

NATIONAL AIDS SPENDING ASSESSMENT 2008/2009

Republic of Sierra Leone



June 2013

FORWARD

The National AIDS Spending Assessment (NASA) 2008-2009 comes at a significant period in the history of Sierra Leone's response to HIV and AIDS. Building on It, stands in the company of Five Pillar Documents which will guide the national HIV response between 2011 to 2015; the Joint Programme Review of the National Strategic Plan (2006-2010), the Modes of Transmission Study 2010 (Know Your Epidemic/Know Your Response), the National Strategic Plan on HIV (2011-2015), the National Operational Plan on HIV (2011-2012) and the National Monitoring and Evaluation Plan (2011-2015). As this most recent NASA has identified the financial status of the national HIV response, so will the "Five Pillars" provide the framework for the implementation of its findings and recommendations. In addition, this report is second in the series after the 2006-2007 NASA report.

The HIV prevalence in Sierra Leone has stabilized at 1.5%, however prevalence in certain sub-populations such as Prison inmates, Commercial Sex Workers and Men who have Sex with Men, is higher; between 7 and 10 percent. Furthermore, the bulk of financial resources required to achieve Universal Access to prevention, treatment, care and support in Sierra Leone by 2015 must still be mobilized. The five year AIDS response financial and technical stands at USD322 million.

In this situation, it is critical to know how funds are invested in Sierra Leone in order to deliver a well-coordinated and improved HIV response. To do so, policymakers require data on the current organization and financing of HIV/AIDS programmes as well as routine expenditure data to determine if funds are being spent as intended and in line with national AIDS strategic plans. By obtaining such data, decision makers can determine the strengths and weaknesses on the countries' response to HIV.

NASA is a resource-tracking framework developed by UNAIDS that seeks to monitor the annual flow of funds used to finance the response to HIV/AIDS in a given country. NASA establishes the level and determinants of expenditure on HIV, thus measuring the national response to HIV/AIDS. It also facilitates creative efforts in diversifying financial sources as well as identifying areas for improving allocation in a more efficient and equitable way. Information about the existing situation offers a rationale for reforms in the funding, distribution and use of resources in response to HIV/AIDS. If the total amount of resources devoted to HIV/AIDS, the financial sources, the providers of the different services, and the financial gaps and functional overlaps are well identified, opportunities to increase investment will surface.

Let this NASA 2008-2009 report spur us on to achieve Zero New HIV Infections, through targeted HIV prevention interventions and with truly multi-sectoral support.

Dr Brima Kargbo
Director
National HIV/AIDS Secretariat

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ACRONYMS

ART	Antiretroviral Therapy
ASC	Aids Spending Categories
BCC	Behaviour Change Communication
BP	Beneficiary Populations
CSO	Civil Society Organization
DAC	District AIDS Committee
DFID	Department for International Development (of the United Kingdom)
EU	European Union
FA	Financing Agent
FBO	Faith-based organization
FS	Financing Source
GDP	Gross Domestic Product
GFTAM	The Global Fund to Fight AIDS, Tuberculosis and Malaria
HIV	Human immune deficiency virus
MDG	Millennium Development Goals
MOE	Ministry of Education
MOH	Ministry of Health and Sanitation
MSM	Men that have sex with other men
NAS	National HIV/AIDS Secretariat
NASA	National Aids Spending Assessment
NGO's	Non-Governmental Organizations
OI	Opportunistic Infections
OVC	Orphans and Vulnerable Children
PEP	Post-exposure Prophylaxis
PF	Production Factors
PLHIV	People living with HIV
PMTCT	Prevention of Mother-to-Child Transmission
PPP	Purchasing Parity Power
PR	Principal Recipient of GFTAM
PS	Providers of services
RTS	Resource Tracking System
SR	Sub recipient of GFTAM
STI	Sexually Transmitted Infections
SW	Sex Workers
TB	Tuberculosis
UN	United Nations
UNAIDS	Joint United Nations Program on HIV/AIDS
UNDOC	United Nations Office on Drugs and Crimes
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNGASS	United Nations General Assembly Special Session
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
VCCT	Voluntary Confidential Counseling and Testing
WB	World Bank
WFP	World Food Programme
WHO	World Health Organization

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NASA Results at a Glance – 2006 – 2009

Table 1: Summary of NASA findings between 2006 and 2009

DESCRIPTION	2006		2007		2008		2009	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Total Spending (US\$)	\$7,616,724	100.0%	\$9,172,666	100.0%	\$12,059,033	100.0%	\$14,309,550	100.0%
HIV and AIDS Expenditure by Funding Sources (FS)								
Public	\$136,403	1.8%	\$200,598	2.2%	\$692,845	5.7%	\$442,400	3.1%
International	\$7,479,541	98.2%	\$8,972,069	97.8%	\$11,322,831	93.9%	\$13,836,396	96.7%
Private	\$780	0.0%	\$0	0.0%	\$43,357	0.4%	\$30,754	0.2%
HIV and AIDS Expenditure by Financing Agent (FA)								
Public Sectors			\$4,720,774	51.5%	\$8,190,545	67.9%	\$10,214,999	71.4%
International Purchasing Organizations			\$4,400,908	48.0%	\$3,811,762	31.6%	\$2,873,717	20.1%
Private Sectors			\$50,984	0.6%	\$56,726	0.5%	\$1,220,834	8.5%
HIV and AIDS Expenditure by Provider of Services (PS)								
Public Providers	\$4,338,006	57.0%	\$2,496,247	27.2%	\$3,763,335	31.2%	\$6,106,841	42.7%
Private Non-Profit	\$2,483,017	32.6%	\$5,087,973	55.5%	\$6,702,829	55.6%	\$7,189,856	50.2%
Private for Profit	\$63,707	0.8%	\$104,952	1.1%	\$51,147	0.4%	\$37,445	0.3%
Bilateral and Multilaterals	\$731,994	9.6%	\$1,483,495	16.2%	\$1,541,722	12.8%	\$975,408	6.8%
HIV and AIDS Expenditure by Programmatic Area (ASC)								
<i>PREVENTION</i>	<i>\$3,704,586</i>	<i>48.6%</i>	<i>\$5,563,089</i>	<i>60.6%</i>	<i>\$3,961,152</i>	<i>32.8%</i>	<i>\$6,185,237</i>	<i>43.2%</i>
Blood Safety					\$103,732	0.9%	\$657,204	4.6%
Communication for Social & Behavioural Change					\$1,421,136	11.8%	\$1,531,429	10.7%
PMTCT					\$1,088,349	9.0%	\$1,174,911	8.2%
In-school Youths					\$79,189	0.7%	\$105,338	0.7%
STI Treatment					\$15,000	0.1%	\$759	0.0%
MARPs and other key populations					\$723,344	6.0%	\$1,691,363	11.8%
VCCT					\$316,474	2.6%	\$658,238	4.6%
<i>CARE AND TREATMENT</i>	<i>\$325,048</i>	<i>4.3%</i>	<i>\$1,043,497</i>	<i>11.4%</i>	<i>\$871,472</i>	<i>7.2%</i>	<i>\$2,335,118</i>	<i>16.3%</i>
Adult ART					\$304,083	2.5%	\$1,487,942	10.4%
Paediatric ART					\$77,543	0.6%	\$97,907	0.7%
Home-based medical care					\$50,163	0.4%	\$15,583	0.1%
Nutritional Support to ARV therapy					\$33,074	0.3%	\$40,066	0.3%
<i>OVC ACTIVITIES</i>	<i>\$201,825</i>	<i>2.6%</i>	<i>\$193,297</i>	<i>2.1%</i>	<i>\$345,892</i>	<i>2.9%</i>	<i>\$904,964</i>	<i>6.3%</i>
OVC education					\$49,655	0.4%	\$58,503	0.4%
OVC family home support					\$266,659	2.2%	\$786,361	5.5%
<i>PROGRAM MANAGEMENT ACTIVITIES</i>	<i>\$1,730,135</i>	<i>22.7%</i>	<i>\$1,731,412</i>	<i>18.9%</i>	<i>\$4,874,500</i>	<i>40.4%</i>	<i>\$2,505,659</i>	<i>17.5%</i>
Planning, coordination and programme management					\$3,229,990	26.8%	\$1,384,112	9.7%
Monitoring and Evaluation					\$77,182	0.6%	\$146,300	1.0%
Operations Research					\$27,000	0.2%	\$23,228	0.2%
<i>HUMAN RESOURCES</i>	<i>\$14,673</i>	<i>0.2%</i>	<i>\$10,977</i>	<i>0.1%</i>	<i>\$1,676,217</i>	<i>13.9%</i>	<i>\$1,885,968</i>	<i>13.2%</i>
Monetary Incentives					\$770,441	6.4%	\$1,191,993	8.3%
Training					\$888,579	7.4%	\$638,381	4.5%
<i>SOCIAL PROTECTION AND SOCIAL SERVICES</i>	<i>\$1,481,480</i>	<i>19.5%</i>	<i>\$359,749</i>	<i>3.9%</i>	<i>\$141,809</i>	<i>1.2%</i>	<i>\$25,855</i>	<i>0.2%</i>
HIV specific income generation projects					\$141,809	1.2%	\$25,329	0.2%
<i>ENABLING ENVIRONMENT</i>	<i>\$137,134</i>	<i>1.8%</i>	<i>\$194,942</i>	<i>2.1%</i>	<i>\$180,951</i>	<i>1.5%</i>	<i>\$387,615</i>	<i>2.7%</i>
Advocacy			\$194,942	2.1%	\$179,951	1.5%	\$286,485	2.0%
Institutional Development							\$100,000	0.7%
<i>HIV and AIDS RELATED RESEARCH (ex OPERATIONAL RESEARCH)</i>	<i>\$21,842</i>	<i>0.3%</i>	<i>\$93,705</i>	<i>1.0%</i>	<i>\$7,040</i>	<i>0.1%</i>	<i>\$79,134</i>	<i>0.6%</i>
HIV and AIDS Expenditure by Beneficiary Population (BP)								
General Population			\$2,819,408	30.7%	\$8,352,074	69.3%	\$8,530,646	59.6%
PLHIV			\$1,388,791	15.1%	\$1,029,586	8.5%	\$3,161,312	22.1%
MARPS			\$222,882	2.4%	\$192,393	1.6%	\$119,851	0.8%

1.0 Introduction

This report presents findings of the 2008 and 2009 National AIDS Spending Assessment (NASA), which follows from its precursor, the 2006 and 2007 NASA. National AIDS Spending Assessment (NASA) is a comprehensive and systematic resource tracking method used to measure the flow of resources in the national response to HIV and AIDS. NASA is based on standardized methods, definitions and accounting rules of the globally available and internationally accepted System for National Accounts (SNA), National Health Accounts (NHA) and National AIDS Accounts (NAA). NASA follows the basic framework and templates of the National Health Accounts, but is not limited to health expenditures. It embraces other expenditures to track the multi-sectoral response to HIV and AIDS (UNAIDS, 2006).

The report is structured into six main sections:

1. Introduction and background
2. Objectives and purpose of NASA
3. NASA design and methodology, including limitations
4. 2008 and 2009 NASA findings by five – sub sections
 - a) Financing sources
 - b) Financing agents
 - c) Providers of services and/or
 - d) Beneficiaries
 - e) AIDS spending categories
5. Trend Analysis of Key Indicators: 2006-2009
6. Recommendations

Part of the Annexes includes data collection forms, list of contacted institutions and organizations, extra NASA tables, and implementation plan.

1.2 Background

Sierra Leone is located on the west coast of Africa and covers an area of about 71,740 square kilometres (approximately 28,000 square miles). The country is bordered in the north and north-east

by the Republic of Guinea, on the north and northeast by the Republic of Liberia and the west and southwest by the Atlantic Ocean.

Administratively, the country is divided into four provinces namely the Western Area, three provinces namely; Northern, Southern and Eastern. The provinces are further divided into fourteen (14) Districts and 149 chiefdoms. The 14 Districts are sub-divided into 19 Local councils following the enactment of the Decentralization Act. Out of the 19 Councils, 6 are City Councils and the remaining 13 are District Councils. Government is at present implementing a devolution plan, which will see the devolution of the central government's functions to the councils.

Sierra Leone's gross national income (GNI) per capita is US\$ 809 (UN HD Report 2010). Based on consumption levels, 66.4% of the population could be defined as 'poor' (47% in urban areas versus 79% in rural areas). The 2010 UNDP Human Development Report ranked Sierra Leone 158th out of 169 on the Human Development Index.



1.3 Overview of HIV/AIDS Situation in Sierra Leone

The first response of Sierra Leone was the establishment of a National AIDS Committee in 1987 with support from World Health Organization (WHO). Later in that same year, the National AIDS Committee was transformed into National AIDS Control Programme (NACP) within the Ministry of Health and Sanitation. Incidentally the first case of HIV was also diagnosed in 1987.

With funding support from the World Bank, National HIV/AIDS Council (NAC) and the National HIV/AIDS Secretariat (NAS) were established in 2002 under the Office of the Presidency, with the responsibility of providing leadership in coordinating, monitoring and mobilizing resources for the national response.

Since 2002, the Government of Sierra Leone has adopted the multi-sector approach for combating the HIV/AIDS epidemic. This has resulted into a flurry of stakeholders including the development partners, public sector; private sector entities, unions, religious bodies and people living with HIV becoming actively involved in the national response.

An estimated 50,000 Sierra Leoneans are living with HIV. The 2010 modes of transmission study conducted in Sierra Leone characterized the HIV epidemic as mixed, generalized and heterogeneous affecting different population sub-groups and resulting in multiple and diverse transmission dynamics. The HIV epidemic affects all sectors of the economy and is both a developmental as well as epidemiological challenge that requires appropriate sectoral responses.

