for the NASA 2019 is to collect data on HIV expenditure in Nigeria from 2015 to 2018 using the NASA methodology which prescribes a transaction as the basic unit of financial expenditure.

The NASA 2019 focused on tracking HIV expenditure at the national, state, donor, implementing partner, private sector and service provider levels. The expenditure analysis was in US Dollar in line with global NASA standards.

NASA is organised in three dimensions with corresponding vectors. In the financing dimension are Financing sources (FS) and financing agents (FA). The provision dimension has Providers of Services (PS) and Production Factors (PF) as vectors. The vectors for the use dimension are AIDS Spending Categories (ASC), Health System Strengthening (HSS) and Beneficiary Populations (BP). These are structured in three hierarchical levels with corresponding funds to make up a transaction.

The study population is made up of organisations that are active in the HIV and AIDS response across the 36+1 states in Nigeria. This includes government institutions, bilateral and multilateral entities, donors, implementing partners, private sector businesses, service providers and civil society networks. Existing coordination platforms were leveraged to generate a listing of all organisations that are involved in programming for HIV&AIDS in the country.

The data obtained with the data collection tool was transformed into a standardised format using the NASA Classification and Definitions document. During this process, each transaction and corresponding amount was assigned the relevant classification in accordance with the seven NASA vectors earlier mentioned. On completion of data processing, the data was entered into the Resource Tracking Tool (RTT) developed by UNAIDS for further processing, analysis and reporting.

Main Findings

The study showed total HIV and AIDS expenditure of USD501,736,461 in 2015, USD553,039,154 in 2016, USD560,296,399 in 2017 and USD532,371,499 in 2018 indicating rising expenditure from 2015 to 2017 and then a decline in 2018. Of this amount, government expenditure was USD73,299,196 (14.61%), USD79,543,466 (14.38%), USD66,045,257 (11.79%), USD91,477,782

(17.18%) in 2015, 2016, 2017 and 2018 respectively. Government expenditure rose from 2015 to 2016 in absolute terms but with a decline in proportion of total expenditure. Expenditure then declined in 2017 after which it rose substantially in 2018.

International funding has been the mainstay of HIV and AIDS expenditure in Nigeria amounting to USD427,677,071 (85.24%), USD471,936,348 (85.34%), USD491,314,743 (87.69%) and USD440,696,444 (82.78%) in 2015, 2016, 2017 and 2018 respectively. There was a rise in expenditure from 2015 to 2017 and then a decline in 2018. Private sector contribution remained low at USD760,194 (0.15%), USD1,559,340 (0.28%), USD2,936,398 (0.52%), 197,273 (0.04%) in 2015, 2016, 2017 and 2018 respectively.

International purchasing organizations made up of bilateral and multilateral agencies mainly took the programmatic decisions on AIDS spending categories, beneficiary populations and service providers accounting for 85.23% (USD405,305,380), 73.29% (USD427,653,441), 87.48% (490,166,300), 79.71% (424,339,561) in 2015, 2016, 2017 and 2018 respectively. Service provision was mainly undertaken by public sector institutions made up of governmental organizations and parastatals accounting for 90.02% (USD451,653,183.03), 86.87% (480,450,889.17), 72.21% (USD404,596,323.01) and 61.77% (USD328,836,655.19) in 2015, 2016, 2017 and 2018 respectively.

Care and treatment continued the trend of taking up the highest expenditure of AIDS Spending Categories amounting to USD308,609,485 (61.51%), USD302,808,349 (54.75%), USD304,376,381 (54.32%) and USD238,447,440 (44.79%) in 2015, 2016, 2017 and 2018 respectively. Thus People Living with HIV (PLHIV) were the beneficiary population with the highest expenditure of USD341,039,281 (67.97%), USD343,611,415 (62.13%), USD 364,236,788 (65.01%) and USD271,871,962 (51.07%) in the corresponding period.

Conclusion and Recommendations

This study has provided evidence that international funding for HIV and AIDS has been flatlining which highlights the need for domestic sources including government and private funding to step in to fill the gaps particularly from a sustainability standpoint. Key recommendations proffered are the need to routinize NASA in the interest of accountability and cost effectiveness, use of NASA to evaluate the National HIV strategic plan, increased government spending for HIV and AIDS and increased spending on key populations and Prevention of Mother-to-Child Transmission (PMTCT) in order to curb new infections among children aged 0 – 14 which includes adolescents aged 10 -14 resulting from mother-to-child transmission of the virus.

Chapter One: Introduction

Nigeria, with an estimated population of 200 million¹, identified her first case of AIDS in a 13-year-old girl in 1986. The HIV and AIDS response since then has continued to rely on a combination of periodic epidemiological sample surveys - Antenatal clinic (ANC) sentinel surveys, National HIV and AIDS and Reproductive Health Survey (NARHS), Nigeria Demographic Health Survey (NDHS), Integrated Biological and Behavioural Surveillance Surveys (IBBSS) and recently the Nigerian HIV and AIDS Indicator and Impact Surveys (NAIS) together with routine programme data to monitor and estimate the population-level HIV epidemic trends in the country.

The country has a generalised HIV epidemic with the prevalence recording a high of 5.8% in 2001, 4.4% in 2005, 4.6% in 2008 and 4.1% in 2010 then dropped to 3.0% in 2014² while the general population prevalence showed a drop from 3.6% to 3.4%³. The Key Populations (KPs) prevalence also dropped but with figures higher than the general population as follows: BBFSW 37.0% in 2007, 27.40% in 2010 and drop to 19.40% in 2014, NBBFSW (30.20% in 2007, 27.40% in 2010 declined to 8.60% in 2014) except for Men who Have Sex With Men (MSM) whose prevalence has increased from 13.50% in 2007, 17.20% in 2010 and 22.90% in 2014⁴.

The country conducted the National AIDS Indicator and Impact Survey (NAIS) in 2018 which is a cross sectional survey to assess the prevalence of HIV among the general population. The survey established the national prevalence to be 1.3%⁵ (15-49yrs) with an estimated 1.9 million people living with the virus in the country making it the 4th largest epidemic in the world behind South Africa, India and Mozambique.

The NAIS prevalence among females was 1.7% compared to 0.8% in males. The variation in prevalence by state showed that 6 states of Abia, Anambra, Akwa Ibom, Benue, Taraba and Rivers had a prevalence of 2% and above. 13 states of Adamawa, Bayelsa, Borno, Cross River, Delta, Edo, Enugu, Gombe, Imo, Lagos, Ogun, Plateau, Nassarawa and the FCT had prevalence of between 1.0% and 1.9% while the remaining 17 states of Bauchi, Ebonyi, Ekiti, Jigawa, Kaduna,

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1. National Population Commission and National Bureau of Statistics. National Population Estimates. Abuja, Nigeria: National Population Commission and National Bureau of Statistics.
 2. Federal Ministry of Health. 2014 National HIV Sero-prevalence Sentinel Survey among Pregnant Women Attending Antenatal Clinics in Nigeria. Abuja, Nigeria: Federal Ministry of Health, Abuja, Nigeria, National AIDS/STI Control Programme, Department of Public Health; 2015.
 3. Federal Ministry of Health. National HIV&AIDS and Reproductive Health Survey (NARHS Plus II, 2012). Abuja, Nigeria: Federal Ministry of Health, Abuja, Nigeria; 2013
 4. National HIV/AIDS & STIs Control Programme, Federal Ministry of Health, Nigeria. Integrated Biological and Behavioural Surveillance Survey (IBBSS) 2014. Abuja, Nigeria: Federal Ministry of Health, Abuja, Nigeria, National HIV/AIDS & STIs Control Programme; 2015.
 5. Federal Ministry of Health (FMOH) and National Agency for the Control of AIDS (NACA). Nigeria HIV/AIDS Indicator and Impact Survey (NAIS) 2018 Technical Report. Abuja, Nigeria;; 2020.

Kano, Katsina, Kebbi Kogi, Kwara, Niger, Ondo, Osun, Oyo, Sokoto, Yobe and Zamfara had prevalence below 1.0%.



Figure 1: Map of Nigeria showing HIV prevalence distribution across the country

The zonal variations showed that all states in the north-west except Kaduna (0.9%) had prevalence 0.3% to 0.6%. Lagos (1.2%) and Ogun (1.1%) in the south west had higher prevalence than others in the zone. The north-central has a mix of low (Kogi-0.9%, Kwara-0.8% and Niger-0.6%), medium (Nasarawa-1.6%, Plateau-1.3%) and high (Benue-4.3%). The study also revealed that the South-South zone accounted for the highest number of PLHIV followed by north central and the north east lowest. In all zones females are higher in number of PLHIV except in the north west (Figure 3).

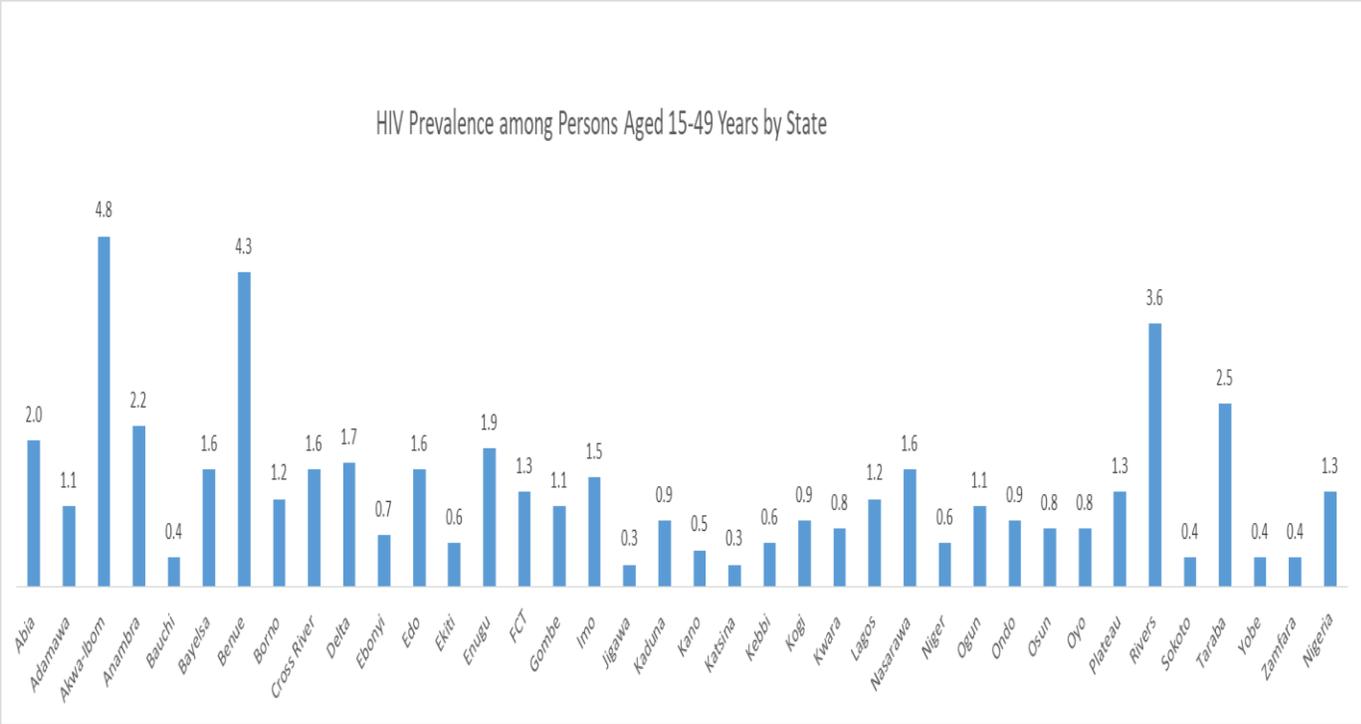


Figure 2: HIV prevalence by states, Nigeria (NAIS, 2018)

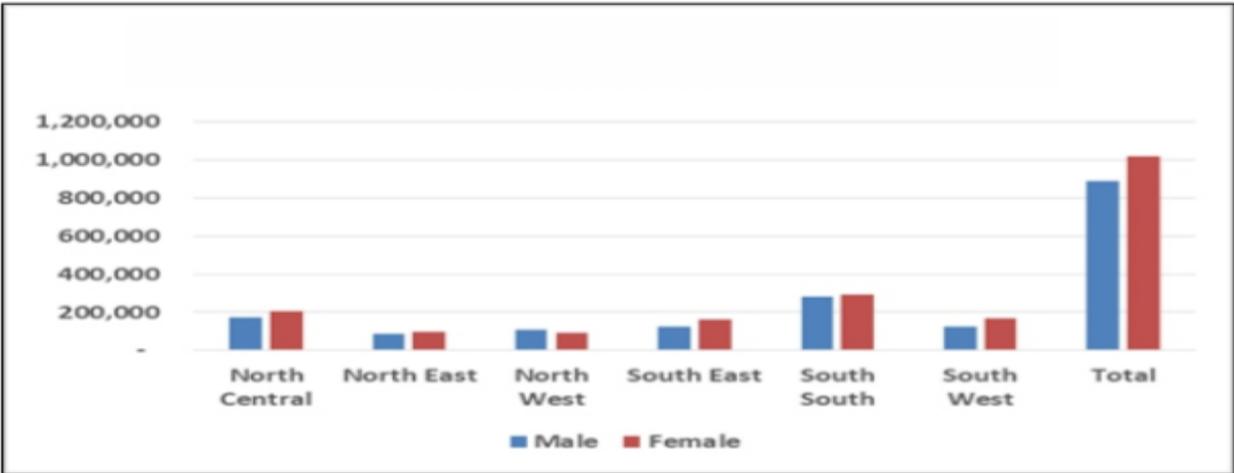


Figure 3: Distribution of PLHIV burden by geopolitical zone and sex, Nigeria (Spectrum estimate with data from NAIS)

National Strategic Frameworks and Plans

The HIV response in Nigeria has been guided over the years by strategic frameworks and plans starting with the Emergency Action Plan spanning 2001 to 2004. The first National Strategic Framework and Plan was for 2005 to 2009, followed by the 2010 to 2015, with thematic areas of Promotion of behavioral change and prevention of new HIV infection; Treatment of HIV/AIDS and related health conditions; Care and support of people living with HIV (PLHIV), people affected by

AIDS, and orphans and vulnerable children; Policy, advocacy, human rights and legal issues; Institutional architecture, coordination and resource mobilization; Monitoring and Evaluation system (comprising Monitoring and Evaluation, Research and Knowledge Management). This plan was extended to the end of 2016 to accommodate the current Framework and Plan (2017 – 2021). To strengthen the response, gender mainstreaming, advocacy at all levels, capacity building, increased access to material goods, technical assistance and sustainable funding were identified as crucial to the response.

The NSP 2017-2021 has thematic areas of Prevention of HIV among general and Key Population; HIV Testing Services; Elimination of Mother-to-Child Transmission of HIV; Treatment of HIV and Care and Support and Adherence. These are underpinned by a number of cross-cutting issues and programme enablers including gender and human rights, health and community system strengthening, services integration, coordination and institutional arrangement, policy, advocacy and resource mobilization, monitoring and evaluation and leadership, ownership and sustainability^{6,7}. Following the NAHS survey which reset the epidemiology of HIV in Nigeria, a draft National HIV and AIDS Strategic Framework 2021-2025 has been developed with prevention of new Infections and the 90-90-90 strategy as the centrepiece⁸.

Socio-economic Indicators

The country is the eighth largest exporter of crude oil in the world and the economy is the largest in Africa after the GDP was rebased in 2014 and a GDP of 1.29 trillion naira⁹. Though crude oil is the main stay of the economy, non-oil resources have increased from 26.1% in 2010 to 52.6% in 2016. The unemployment rate is 23.1% in 2018 and categorized as a low human development entity with a Human Development Index (HDI) of 0.514, which is lower than the average for sub-Saharan Africa 0.518.

Funding for HIV

Allocation for health sector improved slightly from 3.6% of total federal spending in 2010 to 5.9% in 2016, though below the 15% Abuja Declaration. The Total Health Expenditure (THE) increased from NGN1.9 trillion (2010), to NGN3.9trillion (2016) which represent 3.8% of the Nigerian economy in 2016. The total expenditure for HIV was USD299,246,295 in 2007 and USD632,378,599 in 2014¹⁰.The country's HIV response is donor-dependent with donor support accounting for 85.4% in 2007 of total HIV expenditure compared to public sector contribution of

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6. National Agency for the Control of AIDS (NACA). Revised National HIV and AIDS Strategic Framework 2019-2021. Abuja, Nigeria: National Agency for the Control of AIDS (NACA), Abuja, Nigeria; 2019.
 7. National Agency for the Control of AIDS (NACA). National HIV and AIDS Strategic Plan 2017-2021. Abuja, Nigeria: National Agency for the Control of AIDS (NACA), Abuja, Nigeria.
 8. National Agency for the Control of AIDS (NACA). Draft National HIV and AIDS Strategic Framework 2021-2025. Unpublished.
 9. National Bureau of Statistics. Nigerian Gross Domestic Product Report (Expenditure and Income Approach) (Q3, Q4 2018 & Q1 2019). National Bureau of Statistics, Abuja, Nigeria; 2019.
 10. National Agency for the Control of AIDS (NACA). National AIDS Spending Assessment (NASA) for the Period 2013 - 2014. Abuja, Nigeria: National Agency for the Control of AIDS (NACA), Abuja, Nigeria; 2015.

15% which increased to 27.07% in 2014 as against the international contribution of 70% for the same year.

Chapter Two: Methodology

NASA Objective

The primary objective for the 2019 NASA is to collect data on HIV expenditure in Nigeria from 2015 to 2018 using the National AIDS Spending Assessment methodology.

Specific Objectives

- To implement a methodology for systematic monitoring of HIV financial flows at national and state level using the NASA methodology in Nigeria.
- To adapt the NASA methodology, classification and tools to the Nigeria context.
- Build national level capacity for systematic monitoring of HIV/AIDS financing flows using the NASA methodology, with a view to a yearly, fully-institutionalized NASA.
- To conduct an HIV spending assessment focusing on public, private and international sources.
- To identify and measure the flow of resources for HIV by funding source, funding agent, service provider function/ intervention, cost component (factor of production) and beneficiary population.
- To prepare a report of expenditure trends that will contribute to the use of the NASA findings.

Scope of NASA

The NASA 2019 covered the period 2015 to 2018 and focused on tracking national level HIV expenditure at the national, state, donor, implementing partner, private sector and service provider levels. The expenditure analysis was in US Dollar in line with global NASA standards, using all the NASA vectors.

Methodology

This study followed the UNAIDS methodology for NASA which prescribes a transaction as the basic unit of financial expenditure. A transaction is defined as “a transfer of funds (money) from a financing source (FS) to financing agent (FA) and finally from a financing agent (FA) to a provider of goods or services (FS→ FA → Provider) who invests in different production factors (PF) to generate an AIDS Spending Category (ASC) intended to benefit specific beneficiary populations (BP) and strengthen health system in certain areas.”

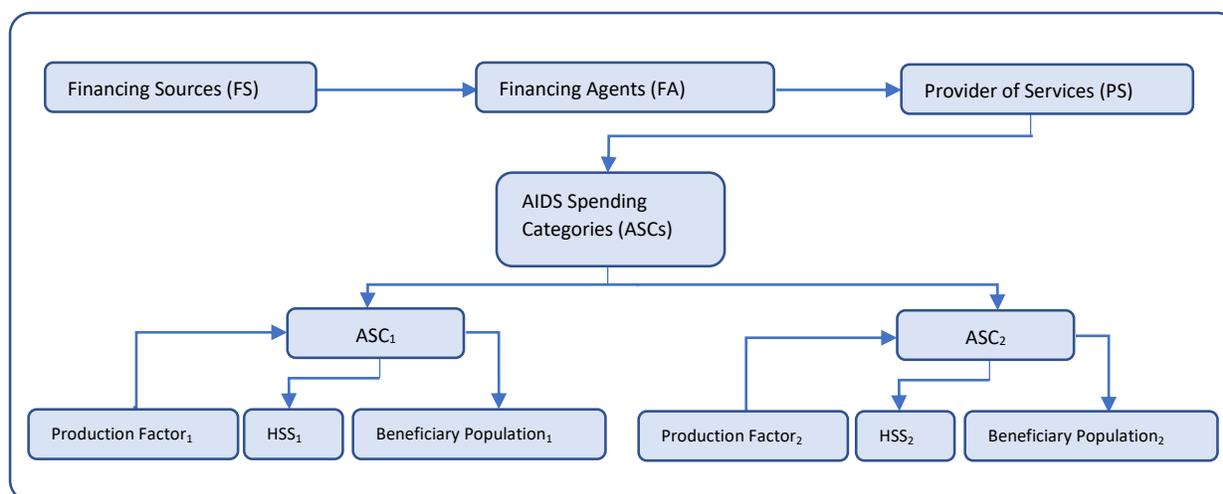


Figure 4: Transactions

NASA is organised into three dimensions with corresponding vectors. In the financing dimension are financing sources (FS) and financing agents (FA). The provision dimension has providers of services (PS) and production factors (PF) as vectors. The vectors for the use dimension are AIDS spending categories (ASC), health system strengthening (HSS) and beneficiary populations (BP). These are structured in three hierarchical levels with corresponding funds to make up a transaction.

In addition, NASA deploys a “bottom up” and “top down” analysis of all transactions to avoid double counting. Funds expended are tracked both from the financing source down through various levels of financing agents to the relevant beneficiary population and from beneficiary population right back to the origin of the relevant funds. This is done by careful analysis of the institutional arrangements put in place by different levels of stakeholders in the HIV and AIDS response including government, donors, implementing partners, private sector and civil society.

Study Population

The study population is made up of organisations that are active in the HIV and AIDS response across the 36+1 states in Nigeria. This includes government institutions, bilateral and multilateral entities, donors, implementing partners, private sector businesses, service providers and civil society networks. Existing coordination platforms were leveraged to generate a listing of all organisations that are involved in programming for HIV and AIDS in the country. The generated list was subsequently used to contact the organisations to request for financial expenditure information.

Sampling Frames and Techniques

The sampling frame consists of all organisations involved in programming for HIV and AIDS in all 36+1 states in Nigeria. However, it was impracticable to obtain data from all relevant organisations in a vast country with multiple HIV response stakeholders as Nigeria. The study included key stakeholders that are estimated to contribute 80 percent of resources in the

response. All organisations that reported financial expenditure were included in the study sample.

Data Collection and Tools

Data collection was done through a process of contacting relevant organisations via emails requesting for financial expenditure data with the data collection tool attached in the emails. This was followed by phone calls and visits to the organisations to obtain the filled data collection tools. Between February and June, 2019, NASA study team members visited organisations across the 36+1 states in a country-wide data collection effort. Since most of the donor organisations and private sector were based in Abuja and Lagos, the data collection effort also centred around these cities and other state capitals.

The study simplified the standard NASA data collection tool to include sections and elements that will be easily filled by respondent organisations. It consisted of sections which are Reporting Period, Identification of the Institution, Type of Institution, Currency, Funds Transfer and Funds Expenditure. The elements under each section targeted a specific question within the NASA framework. The data collection tool is shown in the appendix III.

Description of Key Phases of the Study

Pre-planning activities for the conduct of NASA involved the development of the concept note which addressed issues such as rationale, approach and budget for the study. After preliminary consultations, authorization was obtained for the commencement of the study.

NASA Study Coordination Platforms

The NASA steering committee and technical committee were setup as coordination platforms for the study . While the terms of reference of the steering committee were to have oversight for the conduct, resourcing and management of the study, the technical committee provided technical guidance and operational support for the study. The steering committee was composed of chief executives of government, donor and implementing partner organisations. M&E and finance staff made up the technical committee. A key decision from a meeting of the steering committee was the non-engagement of consultants for this round of NASA study since local capacity has been developed through international training participation and experience over time.

Orientation meeting

The orientation meeting was a three-day event which aimed to familiarise participants with the NASA concept, methodology, data collection tools, Resource Tracking Tool (RTT) and data analysis. Participants were drawn from the M&E and finance staff of some HIV and AIDS organisations. These participants were instrumental in obtaining relevant data from their organisations afterwards.

Limitations of the Study

- Out-of-pocket expenditure was not reflected in this study. The out-of-pocket study needed to obtain this information was shelved due to funding constraints.
- State-level expenditure captured in the study was limited due to the limited funding available to reach all the relevant organisations at that level.
- Government waivers for HIV and AIDS goods including drugs and consumables were not captured in this study.
- Minimal level of estimations from secondary data such as budgets and reported budgetary expenditure were used to account for missing data by applying costing methods for expenditure incurred in delivering services. This costing was used in the estimation of government expenditure on human resources for HIV service provision for 2015 to 2018 where primary expenditure data was missing. 25% of recurrent budget figures were calculated and used as government expenditure on human resources. According to Resch Stephen¹¹, health care workers spent 25% full time equivalent for HIV.

Data Processing and Analysis

The data obtained with the data collection tool was transformed into a standardised format using NASA Classification and Definitions document. During this process, each transaction and corresponding amount was assigned the relevant classification in accordance with the seven NASA vectors earlier mentioned. Expenditures reported in local currency were also converted to US dollars using the official exchange rates for the corresponding year.

On completion of data processing, the data was entered into the Resource Tracking Tool (RTT) for further processing, analysis and reporting.

Resource Tracking Tool

The Resource Tracking Tool (RTT) is a tool developed by UNAIDS for the analysis of NASA data. It receives as inputs all NASA transactions for a specific project, aggregates them and produces standardised reports that may be used for different purposes.

The study team inputted all transactions into the RTT and generated relevant reports as required.

11. Resch Stephen, H.W. Sustainability Analysis of HIV/AIDS in Nigeria. Dradt Bethesda, M D. Health Systems 20/20 project, Abt; 2009.

Chapter Three: Findings

Total Expenditure on HIV and AIDS

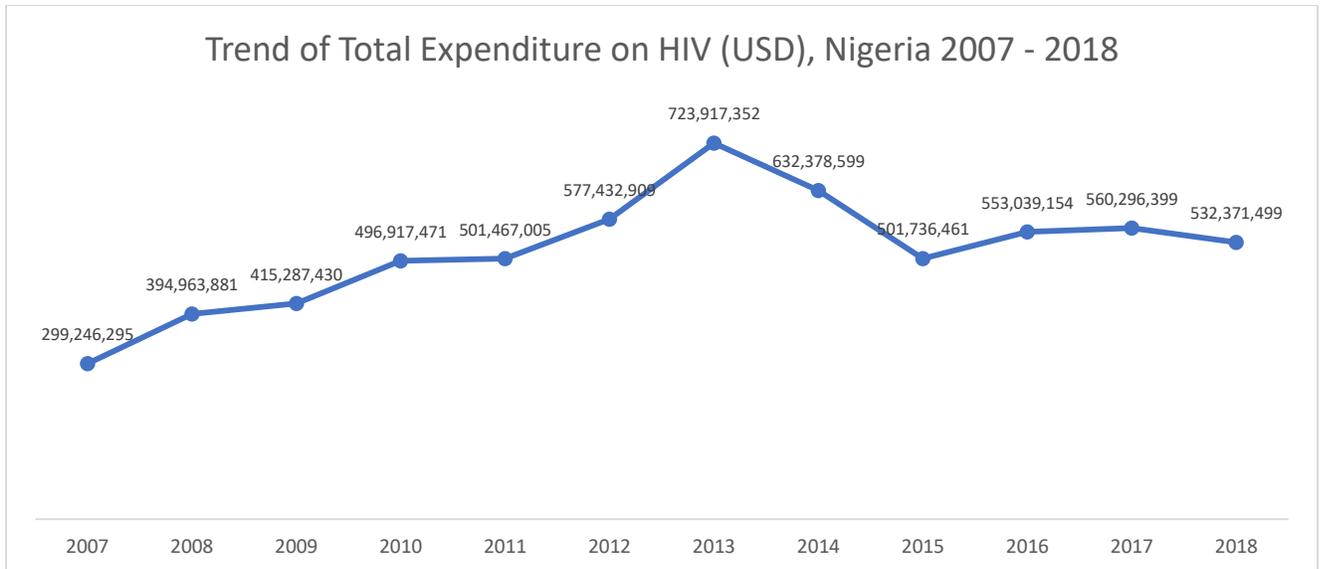


Figure 5: Trend of Total Expenditure on HIV (USD), Nigeria 2007 - 2018

Figure 5 above shows the trend of the total expenditure on HIV and AIDS in Nigeria from 2007 through 2018. There was a steady increase from 2007 to 2013 after which there was a decline in 2014 and 2015 respectively. Though there was a slight increase in 2016, HIV expenditure since then has flatlined.

Trend of Public Sector Expenditure

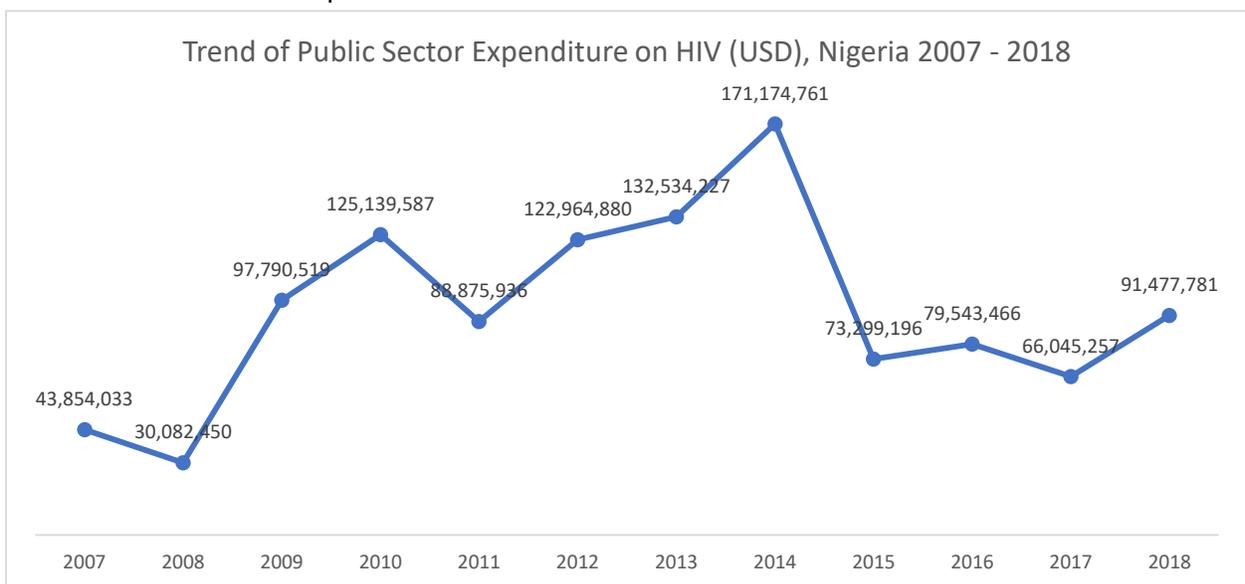


Figure 6: Trend of Public Sector Expenditure on HIV (USD), Nigeria 2007 - 2018

The public sector contribution as shown in Figure 6 increased from USD30,082,450 (7.6%) in 2008 to USD125,139,587 (25.18%) in 2010, decreased to USD88,875,936 (17.7%) in 2011, increased from 122,964,880 USD (21.29 %) in 2012 to 171,174,761 USD (27.07%) in 2014 which then decreased to USD73,299,196 (14.61%) in 2015 and later increased from USD66,045,257 (11.79%) 2017 to USD91,477,782 (17.18%) 2018.

Financing Sources

Table 3: Financing Sources in 2015 and 2016

Financing Source	2015		2016	
	Amount (USD)	%	Amount (USD)	%
FS.01 Public funds	73,299,195.99	14.61%	79,543,466.19	14.38%
FS.01.01 Territorial government funds	73,299,195.99	14.61%	79,543,466.19	14.38%
FS.02 Private Funds	760,193.59	0.15%	1,559,340.10	0.28%
FS.02.01 For-profit institutions and corporations	201,169.00	0.04%	161,906.00	0.03%
FS.02.03 Not-for-profit institutions (other than social insurance)	559,024.59	0.11%	1,389,849.10	0.25%
FS.03 International funds	427,677,071.15	85.24%	471,936,347.54	85.34%
FS.03.01 Direct bilateral contributions	375,906,406.04	74.92%	412,028,299.52	74.50%
FS.03.02 Multilateral Agencies (ii)	51,601,901.11	10.28%	58,695,341.02	10.61%
FS.03.03 International not-for-profit organizations and foundations	168,764.00	0.03%	1,212,707.00	0.22%
Total	501,736,460.73	100.00%	553,039,153.83	100.00%

The table above shows the public sector expenditure for the year 2015 and 2016 which accounted for USD73,299,195.99 (14.61%) and USD79,543,466.19 (14.38%) respectively while the private sector expenditure accounted for USD 760,193.59 (0.15%) and USD1,559,340.10 (0.28%) and international expenditure accounted for USD 427,677,071.15 (85.24%) and USD471,936,347.54 (85.34%) in 2015 and 2016 respectively.

