“Who in the world am I? Ah, that's the great puzzle.”

Lewis Carroll
Resource Tracking & Transactions

Resource tracking is based on a methodology to reconstruct all the financial transactions related to the National Response to HIV and AIDS epidemic.

A transaction is a transfer of resources between different economic agents.

It follows the money from sources to mobilization to provision and factor tracking to consumption (final use).
**Transaction**: the basic unit of the financial flow, that describes the transit of resources from a source to an agent, who purchases from a provider one or more ASC benefiting beneficiary populations, specified or not, and produced consuming production factor.
Financial and Expenditure Flows

Financial Flow

- F. Source
- F. Agent
- Provider
- Activities or ASC
- Production Factors
- Beneficiary Populations

Consumption Flow

- Source → Agent
- Agent → Provider
- ASC
- PF
- BP
- ASC
- ASC
- ASC
- ASC
- PF
- BP
The agents’ triangulation

- Financing Sources & Financing Agents
- Provision & Production Factors

Financing = Provision

Consumption

Aids Spending Categories & Beneficiary Populations
Financial and Expenditure Flows & Agent’s Triangulation

Example: ($10)

∑ PF_i: $10
∑ Activities or ASC: $10
∑ BP_i: $10
Transaction: the basic unit of the financial flow, that describes the transit of resources from a source to an agent, who purchases from a provider one or more ASC benefiting beneficiary populations, specified or not, and produced consuming production factor.
Financial and Expenditure Flows & Actors Role

Transactions

Source

Agent

Provider

Actors / Role
Financial and Expenditure Flows & Actors Role

Transactions

Source

Agent

Provider

Actors / Role

Source

Agent

Provider
Financial and Expenditure Flows & Actors Role

Transactions

Source

Agent

Provider

Actors / Role
Financial and Expenditure Flows & Actors Role

Transactions

Source

Agent

Provider

Actors / Role
Financing and Consumption Flow Analysis – How Many Flows?

1 Source, 1 Agent & 1 Provider:

- Source
- Agent
- Provider

1 Flow of financing and consumption.
Financing and Consumption Flow Analysis – How Many Flows?

Ex.: Two different Sources for the same Agent / Agent with one Provider

Source 1  Source 2

Agent 1

Provider 1

2 Sources, 1 Agent & 1 Provider: 2 Flows of financing and consumption.
Ex.: Two different Sources / Two Agents / One Provider:

2 Sources, 2 Agents & 1 Provider: 2, 3 or 4 Flows of financing and consumption.
Ex.: Two different Sources for the same Agent / Agent with one Provider.

Pool of Funds.

2 Financing Flows…

… and only one Consumption Flow.
More than one Source for the same Agent / Earmarked Funds

“Follow the money!”
Financing and Consumption Flow Analysis – Examples

Dif. Sources to same Agent / Pool of funds:

Pool of funds: Percentage distribution of the funds?

Source 1  Source 2  Source 3

25 $ 15 $ 10 $

Agent 1

25 $ 25 $

Provider 1  Provider 2

Function: 1.1. Mass media

Function: 2.2. Antiretroviral therapy

Function: 1.18. Blood safety:

Mass Media

50 % 30% 20%

ARV

50 %

Blood Safety

30%

20%
Financing and Consumption Flow Analysis – Examples

Dif. Sources to same Agent / Earmarked & Pool of funds:

Source 1: 25 $
Source 2: 15 $
Source 3: 10 $ 5 $ Earmarked F 1.12

Agent 1

Provided 1

Function: 1.1. Mass media
Function: 1.12. Condom social marketing

Function: 2.2. Antiretroviral therapy
Function: 1.18. Blood safety:

Mass Media
Condom Social Marketing

50 %
50 %
20 %
20 %

100% (5 $)

ARV

50 %
30 %
20 %
**SOURCES**

- Public
- ONG International
- Bilatéral
- Multilatéral
- Privée

**Agents Financiers**

- Ministère de la Santé
- Autres ministères
- CNLS
- ANCS
- ONG Internationales
- Coopération bilatérale
- Système des Nations Unies et autres multilatéraux

**Prestataires**

- Hôpitaux
- CTA
- Des autres ministères
- ONG/OCB
- Cabinets médicaux
- Hôpitaux privés
- Laboratoire privée
- Pharmacies
- Medicine Traditionnelle
National Response and Financing and Consumption Flows

Example of National Response:

Analyze separately each Financing and Consumption Flow.
Financing and Consumption Flow Analysis – Multiple levels of Financial intermediaries

Financing Agent: only one for each flow...
Which organization decides the use of Funds?

Financing Agent: Agent “Purchaser”
Financing and Consumption Flow Analysis – Multiple levels of Financial intermediaries

Source 1

Agent 1

P1
ASC_i

P3
ASC_i

P4
ASC_i

P5
ASC_i

P6
ASC_i

Financial Intermediary?

Agent 3

Agent 4

Financing Agent:
Agent “Purchaser”
(Ex. Agent 4)
Financing and Consumption Flow Analysis - Multiple levels of Financial intermediaries

Source 1

Agent 1

Agent 3

Financial Intermediary?

Agent 2

Agent "Purchaser"

(Ex. Agent 2)

P1

P3

P4

P5

P6

ASC_i

ASC_i

ASC_i

ASC_i

ASC_i
Many Agents Layers / funds transfer (no resource consumed)

Agent 2 receives 30 $ and distributes 30 $: not included in the transaction!

Agent 4 is the Agent in the transaction.
Many Agents Layers / funds transfer (resources consumed – e.g.: overhead)

Agent 2 receives 30 $ and distributes 28 $:
2 $ consumed in the resources intermediation!

Agent 2 might be a Provider of ASC.402 Transaction cost.

Agent 4 is the Agent of the original transaction.
Multiple Level of intermediaries

Who is the Agent?
Multiple Level of intermediaries

ASC.4.02 Transaction costs associated with managing and disbursing funds
Multiple Level of intermediaries

ASC.4.02 Transaction costs associated with managing and disbursing funds
Multiple Level of intermediaries

Multiple Level of intermediaries

GF → NAC → NGO “A”

ASC

Production Factors

Beneficiary Populations

ASC….
Multiple Level of intermediaries

ASC.4.02 Transaction costs associated with managing and disbursing funds

ASC.4.02 Transaction costs associated with managing and disbursing funds
Resources allocated, resources committed, resource needs…

… are usually not equal to Budget executed, disbursements, or actual expenditures…

…NASA tracks actual expenditures on the HIV Response.
The agents’ triangulation

Financing Sources & Financing Agents

=

Financing

=

Providers & Production Factors

Consumption

How can there be an “Agent Triangulation”?

Aids Spending Categories & Beneficiary Populations
Example “Top Down” & “Bottom Up”

Source

$9$

Agent

$3$

$6$

Provider 1

Provider 2

Activities Produced P1: $3

Activities Produced P2: $6

Expenditure: 10? 29? or 9?
NASA: we analyze data “Bottom up” & “Top down”
Key Issue:

Avoid double counting!
To avoid double counting and to assure capturing actual expenditure:

Understand the Financing and Consumption transactions “map”, respect the Agent’s Triangulation and cross check data from different sources (Source, Agent & Provider).