The HIV prevalence in Sierra Leone increased from 0.9% in 2002 to 1.5% in 2005. It appears the epidemic peaked in 2005 with a national prevalence of 1.5% and remained same in 2008 (DHS 2008). The survey estimated a national HIV prevalence of 1.5% among the general population aged 15 – 49 years. The prevalence rate for men was 1.2% while that for women was 1.7%. Female prevalence peaked at 30 to 34 years (2.4%)

while their male counterparts peaked at 45 to 49 years (2.1%). There were no consistent patterns of HIV prevalence by age among either women or men; rather the levels fluctuated by age group. Prevalence was found to be higher in urban areas (2.7%) than in the rural areas (1.2%). Compared with the previous population-based sero-prevalence survey of 2005, there was no change in the national prevalence rate and the same prevalence pattern was exhibited for the sexes and the settlement patterns.

However, HIV prevalence among pregnant women attending antenatal clinics (ANC) is 3.2% (NACP 2010) and is twice higher than the national prevalence of 1.5%. The HIV prevalence among pregnant women over the years indicates a declining trend from 4.4% in 2007 to 3.5% (2008) and 3.2% (2010), respectively. The 2008 SLDHS and the 2010 ANC survey show urban-rural regional variation in HIV prevalence. Other cohort studies conducted between 2007 and 2010 provided information on HIV prevalence among some key drivers of the epidemic. Among miners, men having sex with men and fishermen, the prevalence rates were estimated at 1.13%, 7.5% and 3.9% respectively.

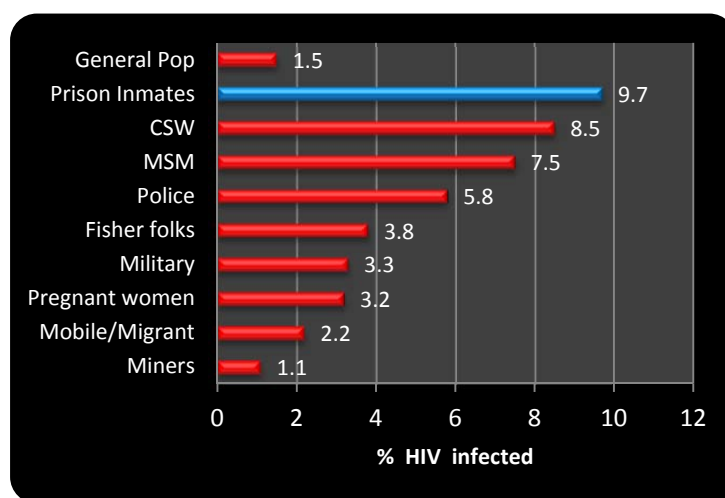


Figure 1: HIV Prevalence of Sierra Leone by target population

Incidence modelling in the 2010 modes of transmission study revealed that for all new HIV infections in adults (15-49 years), commercial sex workers, their clients and partners of clients contributed 39.7% of new infections. The study also revealed that people in discordant monogamous relationships contributed 15.6% of new infections whereas people reporting multiple partnerships and their partners contributed 40%. Of these, multiple sex partnership groups with the casual heterosexual sex group and their partners contributed about 15%. Fisherfolks contributed the second highest incidence (10.8%) followed by traders, transporters and mine workers with 7.6%, 3.5% and 3.2% respectively. MSMs and IDUs are slowly emerging in the Sierra Leone society. They contributed 2.4% and 1.4% of the new infections respectively.

1.4. Objectives and Purpose

The overall objective of the NASA exercise is to contribute to the strengthening of National AIDS Spending Assessments in Sierra Leone in order to support the coordination, harmonization and alignment of HIV and AIDS resource use. The specific objectives of the study were the following:

- a. To find out sources of finances to fund the AIDS response in Sierra Leone
- b. To find out the organizations and institutions which manages the AIDS response funds
- c. To find out which organizations and institutions provide the HIV and AIDS services
- d. To determine the HIV and AIDS services provided
- e. To determine the beneficiaries of the HIV and AIDS interventions
- f. To undertake a trend analysis of key indicators for the period 2006-2009
- g. To provide policy and programmatic recommendations

1.5 Purpose

The purpose of this NASA study is to raise key issues and address the following:

- a. What is actually disbursed and spent in each component of the multisectoral HIV response?
- b. Are increased allocations of expenditure going to priority HIV interventions?
- c. What is the allocation of AIDS spending in relation to the objectives and targets of the National HIV/AIDS Strategic Plan?
- d. Where do HIV and AIDS funds go – Who are the main service providers and beneficiaries of these services?
- e. Does international donor assistance replace or induce a reduction of government expenditures for HIV and AIDS programmes and activities?

1.6 Scope of the Assessment

The assessment focused on tracking national level HIV expenditure available at central level for the years 2008 and 2009. Data collection covered domestic and external spending in HIV and AIDS, including funds channelled through the government. The assessment did not include household Out-of-pocket expenditure on HIV and AIDS.

1.7 Study Design and Methodology

1.7.1 Approach and Importance of NASA

The National HIV and AIDS Spending Assessment (NASA) approach to resource tracking is a comprehensive and systematic methodology used to determine the flow of resources intended to combat HIV and AIDS. The tool tracks actual expenditure (public, private and international) both in health and non-health sectors (social mitigation, education, labour, and justice) that comprises the National Response to HIV and AIDS.

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

In addition to establishing a continuous information system of the financing of HIV and AIDS, NASA facilitates a standardized reporting of indicators monitoring progress towards the achievement of the target of the Declaration of Commitment adopted by the United National General Assembly Special Session on HIV and AIDS (UNGASS).

NASA reconstructs all the transactions to report the actual spending, consumption and delivery made for HIV and AIDS in a selected year. Thus, NASA does not report budgets, stocks, commitments or disbursements. NASA follows a system of expenditure tracking that involves the systematic capturing of the flow of resources by different financial sources to service providers, through diverse mechanisms of transaction. A transaction comprises of all the elements of the financial flow, the transfer of resources from a financial source to a service provider, which spends the money in different budgetary items to produce functions (or interventions) in response to addressing HIV and AIDS to the benefit of specific target groups or to address unspecific populations (or the general population).

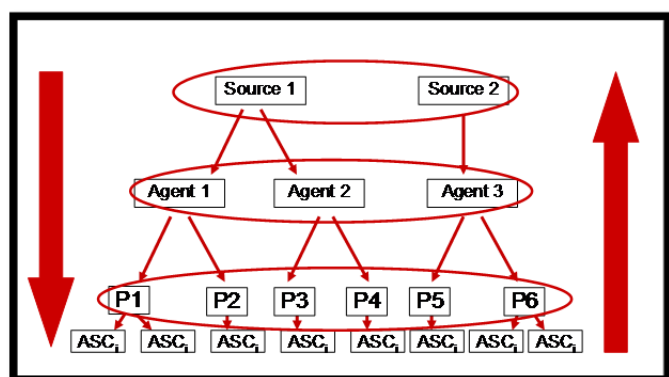


Figure 2: "Bottom up" and "Top down" approach

NASA uses both "top-down" and "bottom-up" techniques for obtaining and consolidating information. The top-down approach tracks sources of funds from donor reports, commitment reports, government budgets whilst the bottom-up tracks expenditures from service providers' expenditure records, facility level records and governmental department expenditure accounts. In cases where there are missing data, costing techniques are used to estimate actual expenditure based on internationally accepted costing methods and standards used to retrogressively measure past actual expenditure. Ingredient and step-down costing is used for direct and shared expenditure for HIV and AIDS, whilst shared costs are allocated on the most appropriate utilization factor.

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

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

NASA was recommended as a methodology to report to UNGASS on the Indicator No 1 on in-country spending on the whole set of activities within the response to HIV and AIDS from different sources.

1.7.2 Process

The 2008 and 2009 NASA project in Sierra Leone was conducted through five stages: training and presentation, data collection, data processing, analysis and dissemination of final report.

Financing Source

Financing Agent

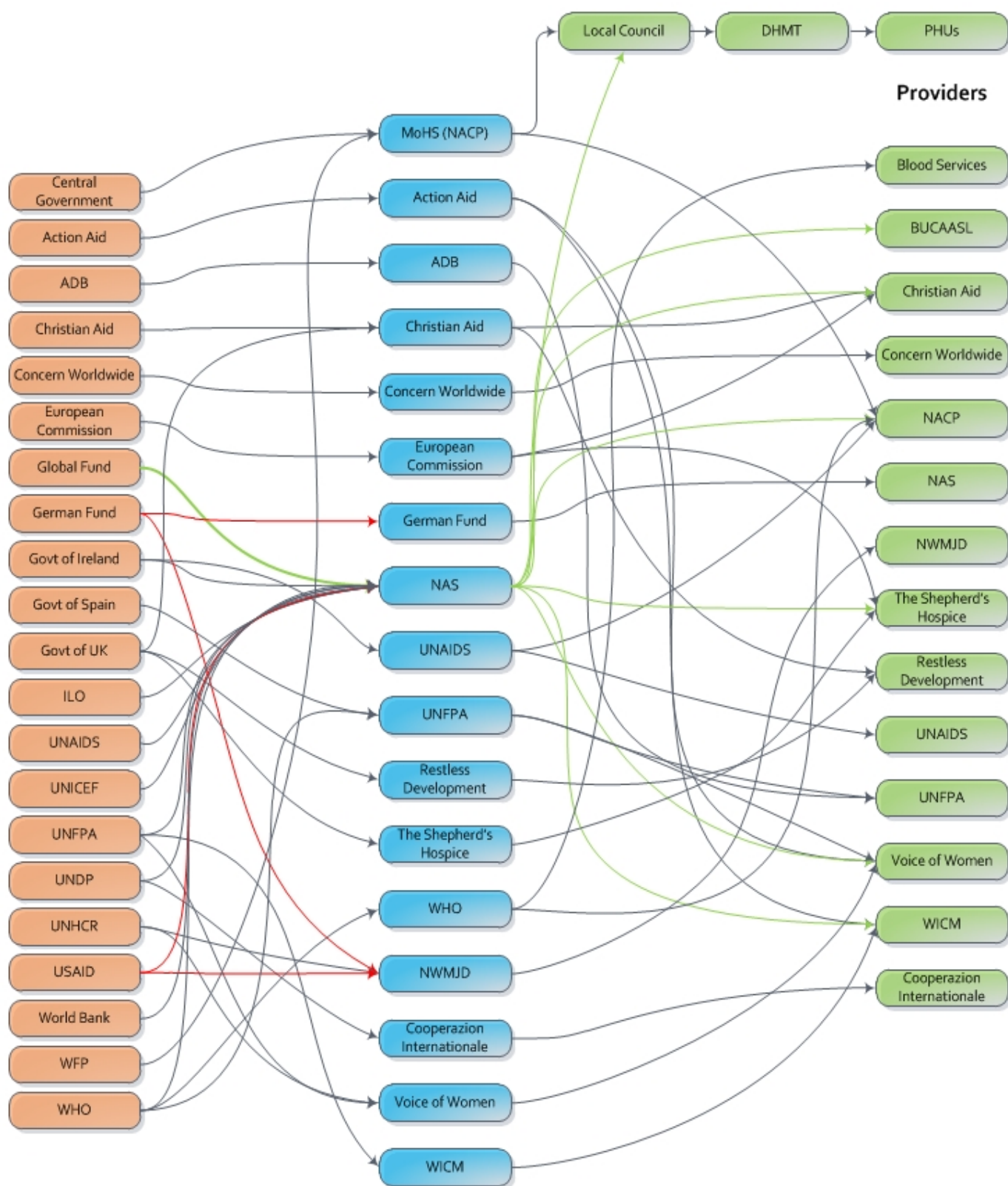


Figure 3: Mapping of Actors in National Response

a) Training and presentation

This plan included training of 2-3 data collection teams on the standard NASA tools (data collection forms, resource tracking system) that will enable collection of regional/district data, and public/private sector data. The training familiarized the teams with data collection methods and instruments and provide the guidelines on using the software. The training of the national counterparts was mainly achieved through “learning by doing”.

b) Data Collection and Data Sources

i. Data Collection

The assessment was undertaken through a desk review of key policy documents, programme documentation and available budgetary and expenditure reports for the period 2008 and 2009. This review was accompanied by two months of data collection in September, 2010. Letters introducing NASA and requesting data were sent out by NAS to the various government ministries, NGOs, businesses and bilateral and multilateral organizations in order to formally gain access to the required data. Presentation of NASA objectives, expected outputs and key methodological principles were presented to stakeholders in different meetings and working groups during the preparatory meetings.

The standard NASA Questionnaires were adjusted to suit the country context and mainly adapted from the 2006 and 2007 Questionnaires. NAS sent the adapted questionnaires (see Annex II) to key respondents, and agreed on a date for submission of data. Each organization was asked to allocate spending, using various criteria, into different programmes to enable a functional classification of HIV and AIDS expenditures. NASA consultants were also on hand to support organizations to complete the questionnaires. Follow-up visits to facilitate completion of questionnaires were conducted by the consultants

ii. Sources of Data

In collaboration with national stakeholders, NASA Team of consultants and core team identified

and mapped HIV financial sources, financial agents, service providers, and AIDS spending categories. Although a lot of sources of data (detailed expenditure records) were obtained from the primary sources for 2008 and 2009, secondary sources were widely used where primary sources were not available (e.g. expenditure of NGOs who received direct funding from donors which were not captured, donor report or more detailed data on expenditure). In some cases costing techniques were used to estimate some of the expenditures of HIV and AIDS related activities using the best available data and most suitable assumptions. For the list of institutions visited to collect HIV and AIDS expenditure data and the status of data collected refer to Annex I.

iii. NASA Team

The National HIV and AIDS Secretariat in collaboration with the Ministry of Health & Sanitation, with technical and financial support from the UNAIDS Country Office, conducted the National AIDS Spending Assessment (NASA) for the years 2008 and 2009. Data collection forms were distributed among the key actors and the training of local staff began with a two day workshop in which every step of the methodology was explained and reviewed.