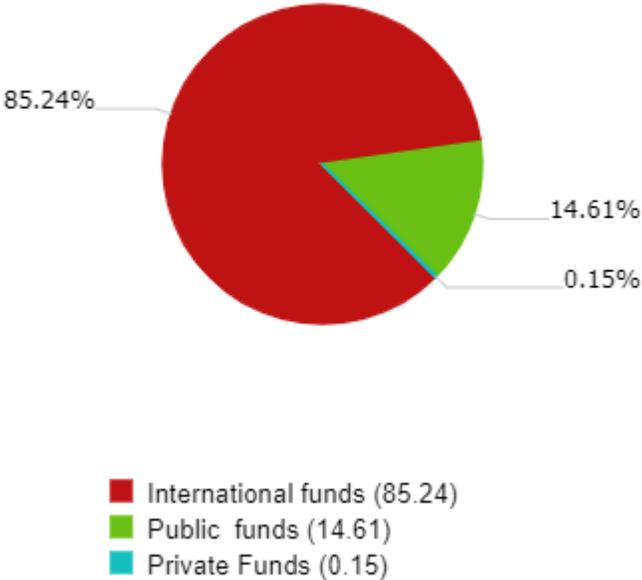


Figure 7: Financing Sources in 2015

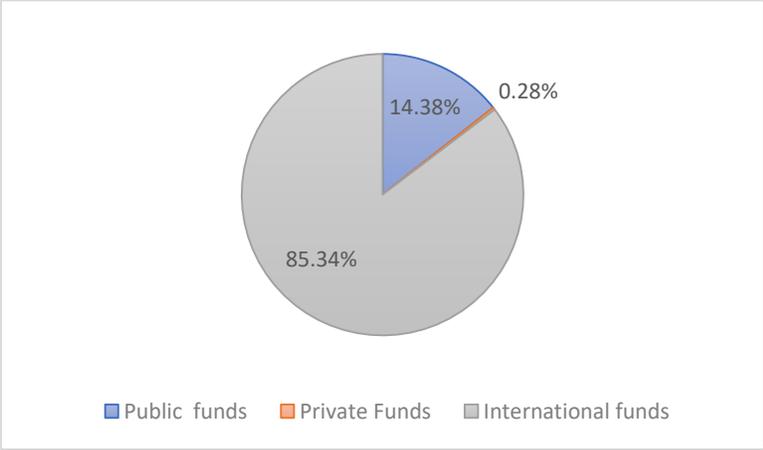


Figure 8: Financing Sources in 2016

Table 4: Financing Sources in 2017 and 2018

Financing Source	2017		2018	
	Amount (USD)	%	Amount (USD)	%
FS.01 Public funds	66,045,257.23	11.79%	91,477,782.19	17.18%
FS.01.01 Territorial government funds	66,045,257.23	11.79%	91,477,782.19	17.18%
FS.02 Private Funds	2,936,398.20	0.52%	197,273.00	0.04%
FS.02.01 For-profit institutions and corporations	183,883.91	0.03%	79,874.00	0.02%
FS.02.03 Not-for-profit institutions (other than social insurance)	2,752,514.29	0.49%	117,399.00	0.02%
FS.03 International funds	491,314,743.38	87.69%	440,696,444.00	82.78%
FS.03.01 Direct bilateral contributions	303,295,645.00	54.13%	355,296,799.00	66.74%
FS.03.02 Multilateral Agencies (ii)	184,729,315.19	32.97%	80,628,185.00	15.15%
FS.03.03 International not-for-profit organizations and foundations	3,284,902.19	0.59%	4,771,460.00	0.90%
FS.03.04 International for profit organizations	4,881.00	0.00%	0	0.00%
Total	560,296,398.81	100.00%	532,371,499.19	100.00%

Table 4 above shows that public sector expenditure was USD66,045,257.23 (11.79%) and USD91,477,782.19 (17.18%) for 2017 and 2018 respectively. Private sector expenditure was USD2,936,398.20 (0.52%) and USD197,273.00 (0.04%) while international expenditure accounted for USD491,314,743.38 (87.69%) and USD440,696,444.00 (82.78%) in the review period.

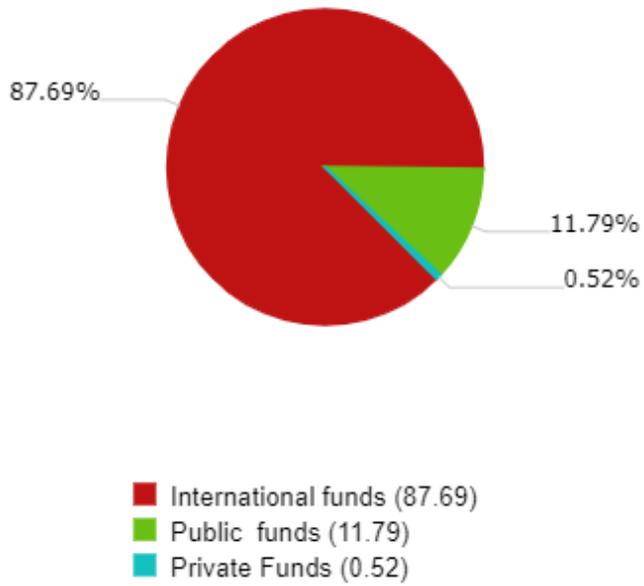


Figure 9: Financing sources in 2017

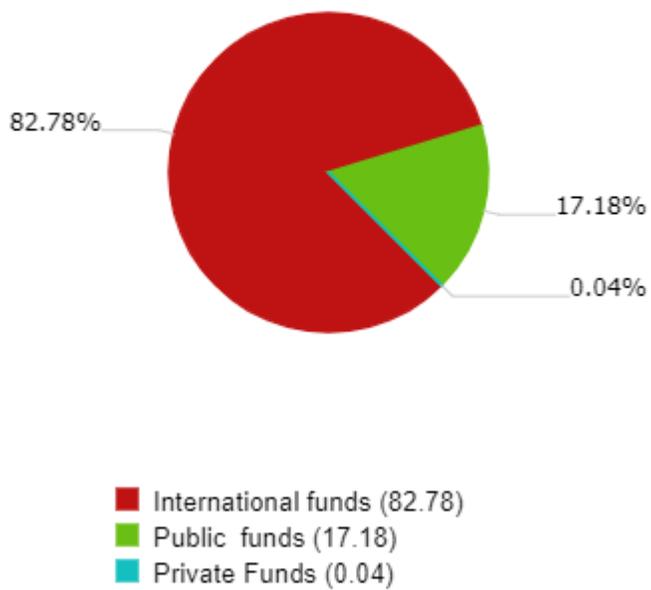


Figure 10: Financing Sources in 2018

Financing Sources by AIDS Spending Categories

Table 5: Financing Sources by AIDS Spending Categories in 2015

2015						
Financing Sources	FS.01 Public funds		FS.02 Private Funds		FS.03 International funds	
AIDS Spending Categories	Amount (USD)	%	Amount (USD)	%	Amount (USD)	%
ASC.01 Prevention	28,117,087.17	38.36%	335,820.17	44.18%	65,591,911.76	15.34%
ASC.02 Care and treatment	259,146.63	0.35%		0.00%	308,350,338.07	72.10%
ASC.03 Orphans and vulnerable children (OVC)	669,218.51	0.91%	6,544.75	0.86%	75,346.00	0.02%
ASC.04 Programme management and administration	19,447,036.55	26.53%	406,899.67	53.53%	20,640,675.48	4.83%
ASC.05 Human resources	24,770,553.13	33.79%	10,929.00	1.44%	508,112.69	0.12%
ASC.06 Social protection and social services (excluding OVC)	21,699.00	0.03%		0.00%	32,369,974.00	7.57%
ASC.07 Enabling environment	14,455.00	0.02%		0.00%	140,713.15	0.03%
Total	73,299,195.99	100.00%	760,193.59	100.00%	427,677,071.15	100.00%

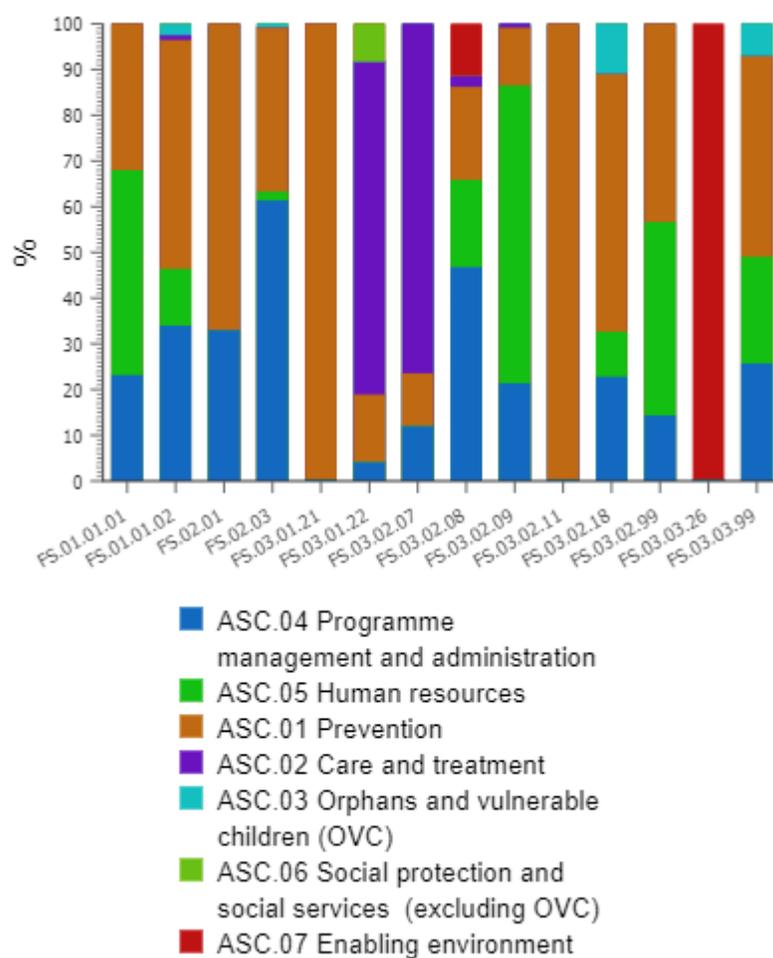


Figure 11: Financing Sources by AIDS Spending Categories in 2015

Table 6: Financing Sources by AIDS Spending Categories in 2016

2016						
Financing Sources AIDS Spending Categories	FS.01 Public funds		FS.02 Private Funds		FS.03 International funds	
	Amount (USD)	%	Amount (USD)	%	Amount (USD)	%
ASC.01 Prevention	14,420,719.37	18.13%	575,303.50	36.89%	125,027,086.83	26.49%
ASC.02 Care and treatment	26,323,632.23	33.09%	19,070.32	1.22%	276,465,646.78	58.58%
ASC.03 Orphans and vulnerable children (OVC)	182,071.80	0.23%	251,413.96	16.12%	184,814.89	0.04%

ASC.04 Programme management and administration	6,935,585.27	8.72%	475,766.66	30.51%	33,378,249.02	7.07%
ASC.05 Human resources	31,599,086.69	39.73%	233,212.66	14.96%	514,508.25	0.11%
ASC.06 Social protection and social services (excluding OVC)	7,470.00	0.01%	1,176.00	0.08%	36,226,749.00	7.68%
ASC.07 Enabling environment	59,634.83	0.07%	3,397.00	0.22%	126,196.39	0.03%
ASC.08 HIV and AIDS-related research (excluding operations research)	15,266.00	0.02%		0.00%	13,096.38	0.00%
Grand Total	79,543,466.19	100.00%	1,559,340.10	100.00%	471,936,347.54	100.00%

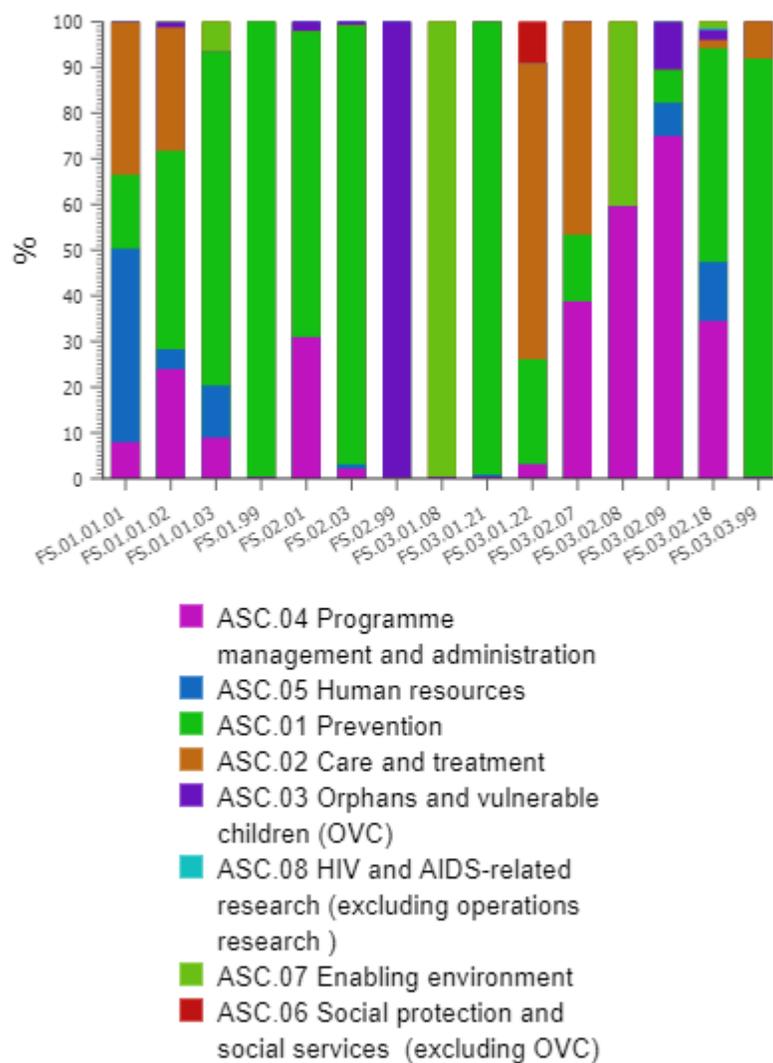


Figure 12: Financing Sources by AIDS Spending Categories in 2016

Table 7: Financing Sources by AIDS Spending Categories in 2017

2017						
Financing Sources AIDS Spending Categories	FS.01 Public funds		FS.02 Private Funds		FS.03 International funds	
	Amount (USD)	%	Amount (USD)	%	Amount (USD)	%
ASC.01 Prevention	14,248,456.43	21.57%	2,567,100.29	87.42%	68,389,500.59	13.92%
ASC.02 Care and treatment	17,800,689.94	26.95%	7,011.00	0.24%	286,568,680.24	58.33%

ASC.03 Orphans and vulnerable children (OVC)	588.00	0.00%	95,005.00	3.24%	50,430.00	0.01%
ASC.04 Systems Strengthening & Programme Coordination	7,406,809.18	11.21%	224,712.91	7.65%	95,483,924.87	19.43%
ASC.05 Human resources	26,556,033.68	40.21%	42,569.00	1.45%	936,520.68	0.19%
ASC.06 Social protection and social services (excluding OVC)	16,340.00	0.02%		0.00%	39,857,804.00	8.11%
ASC.07 Enabling environment		0.00%		0.00%	26,707.00	0.01%
ASC.08 HIV and AIDS-related research (excluding operations research)	16,340.00	0.02%		0.00%	1,176.00	0.00%
Grand Total	66,045,257.23	100.00%	2,936,398.20	100.00%	491,314,743.38	100.00%

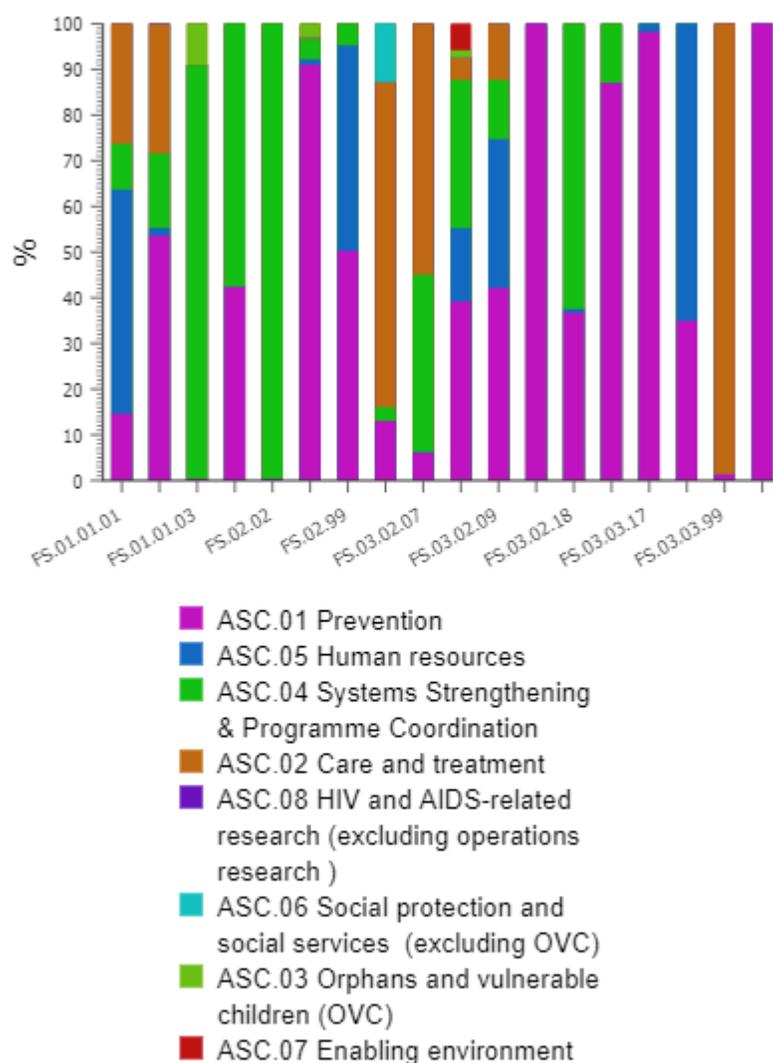


Figure 13: Financing Sources by AIDS Spending Categories in 2017

Table 8: Financing Sources by AIDS Spending Categories in 2018

2018							
Financing Sources	FS.01 Public funds		FS.02 Private Funds		FS.03 International funds		
	Amount (USD)	%	Amount (USD)	%	Amount (USD)	%	
ASC.01 Prevention	22,528,923.85	24.63%	85,902.00	43.54%	45,194,315.00	10.26%	
ASC.02 Care and treatment	7,877,771.00	8.61%		0.00%	230,569,669.00	52.32%	
ASC.04 Programme management and administration	34,782,609.13	38.02%	111,371.00	56.46%	127,934,377.00	29.03%	

ASC.05 Human resources	26,094,707.21	28.53%		0.00%	3,232,645.00	0.73%
ASC.06 Social protection and social services (excluding OVC)	185,557.00	0.20%		0.00%	33,754,442.00	7.66%
ASC.07 Enabling environment	8,214.00	0.01%		0.00%	10,996.00	0.00%
Grand Total	91,477,782.19	100.00%	197,273.00	100.00%	440,696,444.00	100.00%

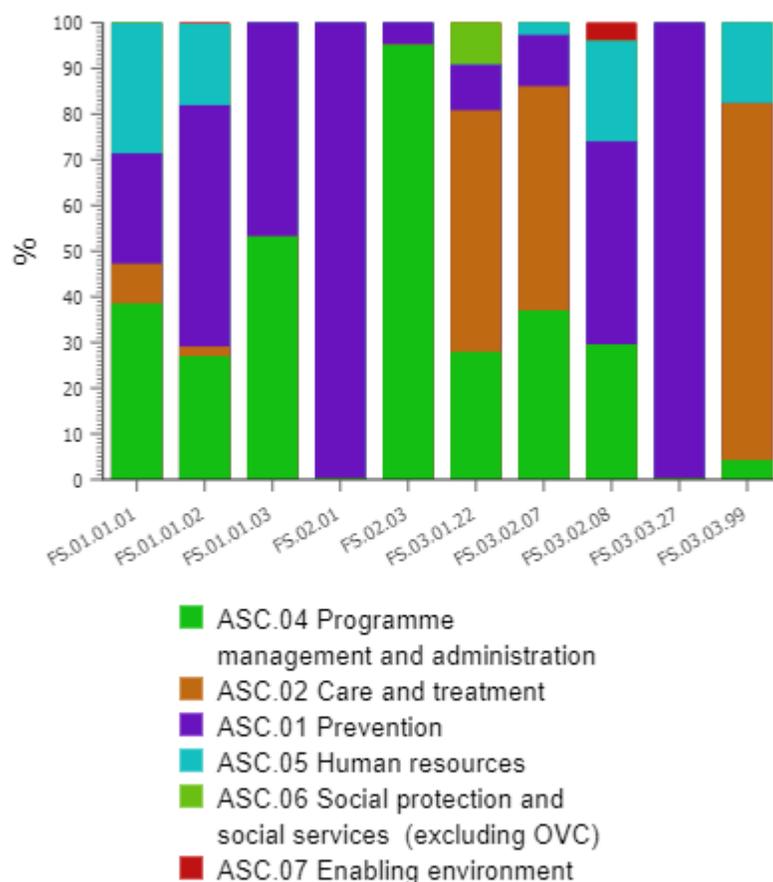


Figure 14: Financing Sources by AIDS Spending Categories in 2018

Tables 5-8 above show the contributions of the financing sources to the AIDS spending categories in 2015 through 2018. In 2015, out of the USD73,299,195.99 from public funds, the highest expenditure of 38.36% was on prevention and the lowest was on enabling environment. Out of the USD760,193.59 from private funds, the highest expenditure of 53.53% was on programme management and administration while out of the USD427,677,071.15 from international funds the highest expenditure of 72.10% was on care and treatment.

In 2016, public funds contributed USD79,543,466.19 of which the highest expenditure of 39.73% was for care and treatment. Of the USD1,559,340.10 from private funds, 36.89% was expended

on prevention and out of the USD471,936,347.54 from international funds, 58.58% was expended on care and treatment.

In 2017, USD66,045,257.23 came from public funds of which 40.21% was expended on human resources. Private funds contributed USD2,936,398.20 of which 87.42% was expended on prevention while 58.33% of USD491,314,743.38 in international funds was expended on care and treatment.

In 2018, public, private and international funds contributed USD91,477,782.19, USD197,273.00 and USD440,696,444.00 respectively. Of these funds, the highest expenditures were 38.02% to programme management and administration, 56.46% to programme management and administration and 52.32% to care and treatment respectively.

Further second-level disaggregation of AIDS Spending Categories (ASC) are available in the PEPFAR Expenditure Analysis (EA) in Appendix VIII.

Financing Sources by Beneficiary Population

Table 9: Financing Sources by Beneficiary Population in 2015

2015						
Financing Sources	FS.01 Public funds		FS.02 Private Funds		FS.03 International funds	
Beneficiary Population	Amount (USD)	%	Amount (USD)	%	Amount (USD)	%
BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	280,845.63	0.38%	7,520.00	0.99%	340,750,915.07	79.67%
BP.02 Most at risk populations	2,678,165.14	3.65%	4,993.00	0.66%	1,846,090.92	0.43%
BP.03 Other key populations	10,198,792.18	13.91%	6,544.75	0.86%	619,454.33	0.14%
BP.04 Specific "accessible" populations	1,487,210.05	2.03%	84,010.00	11.05%	2,532,575.91	0.59%
BP.05 General population	15,015,022.58	20.48%	244,391.17	32.15%	60,826,483.75	14.22%
BP.06 Non-targeted interventions	43,639,160.41	59.54%	412,734.67	54.29%	21,101,551.17	4.93%
Grand Total	73,299,195.99	100.00%	760,193.59	100.00%	427,677,071.15	100.00%

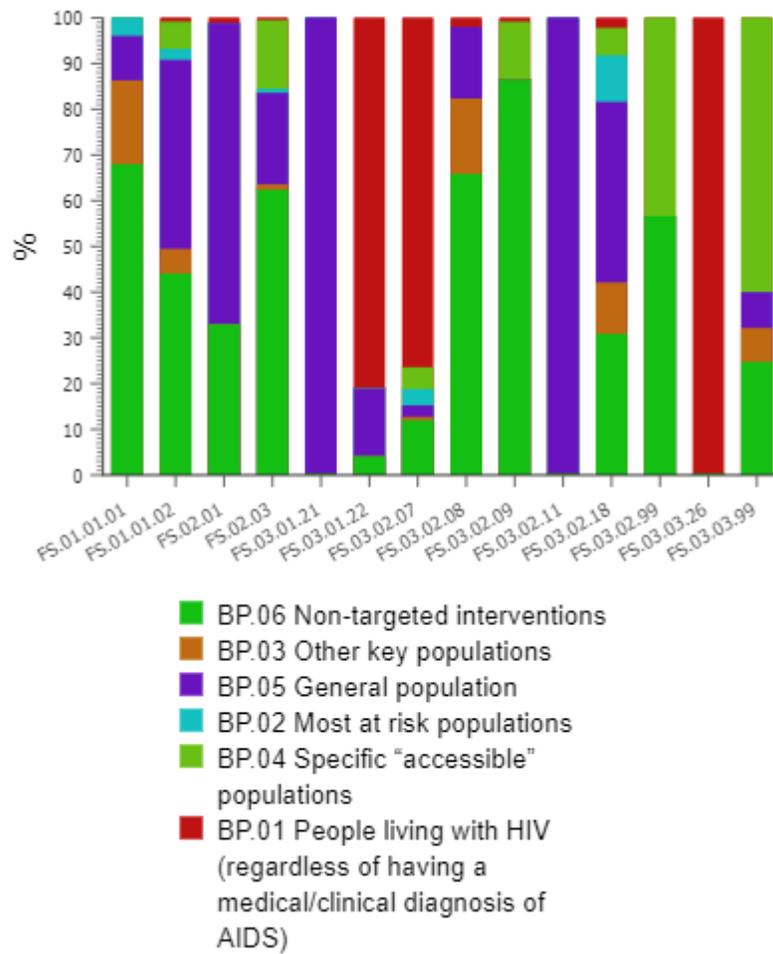


Figure 15: Financing Sources by Beneficiary Population in 2015

Table 10: Financing Sources by Beneficiary Population in 2016

2016						
Financing Sources	FS.01 Public funds		FS.02 Private Funds		FS.03 International funds	
Beneficiary Population	Amount (USD)	%	Amount (USD)	%	Amount (USD)	%
BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	24,888,538.32	31.29%	48,179.32	3.09%	318,674,697.28	67.52%
BP.02 Most at risk populations	424,016.69	0.53%	243,692.40	15.63%	7,323,265.09	1.55%
BP.03 Other key populations	328,146.04	0.41%	433,563.96	27.80%	487,336.10	0.10%
BP.04 Specific "accessible" populations	2,971,536.33	3.74%	21,128.00	1.35%	87,598.39	0.02%
BP.05 General population	7,909,579.93	9.94%	343,457.76	22.03%	117,638,407.43	24.93%
BP.06 Non-targeted interventions	43,021,648.88	54.09%	469,318.66	30.10%	27,725,043.25	5.87%
Grand Total	79,543,466.19	100.00%	1,559,340.10	100.00%	471,936,347.54	100.00%

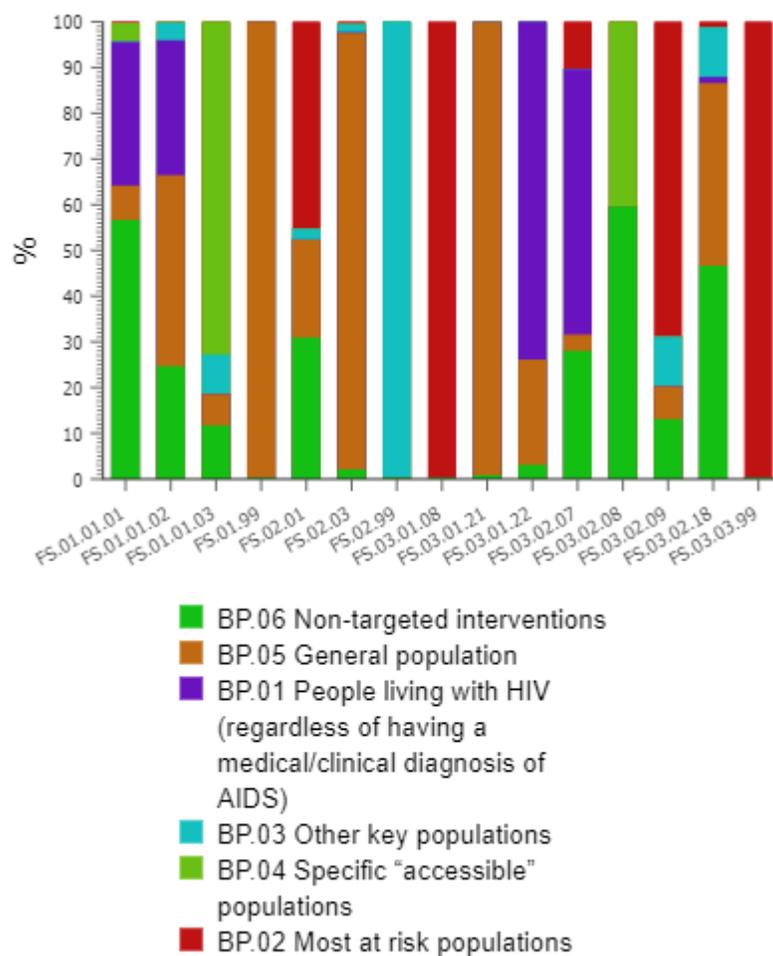


Figure 16: Financing Sources by Beneficiary Population in 2016

Table 11: Financing Sources by Beneficiary Population in 2017

2017						
Financing Sources	FS.01 Public funds		FS.02 Private Funds		FS.03 International funds	
	Amount (USD)	%	Amount (USD)	%	Amount (USD)	%
BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	11,888,661.59	18.00%	35,830.00	1.22%	352,312,296.24	71.71%
BP.02 Most at risk populations	1,320.00	0.00%	12,369.00	0.42%	4,763,003.53	0.97%

BP.03 Other key populations	109,317.97	0.17%	91,808.00	3.13%	19,860,637.16	4.04%
BP.04 Specific "accessible" populations	1,198,652.48	1.81%	10,273.00	0.35%	9,515.00	0.00%
BP.05 General population	25,057,098.73	37.94%	2,680,376.29	91.28%	45,570,626.32	9.28%
BP.06 Non-targeted interventions	27,790,206.46	42.08%	105,741.91	3.60%	68,798,665.13	14.00%
Grand Total	66,045,257.23	100.00%	2,936,398.20	100.00%	491,314,743.38	100.00%

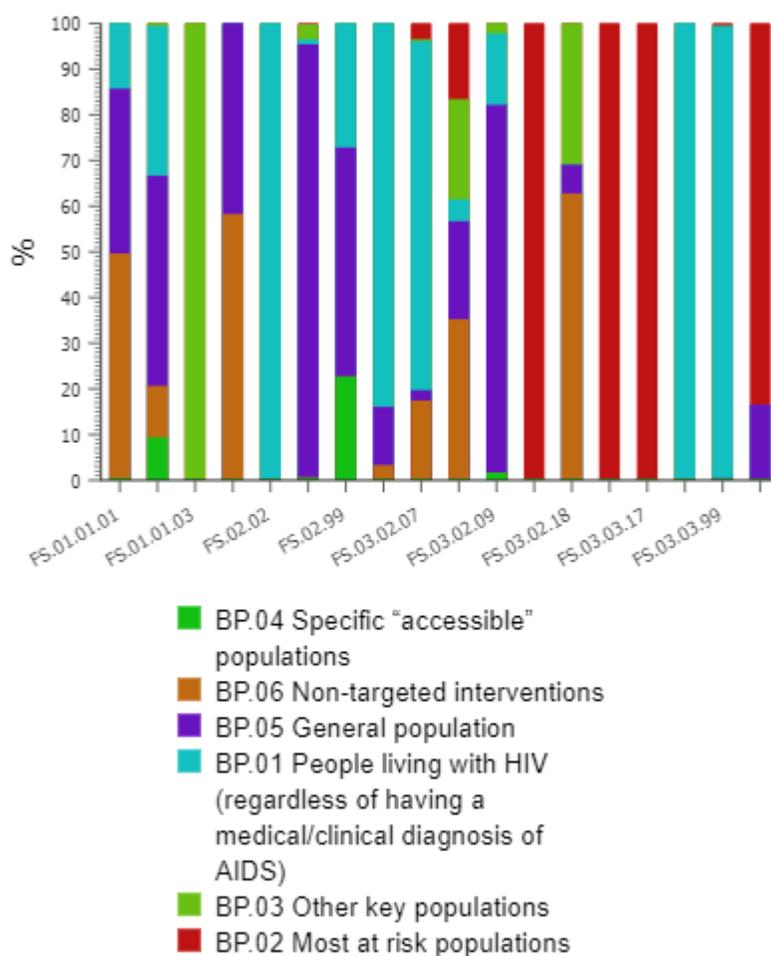


Figure 17: Financing Sources by Beneficiary Populations in 2017

Table 12: Financing Sources by Beneficiary Populations in 2018

2018						
Financing Sources	FS.01 Public funds		FS.02 Private Funds		FS.03 International funds	
Beneficiary Population	Amount (USD)	%	Amount (USD)	%	Amount (USD)	%
BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	7,877,771.00	8.61%		0.00%	263,994,191.00	59.90%
BP.02 Most at risk populations		0.00%	79,874.00	40.49%	1,123,935.00	0.26%
BP.03 Other key populations	11,208,005.00	12.25%	907.00	0.46%	695,122.00	0.16%
BP.04 Specific "accessible" populations	78,634.00	0.09%		0.00%	6,808.00	0.00%
BP.05 General population	11,119,599.85	12.16%	5,121.00	2.60%	97,175,896.00	22.05%
BP.06 Non-targeted interventions	61,193,772.34	66.89%	111,371.00	56.46%	77,700,492.00	17.63%
Grand Total	91,477,782.19	100.00%	197,273.00	100.00%	440,696,444.00	100.00%

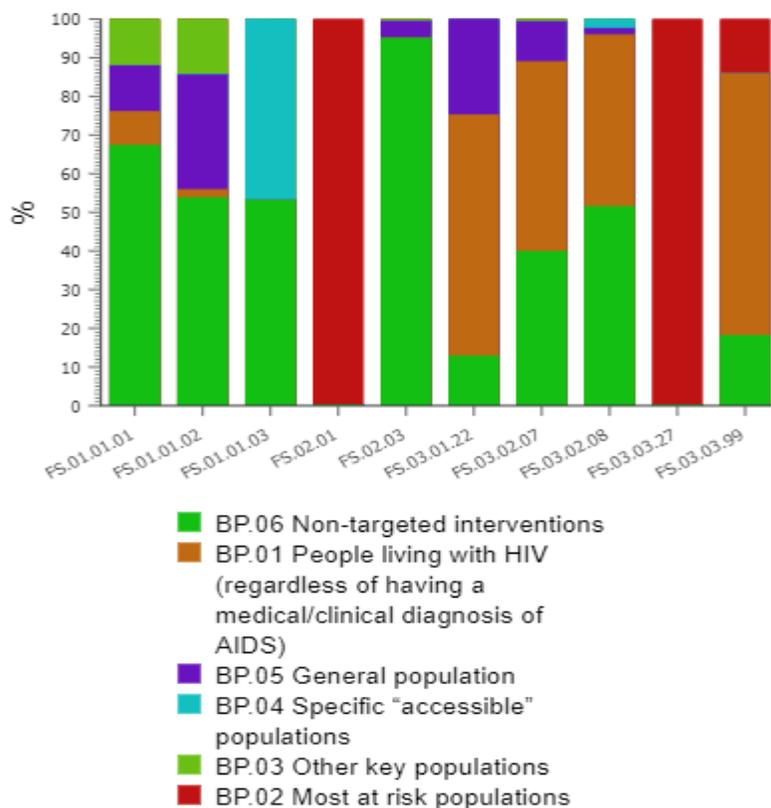


Figure 18: Financing Sources by Beneficiary Populations in 2018

Tables 9 – 12 above shows the expenditure of the financing sources to the beneficiary populations in 2015 through 2018. In 2015, out of the USD73,299,195.99 from public funds, the highest expenditure of 59.54% was on non-targeted interventions and the lowest was on people living with HIV. Out of the USD760,193.59 from private funds, the highest expenditure of 54.29% was on non-targeted intervention while out of the USD427,677,071.15 from international funds the highest expenditure of 79.67% was on people living with HIV.

In 2016, public funds contributed USD79,543,466.19 of which the highest expenditure of 54.09% was for non-targeted intervention. Of the USD1,559,340.10 from private funds, 67.52% was expended on non-targeted interventions and out of the USD471,936,347.54 from international funds, 30.10% was expended on people living with HIV.

In 2017, USD66,045,257.23 came from public funds of which 42.08% was expended on non-targeted intervention. Private funds contributed USD2,936,398.20 of which 91.28% was expended on general population while 71.71% of USD491,314,743.38 in international funds was expended on people living with HIV.

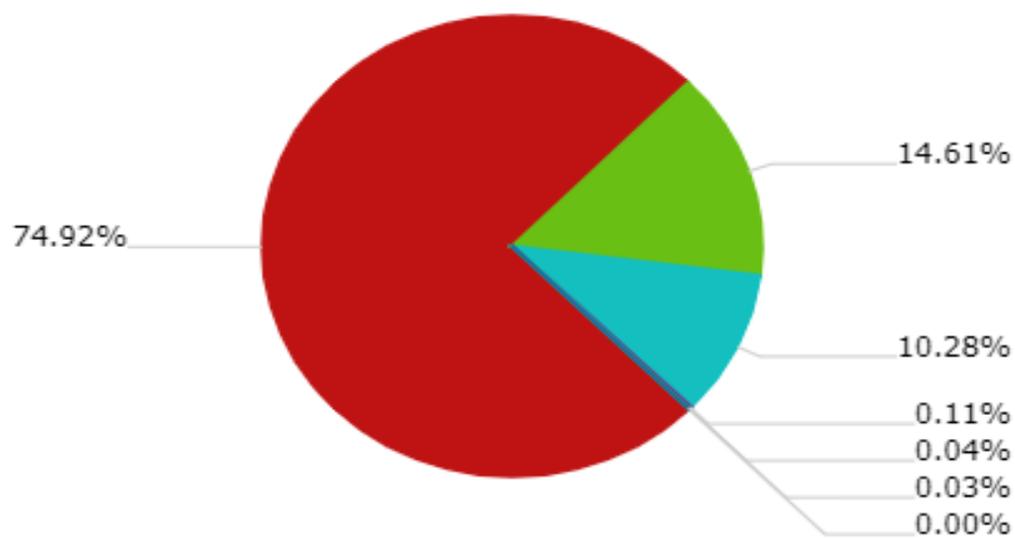
In 2018, public, private and international funds contributed USD91,477,782.19, USD197,273.00 and USD440,696,444.00 respectively. Of these funds, the highest expenditures were 66.89% and 56.46% to non-targeted population, and 59.9% to people living with HIV respectively.

Expenditure by Financing Agents

Table 13: Expenditure by Financing Agents in 2015 and 2016

	2015		2016	
Financing Agent	Amount (USD)	%	Amount (USD)	%
FA.01 Public sector	73,299,195.99	14.61%	116,954,655.06	21.15%
FA.01.01 Territorial governments	73,299,195.99	14.61%	116,954,655.06	21.15%
FA.02 Private sector	783,823.59	0.16%	30,779,118.91	5.57%
FA.02.03 Private insurance enterprises (other than social insurance)	24,180.00	0.00%	30,628,694.91	5.54%
FA.02.05 Not-for-profit institutions (other than social insurance)	558,446.59	0.11%	147,658.00	0.03%
FA.02.06 Private non-parastatal organizations and corporations (other than health insurance)	201,197.00	0.04%	2,766.00	0.00%
FA.03 International purchasing organizations	427,653,441.15	85.23%	405,305,379.86	73.29%
FA.03.01 Country offices of bilateral agencies managing external resources and	375,906,406.04	74.92%	388,958,223.51	70.33%

fulfilling financing agent roles				
FA.03.02 Multilateral agencies managing external resources	51,578,271.11	10.28%	12,117,114.35	2.19%
FA.03.03 International not-for-profit organizations and foundations	168,764.00	0.03%	4,230,042.00	0.76%
Total	501,736,460.73	100.00%	553,039,153.83	100.00%



- Country offices of bilateral agencies managing external resources and fulfilling financing agent roles (74.92)
- Territorial governments (14.61)
- Multilateral agencies managing external resources (10.28)
- Not-for-profit institutions (other than social insurance) (0.11)
- Private non-parastatal organizations and corporations (other than health insurance) (0.04)
- International not-for-profit organizations and foundations (0.03)
- Private insurance enterprises (other than social insurance) (0.00)

Figure 19: Expenditure by Financing Agents in 2015

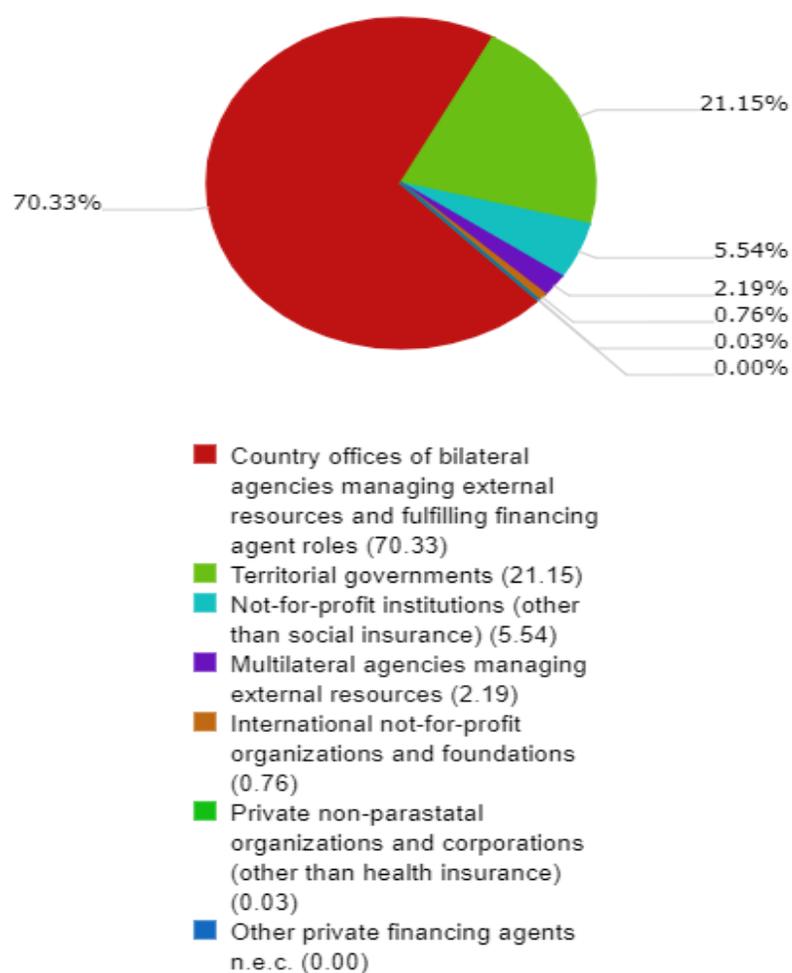
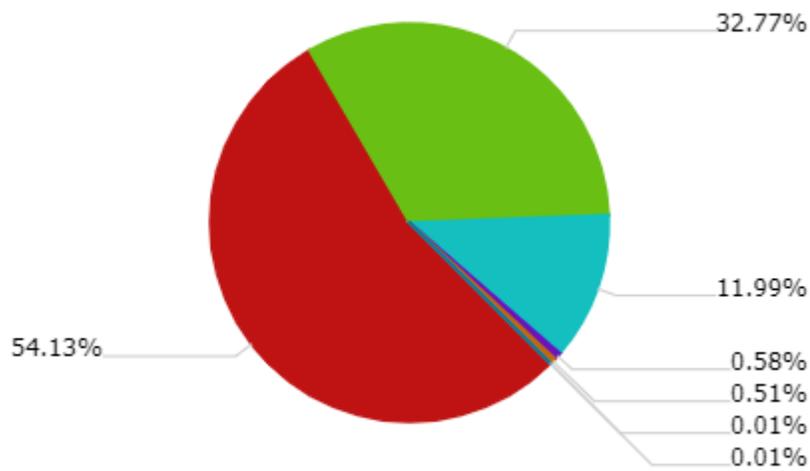


Figure 20: Expenditure by Financing Agents in 2016

Table 14: Expenditure by Financing Agents in 2017 and 2018

Financing Agent	2017		2018	
	Amount (USD)	%	Amount (USD)	%
FA.01 Public sector	67,178,338.86	11.99%	98,368,238.19	18.48%
FA.01.01 Territorial governments	67,178,338.86	11.99%	98,368,238.19	18.48%
FA.02 Private sector	2,951,760.20	0.53%	9,663,700.00	1.82%

FA.02.05 Not-for-profit institutions (other than social insurance)	2,876,520.20	0.51%	1,332,396.00	0.25%
FA.02.06 Private non-parastatal organizations and corporations (other than health insurance)	75,240.00	0.01%	8,331,304.00	1.56%
FA.03 International purchasing organizations	490,166,299.75	87.48%	424,339,561.00	79.71%
FA.03.01 Country offices of bilateral agencies managing external resources and fulfilling financing agent roles	303,295,645.00	54.13%	355,296,799.00	66.74%
FA.03.02 Multilateral agencies managing external resources	183,599,723.56	32.77%	64,271,302.00	12.07%
FA.03.03 International not-for-profit organizations and foundations	3,240,830.19	0.58%	4,771,460.00	0.90%
FA.03.04 International for-profit organizations	30,101.00	0.01%	0	0.00%
Total	560,296,398.81	100.00%	532,371,499.19	100.00%



- Country offices of bilateral agencies managing external resources and fulfilling financing agent roles (54.13)
- Multilateral agencies managing external resources (32.77)
- Territorial governments (11.99)
- International not-for-profit organizations and foundations (0.58)
- Not-for-profit institutions (other than social insurance) (0.51)
- Private non-parastatal organizations and corporations (other than health insurance) (0.01)
- International for-profit organizations (0.01)

Figure 21: Expenditure by Financing Agents in 2017

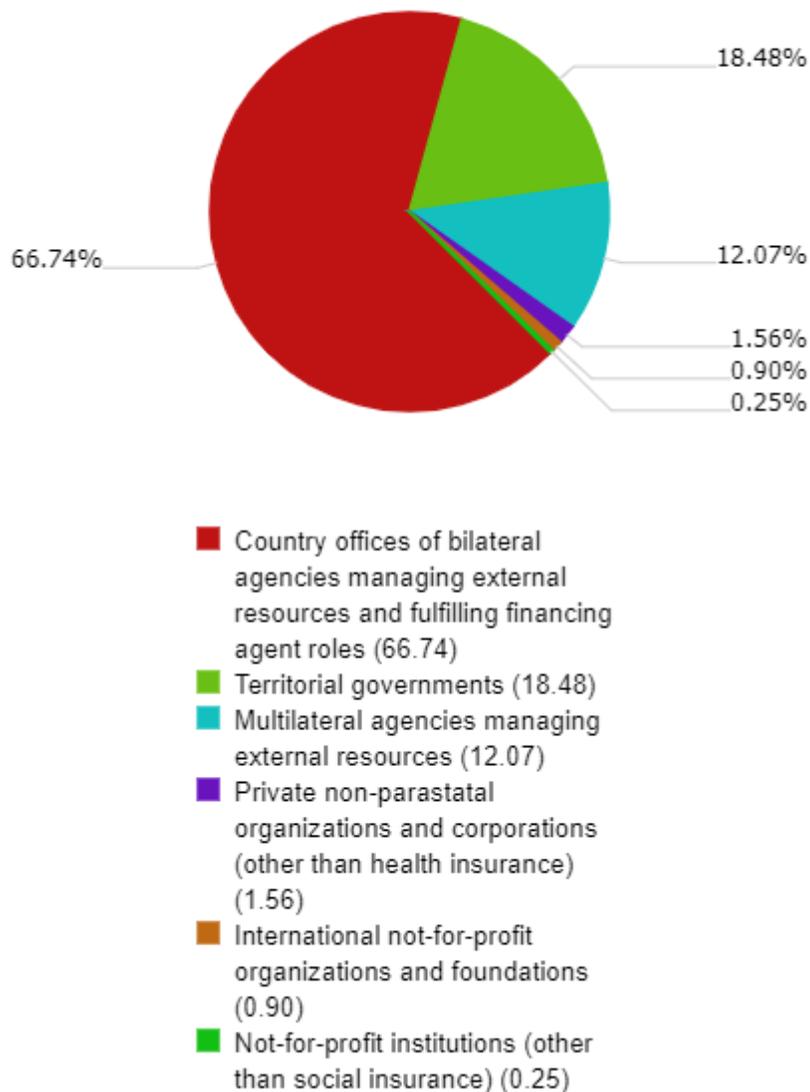


Figure 22: Expenditure by Financing Agents in 2018

Tables 13 - 14 above presents expenditure of financing agents for HIV and AIDS services for the years 2015 through 2018. Country offices of bilateral agencies had the highest expenditure of USD375,906,406.04 (74.92%) and USD388,958,223.51 (70.33%) in 2015 and 2016 respectively. This was followed by territorial governments which accounted for USD73,299,195.99 (14.61%) and USD 116,954,655.06 (21.15%). The expenditure of multilateral agencies were also significant at USD51,578,271.11 (10.28%) and USD12,117,114.35 (2.19%) in 2015 and 2016 respectively. While private insurance enterprises accounted for USD30,779,118.91 (5.57%) in 2016, the expenditure of other categories of financing agents were less than 1% in 2015 and 2016.

The expenditure of bilateral agencies declined to USD303,295,645.00 (54.13%) and USD355,296,799.00 (66.74%) in 2017 and 2018 respectively while those of multilateral

agencies rose to USD183,599,723.56 (32.77%) and USD64,271,302.00 (12.07%). The expenditure of territorial governments stood at USD67,178,338.86 (11.99%) and 98,368,238.19 (18.48%) in 2017 and 2018 respectively. Private non-parastatal organizations and corporations had an expenditure of USD8,331,304.00 (1.56%) in 2018 while other financing agent categories each had expenditures that were less than 1% in 2017 and 2018 as shown in Figures above.

HIV expenditure through Service Providers

Table 15: HIV expenditure through Service Providers in 2015 and 2016

Service Provider	2015		2016	
	Amount (USD)	%	Amount (USD)	%
PS.01 Public sector providers	451,653,183.03	90.02%	480,450,889.17	86.87%
PS.01.01 Governmental organizations	438,419,926.42	87.38%	475,772,827.62	86.03%
PS.01.02 Parastatal organizations	13,233,256.61	2.64%	4,678,061.55	0.85%
PS.02 Private sector providers	50,083,277.70	9.98%	71,375,557.66	12.91%
PS.02.01 Non-profit providers	50,079,301.70	9.98%	71,375,557.66	12.91%
PS.02.02 For profit private sector providers (including for-profit FBOs)	3,976.00	0.00%	0	0.00%
PS.03 Bilateral and multilateral entities – in country offices	0	0.00%	1,212,707.00	0.22%
PS.03.02 Multilateral agencies	0	0.00%	1,212,707.00	0.22%
Total	501,736,460.73	100.00%	553,039,153.83	100.00%

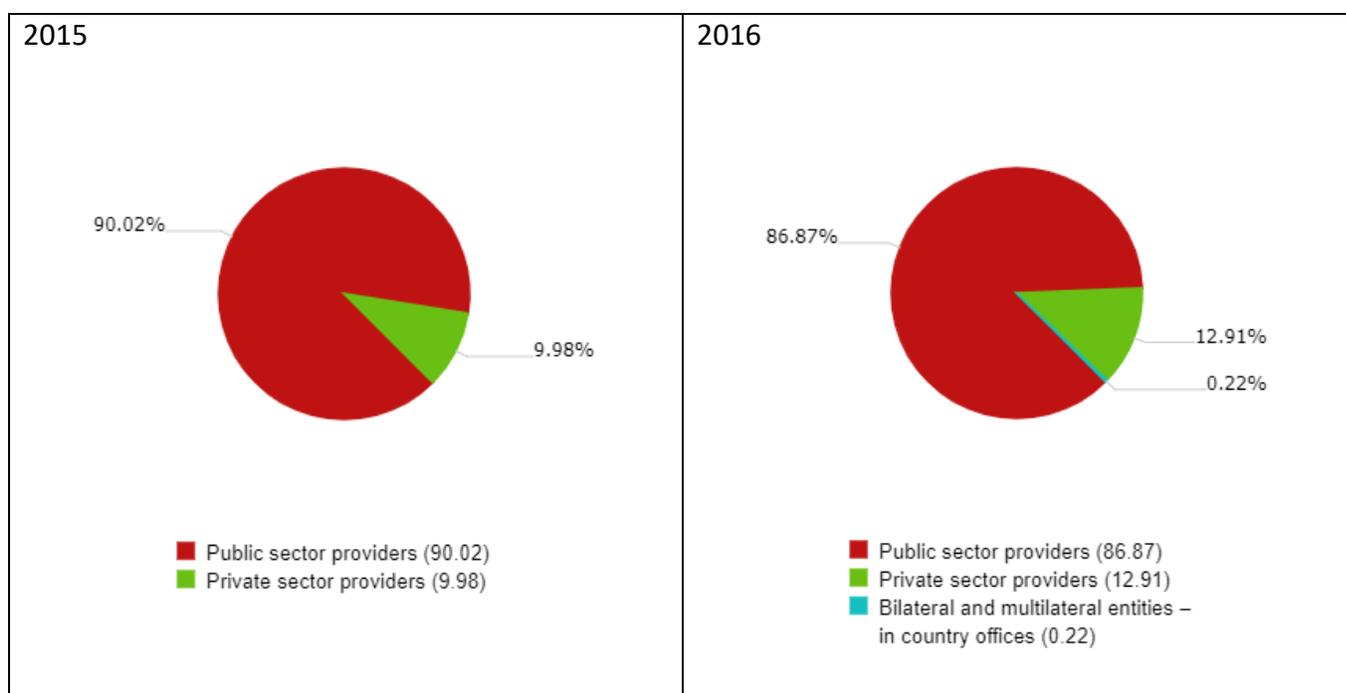


Figure 23: HIV expenditure through Service Providers in 2015 and 2016

Table 16: HIV expenditure through Service Providers in 2017 and 2018

Service Provider	2017		2018	
	Amount (USD)	%	Amount (USD)	%
PS.01 Public sector providers	404,596,323.01	72.21%	328,836,655.19	61.77%
PS.01.01 Governmental organizations	404,596,323.01	72.21%	321,523,799.00	60.39%
PS.01.02 Parastatal organizations			7,300,042.19	1.37%
PS.01.99 Public sector providers n.e.c.	0	0.00%	12,814.00	0.00%
PS.02 Private sector providers	155,333,963.80	27.72%	203,420,364.00	38.21%
PS.02.01 Non-profit providers	155,333,963.80	27.72%	203,420,364.00	38.21%
PS.03 Bilateral and multilateral entities – in country offices	366,112.00	0.07%	114,480.00	0.02%

PS.03.01 Bilateral agencies	0	0.00%	114,480.00	0.02%
PS.03.02 Multilateral agencies	366,112.00	0.07%	0	0.00%
Total	560,296,398.81	100.00%	532,371,499.19	100.00%

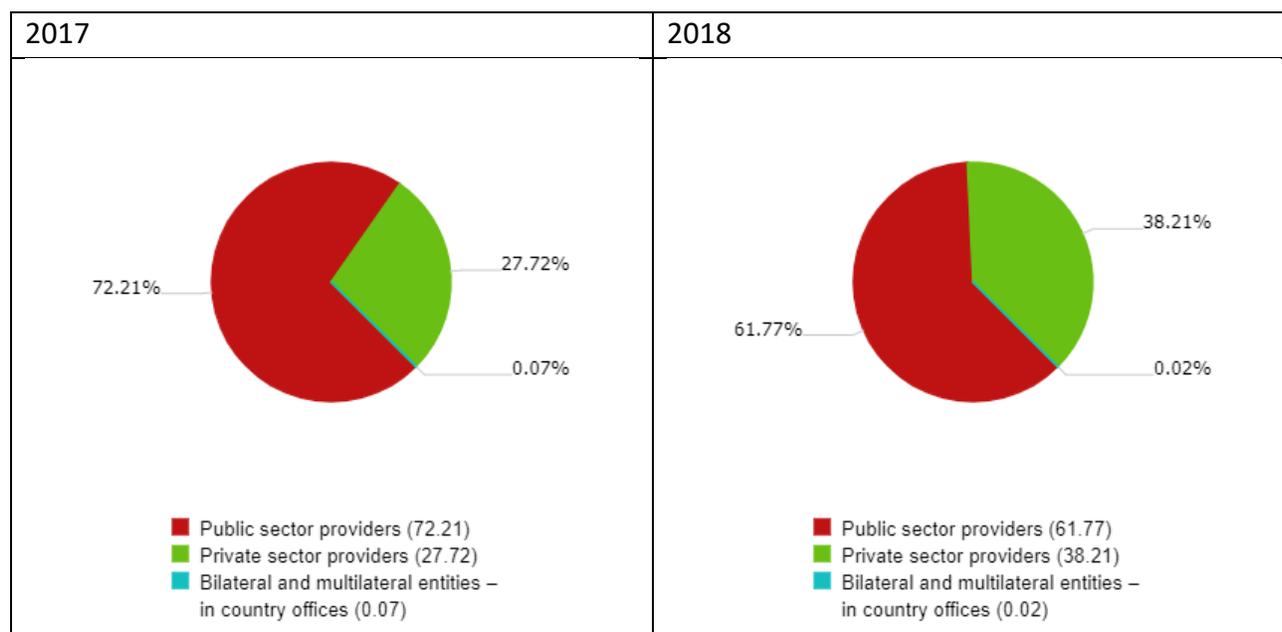


Figure 24: HIV expenditure through Service Providers in 2017 and 2018

The Tables 15 - 16 above, present HIV and AIDS expenditure through categories of service providers. Most service provision was done through governmental organizations in the public sector which accounted for USD438,419,926.42 (87.38%) and USD475,772,827.62 (86.03%) in 2015 and 2016 respectively. This is followed by non-profit providers in the private sector which stands at USD50,079,301.70 (9.98%) and USD71,375,557.66 (12.91%). Other providers are parastatal organizations, for profit private sector providers and multilateral agencies.

The same trend followed in 2017 and 2018, where governmental organizations carried out service provision amounting to USD404,596,323.01 (72.21%) and USD321,523,799.00 (60.39%)

followed by non-profit providers at USD155,333,963.80 (27.72%) and USD203,420,364.00 (38.21%) respectively.

Expenditure on AIDS Spending Categories

Table 17: Expenditure on AIDS Spending Categories in 2015 and 2016

AIDS Spending Category	2015		2016	
	Amount (USD)	%	Amount (USD)	%
ASC.01 Prevention	94,044,819.10	18.74%	140,023,109.70	25.32%
ASC.02 Care and treatment	308,609,484.70	61.51%	302,808,349.33	54.75%
ASC.03 Orphans and vulnerable children (OVC)	751,109.26	0.15%	618,300.65	0.11%
ASC.04 Programme management and administration	40,494,611.70	8.07%	40,789,600.96	7.38%
ASC.05 Human resources	25,289,594.82	5.04%	32,346,807.60	5.85%
ASC.06 Social protection and social services (excluding OVC)	32,391,673.00	6.46%	36,235,395.00	6.55%
ASC.07 Enabling environment	155,168.15	0.03%	189,228.22	0.03%
ASC.08 HIV and AIDS-related research (excluding operations research)	0	0.00%	28,362.38	0.01%
Total	501,736,460.73	100.00%	553,039,153.83	100.00%

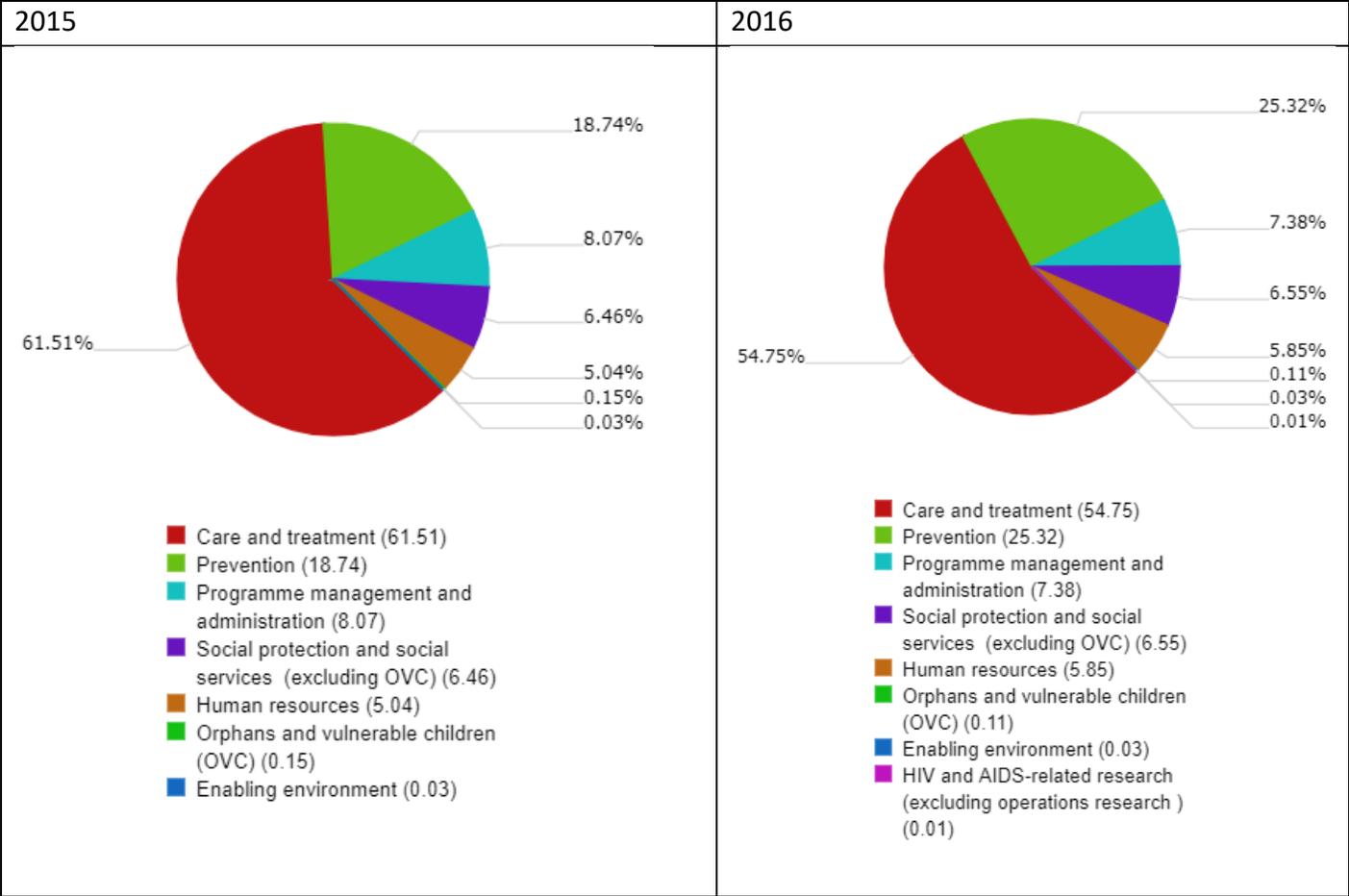


Figure 25: Expenditure on AIDS Spending Categories in 2015 and 2016

Table 18: Expenditure on AIDS Spending Categories in 2017 and 2018

AIDS Spending Category	2017		2018	
	Amount (USD)	%	Amount (USD)	%
ASC.01 Prevention	85,205,057.31	15.21%	67,809,140.85	12.74%
ASC.02 Care and treatment	304,376,381.18	54.32%	238,447,440.00	44.79%
ASC.03 Orphans and vulnerable children (OVC)	146,023.00	0.03%		
ASC.04 Programme management and administration	103,115,446.96	18.40%	162,828,357.13	30.59%
ASC.05 Human resources	27,535,123.36	4.91%	29,327,352.21	5.51%

ASC.06 Social protection and social services (excluding OVC)	39,874,144.00	7.12%	33,939,999.00	6.38%
ASC.07 Enabling environment	26,707.00	0.00%	19,210.00	0.00%
ASC.08 HIV and AIDS-related research (excluding operations research)	17,516.00	0.00%		
Total	560,296,398.81	100.00%	532,371,499.19	100.00%

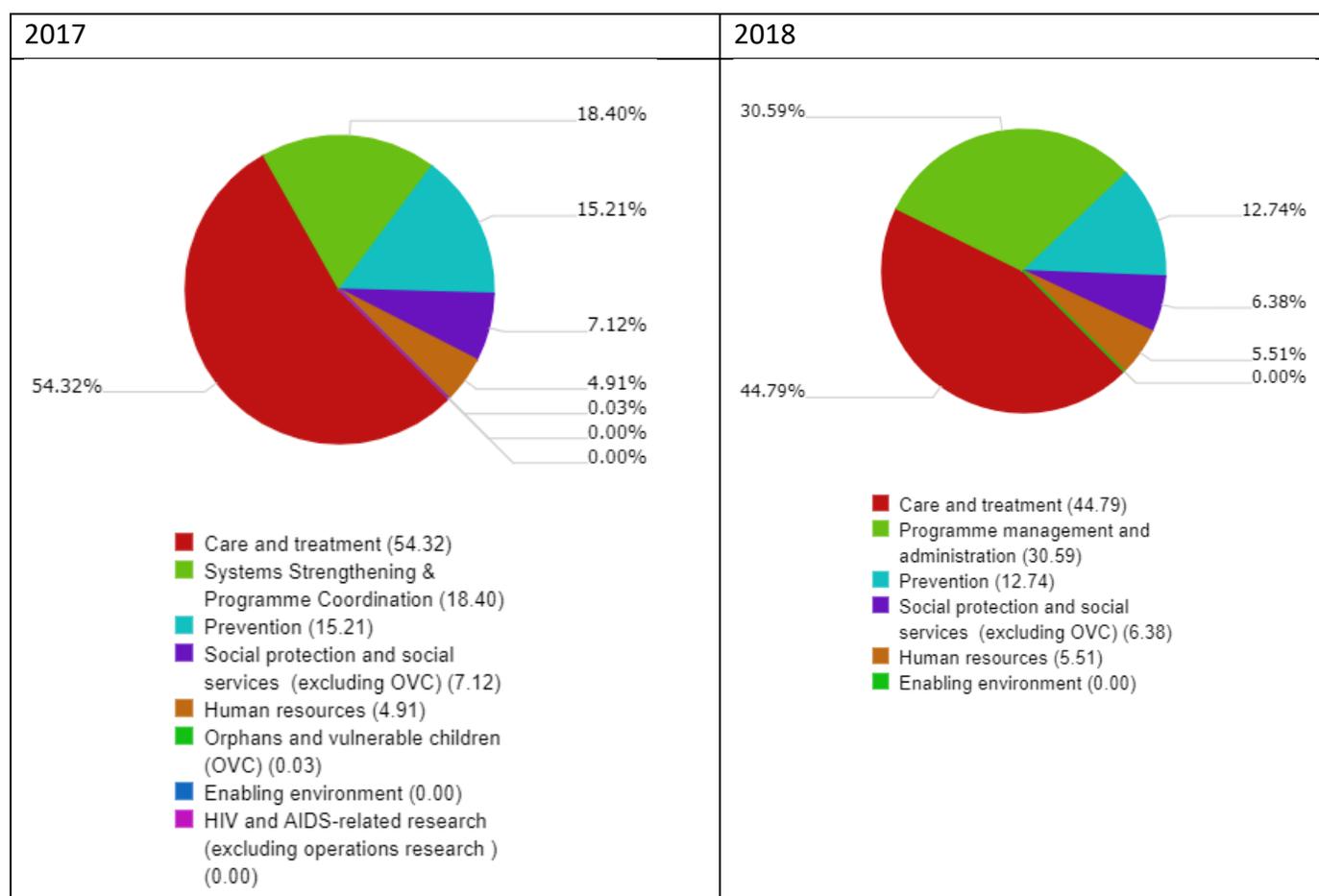


Figure 26: Expenditure on AIDS Spending Categories in 2017 and 2018

In Tables 17 – 18 above, expenditure on goods and services(AIDS Spending Categories) are presented. The highest expenditure of USD308,609,484.70 (61.51%) and USD302,808,349.33

(54.75%) went to care and treatment in 2015 and 2016, followed by prevention with USD94,044,819.10 (18.74%) and USD140,023,109.70 (25.32%) while the lowest was for HIV and AIDS-related research. This expenditure figure for care and treatment declined to USD304,376,381.18 (54.32%) and USD238,447,440.00 (44.79%) in 2017 and 2018 respectively, though, the category still had the highest expenditure, while the lowest expenditure was for HIV and AIDS-related research as in 2015 and 2016.