The NASA core team for the assessment in Sierra Leone includes:

Marxin S. Kanu – NAS
Victor S. Kamara – NAS
Kiskama F. Swarray – NACP
Alimamy Kamara – MOHS
Mustapha Ben Coker – MOHS
Chibwe Lwamba – UNAIDS Sierra Leone
Helen Lane – UNAIDS Sierra Leone
Aki Yoshino – UNAIDS Sierra Leone

At UNAIDS Secretariat Headquarters and Regional Office, the following staff facilitated the process:

Christian Aran – UNAIDS Geneva
Aliou Assani – UNAIDS RST WCA

c) Data Processing

During the data processing the resource tracking module of NASA excel files and RTS software were used. A training session was organized for the data collection teams to support the analysis and create capacity to monitor the national spending for HIV/AIDS.

The expenditure data collected was first captured in Excel® Data processing Files, and checked and balanced. All the information obtained/collected was verified as far as possible, to ensure the validity of data from the records of the source, the agents and the providers and also to avoid double counting.

The data was then transferred to the NASA Resource Tracking Software (RTS), which has been developed to facilitate the NASA data processing. It provides a step-by-step guidance along the estimation process and makes it easier to monitor the crosschecking among the different classification axes. The RTS results databases were then exported to Excel® to produce summary tables and graphics for analysis.

d) Data Analysis

The fourth stage of this process focused on **data analysis and triangulation**. It allowed the team to analyse the data based on the recommended dimensions and categories of:

- i. Who finances the AIDS response?
- ii. Who manages the funds?
- iii. Who provides the services?
- iv. Which intervention was provided?
- v. Who benefits from the funds?

Tables and graphs associated to the results were produced and used in the analysis according to the recommended NASA dimensions and categories.

e) Dissemination of Final Results and Report

In order to improve the quality of the results and to facilitate stakeholder buy-in and country ownership, a one day **validation meeting** with key experts and stakeholders was called to review and validate the results, estimations and methods. Comments and suggestions were then incorporated before **final results and report were printed**. Both electronic

and printed copies will be widely disseminated on a continuous basis in order to facilitate use of results in decision making, resource mobilization and alignment of HIV programmes based on priorities.

1.7.3 The NASA classifications

The 2008 and 2009 assessments are based on the NASA classifications¹, which tend to be consistent with the strengthening of the coordination, alignment and harmonization processes in the context of the UNAIDS “Three Ones” principles². These classifications were recently revised and published in the UNAIDS website.

The classifications rely on internationally agreed sectoring, financing and production concepts and nomenclatures. Pertinent official statistics can thus readily be used and specific estimates collated according to the international standards that are easily integrated into a comparative framework.

Besides being a standardized tool, the classifications are thus a means to check the comprehensiveness, consistency, neutrality (in respect of financing and mode of delivery) and the plausibility of single dimensions. The cross-classifications provide information on the coherence of the system and its axes.

The NASA classification links the financial transactions by the nature of those activities and categorizes the various actors in the production function (e.g. within the health care system, education or social development sectors, etc.) — financing sources, financing agents, providers of services, and beneficiaries — with the resources used to generate the goods and services provided.

¹ National AIDS Spending Assessment (NASA): Classification taxonomy and Definitions
<http://www.unaids.org/en/KnowledgeCentre/HIVData/Tracking/Nasa.asp>

² UNAIDS. “The “Three Ones” in action: where we are and where we go from here”. Joint United Nations Programme on HIV/AIDS. UNICEF, WFP, UNDP, UNFPA, UNODC, ILO, UNESCO, WHO, World Bank, May 2005.

1.7.4 Limitations of the Assessment

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

- a) **Availability of HIV expenditure data: Data limitations made it difficult to evaluate HIV expenditure** in a number of areas including: Opportunistic Infections, Public sector resource envelope (with the exception of MOH), private household out-of-pocket expenditure on HIV and AIDS, organizational overheads, and production factors (capital and recurrent expenditure)

- b) **Untimely Availability of HIV expenditure data:** Many partners were not able to provide most recent HIV expenditure data on time. This entailed making numerous call-backs and follow-ups
- c) **Competing National Priorities:** During the implementation phase of NASA, the country was in a phase of consolidating the GF Round 6 and Round 9. In addition, 5 key pillar activities were being undertaken. These were the Know-Your Epidemic, Know Your Response, Joint Review of the NSP, new NSP development, new M&E plan development and the Operation Plan. This ultimately delayed the completion of the NASA study.

2.0 Findings of 2008 and 2009 NASA

This section presents the 2008 and 2009 NASA results. The financial transactions are reconstructed by identifying three dimensions: financing, provision and use. Each dimension incorporates two vectors. Each of the six vectors answers the above questions:

- a. The **financing sources (FS)** are entities that available the funds to finance the HIV and AIDS services (e.g. PEPFAR, the Global Fund, Public sources, out of pocket expenditures).
- b. The **financing agents (FA)** are entities that mobilizes the resources to finance specific programmes and that take the decision on how they should be spent
- c. The **providers (PS)** are entities that engage in the production, provision, and delivery of HIV and AIDS services. They carry out the different interventions.
- d. The **production factors (PF)** are the resources bought to produce the

interventions (ex. wages, services, consumables, capital).

- e. The **AIDS Spending Categories (ASC)** are the activities and services provided as the multi-sectorial response to HIV and AIDS (e.g. prevention, care and treatment, OVC, social mitigation, research).
- f. The **Beneficiary population (BP)** are the intended part of the population benefiting from a specific intervention (e.g. PLWH, most at risk populations, general population)

2.1 Financing Sources (FS): Who Funds the AIDS Response

Financing sources (abbreviated as *FS* for NASA purposes) are entities or pools that fund the purchase of provider services or other forms of mobilization by the financing agents. Examples include Ministry of Finance and donors.

Results in Table 2 & Figure 4 shows the Financing Sources of the AIDS response in Sierra Leone. Out of a total \$12,059,033, International organizations represented the largest source of funding for HIV and AIDS in 2008, at \$ 11,322,831, or 93.9% of total funds. Public sources contributed to \$692,845, or 5.7%, whilst private funds amounted to \$43,357 or 0.4%. Of the International organizations, Multilateral Agencies were the largest contributors, constituting 64.6%. Within the Private funds, nothing was given by for-profit institutions or corporations in 2008 and just \$300 was sourced in 2009. Of the \$692,845 from public sources, the vast majority

(\$667,753) came from Territorial Government Funds.

In 2008, the largest proportion of international funds was targeted at Programme Management and Administration, at 38.9%. The majority of Private (81.6%) and Public (63.0%) funds were directed toward this category also (Table 6, Appendices of *NASA Recommended Tables*). Over two-thirds (66.7%) of International Funds were administered by Public Financing Agents in 2008. 100% of both Private and Public funds were administered by Private and Public Financing Agents respectively (Table 7, Appendices of *NASA Recommended Tables*).

Table 2: Financing Sources

Financing Sources for the AIDS Response	2008		2009	
	Amount in USD	%	Amount in USD	%
International funds	11,322,831	93.9%	13,836,396	96.7%
Direct bilateral contributions	3,194,592	26.5%	2,944,125	20.6%
International not-for-profit organizations and foundations	335,934	2.8%	584,840	4.1%
Multilateral Agencies	7,792,305	64.6%	10,307,431	72.0%
Public funds	692,845	5.7%	442,400	3.1%
Social security funds	25,092	0.2%	91,400	0.6%
Territorial government funds	667,753	5.5%	351,000	2.5%
Private funds	43,357	0.4%	30,754	0.2%
For-profit institutions and corporations		0.0%	300	0.0%
Private financing source	43,357	0.4%	30,454	0.2%
Grand Total	12,059,033	100.00%	14,309,550	100.00%

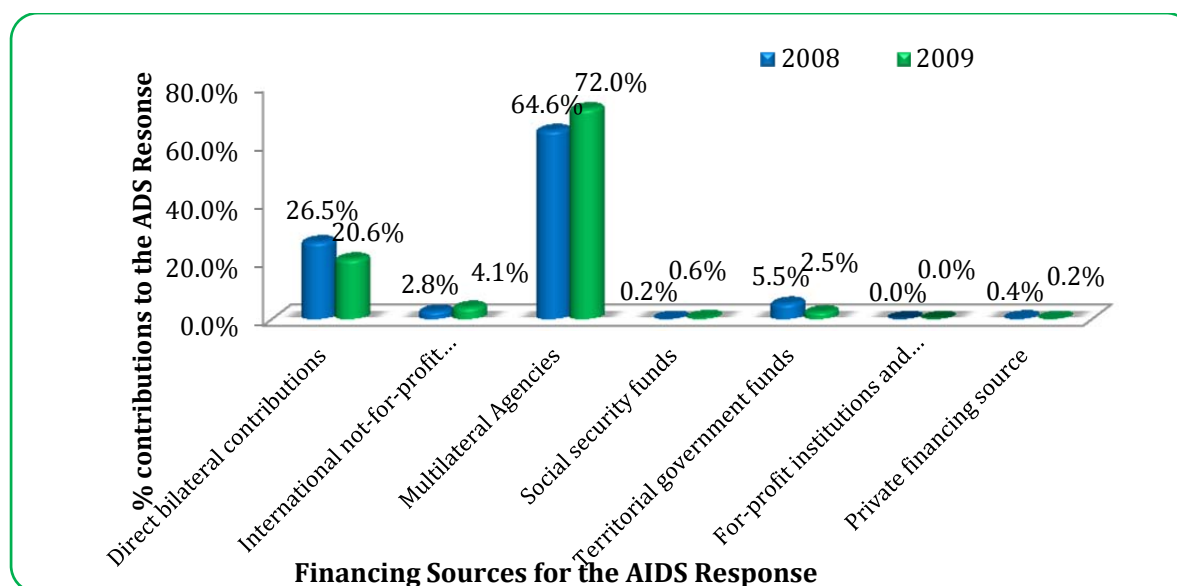
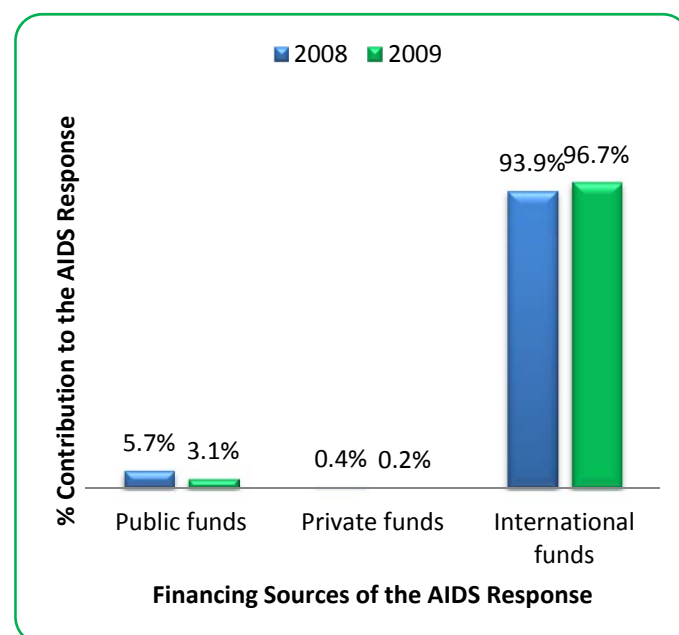


Figure 4: Financing Sources

In 2009, total funding stood at \$14,309,550 (Table 2). International funding increased to \$13,836,396, whilst funding from Private and Public sources decreased to \$30,754 and \$442,400 respectively, resulting in 96.7% of funds coming from International sources, 3.1% coming from Public sources and 0.2% being attributable to Private sources. Within the International donors, Multilateral Agencies were the largest source of funds, accounting for 72.0% of total funds in 2009.

Figure 5: Financing Sources of the AIDS Response in Sierra Leone



Only 16.6% of funds from International sources in 2009 were for Programme Management and Administration while Prevention accounted for the largest proportion, at 44.2% of International funds. 95% of Private funds went towards Human Resources. Programme Management and Administration received the largest proportion of Public funds, at 46.8%. Public Financing Agents remained the largest agents of International Funds in 2009, administering 70.6% of funds from this category. All private and Public Funds continued to be administered by the Private and Public Financing Agents respectively (Table 7, *Appendices of NASA Recommended Tables*).

2.2 Financing Agents: Who Mobilizes and Manages the AIDS Response Funds

Financing agents (FA) are entities that receive and manage funds from Financing sources (FS) to pay for HIV/AIDS goods and services.³ This is an important category as the agents are not simply intermediaries between sources and service providers; rather maintain programmatic responsibilities controlling over allocation and the use of funds. Financing agents include such as the Ministries, public and private medical aid institutions, private financing agents (e.g. consulting firms), and international aid

Financing Agents of the AIDS Response	2008		2009	
	Amount in USD	%	Amount in USD	%
International purchasing organizations	3,811,762	31.6%	2,873,717	20.1%
Country offices of bilateral agencies	1,113,742	9.2%	197,889	1.4%
International not-for-profit organizations and foundations	329,565	2.7%	592,014	4.1%
Multilateral agencies managing external resources	2,368,455	19.6%	2,083,814	14.6%
Private sectors	56,726	0.5%	1,220,834	8.5%
International not-for-profit organizations and foundations	13,369	0.1%	1,217,485	8.5%
Other private financing agents n.e.c	43,357	0.4%	3,349	0.0%
Public sectors	8,190,545	67.9%	10,214,999	71.4%
Territorial government	8,190,545	67.9%	10,214,999	71.4%
Grand Total	12,059,033	100.0%	14,309,550	100.0%

Table 3: Financing Agents

organizations including non-profit organizations (NPO) and foundations, and bilateral and multilateral agencies that manage external resources.