Expenditure on Beneficiary Population

Table 19: Expenditure on Beneficiary Population in 2015 and 2016

Beneficiary Population	2015		2016	
	Amount (USD)	%	Amount (USD)	%
BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	341,039,280.70	67.97%	343,611,414.92	62.13%
BP.02 Most at risk populations	4,529,249.06	0.90%	7,990,974.18	1.44%
BP.03 Other key populations	10,824,791.26	2.16%	1,249,046.10	0.23%
BP.04 Specific "accessible" populations	4,103,795.96	0.82%	3,080,262.72	0.56%
BP.05 General population	76,085,897.50	15.16%	125,891,445.12	22.76%
BP.06 Non-targeted interventions	65,153,446.25	12.99%	71,216,010.80	12.88%
Total	501,736,460.73	100.00%	553,039,153.83	100.00%

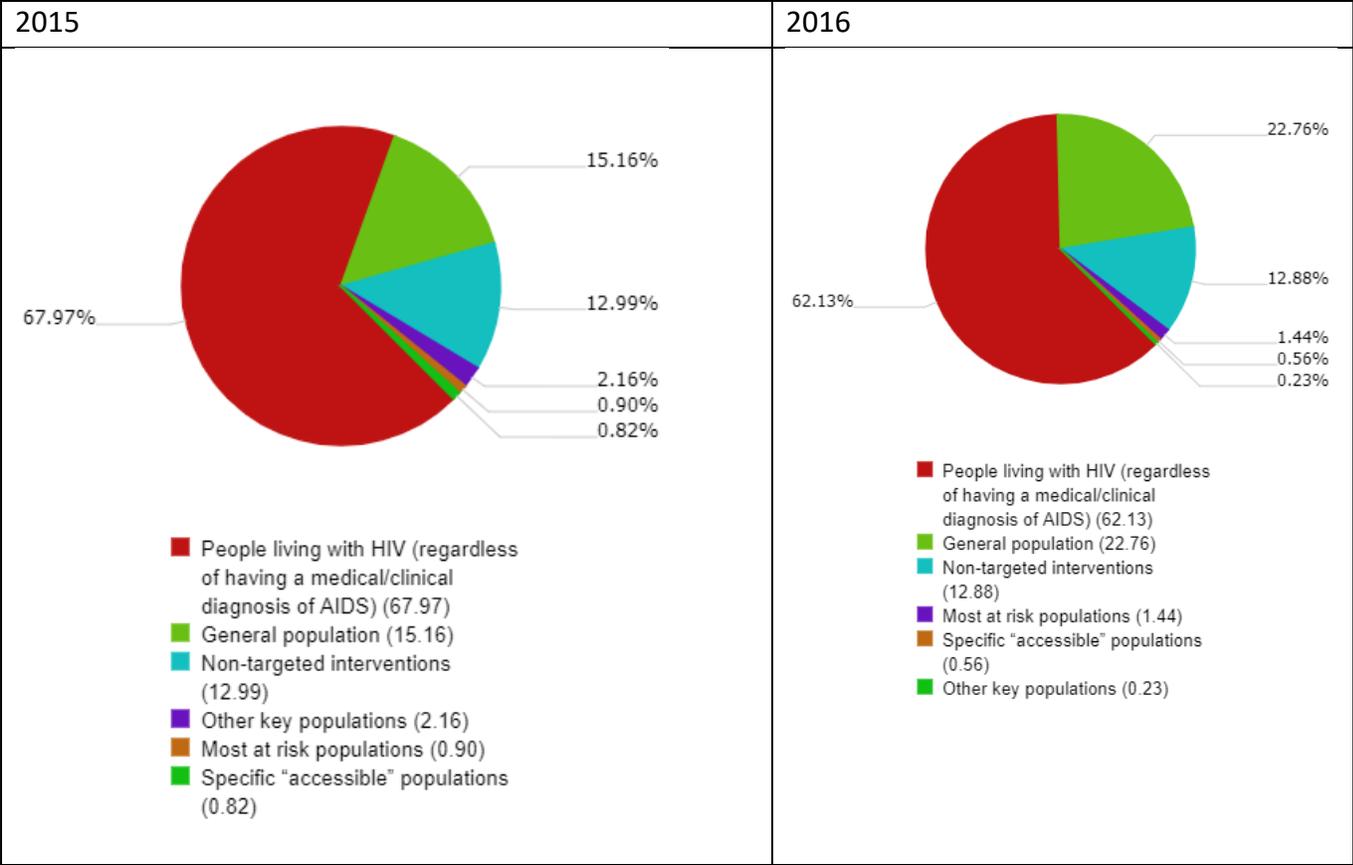


Figure 27: Expenditure on Beneficiary Population in 2015 and 2016

Table 20: Expenditure on Beneficiary Population in 2017 and 2018

Beneficiary Population	2017		2018	
	Amount (USD)	%	Amount (USD)	%
BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	364,236,787.83	65.01%	271,871,962.00	51.07%
BP.02 Most at risk populations	4,776,692.53	0.85%	1,203,809.00	0.23%
BP.03 Other key populations	20,061,763.13	3.58%	11,904,034.00	2.24%
BP.04 Specific "accessible" populations	1,218,440.48	0.22%	85,442.00	0.02%

BP.05 General population	73,308,101.34	13.08%	108,300,616.85	20.34%
BP.06 Non-targeted interventions	96,694,613.50	17.26%	139,005,635.34	26.11%
Total	560,296,398.81	100.00%	532,371,499.19	100.00%

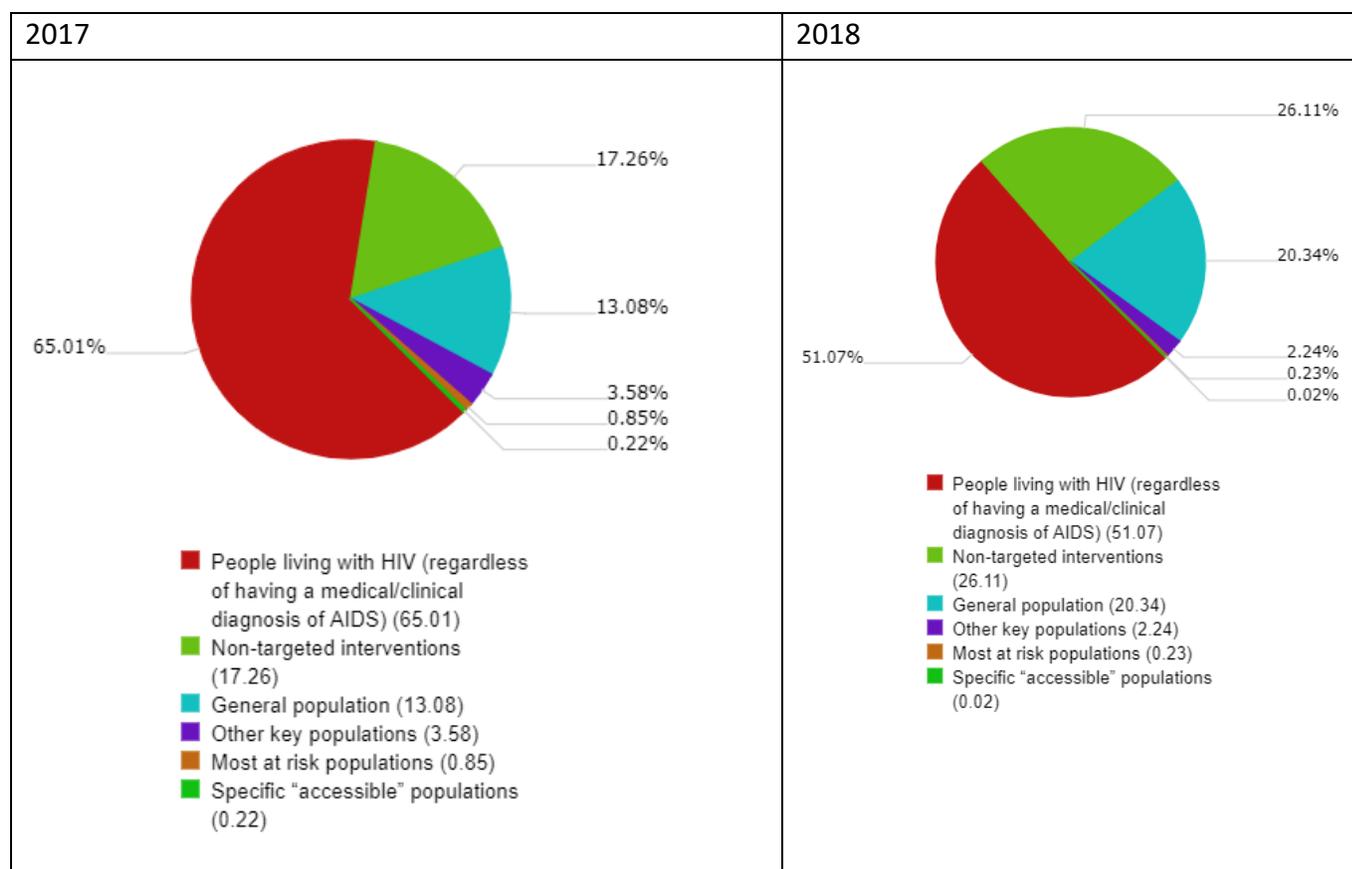


Figure 28: Expenditure on Beneficiary Population in 2017 and 2018

The Tables 19 –20 above show expenditures on beneficiary population in 2015 and 2016. Where People Living with HIV (PLHIV) had the highest USD341,039,280.70 (67.97%) and USD343,611,414.92USD (62.13%) from the total expenditure of USD 501,736,460.73 in 2015 and USD553,039,153.83 in 2016, respectively. This was followed by the general population with USD76,085,897.50 (15.16%) in 2015 and USD125,891,445.12 (22.76%) in 2016. This trend was replicated in 2017 and 2018, where People Living with HIV (PLHIV) had the highest expenditure of USD364,236,787.83 (65.01%) and USD 271,871,962.00 (51.07%) out of the total expenditure of USD560,296,398.81 and USD 532,371,499.19 in 2017 and 2018 respectively. The non-targeted

interventions had USD 96,694,613.50 (17.26%) in 2017 and USD 139,005,635.34 (26.11%) in 2018.

Chapter Four: Discussions

4.1 Financing Sources

The study showed that government contribution increased from USD43,854,033 (14.60%) in 2007, peaked at 171,174,761 (27.07%) in 2014 before dropping to USD73,299,196 (14.61%) in 2015 and increased again to USD91,477,781 (17.18%) in 2018. Further analysis shows that international funds accounted for most of the expenditures in the response. In absolute terms the expenditure by International funding sources increased from USD364,581,432 in 2008 to USD447,769,523 in 2014 and USD440,696,444 in 2018. However expenditure by international donors as a proportion of total HIV expenditure decreased from a peak of 92.3% in 2008 to 82.78% in 2018. Private sector contributions have been low over the years. Overall, HIV spending increased from USD299,246,295 in 2007, peaked at USD723,917,352 in 2013 before decreasing to USD532,371,499 in 2018. The study showed that the HIV response is still donor dependent, even with observed increase in government contributions.

4.2 Financing Agents

International purchasing organizations made up of bilateral and multilateral agencies mainly took the programmatic decisions on AIDS spending categories, beneficiary populations and service providers accounting for 85.23% (USD405,305,379.86), 73.29% (USD427,653,441.15), 87.48% (490,166,299.75), 79.71% (424,339,561.00) in 2015, 2016, 2017 and 2018 respectively. This has been the trend since 2007 and correlates with the HIV response in Nigeria being donor-driven since a larger share of expenditure is contributed by international donors.

4.3 HIV/AIDS Service Providers

The “vector” service provider, which is under the dimension of provision, was mainly undertaken by public sector institutions made up of governmental organizations and parastatals accounting for 90.02% (USD451,653,183.03), 86.87% (480,450,889.17), 72.21% (USD404,596,323.01) and 61.77% (USD328,836,655.19) in 2015, 2016, 2017 and 2018 respectively. This may be due to service delivery institutions being mainly publicly owned and donor funds are used to strengthen and bolster service delivery. Non-profit providers also weigh in significantly in service provision accounting for 9.98% (USD50,079,301.70), 12.91% (USD71,375,557.66), 27.72% (USD155,333,963.80) and 38.21% (USD203,420,364.00) in 2015, 2016, 2017 and 2018 respectively. Bilateral and multilateral agencies also carry out some service provision.

4.4 AIDS Spending Categories

Over the years, treatment and care accounted for about 60% of the expenditure on HIV. However, there was a dip in HIV expenditure in 2018 to USD532,371,499 of which treatment and care was slightly less than half of the total expenditure. This drop was due to a decrease in the funding envelope from international funding sources who are the main contributors to the treatment and care and component of the HIV&AIDS response.

In the country's drive towards universal health coverage for all Nigerians, a goal of elimination of mother-to-child transmission by 2030 has been set. However, expenditure for PMTCT has remained low at 0.24%, 0.03%, 3.57% and 1.23% of total HIV expenditure in 2015, 2016, 2017 and 2018 respectively. There has to be a significant increase in expenditure to reduce the fairly high proportion of infections among adolescents aged 10 – 19 years as a result of mother-to-child transmission of the virus¹².

4.5 Beneficiary Population

The expenditure profile for the AIDS spending is skewed towards People Living with HIV (PLHIV) accounting for about 60% in the review period. The HIV epidemic in Nigeria is generalized, partly driven by significant urban key populations particularly female sex workers, men who have sex with men and people who inject drugs with substantial overlap with urban casual sexual networks. Expenditure on key population is however low accounting for 0.90%, 1.44%, 0.85%, and 0.23% in 2015, 2016, 2017 and 2018 respectively despite KPs and their partners accounting for nearly 40% of new HIV infection¹³.

4.6 NASA Findings against the 90-90-90 UNAIDS Target in Nigeria

A rate-limiting step to fast-tracking the national response towards ending AIDS in Nigeria is low access and quality of HIV testing services (HTS). The study showed that the government of Nigeria has consistently funded HTS towards enabling people living with HIV to know their status in sync with the first 90 of the UNAIDS target. The funding for HTS was USD3,867,456, USD1,550,782, USD2,641,457 and USD6,059,291 of which government accounted for 73.85%, 35.57%, 47.06% and 99.64% in 2015, 2016, 2017 and 2018 respectively. This level of funding is expected to be sustained in line with the Federal Government of Nigeria's commitment of placing additional 50,000 people on treatment annually of which HTS is the first step in this direction.

In achieving the second 90 UNAIDS target, the government of Nigeria relies on the support of partners in a framework of shared response and global solidarity in pooling funds for ensuring that people living with HIV receive quality HIV services. This accounts for the about 90% funding of the care and treatment component for the HIV response by international funding.

The government of Nigeria is putting in place deliberate interventions to ensure timely access to viral load testing services, efficiency of the viral load systems and improved viral suppression for all through a collaborative effort with international funding sources. This will ensure an improvement from the reported 38% virally suppressed HIV clients¹⁴.

12. National Agency for the Control of AIDS (NACA). National HIV Strategy for Adolescents and Young People 2016-2020. Abuja, Nigeria: National Agency for the Control of AIDS (NACA), Abuja, Nigeria; 2016.

13. National HIV/AIDS & STIs Control Programme, Federal Ministry of Health, Nigeria. Integrated Biological and Behavioural Surveillance Survey (IBBSS) 2014. Abuja, Nigeria: Federal Ministry of Health, Abuja, Nigeria, National HIV/AIDS & STIs Control Programme; 2015.

14. Federal Ministry of Health. 2018 National Validated Data. Abuja, Nigeria: Federal Ministry of Health, Abuja, Nigeria; 2019.

4.6.1. Expenditure by Service Provider and Programmatic Area

The HTS, ART and PMTCT service delivery sites have increased from 7,075, 820 and 5,622 in 2013 to 8373, 1,639 and 6,301 in 2018 respectively¹⁵. Most of these service delivery sites are government owned and this is reflected in the expenditure of service provision attributed to public sector providers which accounts for 68.33%, 57.63%, 68.01% and 59.51% of care and treatment services in 2015, 2016, 2017 and 2018 respectively. Private sector providers accounted for 0.02%, 36.17%, 18.80% and 21.02% in care and treatment services during the review period, though this needs improvement.

UNAIDS reported new HIV infection to be on the rise from 120,000 in 2010, 110,000 in 2015 and 130,000 in 2018¹⁶. This highlights the need to step up HIV prevention efforts so as to stem the rise. Bilateral and multilateral service providers carry the main prevention activities and there is a need for government and private sector to be more committed to this area.

4.6.2. Research

Research remains a key component of national HIV response programming underpinned by relevant policy documents particularly the National HIV and AIDS Research Policy and National HIV Research Agenda. This policy stance has not been backed by requisite expenditure as expenditure for research stood at only USD28,362.38 and USD17,516.00 in 2016 and 2017 respectively. Significant outlay went into operations research in 2015 (USD5,000,000) and 2018 (USD53,299,419).

This underscores the need to increase expenditure on basic research as innovation and new knowledge hold out the hope of quantum leap forward in the response to HIV and AIDS in Nigeria.

4.6.3. Monitoring and Evaluation (M & E)

The national monitoring and evaluation system is anchored on the Nigerian National Response Information Management System (NNRIMS) Operational Plan (NOP) which describes relevant indicators, actors and data flow for the HIV response in Nigeria. Electronic Medical Records (EMR) linked to the National Data Repository (NDR) have been rolled out in 1,993¹⁷ out of 5,979¹⁸ health facilities offering HIV services across states in the country to support digital record keeping of client data. The EMRs are designed to facilitate onward data transmission to the NDR which houses individual-level data for facility clients in the country. Also, the District Health Information

15. Federal Ministry of Health. 2018 National Validated Data. Abuja, Nigeria: Federal Ministry of Health, Abuja, Nigeria; 2019.

16. Joint United Nations Programme on HIV/AIDS (UNAIDS). Global AIDS Update 2019: Communities at the Centre - The Response to HIV in Western And Central Africa. Geneva, Switzerland: Joint United Nations Programme on HIV/AIDS (UNAIDS), Geneva, Switzerland; 2019.

17. Federal Ministry of Health. NDR Bulletin October 2019. Federal Ministry of Health (FMoH), Abuja; 2019.

18. Federal Ministry of Health. 2019 First Semester National Validated Data. Abuja, Nigeria: Federal Ministry of Health, Abuja, Nigeria; 2019.

System (DHIS 2.0) collects aggregate facility-level data which is collated at upper administrative levels for reporting purposes.

M&E expenditure was USD2,429,683 (0.48%), USD3,268,038 (0.59%) and USD8,681,426 (1.63%) in 2015, 2016 and 2018 respectively. The proportion of total HIV expenditure on M&E is a far-cry from the 8% recommended in the national policy on HIV¹⁹.

4.6.4. Coordination of the National HIV Response

As recommended in the “Three Ones” principle, Nigeria conforms to the one coordinating body-framework-M&E system approach. Accordingly, the National HIV and AIDS Strategic Plan 2017 - 2021 provides the coordinating mechanism for stakeholders in the national response to direct their activities. Launching from this structural base, the HIV epidemic has declined from a peak of 5.8% in 2001 and from 3.4% in 2012 to 1.3% in 2018.

The Federal Government’s Economic Recovery and Growth Plan (ERGP) embeds government’s HIV and AIDS programme and makes the requisite allocations and expenditures for the public component of the HIV response in Nigeria. Total expenditures on planning, coordination and programme management were 14,331,175 (2.86%), USD17,170,779 (3.10%), USD52,872,104 (9.44%) and USD8,805,698 (1.65%) in 2015, 2016, 2017 and 2018 respectively.

4.6.5. Out-of-Pocket Expenditure (OOP)

A study on out-of-pocket expenditure would have complemented this National AIDS Spending Assessment to provide a holistic picture of HIV and AIDS expenditure in Nigeria but this could not be done due to funding constraints. An out-of-pocket study in 2011 showed that 14.5% of household income was spent on accessing HIV and AIDS services. This is way too high and efforts to reduce this burden on people should be intensified. One intervention that will be significant is to include HIV and AIDS services as part of the services covered under the National Health Insurance Scheme (NHIS).

19. National Agency for the Control of AIDS (NACA). National Policy on HIV/AIDS Second Revision. Abuja, Nigeria: National Agency for the Control of AIDS (NACA), Abuja, Nigeria; 2009.

Chapter Five: Conclusions and Recommendation

This study reviewed HIV and AIDS expenditure for the four years between 2015 and 2018 in Nigeria. It showed a rise in total HIV and AIDS expenditure from USD299,246,295 in 2007 to peak at USD723,917,352 in 2013 before decreasing to USD501,736,461 in 2015, USD553,039,154 in 2016, USD560,296,399 in 2017 and USD532,371,499 in 2018.

Government expenditure rose from USD30,082,450 (7.62%) in 2008 to peak at USD171,174,761 (27.07%) in 2014 and recorded USD73,299,196 (14.61%), USD79,543,466 (14.38%), USD66,045,257 (11.79%), USD91,477,782 (17.18%) in 2015, 2016, 2017 and 2018 respectively.

For the review period, international funds have continued to be the main funders of the HIV&AIDS response in Nigeria with expenditures of USD364,581,432 (92.30%) in 2008, USD447,769,523 (70.81%) in 2014 followed by USD427,677,071 (85.24%), USD449,699,848 (81.31%), USD491,314,743 (87.69%), USD440,696,444 (82.78%) in 2015, 2016, 2017 and 2018 respectively.

Programmatic decisions on goods and services, service providers and beneficiaries were mainly taken by bilateral and multilateral agencies which aligns closely with funding sources. As has been the case in previous studies, care and treatment continues to be the highest expenditure category accounting for USD308,609,485 (61.51%), USD302,808,349 (54.75%), USD304,376,381 (54.32%) and USD238,447,440 (44.79%) in 2015, 2016, 2017 and 2018 respectively.

The beneficiary population that had the highest expenditure was the people living with HIV&AIDS at USD341,039,280 (67.97%), USD343,611,415 (62.13%), USD364,236,788 (65.01%) and USD271,871,962 (51.07%) in 2015, 2016, 2017 and 2018 respectively. Expenditure on the general population was USD76,085,898 (15.16%), USD125,891,445 (22.76%), USD73,308,101 (13.08%) USD108,300,617 (20.34%) while the expenditure on most at risk population was USD4,529,249 (0.90%), USD7,990,974 (1.44%), USD4,776,693 (0.85%) and USD1,203,809 (0.23%) in 2015, 2016 2017 and 2018 respectively.

From the foregoing, resources should be directed to service areas and populations that are driving new infections in the country such as PMTCT and KP programmes. The study has also provided evidence that international funding for HIV and AIDS has been flatlining and thus highlighting the need for domestic sources including government and private funding to step in to fill the gaps particularly from a sustainability standpoint. It was also seen that expenditure on prevention has declined over the years. There has also been a trend of increasing new infections in the country in the past few years and this points to the need to refocus on prevention.

Challenges

Difficulty in obtaining expenditure data from institutions

There was a general reluctance on the part of institutions to disclose financial data pertaining to their operations. Also, the relevant finance staff in these institutions were not amenable to

submitting the data in the required format and often construed it as impinging on their routine tasks. It usually requires direct instructions from the leadership to get needed data.

Low commitment from stakeholders

Stakeholders appear not to attach importance to the conduct of the study and have not shown the required commitment towards supporting its implementation. Continued advocacy and sensitization of all stakeholders will go a long way in overcoming this challenge.

Recommendations

The recommendations following the findings of the study are as follows:

Routinisation of NASA

Routinisation entails processes that are regular, predictable and repetitive. This involves the process of reporting HIV&AIDS financial expenditure on a regular basis to government. While NASA had been conducted as a special study with data collection done by contacting relevant actors, with NASA routinisation financial data will be reported within an agreed framework by the stakeholders. This increases efficiency in the use of time, human effort and finances.

Use NASA to evaluate the National HIV strategic plan

Following the NAIIS in 2018 a draft National Strategic Framework (NSF) has been developed. In 2019 the NSF will be costed and finalized and then form the framework for the development of costed State HIV strategic plans and a National HIV strategic plan at the national level respectively. Going forward it is expected that future NASA studies will be used to evaluate the level of funds flow into the HIV response compared to what was planned in the National Strategic Plan.

Need for increased government spending for HIV and AIDS

The study showed that the response is donor-driven though government expenditure has improved over the years but it is still inadequate in the face of dwindling international support. Therefore government needs to increase her commitment in terms of resource allocation to HIV&AIDS towards sustainability of the response.

Need for increased spending on key populations

Evidence from this study showed that while key population composed of female sex workers, men who have sex with men and people who inject drugs and their partners are responsible for

nearly 40% of new HIV infections²⁰, expenditure on these groups have not reflected this trend. There is therefore a need for increased spending on key population prevention activities.

Need for increased spending on PMTCT

The fairly high proportion of infections among adolescents aged 10 – 19 years as a result of mother-to-child transmission of the virus²¹ highlight the need to focus prevention activities on pregnant women and their unborn children. Policy makers should therefore increase spending on PMTCT.

20. National HIV/AIDS & STIs Control Programme, Federal Ministry of Health, Nigeria. Integrated Biological and Behavioural Surveillance Survey (IBBSS) 2014. Abuja, Nigeria: Federal Ministry of Health, Abuja, Nigeria, National HIV/AIDS & STIs Control Programme; 2015.

21. National Agency for the Control of AIDS (NACA). National HIV Strategy for Adolescents and Young People 2016-2020. Abuja, Nigeria: National Agency for the Control of AIDS (NACA), Abuja, Nigeria; 2016.

Appendices

Appendix I: List of Institutions

S/N	Institution	Source	Agent	Provider
1	Abia State Agency for the Control of AIDS			x
2	Abia State Government	x	x	
3	Abidjan-Lagos Corridor Organisation	x	x	
4	Access Bank Plc	x		
5	Access to Health and Rights Development Initiative		x	x
6	Action Health Incorporated	x	x	x
7	Adamawa State Government	x		
8	Adamawa State Ministry of Health		x	x
9	African Field Epidemiology Network			x
10	AIDS Health International	x	x	x
11	AIDS Healthcare Foundation	x	x	x
12	Airtel	x		
13	Akwa Ibom Agency for the Control of AIDS		x	
14	Akwa Ibom Ministry of Health		x	
15	Akwa Ibom State Agency for the Control of AIDS			x
16	Akwa Ibom State Government	x		
17	Anambra State Agency for the Control of AIDS			x
18	Anambra State Government	x		
19	Anambra State Ministry of Health		x	
20	APIN Public Health Initiatives	x	x	x
21	Arms of Comfort Foundation	x	x	x
22	asd		x	
23	Association for Reproductive and Family Health	x	x	x
24	Bambini School	x	x	x
25	Bauchi State Agency for the Control of AIDS	x	x	x
26	Bauchi State Government	x		
27	Bayelsa State Agency for the Control of AIDS		x	x
28	Bayelsa State Government	x		
29	Benue Agency for the Control of AIDS	x	x	x
30	Benue State AIDS Control Agency		x	x
31	Benue State Government	x		
32	Bible Society Organisation	x	x	
33	Borno State Government	x	x	
34	Catholic Archdiocese of Lagos Health Department	x	x	x
35	Centre for Positive Health Organisation	x	x	x
36	Centre for the Right Health	x	x	x
37	Chamagne Foundation			x
38	Champions4Change	x	x	

39	Civil Society Organisation			x
40	Coca-Cola	x	x	
41	Coca-Cola Nigeria PLC	x	x	x
42	Cross River State Agency for the Control of AIDS	x	x	x
43	Cross River State Government	x		
44	Department for International Development	x		
45	Diocese of Lagos West	x	x	x
46	Dorcas Eunice Foundation		x	x
47	Ebonyi State Agency for the Control of AIDS		x	x
48	Ebonyi State Government	x		
49	Edo State Agency for the Control of AIDS	x	x	x
50	Edo State Government	x	x	
51	Ekiti State Agency for the Control of AIDS			x
52	Ekiti State Government	x	x	
53	Elizabeth Taylor	x	x	
54	Enugu State Agency for the Control of AIDS		x	x
55	Enugu State Government	x		
56	Enugu State Ministry of Health		x	
57	Excellence Community Education Welfare Scheme	x	x	x
58	Family Health International	x	x	x
59	Federal Government of Nigeria	x	x	
60	Federal Ministry of Defence	x	x	x
61	Federal Ministry of Education	x	x	x
62	Federal Ministry of Finance		x	
63	Federal Ministry of Health	x	x	x
64	Ford Foundation	x	x	
65	Gabasawa Women and Children Initiative	x	x	x
66	Global Management Unit/ Lagos State Ministry of Health			x
67	Gombe State Agency for the Control of AIDS	x	x	x
68	Gombe State Government	x		
69	Good Women Association			x
70	Government Hospital			x
71	Government of Germany	x	x	
72	Government of United Kingdom	x	x	
73	Government of United States	x	x	
74	Health Alive Foundation	x	x	
75	Health Awareness and Gender Advocacy Initiative			x
76	Health Finance and Governance			x
77	Health Service Commission			x
78	Heartland Alliance International - Nigeria	x	x	x

79	Helen K. and Arthur E. Johnson Foundation	x	x	
80	Henry Jackson Foundation	x	x	
81	Hope for HIV/AIDS International			x
82	Human Development and Public Health Initiative	x	x	x
83	Humanity Family Foundation for Peace & Development	x	x	x
84	Humanity Family Foundation for Peace and Development			x
85	Ibanise Initiative	x	x	x
86	Imo State Agency for the Control of AIDS		x	x
87	Imo State Government	x		
88	Improved Sexual Health and Right Advocacy Initiative			x
89	Initiative for Equal Right	x	x	x
90	International Women Health Coalition	x	x	
91	JAKIN NGO	x	x	x
92	Jakinminis International Company Ltd/GTE	x	x	x
93	Jigawa State Agency For the Control of AIDS	x	x	x
94	Joint Industry Committee (NLNG and Shell)	x		
95	Joint United Nations Programme on HIV/AIDS	x	x	x
96	Journalists Against AIDS	x	x	x
97	Kaduna State Agency for the Control of AIDS	x	x	x
98	Kaduna State Government	x		
99	Kano State Agency for the Control of AIDS	x	x	x
100	Katsina State Agency for the Control of AIDS	x	x	x
101	Katsina State Government	x		
102	Kebbi State Agency for the Control of AIDS		x	x
103	Kebbi State Government	x		
104	Kogi State Agency for the Control of AIDS	x	x	x
105	Kogi State Government	x		
106	Kwara State Government	x		
107	Kwara State Ministry of Health		x	
108	Lagos State AIDS Control Agency	x	x	x
109	Lagos State Government	x	x	x
110	Lagos State Ministry of Agriculture			x
111	Lagos State Ministry of Education		x	x
112	Lagos State Ministry of Health		x	x
113	Lagos State Ministry of Youth and Social Development		x	x
114	Lagos State Primary Health Care Board			x
115	Learn		x	x
116	Life Link Organisation	x	x	x
117	Local Action Committee on AIDS			x
118	Local Government	x	x	

119	MacArthur Foundation	x	x	
120	Maidan Youth Health Development Organisation	x	x	x
121	Ministry of Women Affairs and Poverty Alleviation		x	x
122	Nasarawa State Agency for the Control of AIDS	x	x	x
123	Nassarawa State Government	x		
124	National Agency for the Control of AIDS	x	x	x
125	National AIDS and STI Control Programme		x	x
126	National Institutes of Health		x	x
127	Network of People Living with HIV/AIDS in Nigeria	x	x	x
128	Niger State Agency for the Control of AIDS		x	
129	Niger State Government	x		
130	Nigeria Business Coalition Against AIDS	x	x	x
131	Nigeria Youth AIDS Programme	x	x	x
132	Nigeria Youth Network on HIV/AIDS	x	x	x
133	Ogun State Agency for the Control of AIDS	x	x	x
134	Ondo State Agency for the Control of AIDS	x	x	x
135	Ondo State Government	x		
136	Osun State Agency for the Control of AIDS	x	x	x
137	Osun State Government	x		
138	Oyo State Government	x		
139	Oyo State Ministry of Health		x	
140	Personal Donation	x	x	
141	Plateau State Agency for the Control of AIDS			x
142	Plateau State Agency for the Control of AIDSu			x
143	Population Council	x	x	x
144	Positive Action for Treatment Access			x
145	President's Emergency Plan for AIDS Relief		x	x
146	Rhoda Haven Network	x	x	x
147	Salvation Army	x	x	x
148	Save the Children	x	x	x
149	Seme Border Committee Against AIDS			x
150	SFH Social Business Enterprise	x		
151	Shell Nigeria Limited	x		
152	Society for Family Health	x	x	x
153	Society for Women and AIDS In Africa Nigeria		x	x
154	Sokoto State Government	x		
155	Sokoto State Ministry of Health		x	
156	State Governments (36)			x
157	Taraba State Agency for the Control of AIDS	x	x	x
158	Taraba State Government	x		
159	The Eagle Eye Behavioural Reorientatation Initiative			x

160	The Global Fund to fight AIDS, Tuberculosis and Malaria	x	x	
161	The Initiative for Equal Rights			x
162	The Salvation Army Nigeria Territory	x		
163	The Salvation Army Nigeria Territory		x	x
164	Total Exploration and Production company	x	x	
165	Total Group Nigeria	x	x	
166	Unilever Nigeria PLC	x	x	
167	United Nations Development Fund for women(UNIFEM)		x	
168	United Nations Entity for Gender Equality and the Empowerment of Women	x	x	x
169	United Nations International Children's Emergency Fund	x	x	x
170	United Nations Population Fund	x	x	
171	United States Agency for International Development		x	
172	VIIV	x	x	
173	WAMCO	x	x	
174	WAPA			x
175	World Bank	x	x	
176	Yobe State Agency for the Control of AIDS			x
177	Yobe State Government	x		
178	Yobe State Ministry Health		x	
179	Youth Builders Initiative	x	x	x
180	Youth Empowerment Foundation	x	x	x
181	Youth Empowerment Foundation	x	x	x
182	Zamfara State Agency for the Control of AIDS	x	x	x
183	Zamfara State Government	x		

Appendix II: Letters of Invitation

Data Request letter

Letters of invitation and other correspondences that were exchanged:

States:

Dear Sir/Ma,

The National Agency for the Control of AIDS (NACA) in collaboration with UNAIDS Nigeria and other Development Partners is conducting another National AIDS Spending Assessment (NASA) for the years 2015, 2016, 2017 and 2018.