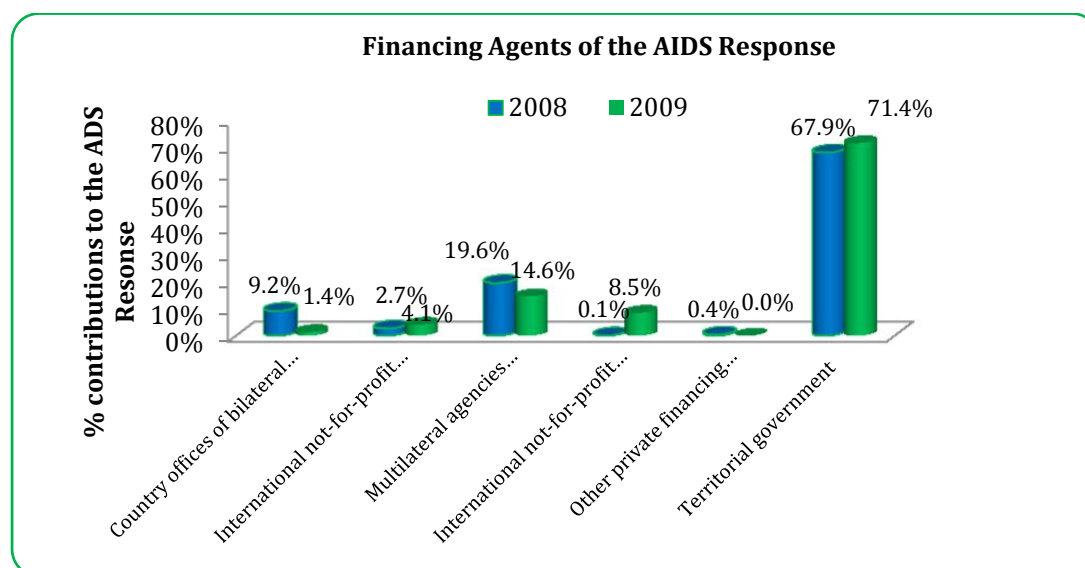


Figure 6: Financing Agents

³

LINKING NASA AND NHA: CONCAPTS AND MECHANIC, June 2009, the United States Agency for International Development (USAID) by the USAID Health Systems 20/20 Project, the Joint United Nations Programme for HIV/AIDS (UNAIDS), and the World Health Organization (WHO).

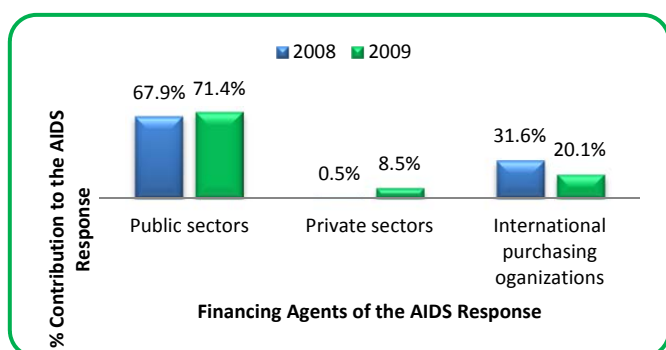


Figure 7: Financing Agents by sector

Under the international organization funding management, about two thirds of the funds are controlled by multilateral agencies (19.6% and 14.6% of the total funds by all FAs in 2008 and 2009 respectively), and bilateral agencies followed in 2008 at 9.2%, but international NPOs and Foundations followed in 2009 at 4.1%.

2.3 Providers (PS): Who Provides the HIV and AIDS Services

Providers (PS) are entities or persons that engage directly in the production, provision, and delivery of services. Providers supply services and/or are responsible for a final product or the subcontracting of a complex process. A provider is usually accountable to the beneficiary for the delivery and the quality of service rendered. HIV and AIDS services are supplied in a wide range of settings outside the health industry and providers, for example,

Table 3 and Figure 6 show the distributions of the funds by FA in 2008 and 2009. In Sierra Leone about 70 percent of the funding for HIV/AIDS routed through public sector agents. These indicate that the public sector controlled 67.9 percent of the funds in 2008 and 71.4 percent in 2009, and the international organizations followed at 31.6 percent in 2008 and decreased to 20.1 percent in 2009 while the private sector controlled less

than 10 percent, 0.5 percent in 2008 but increased to 8.5 percent in 2009.

schools and social community centers, in addition to health centers and hospitals.

Table 4 and Figure 8 show the distribution of service providers in Sierra Leone. The private sector was the largest provider of services, contributing services to a value of \$6,753,97 in 2008 and \$7,227,301 in 2009, or 56.0% and 50.5% respectively. Bilateral and multilateral organisations' in-country offices decreased their contributions by almost half in 2009, down to 6.8%, while services provided by the public sector increased from \$3,763,335 to \$6,106,841.

Table 4: Providers of the HIV and AIDS Services

Service Providers of the HIV and AIDS	2008		2009	
	Amount in USD	%	Amount in USD	%
Bilateral and multilateral entities - in country offices	1,541,722	12.8%	975,408	6.8%
Bilateral Agencies		0.0%	54,625	0.4%
Multilateral agencies	1,541,722	12.8%	920,783	6.4%
Private sector providers	6,753,976	56.0%	7,227,301	50.5%
For profit private sector providers (including for profit FBOs)	51,147	0.4%	37,445	0.3%
Non-profit providers	6,702,829	55.6%	7,189,856	50.2%
Public sector providers	3,763,335	31.2%	6,106,841	42.7%
Governmental organizations	3,763,335	31.2%	6,106,841	42.7%
Grand Total	12,059,033	100.0%	14,309,550	100.0%

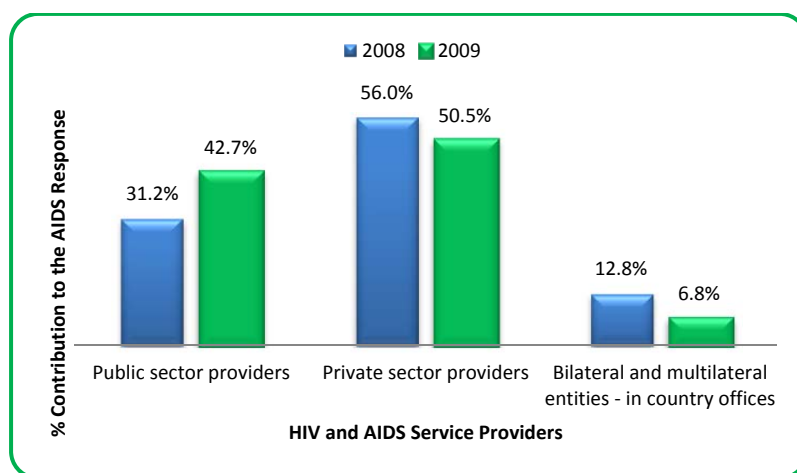


Figure 8: Providers of HIV and AIDS Services

2.4 AIDS Spending Categories (ASC): What HIV and AIDS Services were Provided

AIDS spending categories (ASC) are the HIV/AIDS-related services and products rendered. Examples include mass media, curative care, and research. NASA organizes expenditure into Spending Categories, according to the type of intervention or programmatic support given (i.e. prevention, treatment and care, programme management, human resources, etc). Each category is divided to sub-categories, which show how the category % is broken down.

In line with Sierra Leone's relatively low HIV prevalence, Prevention was the second largest and largest spending category in 2008 and 2009 respectively. In 2008, Programme Management was the largest category, accounting for 40.4% of expenditure; this dropped to 17.5% the following year. The smallest spending category in 2008 was research which attracted just over \$7,000. In 2009, Social protection and social services (excluding OVCs) was the smallest category, at \$25,855.

Table 5 : Intervention Areas of HIV and AIDS (AIDS Spending Categories)

Intervention Areas for the AIDS Response	2008		2009	
	USD	%	USD	%
Prevention	3,961,152	32.8%	6,185,237	43.2%
Care and treatment	871,472	7.2%	2,335,118	16.3%
Orphans and vulnerable children	345,892	2.9%	904,964	6.3%
Programme management and administration	4,874,500	40.4%	2,505,659	17.5%
Human resources	1,676,217	13.9%	1,885,968	13.2%
Social protection and social services (excluding OVC)	141,809	1.2%	25,855	0.2%
Enabling environment	180,951	1.5%	387,615	2.7%
HIV and AIDS related research (excluding operations research)	7,040	0.1%	79,134	0.6%
Grand Total	12,059,033	100%	14,309,550	100%

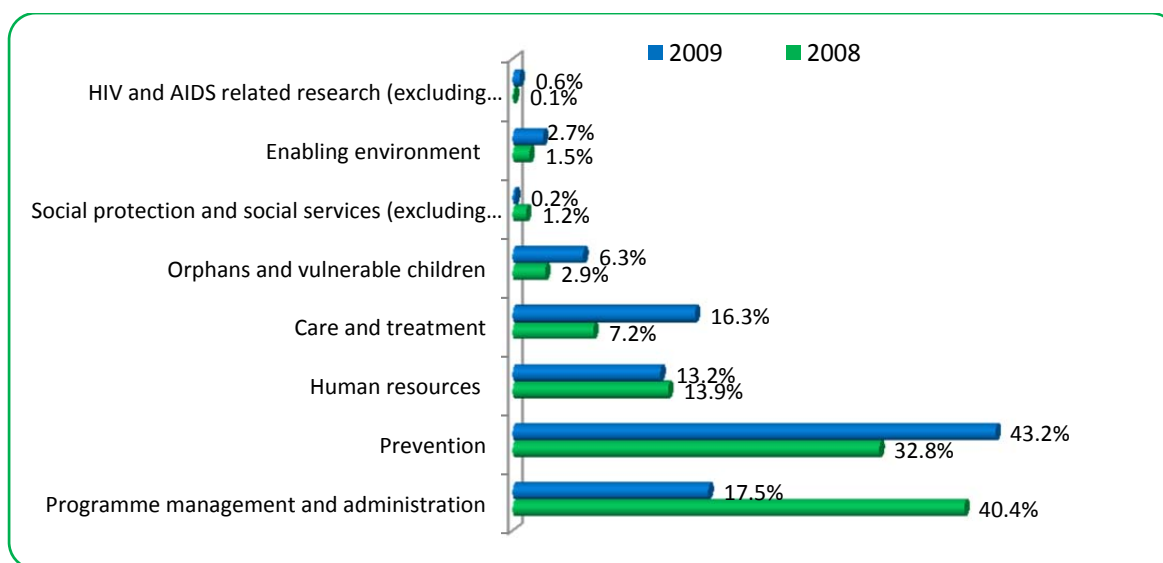


Figure 9: HIV Prevention Spending Categories for 2008 & 2009

2.4.1 Prevention

	2008		2009	
	Amount in USD	%	Amount in USD	%
Financing for the AIDS Response				
Prevention	3,961,152	32.8%	6,185,237	43.2%
Communication for social and behavioural change	1,421,136	11.8%	1,531,429	10.7%
PMTCT	1,088,349	9.0%	1,174,911	8.2%
Risk-reduction for vulnerable and accessible populations	723,344	6.0%	1,691,363	11.8%
VCCT	316,474	2.6%	658,238	4.6%
Prevention - Youth-out-of-school	213,928	1.8%	230,898	1.6%
Blood safety	103,732	0.9%	657,204	4.6%
Prevention - Youths-in-school	79,189	0.7%	105,338	0.7%
Prevention, diagnosis and treatment of sexually transmitted infections (STI)	15,000	0.1%	759	0.0%
Prevention activities n.d.i and n.e.c		0.0%	124,096	0.9%
Community mobilization		0.0%	10,851	0.1%
Prevention programmes in the workplace		0.0%	150	0.0%

Table 6: Financing Sources for Prevention

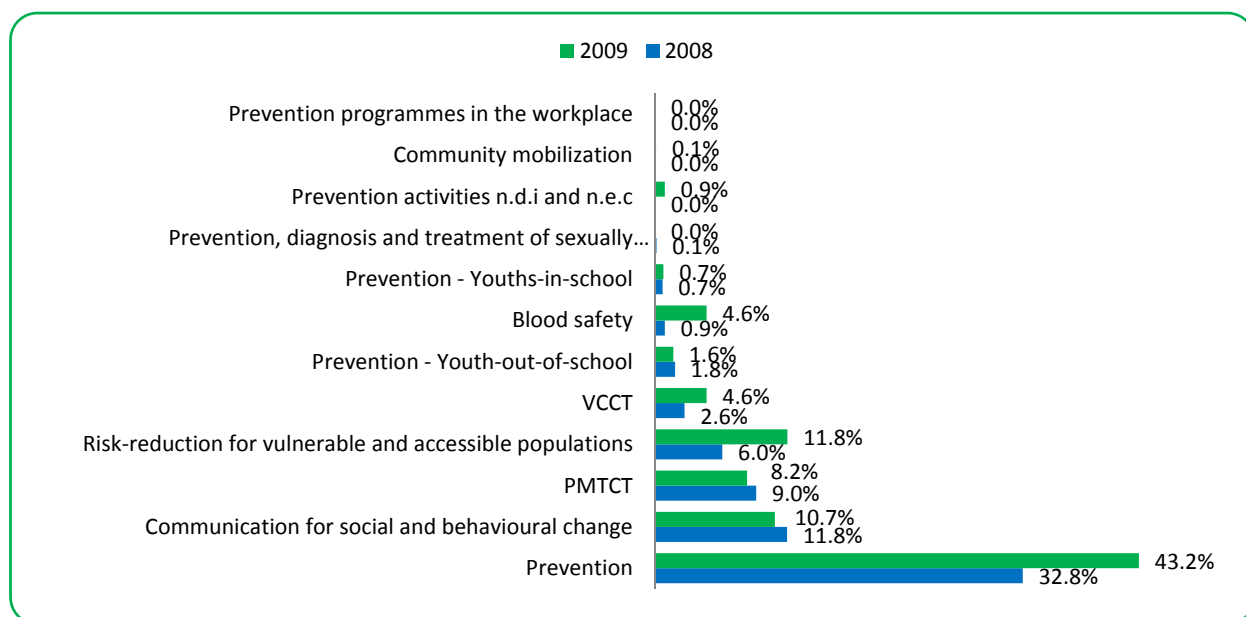


Figure 10: Financing for Prevention

In 2008, a total of \$3,961,152 was spent on prevention, or 32.8% of total spending on HIV (Table 6). Within the sub-categories of Prevention, Communication for social and behavioural change constituted the greatest expenditure, at 11.8% of total expenditure, followed by PMTCT at 9%. Slightly more was spent on out-of-school youths (1.8%) than in-school youths (.7%). (Is here the place to comment on the need for BCC to be effective and show results since it is the largest category?)