NASA is a study used to determine the flow of resources intended to combat HIV&AIDS in countries. It identifies organisations that provide financing and describes areas of HIV&AIDS interventions the monies were used for. It also describes the use of the funds and disaggregates their production function components and tracks classes of beneficiaries of HIV&AIDS-related commodities and services.

In order to carry out this activity, NACA and NASCP staff will be visiting your state in the month of February 2019 to collect data on HIV&AIDS expenditure for 2015, 2016, 2017 and 2018 financial years. A template for the data collection is attached to aid in the collation of this information ahead of our visit to your state. We wish to request that the data collection form should be shared with relevant officers concerned with the collation of this information. Note that one form should be filled for each year, so four completed forms is expected from each state. We kindly request your cooperation in providing detailed information in this regard to ensure the success of the study. For further clarification, you may contact Mr. Monday Yanet on 08023774108 and Mr. 'Tosin Adebajo on 08080886161.

Thank you.

Olutosin Adebajo

For: Director, Research, Monitoring and Evaluation

Donors, Implementing Partners and Private Sector:

Dear Sir/Ma,

The National Agency for the Control of AIDS (NACA) in collaboration with UNAIDS Nigeria and other Development Partners is conducting another National AIDS Spending Assessment (NASA) for the years 2015, 2016, 2017 and 2018.

NASA is a study used to determine the flow of resources intended to combat HIV&AIDS in countries. It identifies organisations that provide financing and describes areas of HIV&AIDS interventions the monies were used for. It also describes the use of the funds and disaggregates their production function components and tracks classes of beneficiaries of HIV&AIDS-related commodities and services.

In order to carry out this activity, some of our staff will be visiting your organisation in the month of January 2019 to collect data on HIV&AIDS expenditure for 2015, 2016, 2017 and 2018 financial years. A template for the data collection is attached to aid in the collation of this information ahead of our visit to your organisation. We kindly request your cooperation in providing detailed information in this regard to ensure the success of the study. For further clarification, you may contact Mr. Monday Yanet on 08023774108.

Thank you.

Olutosin Adebajo

For: Director, Research, Monitoring and Evaluation

Appendix III: Data Collection Form

NATIONAL AIDS SPENDING ASSESSMENT
DATA COLLECTION FORM

A. Reporting Period

Instruction: Please fill one form for each reporting year

Reporting Period	
------------------	--

B. Identification of the Institution

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

C. Type of Institution

Instruction: Mark an [x] against the type of the institution (may be more than one option)

Type of institution	National
Public	
Private	
For profit	
Not for profit	
Bilateral agency	
Multilateral agency	

D. Currency (Exchange rate shall be the CBN rate for the reporting period)

Instruction: Mark an [x] under the currency of report

Naira	USD

E. Funds Transfer

Instruction: Fill with appropriate data about funds transferred out for spending by other organisations

Source of Funds	Which organisations did you transfer money to

Note: A new data collection form should be filled on behalf of the recipient organisation if expenditure reports are submitted

F. Funds Expenditure

Instruction: Fill with appropriate data about funds received from all sources as well as monetary value of in-kind donations

A			B	C		D		E	F
Source of Funds (FS)	Amount Received	Amount Spent	Who took decision on what to spend it on, provider of goods/service and Beneficiary of the goods/service (FA)	What activities were carried out (ASC)	Amount Spent on the activities	What are the cost elements of activities in column C	Amount Spent	Which organisation is the service provider for the activity in column C (PS)	Which group of people benefited from the activity in column C (BP)



Appendix IV: Assumption on Exchange Rate

The US dollar to Nigerian naira exchange rate was obtained from the annual average of the daily rates reported on the website of the Central Bank of Nigeria as follows:

Year	Rate
2015	192.64
2016	252.92
2017	305.29
2018	305.58

Figures reported in naira were converted to US dollars and those reported in dollars were used as submitted.

Appendix V: Global AIDS Response Progress Report

Country: Nigeria
 Reporting cycle: Calendar Year
 Data Measurement Tool: National AIDS Spending Assessment (NASSA)
 Amounts reported in: USD
 Please indicate month and year (YYYY) Month Year
 From: 1 2015
 To: 12 2015
 Name of Local Currency: United States Dollar
 Currency expressed in: Units (x1)
 Average Exchange Rate for the year (local currency to US): 1,000

Financing Sources

AIDS Spending Categories	USD	Public Sources							International Sources							Private Sources			
		Public Sub-Total	Central / National	Sub-National	Dev. Banks Reimbursable (e.g. Loans)	Social Security	All Other Public	International Sub-Total	Bilaterals		Multilaterals			All Other International	Private Sub-Total	For-profit institutions / Corporations	Household funds	All Other Private	
									PEPFAR	Other Bilaterals	UN Agencies	Global Fund	Dev. Bank Non Reimbursable (e.g. Grants)						All Other Multilateral
2015	TOTAL																		
		501,736,461	73,299,196	48,377,412	24,921,784	0	0	427,677,071	371,739,837	4,166,569	1,367,818	49,641,553	568,900	23,630	168,764	760,194	201,169	0	559,025
01 Prevention		94,044,819	28,117,087	15,641,855	12,475,233	0	0	65,591,912	55,023,413	4,166,569	254,124	5,749,963	320,664	10,322	66,559	335,820	135,438	0	200,382
01.01 Communication for social and behavioural change		4,518,038	4,259,635	0	4,259,635	0	0	126,193	126,193	0	104	53,630	71,904	0	485	132,210	132,182	0	28
01.02 Community mobilization		113,792	92,478	0	92,478	0	0	21,314	21,314	0	0	0	0	0	0	0	0	0	0
01.03 Voluntary counselling and testing (VCT)		43,789,589	8,224,561	4,712,986	3,511,575	0	0	35,548,233	34,241,741	0	500	1,181,207	116,335	8,450	16,796	281	0	16,515	
01.04 Risk-reduction for vulnerable and accessible populations		9,622,132	9,543,693	8,785,885	757,708	0	0	71,273	71,273	0	40,000	18,558	5,000	7,715	7,166	0	0	7,166	
01.05 Prevention - youth in school		2,714,399	222,321	0	222,321	0	0	2,416,578	2,416,578	0	0	2,366,068	4,981	5,323	59,199	75,500	0	75,500	
01.06 Prevention - youth out-of-school		29,900	0	0	0	0	0	29,900	29,900	0	0	0	0	0	0	0	0	0	
01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV)		18,423	0	0	0	0	0	14,353	14,353	0	0	14,353	0	0	3,770	2,975	0	795	
01.08 Prevention programmes for sex workers and their clients		2,714,144	1,493,346	1,034,619	458,527	0	0	1,212,806	1,212,806	0	0	1,167,367	25,419	0	4,995	0	0	4,995	
01.09 Programmes for men who have sex with men (MSM)		1,077,085	620,892	620,892	456,194	0	0	456,194	456,194	0	0	456,194	0	0	0	0	0	0	
01.10 Harm-reduction programmes for injecting drug users (IDUs)		741,020	563,928	413,928	150,000	0	0	177,092	177,092	0	0	144,647	32,545	0	0	0	0	0	
01.11 Prevention programmes in the workplace		488	0	0	0	0	0	488	488	0	0	488	0	0	0	0	0	0	
01.12 Condom social marketing		98,222	98,222	0	0	0	0	98,222	98,222	0	0	98,222	0	0	0	0	0	0	
01.13 Public and commercial sector male condom provision		4,251,598	107,299	0	0	0	0	4,048,914	4,048,914	0	0	4,048,914	0	0	95,385	0	0	95,385	
01.14 Public and commercial sector female condom provision		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.15 Microbicides		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.16 Prevention, diagnosis and treatment of sexually transmitted infections (STI)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.17 Prevention of mother-to-child transmission (PMTCT)		1,219,040	695,831	73,245	622,586	0	0	523,208	523,208	0	173,235	349,973	0	0	0	0	0	0	
01.18 Male circumcision		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.19 Blood safety		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.20 Safe medical injections		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.21 Universal precautions		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.22 Post-exposure prophylaxis (PEP)		40,285	0	0	0	0	0	40,285	40,285	0	40,285	0	0	0	0	0	0	0	
01.98 Prevention activities not disaggregated by intervention		21,151,214	354,787	0	354,787	0	0	20,796,427	20,781,670	0	0	14,757	0	0	0	0	0	0	
01.99 Prevention activities n.e.c.		1,957,749	1,840,094	0	1,840,094	0	0	117,655	117,655	0	0	0	0	0	0	0	0	0	
02 Care and treatment		38,869,488	259,147	0	259,147	0	0	38,559,339	270,219,468	0	0	29,848	38,192,823	0	0	0	0	0	
02.01 Outpatient care		38,865,670	259,147	0	259,147	0	0	38,106,523	270,219,468	0	0	3,700	38,102,823	0	0	0	0	0	
02.01.01 Provider-initiated testing and counselling (PITC)		73,909	73,909	0	73,909	0	0	50,875	50,875	0	0	50,875	0	0	0	0	0	0	
02.01.02 Opportunistic infection (OI) outpatient prophylaxis and treatment		50,875	0	0	0	0	0	50,875	50,875	0	0	50,875	0	0	0	0	0	0	
02.01.03 Antiretroviral therapy		38,862,592	143,894	0	143,894	0	0	37,918,408	37,918,408	0	3,700	37,914,708	0	0	0	0	0	0	
02.01.04 Nutritional support associated to ARV therapy		12,978	0	0	0	0	0	12,978	12,978	0	0	12,978	0	0	0	0	0	0	
02.01.05 Specific HIV-related laboratory monitoring		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.01.06 Dental programmes for PLHIV		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.01.07 Psychological treatment and support services		137,240	0	0	0	0	0	137,240	137,240	0	0	137,240	0	0	0	0	0	0	
02.01.08 Outpatient palliative care		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.01.09 Home-based care		28,366	28,366	0	28,366	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.01.10 Traditional medicine and informal care and treatment services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.01.98 Outpatient care services not disaggregated by intervention		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.01.99 Outpatient care services n.e.c.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.02 Inpatient care		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.02.01 Inpatient treatment of opportunistic infections (OI)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.02.02 Inpatient palliative care		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.02.98 Inpatient care services not disaggregated by intervention		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.02.99 Inpatient care services n.e.c.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
02.98 Care and treatment services not disaggregated by intervention		270,243,815	0	0	0	0	0	270,243,815	270,219,468	0	24,348	0	0	0	0	0	0	0	
02.99 Care and treatment services n.e.c.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
03 Orphans and vulnerable children (OVC)		751,109	669,219	0	669,219	0	0	75,346	0	0	0	0	54,039	0	11,307	6,545	0	6,545	
03.01 OVC Education		200,595	250,156	0	250,156	0	0	16,369	0	0	0	0	16,369	0	0	0	0	0	
03.02 OVC Basic health care		5,863	0	0	0	0	0	5,863	0	0	0	5,863	0	0	0	0	0	0	
03.03 OVC Family/home support		34,080	0	0	0	0	0	34,080	0	0	0	34,080	0	0	0	0	0	0	
03.04 OVC Community support		23,571	0	0	0	0	0	17,495	0	0	0	17,495	0	0	6,076	0	0	6,076	
03.05 OVC Social Services and Administrative costs		5,694	0	0	0	0	0	5,225	0	0	0	5,225	0	0	469	0	0	469	
03.06 OVC Institutional care		201,414	201,414	0	201,414	0	0	0	0	0	0	0	0	0	0	0	0	0	
03.08 OVC Services not disaggregated by intervention		219,963	217,649	0	217,649	0	0	2,314	0	0	0	2,314	0	0	0	0	0	0	
03.99 OVC services n.e.c.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04 Programme management and administration		40,494,612	19,447,037	11,059,430	8,387,606	0	0	20,640,673	14,126,986	0	554,992	5,789,767	3,315	38,743	406,900	65,731	0	341,169	
04.01 Planning, coordination and programme management		14,215,584	8,541,115	5,995,273	2,545,842	0	0	5,416,003	342,284	0	5,040,250	12,754	3,315	17,400	258,466	258,466	0	258,466	
04.02 Administration and transaction costs associated with managing and disbursing funds		2,083,048	1,988,586	27,787	1,960,899	0	0	46,768	46,768	0	0	46,768	0	0	45,594	0	0	45,594	
04.03 Monitoring and evaluation		2,429,683	1,690,229	38,370	1,653,859	0	0	738,454	0	0	202,344	468,697	66,300	653	0	0	0	0	
04.04 Operations research		5,000,000	5,000,000	5,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04.05 Serological-surveillance (serosurveillance)		3,750	0	0	0	0	0	0	0	0	0	0	0	0	3,750	0	0	3,750	
04.06 HIV drug-resistance surveillance		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04.07 Drug supply systems		330,731	51,910	0	51,910	0	0	278,820	0	0	0	278,820	0	0	0	0	0	0	
04.08 Information technology		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04.09 Patient tracking		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04.10 Upgrading and construction of infrastructure																			

Country: Nigeria
 Reporting cycle: Calendar Year
 Data Measurement Tool: National AIDS Spending Assessment (NASA)
 Amounts reported in: USD
 Please indicate month and year (M/YYYY) Month Year
 From: 1 2016
 To: 12 2016
 Name of Local Currency: United States Dollar
 Currency expressed in: Units (x1)
 Average Exchange Rate for the year (local currency to US\$): 1,000

Financing Sources

2016 AIDS Spending Categories	TOTAL USD	Public Sources						International Sources						Private					
		Public Sub-Total	Central / National	Sub-National	Dev. Banks Reimbursable (e.g. Loans)	Social Security	All Other Public	International Sub-Total	Bilaterals		Multilaterals				Private Sub-Total	For-profit institutions / Corporations	Household funds	All Other Private	
									PEPFAR	Other Bilaterals	UN Agencies	Global Fund	Dev. Bank Non-Reimbursable (e.g. Grants)	All Other Multilateral					All Other International
TOTAL	553,039,154	79,543,466	73,970,626	5,512,789	0	0	60,051	449,699,848	386,613,861	3,177,939	508,109	54,801,845	3,385,387	0	1,212,707	23,795,840	161,906	0	23,633,934
01 Prevention	140,823,110	14,420,719	11,961,924	2,398,744	0	0	60,051	102,790,587	88,922,871	3,147,624	26,067	7,998,533	1,584,599	0	1,110,894	22,811,803	108,441	0	22,703,362
01.01 Communication for social and behavioural change	1,615,556	393,542	247,034	146,508				1,186,378	738,503	22,870	26,067	52,725	346,207		1,110,894	22,811,803	108,441		22,703,362
01.02 Community mobilization	132,342	121,038		121,038				10,675				10,675							629
01.03 Voluntary counselling and testing (VCT)	67,178,481	7,689,705	6,458,990	1,161,664		60,051		59,494,050	57,904,666			859,103	730,282						3,728
01.04 Risk-reduction for vulnerable and accessible populations	3,664,291	3,142,851	3,027,177	115,673				341,840				10,845	330,995						179,511
01.05 Prevention – youth in school	116,240	85,200	3,435	81,765				0											31,040
01.06 Prevention – youth out-of-school	421,786	3,900		3,900				417,886				417,886							0
01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV)	4	4		4				0											0
01.08 Prevention programmes for sex workers and their clients	4,279,867	328,696	322,895	5,701				3,877,371				3,877,371							73,800
01.09 Programmes for men who have sex with men (MSM)	1,892,407	0						1,729,364				1,729,364							163,042
01.10 Harm-reduction programmes for injecting drug users (IDUs)	410,183	0						410,183	534			409,649							0
01.11 Prevention programmes in the workplace	0	0						0				0							0
01.12 Condom social marketing	79,680	79,680						0				0							0
01.13 Public and commercial sector male condom provision	25,336,869	0						3,012,450	3,012,450							22,324,419			22,324,419
01.14 Public and commercial sector female condom provision	0	0						0				0							0
01.15 Microbicides	0	0						0				0							0
01.16 Prevention, diagnosis and treatment of sexually transmitted infections (STI)	641,589	0						641,589				641,589							0
01.17 Prevention of mother-to-child transmission (PMTCT)	184,171	101,000		101,000				80,171				80,171							0
01.18 Male circumcision	0	0						0				0							0
01.19 Blood safety	0	0						0				0							0
01.20 Safe medical injections	0	0						0				0							0
01.21 Universal precautions	0	0						0				0							0
01.22 Post-exposure prophylaxis (PEP)	0	0						0				0							0
01.99 Prevention activities not disaggregated by intervention	33,923,468	2,484,164	1,822,614	661,490				31,439,364	30,279,169			49,301		1,110,894					0
01.99 Prevention activities n.e.c.	149,266	0						149,266		112,298		36,968							0
02 Care and treatment	302,808,349	26,323,632	24,836,160	1,487,472	0	0	0	276,465,647	250,595,303	0	0	25,707,444	61,086	0	101,813	19,070	0	0	19,070
02.01 Outpatient care	50,280,243	24,545,884	23,116,641	1,429,243	0	0	0	25,715,289	1,973	0	0	25,707,444	5,871	0	19,070	0	0	0	19,070
02.01.01 Provider-initiated testing and counselling (PITC)	43,032	43,032		43,032				0	43,032			0							0
02.01.02 Opportunistic infection (OI) outpatient prophylaxis and treatment	886,871	881,000		881,000				5,871				5,871							0
02.01.03 Antiretroviral therapy	49,312,060	23,604,616	22,192,609	1,412,007				25,707,444				25,707,444							0
02.01.04 Nutritional support associated to ARV therapy	0	0						0				0							0
02.01.05 Specific HIV-related laboratory monitoring	19,200	17,236		17,236				1,973	1,973			0							0
02.01.06 Dental programmes for PLHIV	0	0						0				0							0
02.01.07 Psychological treatment and support services	664	0						0				0							664
02.01.08 Outpatient palliative care	0	0						0				0							0
02.01.09 Home-based care	18,406	0						0				0							18,406
02.01.10 Traditional medicine and informal care and treatment services	0	0						0				0							0
02.01.98 Outpatient care services not disaggregated by intervention	0	0						0				0							0
02.01.99 Outpatient care services n.e.c.	0	0						0				0							0
02.02 Inpatient care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.02.01 Inpatient treatment of opportunistic infections (OI)	0	0						0				0							0
02.02.02 Inpatient palliative care	0	0						0				0							0
02.02.98 Inpatient care services not disaggregated by intervention	0	0						0				0							0
02.02.99 Inpatient care services n.e.c.	0	0						0				0							0
02.03 Patient transport and emergency rescue	0	0						0				0							0
02.98 Care and treatment services not disaggregated by intervention	252,528,107	1,777,749	1,719,520	58,229				250,750,358	250,593,330			55,215		101,813					0
02.99 Care and treatment services n.e.c.	618,301	182,072	110,720	71,352				184,815	41,073	5,719	38,819	24,887	74,317	0	251,414	3,876	0	247,538	
03 Orphans and vulnerable children (OVC)	83,966	24,656	24,656	0	0	0	0	0	0	0	0	0	0	0	59,310	3,876	0	55,434	
03.01 OVC Education	21,503	0						0	0			0			900	0		900	
03.02 OVC Basic health care	27,521	0						24,887	0			24,887	0		2,634	0		2,634	
03.03 OVC Family/home support	6,245	0						0	0			0			6,245	0		6,245	
03.04 OVC Community support	46,236	0						38,266	0	38,266	0	0			7,970	0		7,970	
03.05 OVC Social Services and Administrative costs	187,122	86,064	86,064	0				101,059	20,470	5,710	553	74,317			174,335			174,335	
03.98 OVC Services not disaggregated by intervention	245,687	71,352		71,352				0	0			0			174,335			174,335	
03.99 OVC services n.e.c.	0	0						0	0			0			0			0	
04 Programme management and administration	40,789,601	6,935,585	5,634,331	1,301,255	0	0	0	33,378,249	10,798,075	0	356,918	21,065,965	1,157,291	0	475,767	49,589	0	426,178	
04.01 Planning, coordination and programme management	16,804,234	1,786,280	1,643,213	143,048				14,979,762	233,650		29,820	14,483,657	232,635		38,211	11,460		26,751	
04.02 Administration and transaction costs associated with managing and disbursing funds	1,927,659	976,869	721,209	255,660				467,765	27,358		250,460	46,972	142,967		183,024			183,024	
04.03 Monitoring and evaluation	3,268,038	1,963,973	1,724,511	244,562				1,160,634	9,162		79,630	661,128	433,714		118,031			118,031	
04.04 Operations research	0	0						0	0			0			0			0	
04.05 Serological surveillance (serosurveillance)	0	0						0	0			0			0			0	
04.06 HIV drug-resistance surveillance	0	0						0	0			0			0			0	
04.07 Drug supply systems	5,874,035	0						5,874,035	0			5,874,035	0		0			0	
04.08 Information technology	1,454	0						0	0			0			1,454			1,454	
04.09 Patient tracking	40	40		40				0	0			0			0			0	
04.10 Upgrading and construction of infrastructure	651,332	365,655	190,555	175,100				157,819	0		14	157,605	0		128,057	38,129		89,928	
04.11 Mandatory HIV testing (not VCT)	0	0						0	0			0			0			0	
04.98 Programme management and administration not disaggregated by type	12,196,266	1,623,593	1,154,186	469,407				10,572,046	10,527,905			160	43,981		627			627	
04.99 Programme management and administration n.e.c.	366,545	213,795	200,356	13,439				146,387	0	</									

Country: Nigeria
 Reporting cycle: Calendar Year
 Data Measurement Tool: National AIDS Spending Assessment (NASA)
 Amounts reported in: USD
 Please indicate month and year (M/YYYY) From: 12 2017 To: 12 2017
 Name of Local Currency: United States Dollar
 Currency expressed in: Units (x1)
 Average Exchange Rate for the year (local currency to US\$) 1.000

Financing Sources

AIDS Spending Categories	TOTAL	Public Sources						International Sources						Private Sources						
		USD	Public Sub-Total	Central / National	Sub-National	Dev. Banks Reimbursable (e.g. Loans)	Social Security	All Other Public	International Sub-Total	Bilaterals		Multilaterals				Private Sub-Total	For-profit Institutions / Corporations	Household funds	All Other Private	
										PEPFAR	Other Bilaterals	UN Agencies	Global Fund	Dev. Bank Non-Reimbursable (e.g. Grants)	All Other Multilateral					All Other International
2017																				
TOTAL	USD	560,296,399	66,045,257	53,670,498	12,374,759	0	0	0	491,314,744	303,295,645	0	585,715	122,286,503	61,857,098	0	3,289,763	2,936,338	178,982	0	2,757,416
01 Prevention	USD	85,205,057	14,245,456	7,655,885	6,592,572	0	0	0	68,389,501	38,561,658	0	238,337	6,996,562	22,499,689	0	93,254	2,567,100	75,240	0	2,491,860
01.01 Communication for social and behavioural change (CBC)	USD	9,199,106	8,615,398	7,677,271	7,036,117	0	0	0	567,838	67,338	0	1,024	67,644	486,714	0	11,506	11,882	0	0	11,882
01.02 Community/social mobilization	USD	823,647	758,649	758,649	758,649	0	0	0	22,841	0	0	953	7,700	12,990	0	893	42,458	0	0	42,458
01.03 Voluntary counselling and testing (VCT)	USD	30,083,854	1,089,689	1,089,689	1,089,689	0	0	0	28,996,120	26,711,398	0	119,496	168	2,069,141	0	5,917	88,045	75,240	0	12,805
01.04 Risk-reduction and prevention activities for vulnerable and accessible populations	USD	2,243,841	1,689,126	1,689,126	1,689,126	0	0	0	545,511	0	0	41,948	0	503,563	0	0	9,204	0	0	9,204
01.05 Prevention - youth in schools	USD	1,039,229	1,004,371	78,614	926,357	0	0	0	23,356	0	0	0	23,356	0	0	0	4,392	0	0	4,392
01.06 Prevention - youth out-of-school	USD	593,607	405	0	405	0	0	0	592,548	0	0	0	592,548	0	0	0	654	0	0	654
01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV)	USD	214,846	5,740	0	5,740	0	0	0	209,106	0	0	1,634	207,080	0	0	392	0	0	0	392
01.08 Prevention programmes for sex workers and their clients	USD	2,241,889	536,884	0	536,884	0	0	0	1,705,005	0	0	1,412	1,646,592	30,001	0	27,091	0	0	0	27,091
01.09 Programmes for men who have sex with men (MSM)	USD	1,624,033	1,163	0	1,163	0	0	0	1,522,871	0	0	0	1,475,365	0	0	47,456	0	0	0	47,456
01.10 Harm-reduction programmes for injecting drug users (IDUs)	USD	1,337,175	0	0	0	0	0	0	1,337,122	0	0	0	1,327,657	9,465	0	53	0	0	0	53
01.11 Prevention programmes in the workplace	USD	278,696	270,137	0	270,137	0	0	0	0	0	0	0	0	0	0	8,559	0	0	0	8,559
01.12 Condom social marketing	USD	35	35	0	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.13 Public and commercial sector male condom provision	USD	2,290,538	0	0	0	0	0	0	0	0	0	0	0	0	0	2,290,538	0	0	0	2,290,538
01.14 Public and commercial sector female condom provision	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.15 Microbicides	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.16 Prevention, diagnosis and treatment of sexually transmitted infections (STI)	USD	1,110,035	0	0	0	0	0	0	1,110,035	0	0	0	1,110,035	0	0	0	0	0	0	0
01.17 Prevention of mother-to-child transmission (PMTCT)	USD	19,974,867	102,270	0	102,270	0	0	0	19,872,404	0	0	70,920	561,858	19,239,626	0	193	0	0	0	193
01.18 Male circumcision	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.19 Blood safety	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.20 Safe medical injections	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.21 Universal precautions	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.22 Post-exposure prophylaxis (PEP)	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.23 Pre-exposure prophylaxis	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.98 Prevention activities not disaggregated by intervention	USD	12,170,774	176,000	0	176,000	0	0	0	11,884,210	11,850,261	0	0	0	33,949	0	110,564	0	0	0	110,564
01.99 Prevention activities n.e.c.	USD	84,884	0	0	0	0	0	0	84,884	0	0	0	0	84,884	0	0	0	0	0	0
02 Care and treatment	USD	384,376,391	17,800,690	14,280,887	3,519,703	0	0	0	286,585,680	215,746,418	0	53,588	67,581,070	9,065	0	3,178,537	7,011	0	0	7,011
02.01 Outpatient care	USD	79,880,897	10,028,696	7,830,864	2,197,832	0	0	0	69,845,190	0	0	53,588	66,805,546	7,538	0	3,178,537	7,011	0	0	7,011
02.01.01 Provider-initiated testing and counselling (PITC)	USD	1,261,227	1,259,813	0	1,259,813	0	0	0	0	0	0	0	0	0	0	1,414	0	0	0	1,414
02.01.02 Opportunistic infection (OI) outpatient prophylaxis and treatment	USD	19,088	0	0	0	0	0	0	19,088	0	0	0	19,088	0	0	0	0	0	0	0
02.01.03 Antiretroviral therapy	USD	70,644,968	8,764,508	7,830,864	933,644	0	0	0	61,880,460	0	0	51,318	58,650,605	0	0	3,178,537	0	0	0	3,178,537
02.01.04 Nutritional support associated to ARV therapy	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.01.05 Specific HIV-related laboratory monitoring	USD	7,950,017	4,375	0	4,375	0	0	0	7,945,642	0	0	2,251	7,935,853	7,538	0	0	0	0	0	0
02.01.06 Dental programmes for PLHIV	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.01.07 Psychological treatment and support services	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.01.08 Outpatient palliative care	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.01.09 Home-based care	USD	5,597	0	0	0	0	0	0	0	0	0	0	0	0	0	5,597	0	0	0	5,597
02.01.10 Traditional medicine and informal care and treatment services	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.01.98 Outpatient care services not disaggregated by intervention	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.01.99 Outpatient care services n.e.c.	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.02 Inpatient care	USD	1,278,531	1,278,531	0	1,278,531	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.02.01 Inpatient treatment of opportunistic infections (OI)	USD	1,278,531	1,278,531	0	1,278,531	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.02.02 Inpatient palliative care	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.02.98 Inpatient care services not disaggregated by intervention	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.02.99 Inpatient care services n.e.c.	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.03 Patient transport and emergency rescue	USD	1,544	0	0	0	0	0	0	1,544	0	0	0	1,544	0	0	0	0	0	0	0
02.98 Care and treatment services not disaggregated by intervention	USD	223,198,357	6,476,411	6,450,123	26,287	0	0	0	216,721,946	215,746,416	0	0	975,530	0	0	0	0	0	0	0
02.99 Care and treatment services n.e.c.	USD	17,053	17,053	0	17,053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
03 Orphans and Vulnerable Children (OVC)	USD	146,023	588	0	588	0	0	0	50,430	0	0	5,068	45,382	0	0	95,005	0	0	0	95,005
03.01 OVC Education	USD	7,759	0	0	0	0	0	0	6,266	0	0	0	6,266	0	0	1,493	0	0	0	1,493
03.02 OVC Basic health care	USD	658	0	0	0	0	0	0	658	0	0	0	658	0	0	0	0	0	0	0
03.03 OVC Family/home support	USD	27,954	588	0	588	0	0	0	1,223	0	0	0	1,223	0	0	26,143	0	0	0	26,143
03.04 OVC Community support	USD	4,322	0	0	0	0	0	0	4,322	0	0	4,322	0	0	0	0	0	0	0	0
03.05 OVC Social Services and Administrative costs	USD	65,324	0	0	0	0	0	0	28,401	0	0	0	28,401	0	0	36,923	0	0	0	36,923
03.06 OVC Institutional care	USD	32,175	0	0	0	0	0	0	1,729	0	0	275	1,454	0	0	30,446	0	0	0	30,446
03.08 OVC Services not disaggregated by intervention	USD	7,631	0	0	0	0	0	0	7,631	0	0	471	7,160	0	0	0	0	0	0	0
03.09 OVC services n.e.c.	USD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04 Systems Strengthening & Programme Coordination	USD	103,115,447	7,406,809	5,382,973	2,023,836	0	0	0	95,483,925	9,130,196	0	124,105	47,452,595	38,775,670	0	1,359	224,713	103,742	0	120,971
04.01 National planning, coordination and programme management	USD	15,484,327	1,071,609	317,973	753,636	0	0	0	14,293,244	0	0	103,952	13,286,526	902,707	0	59	118,474	103,742	0	15,732
04.02 Administration and transaction costs associated with managing and disbursing funds	USD	1																		