Spending on Prevention rose to 43.2% of total expenditure in 2009, amounting to \$6,185,237. Spending on Risk-reduction for vulnerable and accessible populations also rose to become the largest sub-category, at 11.8%, followed closely by Communication for social and behavioural change at 10.7%. It is notable that real spending for 2009 on Communication and PMTCT and Out-of-school youths did increase in 2009 but spending on them as a percentage of total expenditure decreased.

2.4.2 Care and Treatment

AIDS Spending Categories	2008		2009	
	Amount in USD	%	Amount in USD	%
Care and treatment	871,472	7.2%	2,335,118	16.3%
Inpatient care	406,609	3.4%	676,223	4.7%
Adult ART	304,083	2.5%	1,487,942	10.4%
Paediatric ART	77,543	0.6%	97,907	0.7%
Home-based medical care	50,163	0.4%	15,583	0.1%
Nutritional support associated to ARV therapy	33,074	0.3%	40,066	0.3%
Outpatient care services		0.0%	17,397	0.1%

Table 7: Spending on Care and Treatment

Care and Treatment was the fourth largest spending category in 2008, at 7.2%, or \$871,472 (Table 7). Inpatient care (3.4%) followed by Paediatric ART (0.6%) were the leading two areas of expenditure within this category. No spending was recorded for Outpatient care services in 2008.

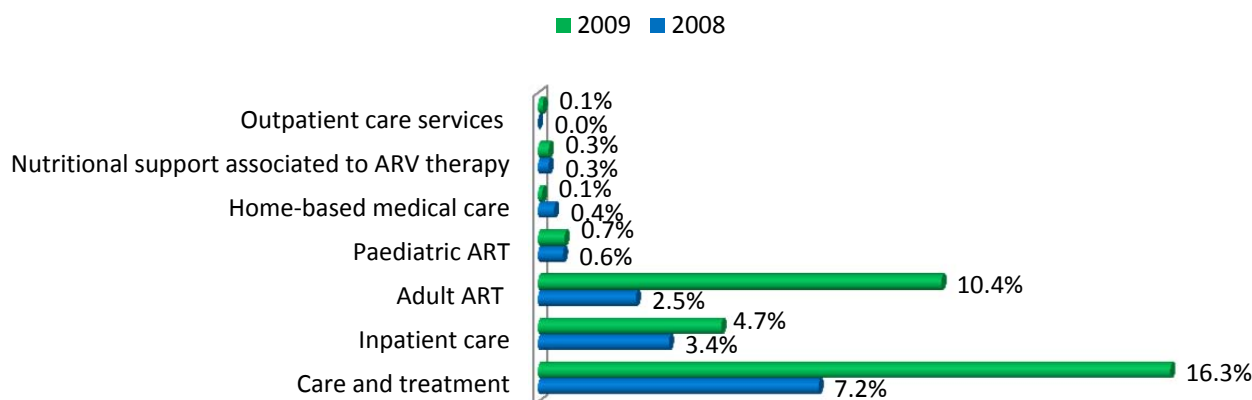


Figure 11: HIV Care and Support Spending Categories for 2008 & 2009

In 2009, the percentage spent on Care and Treatment more than doubled to 16.3% of total spending. Spending increased in real terms in all sub-categories. The largest proportion was spent on Adult ART, at 10.4%.

2.4.3 Orphans and Vulnerable Children

AIDS Spending Categories	2008		2009	
	Amount in USD	%	Amount in USD	%
Orphans and vulnerable children	345,892	2.9%	904,964	6.3%
OVC family home support	266,659	2.2%	786,361	5.5%
OVC education	49,655	0.4%	58,503	0.4%
OVC services n.d.i. and n.e.c.	29,578	0.2%	60,100	0.4%

Table 8: Spending on OVC Categories

\$345,892 was spent on OVCs in 2008, equating to 2.9% of the total expenditure (Table 8). \$266,659 of this was directed at OVC family home support (Table 27: ASC by level 1 and level 2 by year).

In 2009, spending on OVC amounted to \$904,964 or 6.3% of total expenditure; an increase in real terms and as percentage of the total. Spending on OVC family

home support amounted to 5.5% of total expenditure, or \$786,361, more than double that of the previous year (Table 27: ASC by level 1 and level 2 by year).

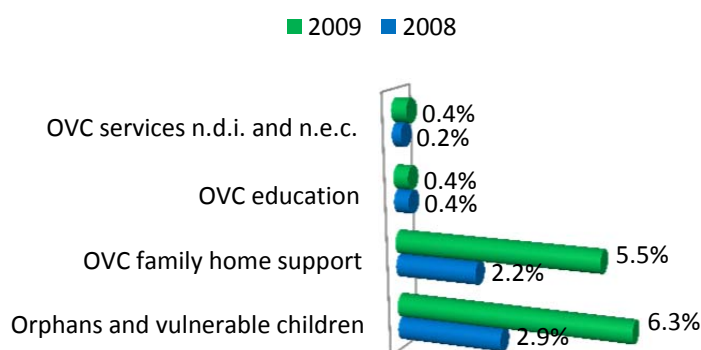


Figure 12: OVC Spending Categories for 2008 & 2009

2.4.4 Programme Management and Administration

AIDS Spending Categories	2008		2009	
	Amount in USD	%	Amount in USD	%
Programme management and administration	4,874,500	40.4%	2,505,659	17.5%
Planning, Coordination and Programme Management	3,229,990	26.8%	1,384,112	9.7%
Programme management and administration n.d.i.and n.e.c	848,067	7.0%	756,574	5.3%
Administration and transaction costs associated with managing and disbursing funds	428,684	3.6%	181,038	1.3%
Drug supply systems	222,152	1.8%		0.0%
Monitoring and evaluation	77,182	0.6%	146,300	1.0%
Upgrading and construction of infrastructure	41,425	0.3%	14,407	0.1%
Operations research	27,000	0.2%	23,228	0.2%

Table 9: Programme Management & Administration Spending Categories for 2008 & 2009

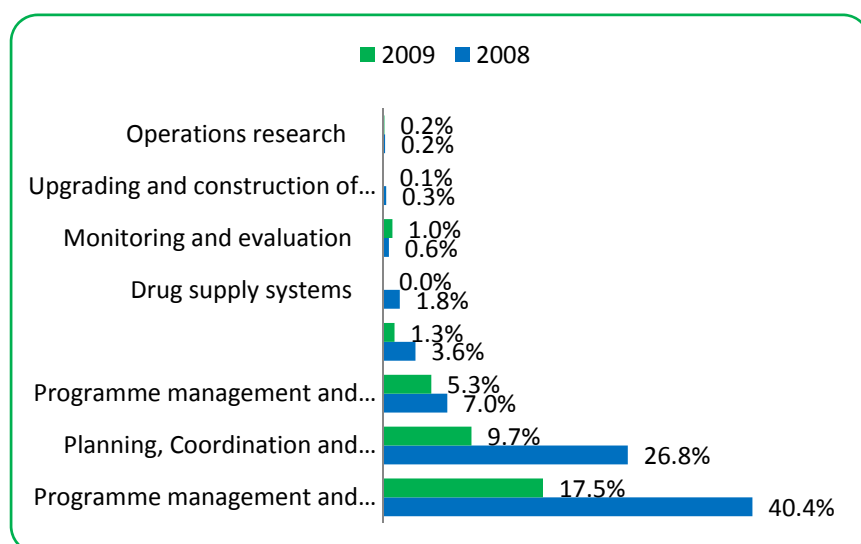


Figure 13: Programme Management & Administration Spending Categories for 2008 & 2009

The greatest expenditure occurred in Programme Management and Administration, with \$4,874,500 being spent and constituting 40.4% of the total (Table 9). When broken down further, it can be seen that Planning, Coordination and Programme Management was by far the largest sub-category, at 26.8% in 2008. Operations research attracted the least expenditure, amounting to \$27,000.

In 2009, spending in this category was cut by over half, and stood at \$2,505,659, or 17.5% of total expenditure (Table 9). Despite this, spending on monitoring and evaluation almost doubled, to \$146,300, or 1%. Planning, Coordination and Programme Management remained the largest sub-category, making up 9.7% of the total expenditure.

2.4.5 Human Resources

AIDS Spending Categories	2008		2009	
	Amount in USD	%	Amount in USD	%
Human resources	1,676,217	13.9%	1,885,968	13.2%
Training	888,579	7.4%	638,381	4.5%
Monetary incentives for human resources	770,441	6.4%	1,191,993	8.3%
Human resources n.d.i.and n.e.c	17,197	0.1%	55,594	0.4%

Table 10: Human Resources HIV Spending Categories for 2008 & 2009

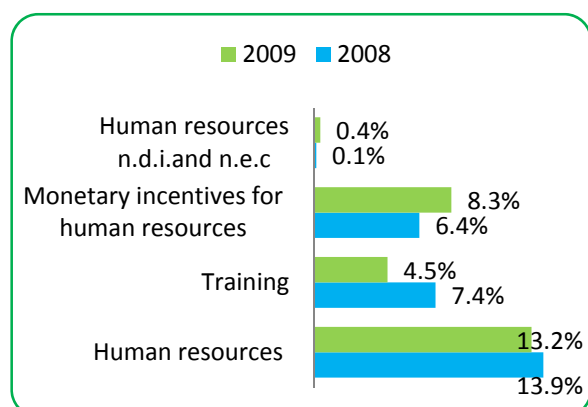


Figure 14: Human Resources HIV Spending Categories for 2008 & 2009

In 2008, the third largest spending category was Human Resources with \$1,676,217 (13.9%) (Table 10). The sub-category Training accounted for the largest proportion, at 7.4%.

13.2% of total expenditure was spent on Human Resources in 2009, or \$1,885,968 (Table 10). Less money was spent on training (4.5%) than the previous year. The largest sub-category, Monetary incentives for human resources took up 8.3% of the total HIV expenditure.

2.4.6 Social Protection and Social Services

AIDS Spending Categories	2008		2009	
	Amount in USD	%	Amount in USD	%
Social protection and social services (excluding OVC)	141,809	1.2%	25,855	0.2%
HIV-specific income generation projects	141,809	1.2%	25,329	0.2%
Social protection through monetary benefits		0.0%	526	0.0%

Table 11: Social Protection and Social Services HIV Spending Categories for 2008 & 2009

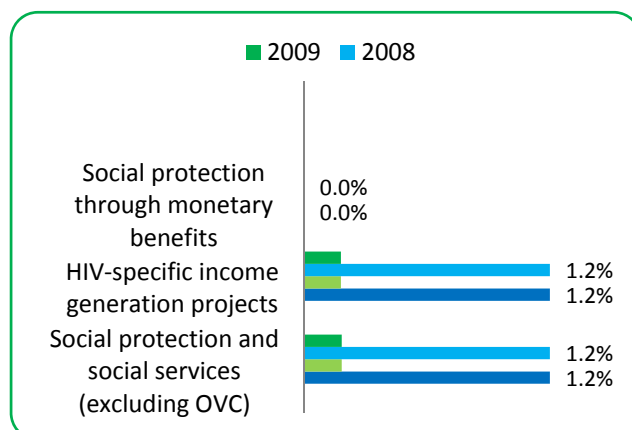


Figure 15: Social Protection and Social Services HIV Spending Categories for 2008 & 2009

In 2008, a total of \$141,809 was spent on Social Protection and Social Services, or 1.2% of total spending on HIV (Table 11). This was the second smallest spending category. This was all targeted towards HIV-specific income generation projects.

Spending in this category dropped to 0.2% of total HIV expenditure in 2009, or \$25,855. Of this, \$526 was for Social protection through monetary benefits, while the remainder was used in income generation projects (Table 27: ASC by level 1 and level 2 by year).