Country: Nigeria
 Reporting cycle: Calendar Year
 Data Measurement Tool: National AIDS Spending Assessment (NASA)
 Amounts reported in: USD
 Please indicate month and year (M/YYYY) Month Year
 From: 1 2018
 To: 12 2018
 Name of Local Currency: United States Dollar
 Currency expressed in: Units (x1)
 Average Exchange Rate for the year (local currency to US): 1,000

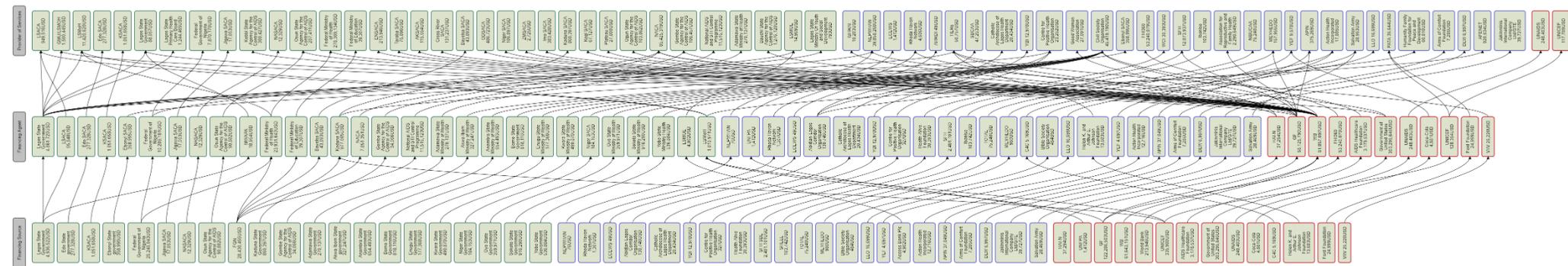
Financing Sources

2018

AIDS Spending Categories

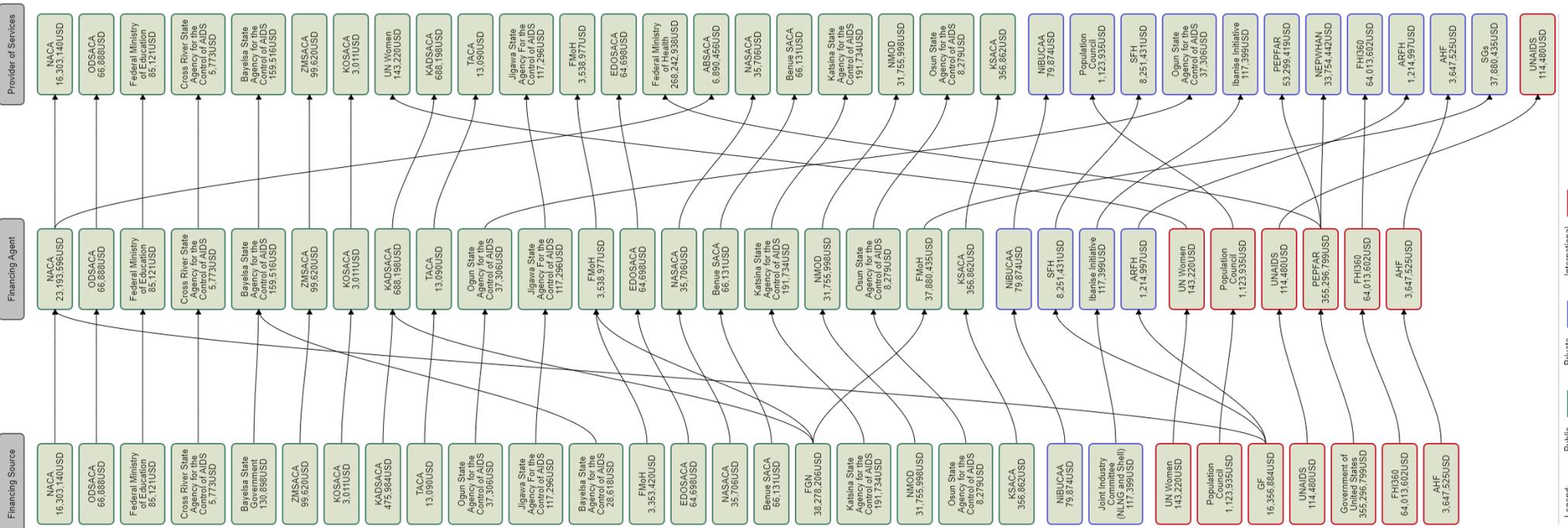
AIDS Spending Categories	USD	Public Sources							International Sources							Private			
		Public Sub-Total	Central/National	Sub-National	Dev. Banks Reimbursable (e.g. Loans)	Social Security	All Other Public	International Sub-Total	Bilaterals		Multilaterals			All Other International	Private Sub-Total	For-profit Institutions / Corporations	Household funds	All Other Private	
									PEPFAR	Other Bilaterals	UN Agencies	Global Fund	Dev. Bank Non-Reimbursable (e.g. Grants)						All Other Multilateral
TOTAL	532,371,499	91,477,781	89,971,011	1,506,770	0	0	0	440,696,445	355,296,799	0	257,700	80,370,486	0	0	4,771,460	197,273	79,874	0	117,399
01 Prevention	67,809,141	22,529,924	21,736,718	792,206	0	0	0	45,194,315	35,540,266	0	114,480	9,027,145	0	0	512,424	85,902	79,874	0	6,028
01.01 Communication for social and behavioural change	92,517	92,517	39,307	53,210															
01.02 Community mobilization	12,016,689	10,146,669	10,123,981	22,084								1,833,651							973
01.03 Voluntary counselling and testing (VCT)	35,594,808	1,003,702	527,616	476,087					34,586,958	28,088,586		6,498,372				4,148			4,148
01.04 Risk-reduction for vulnerable and accessible populations																			
01.05 Prevention – youth in school	45,815	45,815	45,815																
01.06 Prevention – youth out-of-school	5,114,480	5,000,000	5,000,000					114,480			114,480								
01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV)	0	0	0	0															
01.08 Prevention programmes for sex workers and their clients	79,874	0	0	0											79,874	79,874			
01.09 Programmes for men who have sex with men (MSM)	0	0	0	0															
01.10 Harm-reduction programmes for injecting drug users (IDUs)	0	0	0	0															
01.11 Prevention programmes in the workplace	32,820	32,820	32,820																
01.12 Condom social marketing	0	0	0	0															
01.13 Public and commercial sector male condom provision	0	0	0	0															
01.14 Public and commercial sector female condom provision	0	0	0	0															
01.15 Microbicides	0	0	0	0															
01.16 Prevention, diagnosis and treatment of sexually transmitted infections (STI)	0	0	0	0															
01.17 Prevention of mother-to-child transmission (PMTCT)	6,525,409	6,208,005	6,000,000	208,005				316,497			316,497				907				907
01.18 Male circumcision	0	0	0	0															
01.19 Blood safety	0	0	0	0															
01.20 Safe medical injections	0	0	0	0															
01.21 Universal precautions	0	0	0	0															
01.22 Post-exposure prophylaxis (PEP)	0	0	0	0															
01.98 Prevention activities not disaggregated by intervention	8,306,729	0	0	0				8,306,729	7,415,680			378,625			512,424				
01.99 Prevention activities n.e.c.	0	0	0	0															
02 Care and treatment	238,447,440	7,877,771	7,847,187	30,584	0	0	0	230,569,669	187,804,854	0	0	39,436,480	0	0	3,328,335	0	0	0	0
02.01 Outpatient care	50,031,075	7,877,771	7,847,187	30,584	0	0	0	42,153,304	187,804,854	0	0	39,436,480	0	0	2,716,824	0	0	0	0
02.01.01 Provider-initiated testing and counselling (PITC)	0	0	0	0															
02.01.02 Opportunistic infection (OI) outpatient prophylaxis and treatment	0	0	0	0															
02.01.03 Antiretroviral therapy	49,944,805	7,830,864	7,830,864					42,113,941				39,397,117			2,716,824				
02.01.04 Nutritional support associated to ARV therapy	37,090	16,323	16,323	20,767															
02.01.05 Specific HIV-related laboratory monitoring	49,180	9,817	9,817					39,363				39,363							
02.01.06 Dental programmes for PLHIV	0	0	0	0															
02.01.07 Psychological treatment and support services	0	0	0	0															
02.01.08 Outpatient palliative care	0	0	0	0															
02.01.09 Home-based care	0	0	0	0															
02.01.10 Traditional medicine and informal care and treatment services	0	0	0	0															
02.01.98 Outpatient care services not disaggregated by intervention	0	0	0	0															
02.01.99 Outpatient care services n.e.c.	0	0	0	0															
02.02 Inpatient care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.02.01 Inpatient treatment of opportunistic infections (OI)	0	0	0	0															
02.02.02 Inpatient palliative care	0	0	0	0															
02.02.98 Inpatient care services not disaggregated by intervention	0	0	0	0															
02.02.99 Inpatient care services n.e.c.	0	0	0	0															
02.03 Patient transport and emergency rescue	0	0	0	0															
02.98 Care and treatment services not disaggregated by intervention	188,416,365	0	0	0				188,416,365	187,804,854						611,511				
02.99 Care and treatment services n.e.c.	0	0	0	0															
03 Orphans and vulnerable children (OVC)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
03.01 OVC Education	0	0	0	0															
03.02 OVC Basic health care	0	0	0	0															
03.03 OVC Family/home support	0	0	0	0															
03.04 OVC Community support	0	0	0	0															
03.05 OVC Social Services and Administrative costs	0	0	0	0															
03.06 OVC Institutional care	0	0	0	0															
03.98 OVC Services not disaggregated by intervention	0	0	0	0															
03.99 OVC services n.e.c.	0	0	0	0															
04 Programme management and administration	162,828,356	34,782,607	34,364,074	418,534	0	0	0	127,934,377	98,197,237	0	75,447	29,494,582	0	0	167,111	111,371	0	0	111,371
04.01 Planning, coordination and programme management	8,005,696	6,343,987	6,199,002	144,986				2,359,782			13,971	2,345,811			13,971	101,927			101,927
04.02 Administration and transaction costs associated with managing and disbursing funds	16,841,845	64,068	293	63,775				16,768,332				16,768,332			9,444				9,444
04.03 Monitoring and evaluation	8,681,426	6,073,300	6,040,174	33,126				2,608,126			61,478	2,546,650							
04.04 Operations research	53,299,419	0	0	0				53,299,419											
04.05 Serological-surveillance (serosurveillance)	0	0	0	0															
04.06 HIV drug-resistance surveillance	0	0	0	0															
04.07 Drug supply systems	10,766,340	9,323,335	9,323,335					1,437,005				1,437,005							
04.08 Information technology	2,070,345	1,921,728	1,921,728					148,617				148,617							
04.09 Patient tracking	497,229	0	0	0				497,229				497,229							
04.10 Upgrading and construction of infrastructure	16,656,428	11,047,910	10,879,542	168,368				5,608,518				5,441,407			167,111				
04.11 Mandatory HIV testing (not VCT)	0	0	0	0															
04.98 Programme management and administration not disaggregated by type	45,215,628	8,279	8,279					45,207,349	44,897,818			309,531							
04.99 Programme management and administration n.e.c.	0	0	0	0															
05 Human resources	29,327,352	26,094,707	25,837,476	257,231	0	0	0	3,232,645	0	0	56,777	2,412,278	0	0	763,590	0	0	0	0
05.01 Monetary incentives for human resources	23,219,144	22,455,594	22,455,554					763,590				763,590							
05.02 Formative education to build-up an HIV workforce	0	0	0	0															
05.03 Training	2,871,981	1,185,291	928,																

2017



2018





Legend: Public International Private

Appendix VII: NASA Matrices

Financing Sources	2015	2016	2017	2018	Grand Total
FS.01 Public funds	73,299,196	79,543,466	66,045,257	91,477,782	310,365,702
FS.01.01 Territorial government funds	73,299,196	79,543,466	66,045,257	91,477,782	310,365,702
FS.01.01.01 Central government revenue	48,377,412	73,970,626	53,670,498	89,971,012	265,989,548
FS.01.01.02 State/provincial government revenue	24,921,784	5,564,510	12,368,504	1,443,809	44,298,608
FS.01.01.03 Local/municipal government revenue		8,330	6,255	62,961	77,546
FS.02 Private Funds	760,194	1,559,340	2,936,398	197,273	27,689,705
FS.02.01 For-profit institutions and corporations	201,169	161,906	183,884	79,874	626,833
FS.02.03 Not-for-profit institutions (other than social insurance)	559,025	1,389,849	2,752,514	117,399	27,062,872
FS.03 International funds	427,677,071	471,936,348	491,314,743	440,696,444	1,809,388,106
FS.03.01 Direct bilateral contributions	375,906,406	412,028,300	303,295,645	355,296,799	1,424,290,650
FS.03.01.08 Government of Germany		7,439			7,439
FS.03.01.21 Government of United Kingdom	4,166,569	25,407,000			7,337,069
FS.03.01.22 Government of United States	371,739,837	386,613,861	303,295,645	355,296,799	1,416,946,142
FS.03.02 Multilateral Agencies	51,601,901	58,695,341	184,729,315	80,628,185	375,654,742
FS.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria	49,641,553	54,801,845	122,286,503	80,370,485	307,100,386
FS.03.02.08 UNAIDS Secretariat	1,051,042	145,942	248,403	257,700	1,703,087
FS.03.02.09 United Nations Children’s Fund (UNICEF)	316,276	362,167	335,900		1,014,343
FS.03.02.11 United Nations Development Programme (UNDP)	500				500
FS.03.02.17 United Nations Population Fund (UNFPA)			1,412		1,412
FS.03.02.18 World Bank (WB)	568,900	3,385,387	61,857,098		65,811,385
FS.03.02.99 Multilateral funds or development funds n.e.c.	23,630				23,630
FS.03.03 International not-for-profit organizations and foundations	168,764	1,212,707	3,259,682	4,771,460	9,412,613
FS.03.03.16 Health Alliance International			10,203		10,203
FS.03.03.17 Helen K. and Arthur E. Johnson Foundation			13,683		13,683
FS.03.03.26 The Ford Foundation	16,250		24,999		41,249
FS.03.03.27 The Henry J. Kaiser Family Foundation				512,424	512,424
FS.03.03.99 Other International not-for-profit organizations and foundations n.e.c.	152,514	1,212,707	3,210,797	4,259,036	8,835,054

FS.03.04 International for profit organizations			30,101		30,101
Grand Total	501,736,461	553,039,154	560,296,399	532,371,499	2,147,443,513

Financing Agents	2015	2016	2017	2018	Grand Total
FA.01 Public sector	73,299,196	116,954,655	67,178,339	98,368,238	355,800,428
FA.01.01 Territorial governments	73,299,196	116,954,655	67,178,339	98,368,238	355,800,428
FA.01.01.01 Central or federal authorities	48,267,796	111,345,604	44,312,743	96,454,128	300,380,271
FA.01.01.02 State/provincial/regional authorities	25,031,400	5,602,243	22,857,672	1,851,149	55,342,464
FA.01.01.03 Local/municipal authorities		6,808	7,924	62,961	77,693
FA.02 Private sector	783,824	30,779,119	2,951,760	9,663,700	44,178,403
FA.02.03 Private insurance enterprises (other than social insurance)	24,180				24,180
FA.02.05 Not-for-profit institutions (other than social insurance)	558,447	30,631,461	2,876,520	1,332,396	35,398,824
FA.02.06 Private non-parastatal organizations and corporations (other than health insurance)	201,197	147,658	75,240	8,331,304	8,755,399
FA.03 International purchasing organizations	427,653,441	405,305,380	490,166,300	424,339,561	1,747,464,682
FA.03.01 Country offices of bilateral agencies managing external resources and fulfilling financing agent roles	375,906,406	388,958,224	303,295,645	355,296,799	1,423,457,074
FA.03.01.21 Government of United Kingdom	4,166,569	3,170,500			7,337,069
FA.03.01.22 Government of United States	371,739,837	385,787,724	303,295,645	355,296,799	1,416,120,005
FA.03.02 Multilateral agencies managing external resources	51,578,271	12,117,114	183,599,724	64,271,302	311,566,411
FA.03.02.07 UNAIDS Secretariat	906,255		248,403	114,480	1,269,138
FA.03.02.08 United Nations Children's Fund (UNICEF)	316,276	335,354	128,354		779,984
FA.03.02.09 United Nations Development Fund for Women (UNIFEM)	144,787	145,942		143,220	433,949
FA.03.02.10 United Nations Development Programme (UNDP)	500				500
FA.03.02.17 World Bank (WB)	568,900	3,385,387	61,857,098		65,811,385
FA.03.02.99 Other Multilateral entities n.e.c.	49,641,553	8,250,431	121,365,869	64,013,602	243,271,455
FA.03.03 International not-for-profit organizations and foundations	168,764	4,230,042	3,240,830	4,771,460	12,411,096
FA.03.03.16 Health Alliance International			10,203		10,203
FA.03.03.26 The Ford Foundation	16,250		24,999		41,249
FA.03.03.27 The Henry J. Kaiser Family Foundation				512,424	512,424
FA.03.03.99 Other International not-for-profit organizations n.e.c.	152,514	4,230,042	3,205,628	4,259,036	11,847,220

FA.03.04 International for-profit organizations			30,101		30,101
Grand Total	501,736,461	553,039,154	560,296,399	532,371,499	2,147,443,513

Service Providers	2015	2016	2017	2018	Grand Total
PS.01 Public sector providers	451,653,183	480,450,889	404,596,323	328,836,655	1,665,537,050
PS.01.01 Governmental organizations	438,419,926	475,772,828	404,596,323	321,523,799	1,640,312,876
PS.01.01.01 Hospitals (Governmental)	378,058,432	407,885,495	325,717,252	276,259,359	1,387,920,538
PS.01.01.14 Government entities (Governmental)	56,709,585	66,932,394	78,879,071	45,201,479	247,722,530
PS.01.01.14.01 National AIDS commission (NACs)	21,097,620	35,062,556	30,977,202	8,615,496	95,752,874
PS.01.01.14.02 Departments inside the Ministry of Health or equivalent (including. NAPs/NACPs)	31,841,259	25,093,365	41,581,031	3,353,420	101,869,075
PS.01.01.14.03 Departments inside the Ministry of Education or equivalent	33,793	34,682	93,583	85,122	247,179
PS.01.01.14.04 Departments inside the Ministry of Social Development or equivalent	45,013	4,148	793		49,954
PS.01.01.14.05 Departments inside the Ministry of Defence or equivalent				31,755,998	31,755,998
PS.01.01.14.99 Government entities n.e.c.	3,691,900	6,737,644	6,226,463	1,391,443	18,047,450
PS.01.01.99 Governmental organizations n.e.c.	3,651,909	954,938		62,961	4,669,809
PS.01.02 Parastatal organizations	13,233,257	4,678,062		7,312,856	25,224,174
PS.01.02.01 Hospitals (Parastatal)				143,713	143,713
PS.01.02.99 Parastatal organizations n.e.c.	13,233,257	4,678,062		7,169,143	25,080,461
PS.02 Private sector providers	50,083,278	71,375,558	155,333,964	203,420,364	480,213,163
PS.02.01 Non-profit providers	50,079,302	71,375,558	155,333,964	203,420,364	480,209,187
PS.02.01.01 Non-profit non-faith-based providers	50,079,302	67,448,378	113,222,670	203,383,058	434,133,408
PS.02.01.01.01 Hospitals (Non-profit non faith-based)	149,744			37,880,435	38,030,179
PS.02.01.01.10 Schools and training facilities (Non-profit non faith-based)			10,645		10,645
PS.02.01.01.13 Research institutions (Non-profit non faith-based)				53,299,419	53,299,419
PS.02.01.01.15 Civil society organizations (Non-profit non faith-based)	42,433,270	58,863,446	59,868,204	46,948,268	208,113,188

PS.02.01.01.99 Other non-profit non-faith-based providers n.e.c.	7,496,288	8,584,932	53,343,821	65,254,936	134,679,977
PS.02.01.02 Non-profit faith-based providers		3,924,414	2,253,919	37,306	6,215,639
PS.02.01.02.10 Schools and training facilities (Non-profit faith-based)			6,412		6,412
PS.02.01.02.14 Civil society organizations (Non-profit faith-based)		3,924,414	2,247,507	37,306	6,209,227
PS.02.01.99 Other non-profit private sector providers n.e.c.		2,766	39,857,374		39,860,140
PS.02.02 For profit private sector providers (including for-profit FBOs)	3,976				3,976
PS.02.02.99 For profit private sector providers n.e.c.	3,976				3,976
PS.03 Bilateral and multilateral entities – in country offices		1,212,707	366,112	114,480	1,693,299
PS.03.01 Bilateral agencies				114,480	114,480
PS.03.02 Multilateral agencies		1,212,707	366,112		1,578,819
Grand Total	501,736,461	553,039,154	560,296,399	532,371,499	2,147,443,513

AIDS Spending Categories	2015	2016	2017	2018	Grand Total
ASC.01 Prevention	94,044,819	140,023,110	85,205,057	67,809,141	387,082,127
ASC.01.01 Communication for social and behavioural change	4,518,038	1,615,556		92,518	6,226,113
ASC.01.01.01 Health-related communication for social and behavioural change	2,953,249	1,008,601		92,518	4,054,368
ASC.01.01.02 Non-health-related communication for social and behavioural change	1,134,030	15,567			1,149,597
ASC.01.01.98 Communication for Social and behavioural change not disaggregated by type	430,760	591,388			1,022,148
ASC.01.01 Communication for social and behavioural change (BCC)			9,193,108		9,193,108
ASC.01.01.01 Health-related communication for social and behavioural change			286,983		286,983
ASC.01.01.02 Non-health-related communication for social and behavioural change			511,385		511,385
ASC.01.01.98 Communication for Social and behavioural change not disaggregated by type			8,394,740		8,394,740

ASC.01.02 Community mobilization	113,792	132,342		12,016,689	12,262,823
ASC.01.02 Community/social mobilization			823,647		823,647
ASC.01.03 Voluntary counselling and testing (VCT)	45,747,338	67,327,748	30,168,738	35,594,808	178,838,632
ASC.01.04 Risk-reduction and prevention activities for vulnerable and accessible populations			2,243,841		2,243,841
ASC.01.04.01 VCT as part of programmes for vulnerable and accessible populations			879,971		879,971
ASC.01.04.02 Condom social marketing and male and female condom provision as part of programmes for vulnerable and accessible populations			1,321,921		1,321,921
ASC.01.04.04 Behavior change communication (BCC) as part of programmes for vulnerable and accessible populations			41,948		41,948
ASC.01.04 Risk-reduction for vulnerable and accessible populations	9,622,132	3,664,201			13,286,334
ASC.01.04.01 VCT as part of programmes for vulnerable and accessible populations	374,650	355,605			730,255
ASC.01.04.02 Condom social marketing and male and female condom provision as part of programmes for vulnerable and accessible populations	365,951	203,232			569,183
ASC.01.04.03 STI prevention and treatment as part of programmes for vulnerable and accessible populations	8,785,985	2,901,292			11,687,277
ASC.01.04.04 Behavior change communication (BCC) as part of programmes for vulnerable and accessible populations	73,988	23,152			97,139
ASC.01.04.98 Programmatic interventions for vulnerable and accessible population not disaggregated by type		180,921			180,921
ASC.01.04.99 Other programmatic interventions for vulnerable and accessible populations not elsewhere classified (n.e.c.)	21,559				21,559
ASC.01.05 Prevention – youth in school	2,714,399	116,240	1,039,229	45,815	3,915,683
ASC.01.06 Prevention – youth out-of-school	20,900	421,786	593,607	5,114,480	6,150,773
ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV)	18,123	4	214,846		232,973
ASC.01.07.01 Behaviour change communication (BCC) as part of prevention of HIV transmission aimed at PLHIV	17,328		127,815		145,143

ASC.01.07.02 Condom social marketing and male and female condom provision as part of prevention of HIV transmission aimed at PLHIV		4	842		846
ASC.01.07.98 Prevention of HIV transmission aimed at PLHIV not disaggregated by type	795		86,189		86,984
ASC.01.08 Prevention programmes for sex workers and their clients	2,711,144	4,279,867	2,241,889	79,874	9,312,775
ASC.01.08.01 VCT as part of programmes for sex workers and their clients	2,115,938	658,933	30,001	20,874	2,825,746
ASC.01.08.02 Condom social marketing and male and female condom provision as part of programmes for sex workers and their clients	421,442	2,209,103	1,494,646	59,000	4,184,191
ASC.01.08.03 STI prevention and treatment as part of programmes for sex workers and their clients		95,248			95,248
ASC.01.08.04 Behaviour change communication (BCC) as part of programmes for sex workers and their clients	150,202	1,316,583	717,243		2,184,028
ASC.01.08.98 Programmatic interventions for sex workers and their clients not disaggregated by type	11,500				11,500
ASC.01.08.99 Other programmatic interventions for sex workers and their clients, n.e.c.	12,062				12,062
ASC.01.09 Programmes for men who have sex with men (MSM)	1,077,085	1,892,407	1,524,033		4,493,525
ASC.01.09.01 VCT as part of programmes for MSM	108,097	105,254	16,266		229,617
ASC.01.09.02 Condom social marketing and male and female condom provision as part of programmes for MSM	620,892	12,963	1,343,632		1,977,486
ASC.01.09.03 STI prevention and treatment as part of programmes for MSM	26,651	487,020			513,671
ASC.01.09.04 Behaviour change communication (BCC) as part of programmes for MSM	321,446	1,284,482	153,290		1,759,218
ASC.01.09.98 Programmatic interventions for MSM not disaggregated by type		2,687	10,845		13,532
ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs)	741,020	410,183	1,337,175		2,488,377
ASC.01.10.01 VCT as part of programmes for IDUs	466,080	258,437	1,271,892		1,996,409
ASC.01.10.02 Condom social marketing and male and female condom provision as part of programmes for IDUs	20,531	21,065			41,596

ASC.01.10.04 Behaviour change communication (BCC) as part of programmes for IDUs	75,707	130,681	55,818		262,206
ASC.01.10.05 Sterile syringe and needle exchange as part of programmes for IDUs	26,468				26,468
ASC.01.10.98 Programmatic interventions for IDUs not disaggregated by type	152,233		9,465		161,698
ASC.01.11 Prevention programmes in the workplace	488		278,696	32,819	312,003
ASC.01.11.01 VCT as part of programmes in the workplace			270,137		270,137
ASC.01.11.02 Condom social marketing and male and female condom provision as part of programmes in the workplace			8,559		8,559
ASC.01.11.03 STI prevention and treatment as part of programmes in the workplace	488				488
ASC.01.11.98 Programmatic interventions in the workplace not disaggregated by type				32,819	32,819
ASC.01.12 Condom social marketing	98,222	79,680	35		177,937
ASC.01.13 Public and commercial sector male condom provision	4,251,598	25,336,869	2,290,538		31,879,004
ASC.01.16 Prevention, diagnosis and treatment of sexually transmitted infections (STI)		641,589	1,110,035		1,751,624
ASC.01.17 Prevention of mother-to-child transmission (PMTCT)	1,219,040	181,171	19,974,867	6,525,409	27,900,487
ASC.01.17.01 Pregnant women counselling and testing in PMTCT programmes	802,691	172,553	173,190	6,038,417	7,186,851
ASC.01.17.02 Antiretroviral prophylaxis for HIV-infected pregnant women and newborns	333,950				333,950
ASC.01.17.04 Delivery practices as part of PMTCT programmes	22,532		19,239,819		19,262,351
ASC.01.17.05 Condom social marketing and male and female condom provision as part of PMTCT programmes			16,566		16,566
ASC.01.17.98 PMTCT not disaggregated by intervention	59,866	8,618	545,292	486,992	1,100,768
ASC.01.22 Post-exposure prophylaxis (PEP)	40,285				40,285
ASC.01.22.98 Post-exposure prophylaxis not disaggregated by intervention	40,285				40,285
ASC.01.98 Prevention activities not disaggregated by intervention	21,151,214	33,923,468	12,170,774	8,306,729	75,552,185

ASC.02 Care and treatment	308,609,485	302,808,349	304,376,381	238,447,440	1,154,241,655
ASC.02.01 Outpatient care	38,365,670	50,280,243	79,880,897	50,031,075	218,557,884
ASC.02.01.01 Provider- initiated testing and counselling (PITC)	73,909	43,032	1,261,227		1,378,168
ASC.02.01.02 Opportunistic infection (OI) outpatient prophylaxis and treatment	50,875	886,871	19,088		956,835
ASC.02.01.03 Antiretroviral therapy	38,062,302	49,312,060	70,644,968	49,944,805	207,964,135
ASC.02.01.04 Nutritional support associated to ARV therapy	12,978			37,090	50,068
ASC.02.01.05 Specific HIV-related laboratory monitoring		19,209	7,950,017	49,180	8,018,406
ASC.02.01.07 Psychological treatment and support services	137,240	664			137,904
ASC.02.01.09 Home-based care	28,366	18,406	5,597		52,369
ASC.02.02 Inpatient care			1,295,584		1,295,584
ASC.02.02.01 Inpatient treatment of opportunistic infections (OI)			1,295,584		1,295,584
ASC.02.03 Patient transport and emergency rescue			1,544		1,544
ASC.02.98 Care and treatment services not disaggregated by intervention	270,243,815	252,528,107	223,198,357	188,416,365	934,386,643
ASC.03 Orphans and vulnerable children (OVC)	751,109	618,301	146,023		1,515,433
ASC.03.01 OVC Education	260,525	83,966	7,759		352,250
ASC.03.02 OVC Basic health care	5,863	21,503	858		28,224
ASC.03.03 OVC Family/home support	34,080	27,521	27,954		89,555
ASC.03.04 OVC Community support	23,571	6,265	4,322		34,158
ASC.03.05 OVC Social Services and Administrative costs	5,694	46,236	65,324		117,254
ASC.03.06 OVC Institutional care	201,414	187,122	32,175		420,711
ASC.03.98 OVC Services not disaggregated by intervention	219,963	245,687	7,631		473,281
ASC.04 Programme management and administration	40,476,668	40,599,032	52,872,104	162,516,418	296,464,222
ASC.04.01 Planning, coordination and programme management	14,331,175	17,170,779	52,872,104	8,805,698	93,179,755
ASC.04.02 Administration and transaction costs associated with managing and disbursing funds	2,083,048	1,627,659		16,841,844	20,552,550
ASC.04.03 Monitoring and evaluation	2,429,683	3,268,038		8,681,426	14,379,146
ASC.04.04 Operations research	5,000,000			53,299,419	58,299,419
ASC.04.05 Serological-surveillance (serosurveillance)	3,750				3,750