2.4.7 Enabling Environment

AIDS Spending Categories	2008		2009	
	Amount in USD	%	Amount in USD	%
Enabling environment	180,951	1.5%	387,615	2.7%
Advocacy	179,951	1.5%	286,485	2.0%
Enabling environment n.e.c	1,000	0.0%	1,130	0.0%
AIDS-specific institutional development		0.0%	100,000	0.7%

Table 12: Enabling Environment HIV Spending Categories for 2008 & 2009

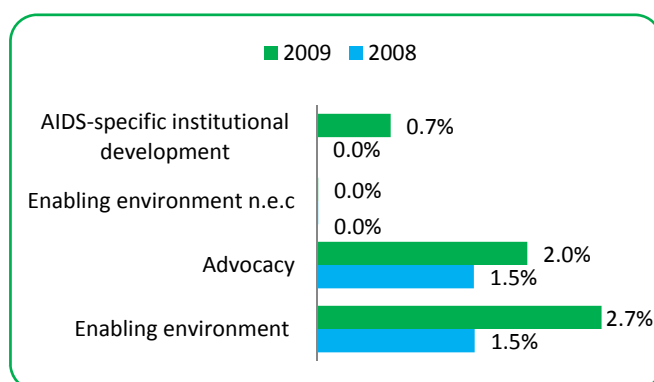


Figure 16: Enabling Environment HIV Spending Categories for 2008 & 2009

\$180,951 was spent in 2008 on activities that contribute to a more enabling environment for PLHIV. These consisted of Advocacy, at \$179,951 or 1.5% and \$1,000 on Enabling environment n.e.c (Table 27: ASC by level 1 and level 2 by year).

A total of \$387,615 was spent in 2009, which constituted 2.7% of the total expenditure for that year. Advocacy remained the largest sub-category of expenditure (2.0%) but there was also significant spending under AIDS-specific institutional development, accounting for 0.7%.

2.4.8 HIV and AIDS Related Research

AIDS Spending Categories	2008		2009	
	Amount in USD	%	Amount in USD	%
HIV and AIDS related research (excluding operations research)	7,040	0.1%	79,134	0.6%
Biomedical research	7,040	0.1%	7,109	0.0%
HIV and AIDS-related research activities n.d.t and n.e.c		0.0%	72,025	0.5%

Table 13: HIV and AIDS Related Research Spending Categories for 2008 & 2009

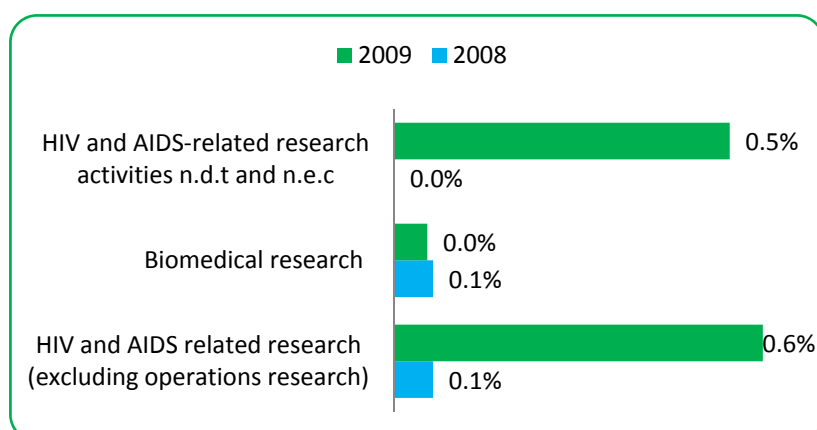


Figure 17: HIV and AIDS Related Research Spending Categories for 2008 & 2009

This was the smallest category of expenditure in 2008, with \$7,040 being spent on biomedical research (0.1%) (Table 13).

In 2009, it increased to 0.6%, with a similar amount (\$7,109) again going towards biomedical research but complimented by \$72,025 (0.5%) for HIV and AIDS related research (Table 27: ASC by level 1 and level 2 by year).

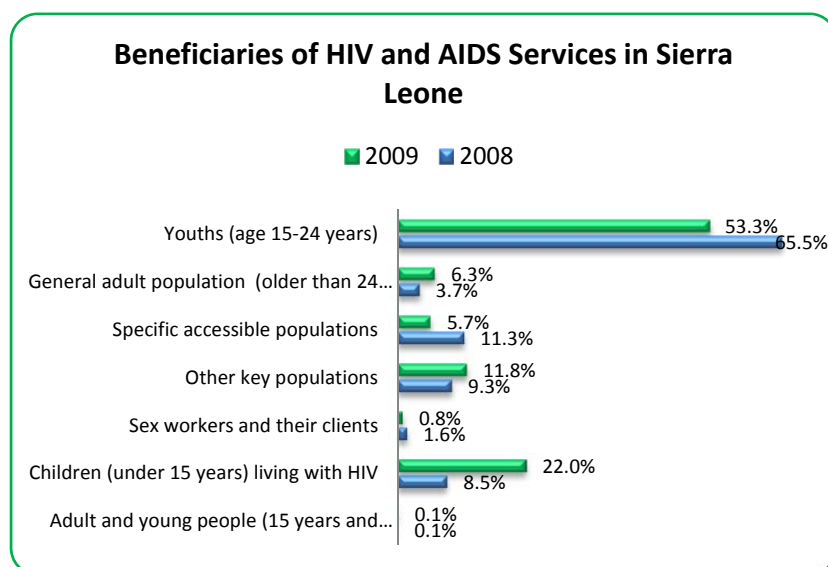
2.5 Beneficiary Populations (BP): Who were the Beneficiaries of the HIV and AIDS Services

Beneficiaries (BP) are people who have benefited or have been served by spending on HIV/AIDS goods and services. The beneficiary population is not the intended target of funds, but rather the recipients of HIV/AIDS services and commodities. Beneficiary populations of interest to NASA are those most-at-risk populations such as sex workers, their clients, injecting drug users, and men who have sex with men.

“Beneficiary populations” refers to the various sub-sections of the population to whom funding is directed towards. Table 14 reveals that in 2008, youths were by far the largest group of beneficiaries, receiving 65.5% of all funds, or \$7,900,088. This was followed by Specific Accessible Populations, who received 11.3%. Least was spent on Adults and young people (15 years and over) living with HIV (0.1%). However, 8.5% of total funds were spent on children living with HIV, considerably more than on HIV positive adults.

Surprisingly, all spending in 2008 on adults and young people living with HIV was in the category of human resources, with nothing being spent on treatment or care (Table 12, Appendices of Recommended NASA tables). Neither did they attract any spending on social protection and social services. However, children living with HIV did benefit from spending on treatment and care; indeed, 92.8% of all funds in this category were directed at them.

Figure 18: Beneficiaries of the HIV and AIDS Services



In 2009, youths remained the largest beneficiary group, although spending on them decreased both in real terms and as a proportion of total spending (53.3%). Children living with HIV were the second largest beneficiary population, attracting 22.0% of total funds that year. While spending in real terms on adults and young people living with HIV increased substantially from \$8,700 to \$15,210, they again received the smallest proportion (0.1%) of total funds. They were

beneficiaries of a small amount of spending on research (\$1,275); Other Key Populations was the other beneficiary group for research (Table 12, Appendices of Recommended NASA tables).

The study, Know Your Epidemic, Know Your Response (2010) revealed that Commercial Sex Workers and their clients are some of the main drivers of the epidemic, yet in 2008/2009 they received the 2nd smallest proportion of funding (Table 14). This example of mismatch highlights the importance

of an evidence-based response in which the key populations are targeted, if spending is to yield the maximum result.

Table 14: Beneficiaries of the HIV and AIDS Services

Beneficiary Populations for the AIDS Response	2008		2009	
	USD	%	USD	%
Adult and young people (15 years and over) living with HIV	8,700	0.1%	15,210	0.1%
Children (under 15 years) living with HIV	1,020,886	8.5%	3,146,102	22.0%
General other adult population (older than 24 years)	451,986	3.7%	908,373	6.3%
Other key populations	1,116,618	9.3%	1,688,509	11.8%
Sex workers and their clients	192,393	1.6%	119,851	0.8%
Specific accessible populations	1,368,362	11.3%	809,232	5.7%
Youths (age 15-24 years)	7,900,088	65.5%	7,622,273	53.3%
Grand Total	12,059,033	100.0%	14,309,550	100.0%

3.0 Conclusions

3.0.1 Main Findings

Table 15: Summary of Main Findings

#	Key Question	Findings
1.	Who funds the AIDS response?	International organizations were the largest source of funding and contributed 93.9% and 96.7% of total funds in 2008 and 2009 respectively.
2.	Who mobilizes and manages the AIDS response funds?	The Public Sector manages close to 70% of funds, followed by international organisations. The Private Sector manages less than 10% of funds.
3.	Who provides the HIV and AIDS services?	Just under half of all services are provided by the Public Sector. Private non-profit organisations provided roughly half of all services. Bilateral and multilateral organisations' in-country offices decreased their service provision to 6.8% in 2009.
4.	What HIV and AIDS services were provided?	By 2009, Prevention was the programmatic area which captured most of the spending (43.4%), up from 32.8% in 2008. Programme management captured the largest share of HIV spending (40.4%) in 2008. After Prevention, Care and Treatment was the largest (programme) service area.
	What services were provided for... <i>4.1 Prevention</i>	Communication for social and behavioural change constituted the greatest expenditure, at 11.8%, followed by PMTCT. Services for at-risk populations took the lead in 2009.
	<i>4.2 Care and Treatment</i>	The country focuses most services on adult ART (10.4%) and inpatient care 94.7%).
	<i>4.3 Orphans and Vulnerable Children</i>	Family home support is the main service for OVCs and constitutes 5.5% of total expenditure.
	<i>4.4 Program Management and Administration</i>	Planning, Coordination and Programme Management are the focus of this sub-category.
	<i>4.5 Social protection and Social Services (excluding OVCs)</i>	HIV-specific income generating activities are provided but the value of these has reduced to just 0.2% of total spending.
	<i>4.6 An Enabling Environment</i>	Advocacy and AIDS-specific institutional development are the main services contributing to an enabling environment for PLHIV.
	<i>4.7 HIV and AIDS-related research</i>	Little is spent on research but what is, is on HIV and AIDS-related research as well as biomedical research.
5.	Who were the beneficiaries of the HIV and AIDS services?	Over half of HIV and AIDS services are targeted at youths. Children living with HIV became the second-largest beneficiary population in 2009, receiving 22% of services.

4.0 Recommendations

Table 16: Summary of Recommendations

	Key Message	Details
1.	The AIDS response is funded primarily by international donors.	Funding of the HIV and AIDS response depends heavily on the Global Fund and bilateral funding. For the response to be sustainable, a larger proportion of resources must be mobilised in country.
2.	Who mobilizes and manages the AIDS response funds?	Resources are not managed by government agencies and local implementing agencies. There is great need to strengthen the financial, logistics and procurement systems in order to manage the huge quantum of funds pouring in the country.
3.	Capacity-building is required to ensure quality service provision by the Public sectors	Service provision by the Public Sector has grown; therefore a similar increase in capacity building to deliver quality services is necessary
4.	Prevention services are the largest.	In a low HIV prevalence country such as Sierra Leone, prevention must remain the focus of the HIV response. Prevention services, including Behaviour Change interventions should be targeted at MARPs, as well as youth and the general population, in line with findings from the 2010 Modes of Transmission study. 1.6% and 1.0% were spent on MARPS (sex Workers) in 2008 and 2009 respectively.
5.	Who were the beneficiaries of the HIV and AIDS services?	Although PLHIVs, women and youth are the main beneficiaries of services, it is important to strike a balance for all vulnerable key populations and areas.

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- Mardiati Nadjib, Amila Megraini and Ede Surya Darmawan, ***Technical Report: AIDS Spending in Indonesia 2006-2007***

Annex I: Contacted Institutions

Adventist Development & Relief Agency(ADRA) - Philip B. Conteh- Technical Health Project coordinator - 72A Off Main Road Congo Cross

Sierra Leone Red Cross (SLRC) – Olive Stober- Health Services Field Manager – 6 Liverpool Street, Freetown

Artisanal Fisheries devl. Project (AFDP) – Alpha A. Bangura – Project Manager – Kissy Dock Yard, Freetown

German technical cooperation (GTZ) – Rita Weidingar – Project Coordinator – 33-37 Grazer street, Freetown

Plan Sierra Leone – Mrs. Fadimata Alainchar – Country Director – 6 Cantonment Rd. Off Kingharman Rd, F/Town

UNICEF – Dorothy Ochola Odongo – HIV Manager – New England, F/Town

National Safe Blood Services – Dr. Kadijatu Yullah – Blood Bank Connaught Hospital

Society for Women & AIDS in Africa, SL (SWAASL) – Marie Benjamin - Prog Cood. – 30 WallaceJihnsn St.

Women in Crisis Movement (WICM) – Mrs Juliana Konteh – Director – 137B Hosp. Rd Kissy Dock Yard

UNFPA – Nyaibor A. Ngombu – 7B Sharon Rd, Off Motor Main Rd, Wilberforce,

Voice of Women – Malrose Kargbo – UNHCR 29 Wilkinson Rd

UNDP – Adama Thorlie – Prog Analyst – 76 Wilkinson Rd, F/Town

Ministry of Education Youths & Sports – Mayelle A. Gamanga HIV Focal person/Director, G&C Unit, New England

Student Partnership Worldwide (SPW) – Edward Francis – Country Director – 16 Off Byrne Lane Aberdeen Ferry Rd

Cooperazione International (COOPI) – John B. Saidu – Youth Engagement Coord. - 49H Spur Rd

Young Women’s Chrisian Assoc. (YWCA) – Mrs Rchel Norman Prog Assist.

Assoc. of the Wellbeing of Rural Comm. & Devl (ABC-Devl)- Foday Mohamed Kamara – Exec Dir. 18 Big Waterloo St.