ASC.04.07 Drug supply systems	330,731	5,874,035		10,760,340	16,965,105
ASC.04.08 Information technology		1,454		2,070,345	2,071,799
ASC.04.09 Patient tracking		40		497,229	497,269
ASC.04.10 Upgrading and construction of infrastructure	11,894	460,762		16,344,489	16,817,145
ASC.04.10.02 Construction of new health centres				10,879,542	10,879,542
ASC.04.10.98 Upgrading and construction of infrastructure not disaggregated by intervention	11,894	460,762		5,464,947	5,937,603
ASC.04.98 Programme management and administration not disaggregated by type	16,286,388	12,196,266		45,215,628	73,698,282
ASC.04 Systems Strengthening & Programme Coordination	17,943	190,569	50,243,343	311,939	50,763,795
ASC.04.02 Administration and transaction costs associated with managing and disbursing funds			13,342,813		13,342,813
ASC.04.03 Monitoring and evaluation			12,374,621		12,374,621
ASC.04.04 Operations research			552,684		552,684
ASC.04.07 Drug supply systems			12,408,472		12,408,472
ASC.04.08 Information technology			45,279		45,279
ASC.04.09 Patient tracking			427,414		427,414
ASC.04.10 Upgrading and construction of infrastructure	17,943	190,569	1,255,234	311,939	1,775,686
ASC.04.10.01 Upgrading laboratory infrastructure and new equipment	17,943	190,569	851,739	311,939	1,372,191
ASC.04.10.98 Upgrading and construction of infrastructure not disaggregated by intervention			403,495		403,495
ASC.04.98 Programme management and administration not disaggregated by type			9,836,826		9,836,826
ASC.05 Human resources	25,289,595	32,346,808	27,535,123	29,327,352	114,498,878
ASC.05.01 Monetary incentives for human resources	15,834,764	28,272,978	24,297,547	23,219,144	91,624,433
ASC.05.01.01 Monetary incentives for physicians	35,315	10,848,079	14,965,458	12,450,554	38,299,406
ASC.05.01.02 Monetary incentives for nurses	6,601	8,000,081	4,530,476		12,537,158
ASC.05.01.03 Monetary incentives for other staff	207,856	9,393,237	4,785,273	10,768,590	25,154,957
ASC.05.01.98 Monetary incentives for human resources not broken down by staff	15,584,991	31,581	16,340		15,632,912
ASC.05.02 Formative education to build-up an HIV workforce	12,972	17,157			30,129
ASC.05.03 Training	6,793,424	1,327,383	818,566	2,871,980	11,811,354
ASC.05.98 Human resources not disaggregated by type	2,648,435	2,729,289	2,419,010	3,236,228	11,032,963

ASC.06 Social protection and social services (excluding OVC)	32,391,673	36,235,395	39,874,144	33,939,999	142,441,211
ASC.06.01 Social protection through monetary benefits		1,176	430		1,606
ASC.06.02 Social protection through in-kind benefits	21,699				21,699
ASC.06.04 HIV-specific income generation projects		7,470	16,340		23,810
ASC.06.98 Social protection services and social services not disaggregated by type	32,369,974	36,226,749	39,857,374	33,939,999	142,394,096
ASC.07 Enabling environment	155,168	189,228	26,707	19,210	390,313
ASC.07.01 Advocacy	12,198	105,421	9,584	11,709	138,912
ASC.07.02 Human rights programmes	99,405	23,799	17,123		140,327
ASC.07.02.01 Human rights programmes empowering individuals to claim their rights	94,294	7,439	8,531		110,264
ASC.07.02.02 Provision of legal and social services to promote access to prevention, care and treatment	5,111	9,836	8,592		23,539
ASC.07.02.03 Capacity building in human rights		6,524			6,524
ASC.07.04 AIDS-specific programmes focused on women	16,250				16,250
ASC.07.05 Programmes to reduce Gender Based Violence	27,315	59,435		4,188	90,939
ASC.07.98 Enabling environment not disaggregated by type		573		3,313	3,886
ASC.08 HIV and AIDS-related research (excluding operations research)		28,362	17,516		45,878
ASC.08.04 Social science research		28,362	17,516		45,878
ASC.08.04.01 Behavioural research		28,362	17,516		45,878
Grand Total	501,736,461	553,039,154	560,296,399	532,371,499	2,147,443,513

Beneficiary Populations	2015	2016	2017	2018	Grand Total
BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	341,039,281	343,340,107	363,784,314	271,704,851	1,319,868,553
BP.01.01 Adult and young people (15 years of age and over) living with HIV	37,994,418	25,545,232	58,241	114,480	63,712,372
BP.01.01.01 Adult and young men (15 years of age and over) living with HIV		25,277,783			25,277,783
BP.01.01.02 Adult and young women (15 years and over) living with HIV	79,710	265,476	58,241		403,427
BP.01.01.98 Adult and young people (15 years and over) living with HIV not disaggregated by gender	37,914,708	1,973		114,480	38,031,161
BP.01.02 Children (under 15 years) living with HIV		18,406	27,250		45,656

BP.01.02.98 Children (under 15 years) living with HIV not disaggregated by gender		18,406	27,250		45,656
BP.01.98 People living with HIV not disaggregated by age or gender	303,044,862	317,776,469	363,698,823	271,590,371	1,256,110,525
BP.02 Most at risk populations	4,529,249	7,990,974	4,759,280	1,203,809	18,483,312
BP.02.01 Injecting drug users (IDU) and their sexual partners	741,020	410,183	1,327,657		2,478,859
BP.02.02 Sex workers (SW) and their clients	2,711,144	4,297,937	1,889,584	79,874	8,978,540
BP.02.02.01 Female sex workers and their clients	1,039,812	4,196,856	1,889,584	79,874	7,206,126
BP.02.02.03 Male non-transvestite sex workers (and their clients)		95,248			95,248
BP.02.02.98 Sex workers, not disaggregated by gender, and their clients	1,671,332	5,833			1,677,165
BP.02.03 Men who have sex with men (MSM)	1,077,085	1,775,220	1,540,627	611,511	5,004,443
BP.02.98 “Most at risk populations” not disaggregated by type		1,507,634	1,412	512,424	2,021,470
BP.03 Other key populations	10,824,791	1,249,046	20,052,135	11,904,034	44,030,006
BP.03.01 Orphans and vulnerable children (OVC)	751,109	597,922	102,727		1,451,758
BP.03.02 Children born or to be born of women living with HIV	1,219,040	150,898	19,924,665	6,525,409	27,820,012
BP.03.05 Migrants/mobile populations		173,497	23,296		196,793
BP.03.09 Children and youth living in the street			35		35
BP.03.11 Children and youth out of school	20,900	3,900	1,412	5,000,000	5,026,212
BP.03.12 Institutionalized children and youth		70,727			70,727
BP.03.98 Other key populations not disaggregated by type	8,833,742	252,103		378,625	9,464,470
BP.04 Specific “accessible” populations	4,103,796	3,063,846	1,197,519	85,442	8,450,603
BP.04.01 People attending STI clinics		2,944,323			2,944,323
BP.04.02 Elementary school students			39,307		39,307
BP.04.03 Junior high/high school students	2,714,399	20,561	970,566	45,815	3,751,341
BP.04.04 University students	330,714		177,367		508,082
BP.04.05 Health care workers	622,078		10,279	32,819	665,176
BP.04.08 Police and other uniformed services (other than the military)		18,672			18,672
BP.04.10 Factory employees (e.g. for workplace interventions)	488				488

BP.04.98 Specific “accessible ” populations not disaggregated by type	436,117	80,289		6,808	523,214
BP.05 General population	76,085,898	125,731,754	72,523,514	108,300,617	382,641,782
BP.05.01 General adult population (older than 24 years)	21,414,121	1,561,146	1,875,849	213,584	25,064,701
BP.05.01.01 Male adult population		59,289			59,289
BP.05.01.02 Female adult population		990	7,364		8,354
BP.05.01.98 General adult population (older than 24 years) not disaggregated by gender	21,414,121	1,500,867	1,868,485	213,584	24,997,058
BP.05.02 Children (under 15 years)		31,040	32,774		63,814
BP.05.02.98 Children (under 15 years) not disaggregated by gender		31,040	32,774		63,814
BP.05.03 Youth (age 15 to 24 years)	269,323	493,999	626,813		1,390,134
BP.05.03.02 Young females		417,886	608,928		1,026,814
BP.05.03.98 Youth (age 15 to 24 years) not disaggregated by gender	269,323	76,113	17,885		363,321
BP.05.98 General population not disaggregated by age or gender.	54,402,453	123,645,569	69,988,079	108,087,033	356,123,133
BP.06 Non-targeted interventions	65,153,446	71,663,426	97,979,637	139,172,746	373,969,256
Grand Total	501,736,461	553,039,154	560,296,399	532,371,499	2,147,443,513

Health System Strengthening	2015	2016	2017	2018	Total
HSS.01 Service delivery	442,643,231	465,831,837	419,400,754	194,913,678	1,522,789,500
HSS.02 The health workforce	2,894,425	26,882,724	9,982,281	74,001,072	113,760,503
HSS.03 Health information systems	7,429,683	5,675,681	30,131,338	10,751,771	53,988,473
HSS.04 Medical products	278,820	24,245,191	24,055,208	209,601,028	258,180,247
HSS.05 Health financing		6,996,616	14,512,051	33,833,729	55,342,396
HSS.06 Leadership and governance	48,490,301	23,407,106	62,214,766	9,270,221	143,382,394
Total	501,736,461	553,039,154	560,296,399	532,371,499	2,147,443,513

	2015			2016			2017			2018		
ASC X FS	FS.01 Public funds	FS.02 Private Funds	FS.03 Internati onal funds									
ASC.01 Prevention	28,117,087	335,820	65,591,912	14,420,719	575,303.50	125,027,086.83	14,248,456	2,567,100	68,389,501	22,528,924	85,902	45,194,315
ASC.01.01 Communication for social and behavioural change	4,259,635	132,210	126,193	393,542	35,636	1,186,378				92,518		
ASC.01.01 Communication for social and behavioural change (BCC)							8,613,388	11,882	567,838			
ASC.01.02 Community mobilization	92,478		21,314	121,038	629	10,675				10,146,065	973	1,869,651
ASC.01.02 Community/social mobilization							758,648	42,458	22,541			
ASC.01.03 Voluntary counselling and testing (VCT)	10,064,655	16,796	35,665,887	7,680,705	3,726	59,494,050	1,089,689	88,045	28,991,004	1,003,702	4,148	34,586,958
ASC.01.04 Risk-reduction and prevention activities for vulnerable and accessible populations							1,689,126	9,204	545,511			
ASC.01.04 Risk-reduction for vulnerable and accessible populations	9,543,693	7,166	71,273	3,142,851	179,511	341,840						
ASC.01.05 Prevention – youth in school	222,321	75,500	2,416,578	85,200	31,040		1,004,971	4,902	29,356	45,815		
ASC.01.06 Prevention – youth out-of-school			20,900	3,900		417,886	405	654	592,548	5,000,000		114,480
ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV)		3,770	14,353	4			5,740		209,106			

ASC.01.08 Prevention programmes for sex workers and their clients	1,493,346	4,993	1,212,806	328,696	73,800	3,877,371	536,884		1,705,005		79,874	
ASC.01.09 Programmes for men who have sex with men (MSM)	620,892		456,194			163,042	1,729,364	1,163	49	1,522,821		
ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs)	563,928		177,092				410,183		53	1,337,122		
ASC.01.11 Prevention programmes in the workplace			488					270,137	8,559		32,819	
ASC.01.12 Condom social marketing	98,222			79,680				35				
ASC.01.13 Public and commercial sector male condom provision	107,299	95,385	4,048,914		87,919.10	25,248,949.55			2,290,538			
ASC.01.16 Prevention, diagnosis and treatment of sexually transmitted infections (STI)							641,589			1,110,035		
ASC.01.17 Prevention of mother-to-child transmission (PMTCT)	695,831		523,208	101,000		80,171	102,270	193	19,872,404	6,208,005	907	316,497
ASC.01.22 Post-exposure prophylaxis (PEP)			40,285									
ASC.01.98 Prevention activities not disaggregated by intervention	354,787		20,796,427	2,484,104		31,439,364	176,000	110,564	11,884,210			8,306,729
ASC.02 Care and treatment	259,147		308,350,338	26,323,632	19,070	276,465,647	17,800,690	7,011	286,568,680	7,877,771		230,569,669
ASC.02.01 Outpatient care	259,147		38,106,523	24,545,884	19,070	25,715,289	10,028,696	7,011	69,845,190	7,877,771		42,153,304
ASC.02.02 Inpatient care							1,295,584					
ASC.02.03 Patient transport and emergency rescue									1,544			
ASC.02.98 Care and treatment services not disaggregated by intervention			270,243,815	1,777,749		250,750,358	6,476,411		216,721,946			188,416,365
ASC.03 Orphans and vulnerable children (OVC)	669,219	6,545	75,346	182,072	251,414	184,815	588	95,005	50,430			

ASC.03.01 OVC Education	250,156		10,369	24,656	59,310			1,493	6,266			
ASC.03.02 OVC Basic health care			5,863		900	20,603			858			
ASC.03.03 OVC Family/home support			34,080		2,634	24,887	588	26,143	1,223			
ASC.03.04 OVC Community support		6,076	17,495		6,265				4,322			
ASC.03.05 OVC Social Services and Administrative costs		469	5,225		7,970	38,266		36,923	28,401			
ASC.03.06 OVC Institutional care	201,414			86,064		101,059		30,446	1,729			
ASC.03.98 OVC Services not disaggregated by intervention	217,649		2,314	71,352	174,335				7,631			
ASC.04 Programme management and administration	19,429,093	406,900	20,640,675	6,745,030	475,767	33,378,249	1,350,035	119,605	51,402,463	34,782,609	111,371	127,622,438
ASC.04.01 Planning, coordination and programme management	8,613,149	274,575	5,443,451	2,000,055	38,211	14,979,762	1,350,035	119,605	51,402,463	6,343,989	101,927	2,359,782
ASC.04.02 Administration and transaction costs associated with managing and disbursing funds	1,988,686	45,594	48,768	976,869	183,024	467,765				64,068	9,444	16,768,332
ASC.04.03 Monitoring and evaluation	1,690,229		739,454	1,969,373	118,031	1,180,634				6,073,300		2,608,126
ASC.04.04 Operations research	5,000,000											53,299,419
ASC.04.05 Serological-surveillance (serosurveillance)		3,750										
ASC.04.07 Drug supply systems	51,910		278,820			5,874,035				9,323,335		1,437,005
ASC.04.08 Information technology					1,454					1,921,728		148,617
ASC.04.09 Patient tracking				40								497,229
ASC.04.10 Upgrading and construction of infrastructure	11,894			175,100	128,057	157,619				11,047,910		5,296,579
ASC.04.98 Programme management and administration not disaggregated by type	2,073,224	82,981	14,130,183	1,623,593	627	10,572,046				8,279		45,207,349

ASC.04 Systems Strengthening & Programme Coordination	17,943			190,555		14	6,056,774	105,108	44,081,462			311,939
ASC.04.02 Administration and transaction costs associated with managing and disbursing funds							321,213	49,151	12,972,450			
ASC.04.03 Monitoring and evaluation							5,175,945	484	7,198,192			
ASC.04.04 Operations research									552,684			
ASC.04.07 Drug supply systems									12,408,472			
ASC.04.08 Information technology							16,558	752	27,969			
ASC.04.09 Patient tracking							388,681	3,594	35,139			
ASC.04.10 Upgrading and construction of infrastructure	17,943			190,555		14	5,824	51,127	1,198,283			311,939
ASC.04.98 Programme management and administration not disaggregated by type							148,553		9,688,273			
ASC.05 Human resources	24,770,553	10,929	508,113	31,599,087	233,213	514,508	26,556,034	42,569	936,521,707	26,094,707		3,232,645
ASC.05.01 Monetary incentives for human resources	15,591,832	10,835	232,097	28,119,873	92,739	60,366	24,103,796	30,514	163,236	22,455,554		763,590
ASC.05.02 Formative education to build-up an HIV workforce			12,972			17,157						
ASC.05.03 Training	6,530,286	94	263,044	753,527	140,474	433,382	33,227	12,055	773,284	1,185,291		1,686,689
ASC.05.98 Human resources not disaggregated by type	2,648,435			2,725,686		3,603	2,419,010			2,453,862		782,366
ASC.06 Social protection and social services (excluding OVC)	21,699		32,369,974	7,470	1,176	36,226,749	16,340		39,857,804	185,557		33,754,442
ASC.06.01 Social protection through monetary benefits					1,176				430			
ASC.06.02 Social protection through in-kind benefits	21,699											

ASC.06.04 HIV-specific income generation projects				7,470			16,340					
ASC.06.98 Social protection services and social services not disaggregated by type			32,369,974			36,226,749			39,857,374	185,557		33,754,442
ASC.07 Enabling environment	14,455		140,713	59,635	3,397	126,196			26,707	8,214		10,996
ASC.07.01 Advocacy	9,344		2,854	42,702	3,397	59,322			9,584	8,214		3,495
ASC.07.02 Human rights programmes	5,111		94,294	16,360		7,439			17,123			
ASC.07.04 AIDS-specific programmes focused on women			16,250									
ASC.07.05 Programmes to reduce Gender Based Violence			27,315			59,435						4,188
ASC.07.98 Enabling environment not disaggregated by type				573								3,313
ASC.08 HIV and AIDS-related research (excluding operations research)				15,266		13,096	16,340		1,176			
ASC.08.04 Social science research				15,266		13,096	16,340		1,176			
Grand Total	73,299,196	760,194	427,677,071	79,543,466	23,795,840	449,699,848	66,045,257	2,936,398	491,314,743	91,477,782	197,273	440,696,444

	2015			2016			2017			2018		
FA X FS	FS.01 Public funds	FS.02 Private Funds	FS.03 International funds	FS.01 Public funds	FS.02 Private Funds	FS.03 International funds	FS.01 Public funds	FS.02 Private Funds	FS.03 International funds	FS.01 Public funds	FS.02 Private Funds	FS.03 International funds
FA.01 Public sector	73,299,196			79,541,944	1,265	37,411,446	66,045,257	4,902	1,128,180	91,477,782		6,890,456
FA.01.01 Territorial governments	73,299,196			79,541,944	1,265	37,411,446	66,045,257	4,902	1,128,180	91,477,782		6,890,456
FA.01.01.01 Central or federal authorities	48,267,796			73,970,626		37,374,978	44,312,743			89,563,672		6,890,456
FA.01.01.02 State/provincial/regional authorities	25,031,400			5,564,510	1,265	36,468	21,724,590	4,902	1,128,180	1,851,149		

FA.01.01.03 Local/municipal authorities			6,808			7,924			62,961			
FA.02 Private sector		760,194	23,630	1,522	1,558,075.10	29,219,521.81		2,931,496	20,264		197,273	9,466,427
FA.02.03 Private insurance enterprises (other than social insurance)		24,180										
FA.02.05 Not-for-profit institutions (other than social insurance)		534,817	23,630	1,522	1,407,651.10	29,219,521.81		2,856,256	20,264		117,399	1,214,997
FA.02.06 Private non-parastatal organizations and corporations (other than health insurance)		201,197			147,658			75,240			79,874	8,251,430
FA.03 International purchasing organizations			427,653,441			405,305,380			490,166,300			424,339,561
FA.03.01 Country offices of bilateral agencies managing external resources and fulfilling financing agent roles			375,906,406			388,958,224			303,295,645			355,296,799
FA.03.01.21 Government of United Kingdom			4,166,569			3,170,500						
FA.03.01.22 Government of United States			371,739,837			385,787,724			303,295,645			355,296,799
FA.03.02 Multilateral agencies managing external resources			51,578,271			12,117,114			183,599,724			64,271,302
FA.03.02.07 UNAIDS Secretariat			906,255						248,403			114,480
FA.03.02.08 United Nations Children's Fund (UNICEF)			316,276			335,354			128,354			
FA.03.02.09 United Nations Development Fund for Women (UNIFEM)			144,787			145,942						143,220
FA.03.02.10 United Nations Development Programme (UNDP)			500									
FA.03.02.17 World Bank (WB)			568,900			3,385,387			61,857,098			
FA.03.02.99 Other Multilateral entities n.e.c.			49,641,553			8,250,431			121,365,869			64,013,602

FA.03.03 International not-for-profit organizations and foundations			168,764			4,230,042			3,240,830			4,771,460
FA.03.03.16 Health Alliance International									10,203			
FA.03.03.26 The Ford Foundation			16,250						24,999			
FA.03.03.27 The Henry J. Kaiser Family Foundation												512,424
FA.03.03.99 Other International not-for-profit organizations n.e.c.			152,514			4,230,042			3,205,628			4,259,036
FA.03.04 International for-profit organizations									30,101			
Grand Total	73,299,196	760,194	427,677,071	79,543,466	1,559,340.10	471,936,347.54	66,045,257	2,936,398	491,314,743	91,477,782	197,273	440,696,444

	2015			2016			2017			2018		
BP X FS	FS.01 Public funds	FS.02 Private Funds	FS.03 International funds	FS.01 Public funds	FS.02 Private Funds	FS.03 International funds	FS.01 Public funds	FS.02 Private Funds	FS.03 International funds	FS.01 Public funds	FS.02 Private Funds	FS.03 International funds
BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	280,846	7,520	340,750,915	24,888,538	48,179	318,674,697	11,888,662	35,830	352,312,296	7,877,771		263,994,191
BP.01.01 Adult and young people (15 years of age and over) living with HIV	62,665	795	37,930,958	20,871	29,773	25,504,613		16,568	43,287			114,480
BP.01.01.01 Adult and young men (15 years of age and over) living with HIV					1,582	25,276,201						
BP.01.01.02 Adult and young women (15 years and over) living with HIV	62,665	795	16,250	20,871	28,191	226,439		16,568	43,287			
BP.01.01.98 Adult and young people (15 years and over) living with HIV not disaggregated by gender			37,914,708			1,973						114,480

BP.01.02 Children (under 15 years) living with HIV						18,406				27,250		
BP.01.02.98 Children (under 15 years) living with HIV not disaggregated by gender						18,406				27,250		
BP.01.98 People living with HIV not disaggregated by age or gender	218,180	6,725	302,819,957	24,867,667		293,170,084	11,888,662	19,262	352,241,759	7,877,771		263,879,711
BP.02 Most at risk populations	2,678,165	4,993	1,846,091	424,017	243,692	7,323,265	1,320	12,369	4,763,004		79,874	1,123,935
BP.02.01 Injecting drug users (IDU) and their sexual partners	563,928		177,092			410,183			1,327,657			
BP.02.02 Sex workers (SW) and their clients	1,493,346	4,993	1,212,806	329,071	80,650	3,888,216		980	1,902,214		79,874	
BP.02.02.01 Female sex workers and their clients	1,034,819	4,993		329,071	74,817	3,792,968		980	1,902,214		79,874	
BP.02.02.03 Male non-transvestite sex workers (and their clients)						95,248						
BP.02.02.98 Sex workers, not disaggregated by gender, and their clients	458,527		1,212,806		5,833							
BP.02.03 Men who have sex with men (MSM)	620,892		456,194			163,042	1,612,177	1,320	11,389	1,531,721		611,511
BP.02.98 “Most at risk populations” not disaggregated by type				94,946		1,412,689			1,412			512,424
BP.03 Other key populations	10,198,792	6,545	619,454	328,146	433,564	487,336	109,318	91,808	19,860,637	11,208,005	907	695,122
BP.03.01 Orphans and vulnerable children (OVC)	669,219	6,545	75,346	182,792	260,067	155,063	6,255	67,858	38,435			
BP.03.02 Children born or to be born of women living with HIV	695,831		523,208	70,727		80,171	102,270		19,822,202	6,208,005	907	316,497
BP.03.05 Migrants/mobile populations					173,497			23,296				
BP.03.09 Children and youth living in the street							35					

BP.03.11 Children and youth out of school			20,900	3,900			758	654		5,000,000		
BP.03.12 Institutionalized children and youth				70,727								
BP.03.98 Other key populations not disaggregated by type	8,833,742					252,103						378,625
BP.04 Specific “accessible” populations	1,487,210	84,010	2,532,576	2,971,536	21,128	87,598	1,198,652	10,273	9,515	78,634		6,808
BP.04.01 People attending STI clinics				2,944,323								
BP.04.02 Elementary school students							39,307					
BP.04.03 Junior high/high school students	222,321	75,500	2,416,578	20,561			965,664	4,902		45,815		
BP.04.04 University students	320,048	7,166	3,500				177,367					
BP.04.05 Health care workers	554,938	1,344	44,237		8,333		16,314	5,371	9,515	32,819		
BP.04.08 Police and other uniformed services (other than the military)						18,672						
BP.04.10 Factory employees (e.g. for workplace interventions)			488									
BP.04.98 Specific “accessible ” populations not disaggregated by type	389,903		46,214	6,652	12,795	68,926						6,808
BP.04.99 Specific “accessible ” populations n.e.c.			21,559									
BP.05 General population	15,015,023	244,391	60,826,484	7,909,580	343,458	117,638,407	25,057,099	2,680,376	45,570,626	11,119,600	5,121	97,175,896
BP.05.01 General adult population (older than 24 years)	631,091		20,783,030	60,454		1,500,692	359,971	12,312	1,503,566	213,584		
BP.05.01.01 Male adult population				59,289								
BP.05.01.02 Female adult population				990				7,364				

BP.05.01.98 General adult population (older than 24 years) not disaggregated by gender	631,091		20,783,030	175		1,500,692	359,971	4,948	1,503,566	213,584		
BP.05.02 Children (under 15 years)					31,040			1,914	33,560			
BP.05.02.98 Children (under 15 years) not disaggregated by gender					31,040			1,914	33,560			
BP.05.03 Youth (age 15 to 24 years)	203,592	65,731		76,113		417,886		12,716	614,097			
BP.05.03.02 Young females						417,886			608,928			
BP.05.03.98 Youth (age 15 to 24 years) not disaggregated by gender	203,592	65,731		76,113				12,716	5,169			
BP.05.98 General population not disaggregated by age or gender.	14,180,339	178,660	40,043,454	7,773,013	312,418	115,719,829	24,697,128	2,653,434	43,419,404	10,906,016	5,121	97,175,896
BP.06 Non-targeted interventions	43,639,160	412,735	21,101,551	43,021,649	469,319	27,725,043	27,790,206	105,742	68,798,665	61,193,772	111,371	77,700,492
Grand Total	73,299,196	760,194	427,677,071	79,543,466	1,559,340	471,936,348	66,045,257	2,936,398	491,314,743	91,477,782	197,273	440,696,444

	2015			2016			2017			2018		
ASC X FA	FA.01 Public sector	FA.02 Private sector	FA.03 International purchasing organizations	FA.01 Public sector	FA.02 Private sector	FA.03 International purchasing organizations	FA.01 Public sector	FA.02 Private sector	FA.03 International purchasing organizations	FA.01 Public sector	FA.02 Private sector	FA.03 International purchasing organizations
ASC.01 Prevention	28,117,087	346,142	65,581,590	14,421,984	25,717,499	99,883,626	14,386,947	2,582,171	68,235,939	22,528,924	5,885,027	39,395,190
ASC.01.01 Communication for social and behavioural change	4,259,635	132,210	126,193	393,621	774,060	447,875				92,518		
ASC.01.01.01 Health-related	2,852,132	28	101,089	151,846	773,829	82,926				92,518		

communication for social and behavioural change												
ASC.01.01.02 Non-health-related communication for social and behavioural change	1,108,310	720	25,000	15,567								
ASC.01.01.98 Communication for Social and behavioural change not disaggregated by type	299,194	131,462	104	226,208	231	364,949						
ASC.01.01 Communication for social and behavioural change (BCC)							8,613,388	11,882	567,838			
ASC.01.01.01 Health-related communication for social and behavioural change							218,000	6,934	62,049			
ASC.01.01.02 Non-health-related communication for social and behavioural change							490,870	4,948	15,567			

ASC.01.01.98 Communication for Social and behavioural change not disaggregated by type							7,904,518		490,222			
ASC.01.02 Community mobilization	92,478		21,314	121,038	629	10,675				10,146,065	1,834,624	36,000
ASC.01.02 Community/social mobilization							758,648	42,458	22,541			
ASC.01.03 Voluntary counselling and testing (VCT)	10,064,655	16,796	35,665,887	7,681,891	679,186	58,966,671	1,206,898	93,214	28,868,626	1,003,702	3,969,622	30,621,484
ASC.01.04 Risk- reduction and prevention activities for vulnerable and accessible populations							1,689,126	9,204	545,511			
ASC.01.04.01 VCT as part of programmes for vulnerable and accessible populations							870,767	9,204				
ASC.01.04.02 Condom social marketing and male and female condom provision as part of							818,359		503,563			

programmes for vulnerable and accessible populations												
ASC.01.04.04 Behavior change communication (BCC) as part of programmes for vulnerable and accessible populations									41,948			
ASC.01.04 Risk-reduction for vulnerable and accessible populations	9,543,693	12,166	66,273	3,142,851	179,511	341,840						
ASC.01.04.01 VCT as part of programmes for vulnerable and accessible populations	326,297	7,166	41,187	130,601	173,678	51,327						
ASC.01.04.02 Condom social marketing and male and female condom provision as part of programmes for vulnerable and accessible populations	365,951			87,807	5,833	109,592						
ASC.01.04.03 STI prevention and treatment as part	8,785,985			2,901,292								

of programmes for vulnerable and accessible populations												
ASC.01.04.04 Behavior change communication (BCC) as part of programmes for vulnerable and accessible populations	65,461	5,000	3,527	23,152								
ASC.01.04.98 Programmatic interventions for vulnerable and accessible population not disaggregated by type						180,921						
ASC.01.04.99 Other programmatic interventions for vulnerable and accessible populations not elsewhere classified (n.e.c.)			21,559									
ASC.01.05 Prevention – youth in school	222,321	80,822	2,411,256	85,200	31,040		1,009,873		29,356	45,815		
ASC.01.06 Prevention – youth out-of-school			20,900	3,900	20,900	396,986	405	654	592,548	5,000,000		114,480

ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV)			3,770	14,353	4				5,740		209,106		
ASC.01.07.01 Behaviour change communication (BCC) as part of prevention of HIV transmission aimed at PLHIV			2,975	14,353					5,740		122,075		
ASC.01.07.02 Condom social marketing and male and female condom provision as part of prevention of HIV transmission aimed at PLHIV					4						842		
ASC.01.07.98 Prevention of HIV transmission aimed at PLHIV not disaggregated by type			795								86,189		
ASC.01.08 Prevention programmes for sex workers and their clients	1,493,346		4,993	1,212,806	328,696	628,559	3,322,612	536,884	1,412		1,703,593		79,874
ASC.01.08.01 VCT as part of programmes for	1,493,346			622,593	328,696	330,237					30,001		20,874

sex workers and their clients											
ASC.01.08.02 Condom social marketing and male and female condom provision as part of programmes for sex workers and their clients			421,442		148,121	2,060,982		1,412	1,493,234		59,000
ASC.01.08.03 STI prevention and treatment as part of programmes for sex workers and their clients						95,248					
ASC.01.08.04 Behaviour change communication (BCC) as part of programmes for sex workers and their clients			150,202		150,201	1,166,382	536,884		180,359		
ASC.01.08.98 Programmatic interventions for sex workers and their clients not disaggregated by type			11,500								
ASC.01.08.99 Other programmatic interventions for		4,993	7,069								

sex workers and their clients, n.e.c.											
ASC.01.09 Programmes for men who have sex with men (MSM)	620,892		456,194		669,012	1,223,394	1,163	13,441	1,509,429		
ASC.01.09.01 VCT as part of programmes for MSM			108,097		59,788	45,466		13,321	2,945		
ASC.01.09.02 Condom social marketing and male and female condom provision as part of programmes for MSM	620,892					12,963	1,163	49	1,342,420		
ASC.01.09.03 STI prevention and treatment as part of programmes for MSM			26,651		166,651	320,369					
ASC.01.09.04 Behaviour change communication (BCC) as part of programmes for MSM			321,446		439,886	844,596			153,290		
ASC.01.09.98 Programmatic interventions for MSM not disaggregated by type					2,687			71	10,774		

ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs)	563,928		177,092		410,183			53	1,337,122			
ASC.01.10.01 VCT as part of programmes for IDUs	413,928		52,153		258,437			53	1,271,839			
ASC.01.10.02 Condom social marketing and male and female condom provision as part of programmes for IDUs			20,531		21,065							
ASC.01.10.04 Behaviour change communication (BCC) as part of programmes for IDUs			75,707		130,681				55,818			
ASC.01.10.05 Sterile syringe and needle exchange as part of programmes for IDUs			26,468									
ASC.01.10.98 Programmatic interventions for IDUs not disaggregated by type	150,000		2,233						9,465			

ASC.01.11 Prevention programmes in the workplace			488				270,137	8,559		32,819		
ASC.01.11.01 VCT as part of programmes in the workplace							270,137					
ASC.01.11.02 Condom social marketing and male and female condom provision as part of programmes in the workplace								8,559				
ASC.01.11.03 STI prevention and treatment as part of programmes in the workplace			488									
ASC.01.11.98 Programmatic interventions in the workplace not disaggregated by type										32,819		
ASC.01.12 Condom social marketing	98,222			79,680			35					
ASC.01.13 Public and commercial sector male condom provision	107,299	95,385	4,048,914		22,324,419	3,012,450		2,290,538				