Community Animation & Devl. Org (CADO) – Solomon Alex A. Kargbo- Exec. Director – 108 Kissy Rd

Christian Aid – Lynda Kerley – Country Prog. Manager/Lawrence The – Sen. Prog Officer – 8 Kosie-Willaim Drive, Aberdeen Rd

Catholic Relief Sevices- SL (CRS) – Alexander Matthw – Country Rep. – 29 Kingharman Rd

Business Coalition Against AIDS in SL (BCAASL) – Joyce Wuyah Abu – Nat Coord. – 24 Cantonment Rd,

Network Movement for justice & Devl (NMJD) – Abu Brima – Exec. Dir. 29 Main Motor Rd, Brookfields

The Shepherd’s Hospice SL – Gabriel Madiye – Exec. Dir. - 433A Bai Bureh Rd, Lower Allen Town

CARE International SL – Uzo Gilpin – 13 Bath St. F/Town

Youth Welfare & Devl Org (YWDO) – Ibrahim Kamara – Prog Coord. 79 Pademba Rd

Graceland Counselling Services (GLCS) – Bondu Manyeh – Nat. Prog Coord. 34 Freetown Rd, Goderich, Funkia

Assoc. for Rural Devl. (ARD) – Alie B. Forna – 21 Liverpool St, F/Town

World Health Org (WHO) – Dr. Louisa Ganda – Nat. Proff. Officer, HIV/TB/Malaria – 21 A-B Riverside Drive

SL Prev. of Maternity Mortality Assoc. (SLPMMA) – Dr. T. K. Kargbo – Dir /Chairman, 79 Pademba Rd

Christian Health Assoc. (CHASL) – Mr. Walter Carew, Exec. Dir – 48 Kingharman Rd

World Bank

NAS

ILO

Annex II: Status on data collected

Institution	2008		2009	
	Transaction	Type of data	Transaction	Type of data
Action AID	▼ Top down	RE & B	▼ Top down	RE & B
Christian AID	▼ Top down	RE & B	▼ Top down	RE & B
Concern World Wide	▼ Top down	RE & B	▼ Top down	RE & B
Global Fund	▲ Bottom up	RE	▲ Bottom up	RE
German Fund	▼ Top down	RE & B	▼ Top down	RE & B
ILO	▲ Bottom up	RE	▲ Bottom up	RE
UNAIDS	▼▲ Top down & Bottom up	RE & B	▼▲ Top down & Bottom up	RE & B
UNICEF	▼▲ Top down & Bottom up	RE & B	▼▲ Top down & Bottom up	RE & B
UNFPA	▼▲ Top down & Bottom up	RE & B	▼▲ Top down & Bottom up	RE & B
UNDP	▼▲ Top down & Bottom up	RE & B	▼▲ Top down & Bottom up	RE & B
USAIDS	▼▲ Top down & Bottom up	RE & B	▼▲ Top down & Bottom up	RE & B
World Bank	▲ Bottom up	RE	▲ Bottom up	RE
WFP	▼▲ Top down & Bottom up	RE & B	▼▲ Top down & Bottom up	RE & B
WHO	▼▲ Top down & Bottom up	RE & B	▼▲ Top down & Bottom up	RE & B
Ireland	▲ Bottom up	RE	▲ Bottom up	RE
EU	▲ Bottom up	RE	▲ Bottom up	RE
*Transaction ▼ Top down ▼▲ Top down & Bottom up ▲ Bottom up				
*Type of data RE Reported Expenditure E Estimated based on production of goods and services using P*Q approach B Budget figures				

Annex III: Detailed implementation plan

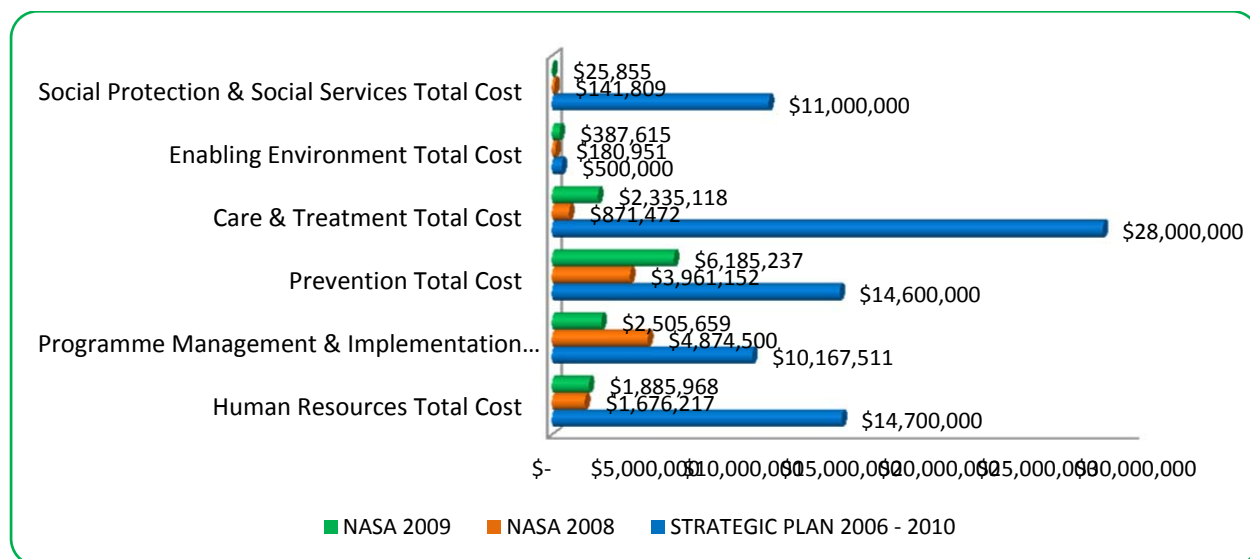
Description	Timing
Preparatory meetings	
Prepare data collection tools	March 8-12, 2010
Prepare budget	March 8-13, 2010
Write invitation letter to partners	March 8-14, 2010
Hold partners meeting	March 18-19, 2010
Data collection	March 22-April 23, 2010
Data processing	April 12-23, 2010
Data analysis & report writing	April 26-May 7, 2010
Consensus/validation meeting	May 12-13, 2010
Finalising of NASA report	May 17-21, 2010
Printing of NASA report & distribution	May 24-June 30, 2010

Timeline of the NASA mission in Sierra Leone 2008 & 2009

No.	Task	Month					
		Jan	Feb	Mar	Apr	May	Jun
1	Finalising TORs & Budget	x					
2	Recruitment of National Consultant		x				
3	Preparatory meetings			X			
4	Data collection			X			
5	Data processing				x		
6	Data analysis & report writing				x	X	
7	Consensus/validation meeting				x	X	
8	Finalising of NASA report					X	X
9	Printing of NASA report & distribution						x

Annex IV: Analysis of Spending vs. NSP Objectives

Activity	STRATEGIC PLAN 2006 - 2010	NASA 2008	NASA 2009
Human Resources Total Cost	\$ 14,700,000	\$1,676,217	\$1,885,968
Programme Management & Implementation Total Cost	\$10,167,511	\$4,874,500	\$2,505,659
Prevention Total Cost	\$14,600,000	\$3,961,152	\$6,185,237
Care & Treatment Total Cost	\$28,000,000	\$871,472	\$2,335,118
Enabling Environment Total Cost	\$500,000	\$180,951	\$387,615
Social Protection & Social Services Total Cost	\$11,000,000	\$141,809	\$25,855



Annex V: Assumptions and Estimations

Estimation of ART drug consumption and costs

Regimen	Number of patients per regimen	Proportion of patients per regimen	Cost per regimen per year
1st line regimens			
d4T 30 mg/3TC150mg + NVP 200mg	761	40%	\$2,663.50
d4T 40 mg/3TC150mg + NVP 200mg	201	11%	\$762.13
d4T 30 mg/3TC150mg + EFV 600mg	251	13%	\$82,932.70
d4T 40 mg/3TC150mg + EFV 600mg	35	2%	\$11,566.76
AZT300mg/3TC150mg + EFV600	335	18%	\$125,675.25
AZT300mg/3TC150mg + NVP200mg	280	15%	\$2,082.50
AZT300mg/3TC 150mg+ ABC 300mg	7	0%	\$785.83
AZT300mg/3TC 150mg+ TDF 300mg	4	0%	\$1,174.10
d4T 30 mg/3TC150mg +ABC300mg	4	0%	\$1,902.93
d4T 30 mg/3TC150mg +TDF300mg	3	0%	\$769.67
AZT300mg/3TC 150mg+ IDV400mg	21	1%	\$2,438.52
Average cost per 1st line regimen	1,902	100%	\$232,753.89
2nd line regimens			
3TC150mg + dt430mg + IDV400mg	10	21%	\$791.52
ABC300mg + ddi200mg + LPV/r133.3.133.3	0	0%	\$0.00
TDF300mg + ddi200mg + IDV400mg + r100mg	10	21%	\$19,684.70
TDF300mg + ddi200mg + LPV/r133.3.133.3	0	0%	\$0.00
ABC300mg + 3TC100mg + EFV600mg	2	4%	\$1,633.31
NVP200mg + 3TC150mg + EFV600mg	2	4%	\$688.50
3TC150mg + ddi200mg + IDV400mg	1	2%	\$152.80
TDF300mg + ddi200mg + IDV400mg	8	17%	\$3,148.19
3TC100mg + TDF400mg + IDV400mg	6	13%	\$1,955.66
ABC300mg + 3TC150mg + NVP200mg	2	4%	\$963.60
TDF300mg + ddi200mg + AZT300mg	1	2%	\$7,759.60
3TC150mg + TDF300mg + NVP200mg	0	0%	\$0.00
3TC150mg + AZT300mg + IDV400mg + r100mg	1	2%	\$273.42
KEL + ddi200mg + TDF300mg	3	6%	\$28,144.77
KEL + ddi200mg + AZT300mg	2	4%	\$18,314.29
Average cost per 2 line regimen	48	100%	\$83,510.36
Grand Total Cost			\$316,264.25

DRUGS	CIPLA (YR./UNIT)	Price per unit	# Patients	Price per year dose	Price per month dose
abacavir 300mg, tablet	584 (0.8)	467.2	8	3737.6	311.47
didanosine 100mg, tablets	234 (0.16)	37.44	50	1872	156.00
indinavir 400mg	321 (0.220)	70.62	56	3954.72	329.56
lamivudine 150mg	73 (0.1)	7.3	13	94.9	7.91
lamivudine 300mg	85 (0.233)	19.805		0	0.00
lamivudine/zidovudine/abacavir	992 (1.358)	1347.136	7	9429.952	785.83
lamivudine/stavudine 150 + 30mg	79 (0.108)	8.532	268	2286.576	190.55
lamivudine/stavudine 150 + 40mg	85 (0.117)	9.945	35	348.075	29.01
efavirenz 600mg	347 (0.95)	329.65	625	206031.25	17169.27
lamivudine/stavudine/nevirapine 150 + 30 + 200mg	175 (0.24)	42	761	31962	2663.50
lamivudine/stavudine/nevirapine 150 + 40 + 200mg	182 (0.25)	45.5	201	9145.5	762.13
lamivudine/zidovudine 150 + 300mg	182 (0.25)	45.5	361	16425.5	1368.79
lamivudine/zidovudine/nevirapine 150 + 300 + 200mg	255 (0.35)	89.25	280	24990	2082.50
lopinavir/ritonavir 133.3 + 33.3mg	1898 (0.867)	1645.566	5	8227.83	685.65
nevirapine 200mg	73 (0.1)	7.3	4	29.2	2.43
ritonavir 100mg	339 (0.464))	157.296	11	1730.256	144.19
stavudine 30mg	36 (0.05)	1.8		0	0.00
stavudine 40mg	39 (0.054)	2.106		0	0.00
tenofovir 300mg	301 (0.824)	248.024	35	8680.84	723.40
zidovudine 300mg	131 (0.18)	23.58	3	70.74	5.90

Annex VI: Data Collection Forms

Note: fill in this page the information regarding the funds received in 2008 & 2009 by donor, and its final use in spending (considered as goods and services delivered). Note: products purchased but not distributed should not be included as spent until they are delivered.

1.-Identification of the Institution

Name of the Institution:

Contact (Name and Position):

Address:

E-mail:

Telephone - Land:

Fax:

Telephone Mobile:

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

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

2. Origin of funds (OF)

Indicate: Name of the institution from which the funds were received and Amount of money expended in the year of the estimation disaggregated per financing source

Name of the Institution	Amount received in 2008 (USD)	Amount received in 2009 (USD)	Amount transferred to other Institutions in 2008 (USD)	Amount transferred to other Institutions 2009 (USD)
OF [1]				
OF [2]				
OF [3]				
OF [4]				
OF [5] Own funds*				
TOTAL				

*Own funds: funds generated by the institution (e.g.: income generation activities)

3. Use of Funds:

Indicate in the next 5 tables how the funds from each source of funds (donor) were spent: Describe the categories conducted If one activity is targeting more than one beneficiary population, please fill a new row.

ORIGIN OF FUNDS [1] Funds (Name of Institution/ Source

Activity (Description)	NASA Code for the Activity (please refer to NASA Catalogues code and name)	Beneficiary population (Description)	2008 - USD	2009 - USD
Totals (these totals must be equal to the total funds reported as spent coming from this source in table 2 Origin of funds).				

ORIGIN OF FUNDS [2] Funds (Name of Institution/ Source

Activity (Description)	NASA Code for the Activity (please refer to NASA Catalogues code and name)	Beneficiary population (Description)	2008 - USD	2009 - USD
Totals (these totals must be equal to the total funds reported as spent coming from this source in table 2 Origin of funds).				