ASC.01.16 Prevention, diagnosis and treatment of sexually transmitted infections (STI)						641,589			1,110,035			
ASC.01.17 Prevention of mother-to-child transmission (PMTCT)	695,831		523,208	101,000		80,171	118,650	193	19,856,024	6,208,005	907	316,497
ASC.01.17.01 Pregnant women counselling and testing in PMTCT programmes	622,586		180,105	92,382		80,171	118,650		54,540	6,037,510	907	
ASC.01.17.02 Antiretroviral prophylaxis for HIV-infected pregnant women and newborns			333,950									
ASC.01.17.04 Delivery practices as part of PMTCT programmes	13,379		9,153					193	19,239,626			
ASC.01.17.05 Condom social marketing and male and female condom provision as part of PMTCT programmes									16,566			
ASC.01.17.98 PMTCT not	59,866			8,618					545,292	170,495		316,497

disaggregated by intervention												
ASC.01.22 Post-exposure prophylaxis (PEP)			40,285									
ASC.01.22.98 Post-exposure prophylaxis not disaggregated by intervention			40,285									
ASC.01.98 Prevention activities not disaggregated by intervention	354,787		20,796,427	2,484,104		31,439,364	176,000	110,564	11,884,210			8,306,729
ASC.02 Care and treatment	259,147		308,350,338	49,167,831	25,051	253,615,467	17,877,145	7,011	286,492,225	7,877,771		230,569,669
ASC.02.01 Outpatient care	259,147		38,106,523	47,390,082	21,043	2,869,117	10,105,151	7,011	69,768,735	7,877,771		42,153,304
ASC.02.01.01 Provider- initiated testing and counselling (PITC)	73,909			43,032			1,259,813	1,414				
ASC.02.01.02 Opportunistic infection (OI) outpatient prophylaxis and treatment			50,875	881,000		5,871			19,088			
ASC.02.01.03 Antiretroviral therapy	143,894		37,918,408	46,448,814		2,863,246	8,803,944		61,841,024	7,830,864		42,113,941
ASC.02.01.04 Nutritional support	12,978									37,090		

associated to ARV therapy												
ASC.02.01.05 Specific HIV-related laboratory monitoring				17,236	1,973		41,394		7,908,623	9,817		39,363
ASC.02.01.07 Psychological treatment and support services			137,240		664							
ASC.02.01.09 Home-based care	28,366				18,406			5,597				
ASC.02.02 Inpatient care							1,295,584					
ASC.02.02.01 Inpatient treatment of opportunistic infections (OI)							1,295,584					
ASC.02.03 Patient transport and emergency rescue									1,544			
ASC.02.98 Care and treatment services not disaggregated by intervention			270,243,815	1,777,749	4,008	250,746,350	6,476,411		216,721,946			188,416,365
ASC.03 Orphans and vulnerable children (OVC)	669,219	6,545	75,346	208,332	292,487	117,482	588	95,005	50,430			
ASC.03.01 OVC Education	250,156		10,369	24,656	59,310			1,493	6,266			
ASC.03.02 OVC Basic health care			5,863		21,503				858			

ASC.03.03 OVC Family/home support			34,080		2,634	24,887	588	26,143	1,223			
ASC.03.04 OVC Community support		6,076	17,495		6,265				4,322			
ASC.03.05 OVC Social Services and Administrative costs		469	5,225	25,707	7,970	12,559		36,923	28,401			
ASC.03.06 OVC Institutional care	201,414			86,617	20,470	80,036		30,446	1,729			
ASC.03.98 OVC Services not disaggregated by intervention	217,649		2,314	71,352	174,335				7,631			
ASC.04 Programme management and administration	19,429,093	410,215	20,637,360	21,281,842	4,469,509	14,847,681	1,365,562	119,605	51,386,936	40,890,699	2,148,761	119,476,958
ASC.04.01 Planning, coordination and programme management	8,613,149	277,890	5,440,136	10,023,286	4,034,363	3,113,130	1,365,562	119,605	51,386,936	6,673,406	916,883	1,215,409
ASC.04.02 Administration and transaction costs associated with managing and disbursing funds	1,988,686	45,594	48,768	976,869	183,024	467,765				64,068	9,444	16,768,332
ASC.04.03 Monitoring and evaluation	1,690,229		739,454	2,608,921	118,031	541,086				6,456,470	1,222,434	1,002,522

ASC.04.04 Operations research	5,000,000											53,299,419
ASC.04.05 Serological- surveillance (serosurveillance)		3,750										
ASC.04.07 Drug supply systems	51,910		278,820	5,874,035						9,323,335		1,437,005
ASC.04.08 Information technology					1,454					1,921,728		148,617
ASC.04.09 Patient tracking				40								497,229
ASC.04.10 Upgrading and construction of infrastructure	11,894			175,100	128,057	157,605				16,344,489		
ASC.04.10.02 Construction of new health centres										10,879,542		
ASC.04.10.98 Upgrading and construction of infrastructure not disaggregated by intervention	11,894			175,100	128,057	157,605				5,464,947		
ASC.04.98 Programme management and administration not disaggregated by type	2,073,224	82,981	14,130,183	1,623,593	4,580	10,568,093				107,203		45,108,425
ASC.04 Systems Strengthening &	17,943			190,569			6,730,482	105,108	43,407,754			311,939

Programme Coordination												
ASC.04.02 Administration and transaction costs associated with managing and disbursing funds							465,218	49,151	12,828,445			
ASC.04.03 Monitoring and evaluation							5,175,945	484	7,198,192			
ASC.04.04 Operations research							529,703		22,981			
ASC.04.07 Drug supply systems									12,408,472			
ASC.04.08 Information technology							16,558	752	27,969			
ASC.04.09 Patient tracking							388,681	3,594	35,139			
ASC.04.10 Upgrading and construction of infrastructure	17,943			190,569			5,824	51,127	1,198,283			311,939
ASC.04.10.01 Upgrading laboratory infrastructure and new equipment	17,943			190,569			157		851,582			311,939
ASC.04.10.98 Upgrading and construction of infrastructure not							5,667	51,127	346,701			

disaggregated by intervention													
ASC.04.98 Programme management and administration not disaggregated by type								148,553		9,688,273			
ASC.05 Human resources	24,770,553	20,922	498,120	31,601,741	261,988	483,079	26,777,880	42,860	714,384	26,877,073	1,629,912	820,367	
ASC.05.01 Monetary incentives for human resources	15,591,832	20,828	222,104	28,119,873	120,565	32,540	24,103,796	30,514	163,236	22,455,554		763,590	
ASC.05.01.01 Monetary incentives for physicians	6,840		28,475	10,799,000	49,079		14,950,863	5,371	9,224	12,450,554			
ASC.05.01.02 Monetary incentives for nurses			6,601	8,000,081			4,530,390	86					
ASC.05.01.03 Monetary incentives for other staff		20,828	187,028	9,289,211	71,486	32,540	4,606,204	25,057	154,012	10,005,000		763,590	
ASC.05.01.98 Monetary incentives for human resources not broken down by staff	15,584,991			31,581			16,340						
ASC.05.02 Formative education to			12,972			17,157							

build-up an HIV workforce												
ASC.05.03 Training	6,530,286	94	263,044	752,578	141,423	433,382	255,073	12,346	551,147	1,185,291	1,629,912	56,777
ASC.05.98 Human resources not disaggregated by type	2,648,435			2,729,289			2,419,010			3,236,228		
ASC.06 Social protection and social services (excluding OVC)	21,699		32,369,974	7,475	1,176	36,226,744	16,340		39,857,804	185,557		33,754,442
ASC.06.01 Social protection through monetary benefits					1,176				430			
ASC.06.02 Social protection through in-kind benefits	21,699											
ASC.06.04 HIV-specific income generation projects				7,470			16,340					
ASC.06.98 Social protection services and social services not disaggregated by type			32,369,974	5		36,226,744			39,857,374	185,557		33,754,442
ASC.07 Enabling environment	14,455		140,713	59,615	11,409	118,204	7,055		19,652	8,214		10,996
ASC.07.01 Advocacy	9,344		2,854	43,255	3,397	58,769	7,055		2,529	8,214		3,495

ASC.07.02 Human rights programmes	5,111		94,294	16,360	7,439				17,123			
ASC.07.02.01 Human rights programmes empowering individuals to claim their rights			94,294		7,439				8,531			
ASC.07.02.02 Provision of legal and social services to promote access to prevention, care and treatment	5,111			9,836					8,592			
ASC.07.02.03 Capacity building in human rights				6,524								
ASC.07.04 AIDS-specific programmes focused on women			16,250									
ASC.07.05 Programmes to reduce Gender Based Violence			27,315			59,435						4,188
ASC.07.98 Enabling environment not disaggregated by type					573							3,313
ASC.08 HIV and AIDS-related research				15,266		13,096	16,340		1,176			

(excluding operations research)												
ASC.08.04 Social science research				15,266		13,096	16,340		1,176			
ASC.08.04.01 Behavioural research				15,266		13,096	16,340		1,176			
Grand Total	73,299,196	783,824	427,653,441	116,954,655	30,779,119	405,305,380	67,178,339	2,951,760	490,166,300	98,368,238	9,663,700	424,339,561

	2015		2016			2017			2018		
ASC X PS	PS.01 Public sector providers	PS.02 Private sector providers	PS.01 Public sector providers	PS.02 Private sector providers	PS.03 Bilateral and multilateral entities – in country offices	PS.01 Public sector providers	PS.02 Private sector providers	PS.03 Bilateral and multilateral entities – in country offices	PS.01 Public sector providers	PS.02 Private sector providers	PS.03 Bilateral and multilateral entities – in country offices
ASC.01 Prevention	80,888,892	13,155,927	103,006,309	35,905,906	1,110,894	70,343,988	14,764,581	96,488	37,069,190	30,625,471	114,480
ASC.01.01 Communication for social and behavioural change	2,382,837	2,135,201	533,554	1,082,002					92,518		
ASC.01.01.01 Health-related communication for social and behavioural change	998,620	1,954,628	105,814	902,787					92,518		

ASC.01.01.02 Non-health-related communication for social and behavioural change	1,108,310	25,720	15,567								
ASC.01.01.98 Communication for Social and behavioural change not disaggregated by type	275,907	154,853	412,173	179,215							
ASC.01.01 Communication for social and behavioural change (BCC)						8,142,947	1,050,161				
ASC.01.01.01 Health-related communication for social and behavioural change						127,531	159,452				
ASC.01.01.02 Non-health-related communication for social and behavioural change						15,567	495,818				
ASC.01.01.98						7,999,849	394,891				

Communication for Social and behavioural change not disaggregated by type											
ASC.01.02 Community mobilization	112,633	1,159	72,424	59,918					182,065	11,834,624	
ASC.01.02 Community/social mobilization						37,157	786,490				
ASC.01.03 Voluntary counselling and testing (VCT)	43,663,910	2,083,429	66,151,682	1,176,065		29,616,469	552,270		29,092,288	6,502,520	
ASC.01.04 Risk-reduction and prevention activities for vulnerable and accessible populations						702,997	1,498,895	41,948			
ASC.01.04.01 VCT as part of programmes for vulnerable and accessible populations						216,274	663,697				
ASC.01.04.02 Condom social marketing and male and female condom						486,723	835,198				

provision as part of programmes for vulnerable and accessible populations											
ASC.01.04.04 Behavior change communication (BCC) as part of programmes for vulnerable and accessible populations								41,948			
ASC.01.04 Risk-reduction for vulnerable and accessible populations	9,441,636	180,497	3,172,031	492,171							
ASC.01.04.01 VCT as part of programmes for vulnerable and accessible populations	367,484	7,166	181,927	173,678							
ASC.01.04.02 Condom social marketing and male and female condom provision as part of programmes for vulnerable	222,679	143,272	65,831	137,401							

and accessible populations											
ASC.01.04.03 STI prevention and treatment as part of programmes for vulnerable and accessible populations	8,785,985		2,901,292								
ASC.01.04.04 Behavior change communication (BCC) as part of programmes for vulnerable and accessible populations	65,488	8,500	22,981	171							
ASC.01.04.98 Programmatic interventions for vulnerable and accessible population not disaggregated by type				180,921							
ASC.01.04.99 Other programmatic interventions for vulnerable and accessible populations not		21,559									

elsewhere classified (n.e.c.)											
ASC.01.05 Prevention – youth in school	222,321	2,492,078	85,200	31,040		93,583	945,646		45,815		
ASC.01.06 Prevention – youth out-of-school		20,900	3,900	417,886		405	593,202			5,000,000	114,480
ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV)	14,353	3,770		4		5,740	209,106				
ASC.01.07.01 Behaviour change communication (BCC) as part of prevention of HIV transmission aimed at PLHIV	14,353	2,975				5,740	122,075				
ASC.01.07.02 Condom social marketing and male and female condom provision as part of prevention of				4			842				

HIV transmission aimed at PLHIV											
ASC.01.07.98 Prevention of HIV transmission aimed at PLHIV not disaggregated by type		795					86,189				
ASC.01.08 Prevention programmes for sex workers and their clients	1,266,521	1,444,623	322,995	3,956,872		30,001	2,211,889			79,874	
ASC.01.08.01 VCT as part of programmes for sex workers and their clients	1,247,952	867,986	322,995	335,938		30,001				20,874	
ASC.01.08.02 Condom social marketing and male and female condom provision as part of programmes for sex workers and their clients		421,442		2,209,103			1,494,646			59,000	
ASC.01.08.03 STI prevention and				95,248							

treatment as part of programmes for sex workers and their clients											
ASC.01.08.04 Behaviour change communication (BCC) as part of programmes for sex workers and their clients		150,202		1,316,583			717,243				
ASC.01.08.98 Programmatic interventions for sex workers and their clients not disaggregated by type	11,500										
ASC.01.08.99 Other programmatic interventions for sex workers and their clients, n.e.c.	7,069	4,993									
ASC.01.09 Programmes for men who have sex with men (MSM)	620,892	456,194		1,892,407			1,524,033				
ASC.01.09.01 VCT as part		108,097		105,254			16,266				

of programmes for MSM										
ASC.01.09.02 Condom social marketing and male and female condom provision as part of programmes for MSM	620,892		12,963			1,343,632				
ASC.01.09.03 STI prevention and treatment as part of programmes for MSM		26,651	487,020							
ASC.01.09.04 Behaviour change communication (BCC) as part of programmes for MSM		321,446	1,284,482			153,290				
ASC.01.09.98 Programmatic interventions for MSM not disaggregated by type			2,687			10,845				
ASC.01.10 Harm-reduction	563,928	177,092	410,183		9,465	1,327,710				

programmes for injecting drug users (IDUs)											
ASC.01.10.01 VCT as part of programmes for IDUs	413,928	52,153		258,437			1,271,892				
ASC.01.10.02 Condom social marketing and male and female condom provision as part of programmes for IDUs		20,531		21,065							
ASC.01.10.04 Behaviour change communication (BCC) as part of programmes for IDUs		75,707		130,681			55,818				
ASC.01.10.05 Sterile syringe and needle exchange as part of programmes for IDUs		26,468									
ASC.01.10.98 Programmatic	150,000	2,233				9,465					

interventions for IDUs not disaggregated by type											
ASC.01.11 Prevention programmes in the workplace	488					270,137	8,559		32,819		
ASC.01.11.01 VCT as part of programmes in the workplace						270,137					
ASC.01.11.02 Condom social marketing and male and female condom provision as part of programmes in the workplace							8,559				
ASC.01.11.03 STI prevention and treatment as part of programmes in the workplace	488										
ASC.01.11.98 Programmatic interventions in the workplace not									32,819		

disaggregated by type											
ASC.01.12 Condom social marketing	96,293	1,929	79,680			35					
ASC.01.13 Public and commercial sector male condom provision	107,299	4,144,299		25,336,869			2,290,538				
ASC.01.16 Prevention, diagnosis and treatment of sexually transmitted infections (STI)				641,589			1,110,035				
ASC.01.17 Prevention of mother-to-child transmission (PMTCT)	1,219,040		150,898	30,273		19,374,842	545,485	54,540	208,005	6,317,404	
ASC.01.17.01 Pregnant women counselling and testing in PMTCT programmes	802,691		150,898	21,655		118,650		54,540	37,510	6,000,907	
ASC.01.17.02 Antiretroviral prophylaxis for HIV-infected	333,950										

pregnant women and newborns											
ASC.01.17.04 Delivery practices as part of PMTCT programmes	22,532					19,239,626	193				
ASC.01.17.05 Condom social marketing and male and female condom provision as part of PMTCT programmes						16,566					
ASC.01.17.98 PMTCT not disaggregated by intervention	59,866			8,618			545,292		170,495	316,497	
ASC.01.22 Post-exposure prophylaxis (PEP)	40,285										
ASC.01.22.98 Post-exposure prophylaxis not disaggregated by intervention	40,285										
ASC.01.98 Prevention activities not disaggregated by intervention	21,136,457	14,757	32,433,946	378,628	1,110,894	12,060,210	110,564		7,415,680	891,049	

ASC.02 Care and treatment	308,598,241	11,244	276,892,229	25,814,308	101,813	275,160,514	29,203,985	11,882	195,682,625	42,764,815	
ASC.02.01 Outpatient care	38,354,426	11,244	24,491,487	25,788,756		51,642,104	28,226,911	11,882	7,877,771	42,153,304	
ASC.02.01.01 Provider-initiated testing and counselling (PITC)	62,665	11,244		43,032		1,259,813	1,414				
ASC.02.01.02 Opportunistic infection (OI) outpatient prophylaxis and treatment	50,875		886,871			19,088					
ASC.02.01.03 Antiretroviral therapy	38,062,302		23,604,616	25,707,444		50,358,828	20,274,258	11,882	7,830,864	42,113,941	
ASC.02.01.04 Nutritional support associated to ARV therapy	12,978								37,090		
ASC.02.01.05 Specific HIV-related laboratory monitoring				19,209		4,375	7,945,642		9,817	39,363	
ASC.02.01.07 Psychological treatment and	137,240			664							

support services											
ASC.02.01.09 Home-based care	28,366			18,406			5,597				
ASC.02.02 Inpatient care						1,295,584					
ASC.02.02.01 Inpatient treatment of opportunistic infections (OI)						1,295,584					
ASC.02.03 Patient transport and emergency rescue							1,544				
ASC.02.98 Care and treatment services not disaggregated by intervention	270,243,815		252,400,742	25,552	101,813	222,222,827	975,530		187,804,854	611,511	
ASC.03 Orphans and vulnerable children (OVC)	558,615	192,494	157,487	460,814		588	141,113	4,322			
ASC.03.01 OVC Education	215,636	44,889	24,656	59,310			7,759				
ASC.03.02 OVC Basic health care		5,863		21,503			858				
ASC.03.03 OVC Family/home support		34,080		27,521		588	27,366				

ASC.03.04 OVC Community support		23,571		6,265				4,322			
ASC.03.05 OVC Social Services and Administrative costs		5,694	12,559	33,677			65,324				
ASC.03.06 OVC Institutional care	125,331	76,083	49,545	137,578			32,175				
ASC.03.98 OVC Services not disaggregated by intervention	217,649	2,314	70,727	174,960			7,631				
ASC.04 Programme management and administration	37,087,03 2	3,389,63 6	32,322,47 8	8,276,55 4		8,116,947	44,666,73 2	88,425	68,946,22 3	93,570,19 5	
ASC.04.01 Planning, coordination and programme management	11,734,92 2	2,596,25 3	10,144,94 8	7,025,83 0		8,116,947	44,666,73 2	88,425	686,484	8,119,214	
ASC.04.02 Administration and transaction costs associated with managing and	2,036,878	46,170	1,186,453	441,206					26,762	16,815,08 2	

disbursing funds											
ASC.04.03 Monitoring and evaluation	1,772,200	657,483	2,728,682	539,356					6,517,946	2,163,480	
ASC.04.04 Operations research	5,000,000									53,299,419	
ASC.04.05 Serological-surveillance (serosurveillance)		3,750									
ASC.04.07 Drug supply systems	330,731		5,874,035						9,323,335	1,437,005	
ASC.04.08 Information technology				1,454					1,921,728	148,617	
ASC.04.09 Patient tracking				40						497,229	
ASC.04.10 Upgrading and construction of infrastructure	11,894		197,131	263,631					5,464,947	10,879,542	
ASC.04.10.02 Construction of new health centres										10,879,542	
ASC.04.10.98 Upgrading and construction of infrastructure not	11,894		197,131	263,631					5,464,947		

disaggregated by intervention											
ASC.04.98 Programme management and administration not disaggregated by type	16,200,407	85,981	12,191,229	5,037					45,005,021	210,607	
ASC.04 Systems Strengthening & Programme Coordination	17,943		190,555	14		23,919,296	26,303,895	20,153		311,939	
ASC.04.02 Administration and transaction costs associated with managing and disbursing funds						619,821	12,722,992				
ASC.04.03 Monitoring and evaluation						12,324,003	30,465	20,153			
ASC.04.04 Operations research						22,981	529,703				
ASC.04.07 Drug supply systems						288,650	12,119,822				
ASC.04.08 Information technology						16,558	28,721				

ASC.04.09 Patient tracking						388,681	38,733				
ASC.04.10 Upgrading and construction of infrastructure	17,943		190,555	14		477,650	777,584			311,939	
ASC.04.10.01 Upgrading laboratory infrastructure and new equipment	17,943		190,555	14		471,983	379,756			311,939	
ASC.04.10.98 Upgrading and construction of infrastructure not disaggregated by intervention						5,667	397,828				
ASC.04.98 Programme management and administration not disaggregated by type						9,780,952	55,874				
ASC.05 Human resources	24,445,462	844,133	31,448,877	897,931		27,022,310	383,155	129,658	26,933,850	2,393,502	
ASC.05.01 Monetary incentives for human resources	15,598,433	236,331	27,977,222	295,756		24,102,650	115,422	79,475	22,455,554	763,590	

ASC.05.01.01 Monetary incentives for physicians	6,840	28,475	10,799,000	49,079		14,950,863	14,595		12,450,554		
ASC.05.01.02 Monetary incentives for nurses	6,601		8,000,081			4,530,390	86				
ASC.05.01.03 Monetary incentives for other staff		207,856	9,178,141	215,096		4,605,058	100,740	79,475	10,005,000	763,590	
ASC.05.01.98 Monetary incentives for human resources not broken down by staff	15,584,991			31,581		16,340					
ASC.05.02 Formative education to build-up an HIV workforce	11,441	1,531		17,157							
ASC.05.03 Training	6,187,153	606,271	745,968	581,415		500,650	267,733	50,183	1,242,068	1,629,912	
ASC.05.98 Human resources not disaggregated by type	2,648,435		2,725,686	3,603		2,419,010			3,236,228		
ASC.06 Social protection and social services (excluding OVC)	21,699	32,369,974	36,234,214	1,181		16,340	39,857,804		185,557	33,754,442	

ASC.06.01 Social protection through monetary benefits				1,176			430				
ASC.06.02 Social protection through in-kind benefits	21,699										
ASC.06.04 HIV-specific income generation projects			7,470			16,340					
ASC.06.98 Social protection services and social services not disaggregated by type		32,369,974	36,226,744	5			39,857,374		185,557	33,754,442	
ASC.07 Enabling environment	35,299	119,869	170,378	18,850			11,523	15,184	19,210		
ASC.07.01 Advocacy	9,344	2,854	101,107	4,314			9,584		11,709		
ASC.07.02 Human rights programmes		99,405	9,836	13,963			1,939	15,184			
ASC.07.02.01 Human rights programmes		94,294		7,439				8,531			

empowering individuals to claim their rights											
ASC.07.02.02 Provision of legal and social services to promote access to prevention, care and treatment		5,111	9,836				1,939	6,653			
ASC.07.02.03 Capacity building in human rights				6,524							
ASC.07.04 AIDS-specific programmes focused on women		16,250									
ASC.07.05 Programmes to reduce Gender Based Violence	25,955	1,360	59,435						4,188		
ASC.07.98 Enabling environment not disaggregated by type				573					3,313		
ASC.08 HIV and AIDS-related research (excluding			28,362			16,340	1,176				

operations research)											
ASC.08.04 Social science research			28,362			16,340	1,176				
ASC.08.04.01 Behavioural research			28,362			16,340	1,176				
Grand Total	451,653,183	50,083,278	480,450,889	71,375,558	1,212,707	404,596,323	155,333,964	366,112	328,836,655	203,420,364	114,480

	2015						2016					
ASC X BP	BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	BP.02 Most at risk populations	BP.03 Other key populations	BP.04 Specific “accessible” populations	BP.05 General population	BP.06 Non-targeted interventions	BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	BP.02 Most at risk populations	BP.03 Other key populations	BP.04 Specific “accessible” populations	BP.05 General population	BP.06 Non-targeted interventions
ASC.01 Prevention	18,123	4,529,249	10,073,682	3,503,277	75,920,488		275,419	7,614,971	613,488	2,959,972	125,241,504	3,317,757
ASC.02 Care and treatment	308,609,485						300,884,098	101,813	4,008	43,032	55,879	1,719,520
ASC.03 Orphans and vulnerable children (OVC)			751,109						618,301			
ASC.04 Programme	3,750			1,250	26,491	40,445,177	5,874,470	250,468	12,697		80,265	34,381,132

managem nt and administra tion												
ASC.04 Systems Strengthen ing & Programm e Coordinati on						17,943						190,569
ASC.05 Human resources				599,269		24,690,326	65,378			1,407	238,671	32,041,352
ASC.06 Social protection and social services (excluding OVC)	32,391,673						36,234,219				1,176	
ASC.07 Enabling environme nt	16,250				138,918		6,524	8,456	553	59,435	114,260	
ASC.08 HIV and AIDS- related research (excluding operations research)								15,266				13,096
Grand Total	341,039,281	4,529,249	10,824,791	4,103,796	76,085,898	65,153,446	343,340,107	7,990,974	1,249,046	3,063,846	125,731,754	71,663,426

	2017						2018					
ASC X BP	BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	BP.02 Most at risk populations	BP.03 Other key populations	BP.04 Specific “accessible” populations	BP.05 General population	BP.06 Non-targeted interventions	BP.01 People living with HIV (regardless of having a medical/clinical diagnosis of AIDS)	BP.02 Most at risk populations	BP.03 Other key populations	BP.04 Specific “accessible” populations	BP.05 General population	BP.06 Non-targeted interventions
ASC.01 Prevention	64,266	4,729,042	19,956,313	1,187,240	59,051,922	216,274	114,480	592,298	11,904,034	78,634	54,988,796	130,899
ASC.02 Care and treatment	297,869,169				6,507,212		237,835,929	611,511				
ASC.03 Orphans and vulnerable children (OVC)	53		84,846		56,802	4,322						
ASC.04 Programme management and administration						52,872,104					53,299,419	109,216,999
ASC.04 Systems Strengthening & Programme	25,881,942	25,410	9,823		6,323,840	18,002,329						311,939

Coordinati on												
ASC.05 Human resources	93,231	3,652	1,153	10,279	542,200	26,884,60 9						29,327,35 2
ASC.06 Social protection and social services (excluding OVC)	39,873,714				430		33,754,442					185,557
ASC.07 Enabling environme nt	1,939				24,768				6,808	12,402		
ASC.08 HIV and AIDS- related research (excluding operations research)		1,176			16,340							
Grand Total	363,784,31 4	4,759,28 0	20,052,1 35	1,197,51 9	72,523, 514	97,979,63 7	271,704,85 1	1,203,80 9	11,904,0 34	85,442	108,300, 617	139,172,7 46

Appendix VIII: PEPFAR Expenditure Analysis 2014 - 2018

AIDS Spending Category	Description	Spend (2014)	Spend (2015)	Spend (2016)	Spend (2017)	Spend (2018)
ASC0103	Voluntary counselling and testing (VCT)	\$ 20,340,539	\$ 19,726,853	\$ 20,516,163	\$ 16,094,774	\$ 18,854,282
ASC011701	Pregnant women counselling and testing in PMTCT programmes	\$ 19,107,542	\$ 12,857,882	\$ 13,372,350	\$ 10,490,508	\$ 12,289,144
ASC011702	Antiretroviral prophylaxis for HIV-infected pregnant women and newborns	\$ 13,664,125	\$ 7,306,422	\$ 7,598,766	\$ 5,961,174	\$ 6,983,239
ASC011798	PMTCT not disaggregated by intervention	\$ 16,693,200	\$ 12,696,664	\$ 13,204,682	\$ 10,358,973	\$ 12,135,057
ASC012298	Post-exposure prophylaxis not disaggregated by intervention	\$ 4,803,779	\$ 3,078,863	\$ 3,202,054	\$ 2,511,987	\$ 2,942,677
ASC0107	Prevention of HIV transmission aimed at people living with HIV (PLHIV)	\$ 2,958,180	\$ 780,885	\$ 812,129	\$ 637,109	\$ 746,344
ASC0108	Prevention programmes for sex workers and their clients	\$ 4,789,946	\$ 6,828,840	\$ 7,102,075	\$ 5,571,524	\$ 6,526,782
ASC0109	Programmes for men who have sex with men (MSM)	\$ 2,291,105	\$ 2,274,225	\$ 2,365,221	\$ 1,855,498	\$ 2,173,630
ASC0110	Harm-reduction programmes for injecting drug users (IDUs)	\$ 2,508,299	\$ 2,057,241	\$ 2,139,555	\$ 1,678,464	\$ 1,966,243
ASC0198	Prevention activities not disaggregated by intervention	\$ 12,483,786	\$ 4,244,635	\$ 4,414,471	\$ 3,463,119	\$ 4,056,883
ASC020101	Provider- initiated testing and counselling (PITC)	\$ 9,714,661	\$ 6,801,629	\$ 7,073,775	\$ 5,549,323	\$ 6,500,775
ASC0201030198	Adult antiretroviral therapy not disaggregated by line of treatment	\$ 94,792,554	\$ 125,884,974	\$ 130,921,874	\$ 102,707,218	\$ 120,316,748
ASC0201030298	Paediatric antiretroviral therapy not disaggregated by line of treatment	\$ 5,209,001	\$ 7,824,191	\$ 8,137,252	\$ 6,383,613	\$ 7,478,106
ASC020104	Nutritional support associated to ARV therapy	\$ 836,257	\$ 15,719	\$ 16,348	\$ 12,825	\$ 15,024

ASC020105	Specific HIV-related laboratory monitoring	\$ 19,384,735	\$ 21,196,155	\$ 22,044,254	\$ 17,293,550	\$ 20,258,592
ASC020107	Psychological treatment and support services	\$ 3,305,806	\$ 3,559,652	\$ 3,702,080	\$ 2,904,254	\$ 3,402,199
ASC020109	Home-based care	\$ 7,658,038	\$ 4,397,896	\$ 4,573,864	\$ 3,588,162	\$ 4,203,365
ASC020198	Outpatient care services not disaggregated by intervention	\$ 28,499,986	\$ 3,584,612	\$ 3,728,039	\$ 2,924,618	\$ 3,426,055
ASC0301	OVC Education	\$ 4,704,224	\$ 2,742,271	\$ 2,851,994	\$ 2,237,368	\$ 2,620,973
ASC0302	OVC Basic health care	\$ 3,276,356	\$ 3,809,486	\$ 3,961,911	\$ 3,108,089	\$ 3,640,982
ASC0303	OVC Family/home support	\$ 8,804,269	\$ 12,780,326	\$ 13,291,692	\$ 10,427,231	\$ 12,215,018
ASC0401	Planning, coordination and programme management	\$ 16,796,000	\$ 17,775,138	\$ 18,486,356	\$ 14,502,406	\$ 16,988,897
ASC0402	Administration and transaction costs associated with managing and disbursing funds	\$ 7,904,000	\$ 8,364,771	\$ 8,699,462	\$ 6,824,662	\$ 7,994,775
ASC0403	Monitoring and evaluation	\$ 7,414,931	\$ 7,656,651	\$ 7,963,008	\$ 6,246,920	\$ 7,317,977
ASC0404	Operations research	\$ 3,295,525	\$ 3,402,956	\$ 3,539,115	\$ 2,776,409	\$ 3,252,434
ASC0405	Serological-surveillance (serosurveillance)	\$ 871,257	\$ 830,671	\$ 863,908	\$ 677,729	\$ 793,929
ASC0406	HIV drug-resistance surveillance	\$ 96,806	\$ 92,297	\$ 95,990	\$ 75,303	\$ 88,214
ASC0407	Drug supply systems	\$ 6,633,841	\$ 8,126,421	\$ 8,451,575	\$ 6,630,196	\$ 7,766,968
ASC0408	Information technology	\$ 5,609,081	\$ 2,325,115	\$ 2,418,148	\$ 1,897,018	\$ 2,222,269
ASC041001	Upgrading laboratory infrastructure and new equipment	\$ 3,116,906	\$ 7,150,403	\$ 7,436,505	\$ 5,833,882	\$ 6,834,122
ASC0502	Formative education to build-up an HIV workforce	\$ 1,248,983	\$ -	\$ -	\$ -	\$ -
ASC0503	Training	\$ 12,645,520	\$ 10,781,806	\$ 11,213,206	\$ 8,796,675	\$ 10,304,898
ASC0598	Human resources not disaggregated by type	\$ 2,285,840	\$ 4,848,431	\$ 5,042,426	\$ 3,955,745	\$ 4,633,972
ASC0602	Social protection through in-kind benefits	\$ 3,237,912	\$ 2,392,493	\$ 2,488,221	\$ 1,951,991	\$ 2,286,667
ASC0604	HIV-specific income generation projects	\$ 7,852,929	\$ 13,203,823	\$ 13,732,134	\$ 10,772,755	\$ 12,619,783
ASC0703	AIDS-specific institutional development	\$ 19,047,827	\$ 10,006,868	\$ 10,407,262	\$ 8,164,418	\$ 9,564,238

ASC0798	Enabling environment not disaggregated by type	\$ 12,918,346	\$ 4,377,404	\$ 4,552,552	\$ 3,571,443	\$ 4,183,780
ASC0898	HIV and AIDS-related research activities not disaggregated by type	\$ 5,767,168	\$ 5,955,173	\$ 6,193,451	\$ 4,858,715	\$ 5,691,760
TOTAL		\$ 402,569,260	\$ 371,739,837	\$ 386,613,864	\$ 303,295,645	\$ 355,296,799