ORIGIN OF FUNDS [3] Funds (Name of Institution / Source ...				
Activity (Description)	NASA Code for the Activity (please refer to NASA Catalogues code and name)	Beneficiary population (Description)	2008 - USD	2009 - USD
Totals (these totals must be equal to the total funds reported as spent coming from this source in table 2 Origin of funds).				

ORIGIN OF FUNDS [4] Funds (Name of Institution/Source ..				
Activity (Description)	NASA Code for the Activity (please refer to NASA Catalogues code and name)	Beneficiary population (Description)	2008 - USD	2009 - USD
Totals (these totals must be equal to the total funds reported as spent coming from this source in table 2 Origin of funds).				

ORIGIN OF FUNDS [5] Funds - Own Funds (Name of Institution/source .)

Activity (Description)	NASA Code for the Activity (please refer to NASA Catalogues code and name)	Beneficiary population (Description)	2008 - USD	2009 - USD
Totals (these totals must be equal to the total funds reported as spent coming from this source in table 2 Origin of funds).				

4. Funds transferred:

Indicate in the table below which institutions were receiving the funds reported as transferred in table 2. Origin of funds:

Name of the Institution	Amount transferred in 2008 (USD)	Amount reported as used in 2008 (USD)	Amount transferred in 2009 (USD)	Amount reported as used in 2009 (USD)
TOTAL				

5. Condom distribution:

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

Name of the Institution from which the condoms were received	Description of the condom distribution	Beneficiary population receiving the condoms. (e.g.: general population). Please use NASA catalogue to identify the Beneficiary Population	Quantity distributed in 2008 (units)	Quantity distributed in 2009 (units)
TOTAL				

6. In kind donations:

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

Name of the Institution from which the donation was received	Description of items received (type and quantity)	Description of the use of the items received

Annex VII: Additional NASA 2008 & 2009 Recommended Tables

Table 17: FS x ASC Financing Sources by AIDS Spending Category

Intervention Areas for the AIDS Response	Financing Sources of the AIDS Response							
	International funds		Private funds		Public funds		Grand Total	
	USD	%	USD	%	USD	%	USD	%
2008								
Total	11,322,831	100.0%	43,357	100.0%	692,845	100.0%	12,059,033	100.0%
Prevention	3,853,315	34.0%	1,829	4.2%	106,008	15.3%	3,961,152	32.8%
Care and treatment	867,572	7.7%		0.0%	3,900	0.6%	871,472	7.2%
Orphans and vulnerable children	308,512	2.7%		0.0%	37,380	5.4%	345,892	2.9%
Programme management and administration	4,402,311	38.9%	35,384	81.6%	436,805	63.0%	4,874,500	40.4%
Human resources	1,608,562	14.2%	6,144	14.2%	61,511	8.9%	1,676,217	13.9%
Social protection and social services (excluding OVC)	141,809	1.3%		0.0%		0.0%	141,809	1.2%
Enabling environment	133,710	1.2%		0.0%	47,241	6.8%	180,951	1.5%
HIV and AIDS related research (excluding operations research)	7,040	0.1%		0.0%		0.0%	7,040	0.1%
2009								
Total	13,836,396	100.0%	30,754	100.0%	442,400	100.0%	14,309,550	100.0%
Prevention	6,121,080	44.2%	1,314	4.3%	62,843	14.2%	6,185,237	43.2%
Care and treatment	2,335,118	16.9%		0.0%		0.0%	2,335,118	16.3%
Orphans and vulnerable children	904,964	6.5%		0.0%		0.0%	904,964	6.3%
Programme management and administration	2,298,727	16.6%		0.0%	206,932	46.8%	2,505,659	17.5%
Human resources	1,780,455	12.9%	29,440	95.7%	76,073	17.2%	1,885,968	13.2%
Social protection and social services (excluding OVC)	25,855	0.2%		0.0%		0.0%	25,855	0.2%
Enabling environment	291,063	2.1%		0.0%	96,552	21.8%	387,615	2.7%
HIV and AIDS related research (excluding operations research)	79,134	0.6%		0.0%		0.0%	79,134	0.6%

Table 18: FS x FA Financing Sources by Financing Agents

Financing Agents of AIDS Response	Financing Sources of AIDS Response							
	International funds	%	Private funds	%	Public funds	%	Grand Total	%
2008								
Total	11,322,831	100.0%	43,357	100.0%	692,845	100.0%	12,059,033	100.0%
Public sectors	7,497,700	66.2%		0.0%	692,845	100.0%	8,190,545	67.9%
Private sectors	13,369	0.1%	43,357	100.0%		0.0%	56,726	0.5%
International purchasing organizations	3,811,762	33.7%		0.0%		0.0%	3,811,762	31.6%
2009								
Total	13,836,396	100.0%	30,754	100.0%	442,400	100.0%	14,309,550	100.0%
Public sectors	9,772,599	70.6%		0.0%	442,400	100.0%	10,214,999	71.4%
Private sectors	1,190,080	8.6%	30,754	100.0%		0.0%	1,220,834	8.5%
International purchasing organizations	2,873,717	20.8%		0.0%		0.0%	2,873,717	20.1%

Table 19: FA x ASC Financing Agents by AIDS Spending Category

Interventions for the AIDS Response	Financing Agents of the AIDS Response							
	International purchasing organizations	%	Private sectors	%	Public sectors	%	Grand Total	%
2008								
Total	3,811,762	100.0%	56,726	100.0%	8,190,545	100.0%	12,059,033	100.0%
Prevention	1,261,665	33.1%	1,829	3.2%	2,697,658	32.9%	3,961,152	32.8%
Care and treatment	127,858	3.4%	9,313	16.4%	734,301	9.0%	871,472	7.2%
Orphans and vulnerable children	247,165	6.5%		0.0%	98,727	1.2%	345,892	2.9%
Programme management and administration	1,355,414	35.6%	35,384	62.4%	3,483,702	42.5%	4,874,500	40.4%
Human resources	686,950	18.0%	10,200	18.0%	979,067	12.0%	1,676,217	13.9%
Social protection and social services (excluding OVC)		0.0%		0.0%	141,809	1.7%	141,809	1.2%
Enabling environment	132,710	3.5%		0.0%	48,241	0.6%	180,951	1.5%
HIV and AIDS related research (excluding operations research)		0.0%		0.0%	7,040	0.1%	7,040	0.1%
2009								
Total	2,873,717	100.0%	1,220,834	100.0%	10,214,999	100.0%	14,309,550	100.0%
Prevention	677,983	23.6%	236,281	19.4%	5,270,973	51.6%	6,185,237	43.2%
Care and treatment	188,549	6.6%		0.0%	2,146,569	21.0%	2,335,118	16.3%
Orphans and vulnerable children	739,384	25.7%		0.0%	165,580	1.6%	904,964	6.3%
Programme management and administration	740,446	25.8%	560,770	45.9%	1,204,443	11.8%	2,505,659	17.5%
Human resources	291,430	10.1%	423,783	34.7%	1,170,755	11.5%	1,885,968	13.2%
Social protection and social services (excluding OVC)		0.0%		0.0%	25,855	0.3%	25,855	0.2%
Enabling environment	165,925	5.8%		0.0%	221,690	2.2%	387,615	2.7%
HIV and AIDS related research (excluding operations research)	70,000	2.4%		0.0%	9,134	0.1%	79,134	0.6%

Table 20: PS x ASC Providers by AIDS Spending Category

Interventions for AIDS Response	Service Providers of AIDS Response							
	Bilateral and multilateral entities - in country offices	%	Private sector providers	%	Public sector providers	%	Grand Total	%
2008								
Total Amount (USD)	1,541,722	100.0%	6,753,976	100.0%	3,763,335	100.0%	12,059,033	100.0%
Prevention	985,361	63.9%	2,108,538	31.2%	867,253	23.0%	3,961,152	32.8%
Care and treatment	38,762	2.5%	619,042	9.2%	213,668	5.7%	871,472	7.2%
Orphans and vulnerable children	22,678	1.5%	323,214	4.8%		0.0%	345,892	2.9%
Programme management and administration	332,147	21.5%	1,948,036	28.8%	2,594,317	68.9%	4,874,500	40.4%
Human resources	149,774	9.7%	1,486,587	22.0%	39,856	1.1%	1,676,217	13.9%
Social protection and social services (excluding OVC)		0.0%	141,809	2.1%		0.0%	141,809	1.2%
Enabling environment	13,000	0.8%	119,710	1.8%	48,241	1.3%	180,951	1.5%
HIV and AIDS related research (excluding operations research)		0.0%	7,040	0.1%		0.0%	7,040	0.1%
2009								
Total Amount (USD)	975,408	100.0%	7,227,301	100.0%	6,106,841	100.0%	14,309,550	100.0%
Prevention	320,261	32.8%	2,752,307	38.1%	3,112,669	51.0%	6,185,237	43.2%
Care and treatment	63,775	6.5%	912,817	12.6%	1,358,526	22.2%	2,335,118	16.3%
Orphans and vulnerable children	26,705	2.7%	278,259	3.9%	600,000	9.8%	904,964	6.3%
Programme management and administration	378,103	38.8%	1,454,865	20.1%	672,691	11.0%	2,505,659	17.5%
Human resources	80,748	8.3%	1,664,085	23.0%	141,135	2.3%	1,885,968	13.2%
Social protection and social services (excluding OVC)	6,816	0.7%	19,039	0.3%		0.0%	25,855	0.2%
Enabling environment	29,000	3.0%	136,795	1.9%	221,820	3.6%	387,615	2.7%
HIV and AIDS related research (excluding operations research)	70,000	7.2%	9,134	0.1%		0.0%	79,134	0.6%

Table 21: FA x PS Financing Agents by Providers

Service Providers of AIDS Response	Financing Agents of AIDS Response							
	International purchasing organizations	%	Private sectors	%	Public sectors	%	Grand Total	%
2008								
Total Amount (USD)	3,811,762	100.0%	56,726	100.0%	8,190,545	100.0%	12,059,033	100.0%
Public sector providers	59,500	1.6%		0.0%	3,703,835	45.2%	3,763,335	31.2%
Private sector providers	2,212,820	58.1%	56,726	100.0%	4,484,430	54.8%	6,753,976	56.0%
Bilateral and multilateral entities - in country offices	1,539,442	40.4%		0.0%	2,280	0.0%	1,541,722	12.8%
2009								
Total Amount (USD)	2,873,717	100.0%	1,220,834	100.0%	10,214,999	100.0%	14,309,550	100.0%
Private sector providers	1,206,037	42.0%	1,220,834	100.0%	4,800,430	47.0%	7,227,301	50.5%
Public sector providers	706,109	24.6%		0.0%	5,400,732	52.9%	6,106,841	42.7%
Bilateral and multilateral entities - in country offices	961,571	33.5%		0.0%	13,837	0.1%	975,408	6.8%

Table 22: ASC x BP AIDS Spending Category by Beneficiary Populations (Amounts in US Dollars)

Beneficiary Population of the AIDS Response	Intervention Areas of the AIDS Response								Grand Total
	Prevention	Care and treatment	Orphans and vulnerable children	Programme management and administration	Human resources	Social protection and social services (excluding OVC)	Enabling environment	HIV and AIDS related research (excluding operations research)	
2008									
Total Amount (USD)	3,961,152	871,472	345,892	4,874,500	1,676,217	141,809	180,951	7,040	12,059,033
Adult and young people (15 years and over) living with HIV					8,700				8,700
Children (under 15 years) living with HIV	12,000	809,149	9,600	108,667	81,470				1,020,886
General other adult population (older than 24 years)	451,986								451,986
Other key populations	353,494	12,953	329,392	182,665	89,265	141,809		7,040	1,116,618
Sex workers and their clients					192,393				192,393
Specific accessible populations	918,194	49,370		143,661	257,137				1,368,362
Youths (age 15-24 years)	2,225,478		6,900	4,439,507	1,047,252		180,951		7,900,088
2009									
Total Amount (USD)	6,185,237	2,335,118	904,964	2,505,659	1,885,968	25,855	387,615	79,134	14,309,550
Adult and young people (15 years and over) living with HIV		6,547			7,388			1,275	15,210
Children (under 15 years) living with HIV	18,360	2,310,014	619,200	91,047	100,135		7,346		3,146,102
General other adult population (older than 24 years)	903,170			5,203					908,373
Other key populations	1,183,834	17,397	285,764	24,695	59,156	25,329	16,500	75,834	1,688,509
Sex workers and their clients	39,000			11,300	69,551				119,851
Specific accessible populations	539,269			85,623	183,210		1,130		809,232
Youths (age 15-24 years)	3,501,604	1,160		2,287,791	1,466,528	526	362,639	2,025	7,622,273

Table 23: ASC x BP AIDS Spending Category by Beneficiary Populations (Percentage Distribution)

Beneficiary Population of the AIDS Response	Intervention Areas of the AIDS Response								Grand Total
	Prevention	Care and treatment	Orphans and vulnerable children	Programme management and administration	Human resources	Social protection and social services (excluding OVC)	Enabling environment	HIV and AIDS related research (excluding operations research)	
2008 Total Amount (USD)	3,961,152	871,472	345,892	4,874,500	1,676,217	141,809	180,951	7,040	12,059,033
Total Column %	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Adult and young people (15 years and over) living with HIV	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%	0.1%
Children (under 15 years) living with HIV	0.3%	92.8%	2.8%	2.2%	4.9%	0.0%	0.0%	0.0%	8.5%
General other adult population (older than 24 years)	11.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.7%
Other key populations	8.9%	1.5%	95.2%	3.7%	5.3%	100.0%	0.0%	100.0%	9.3%
Sex workers and their clients	0.0%	0.0%	0.0%	0.0%	11.5%	0.0%	0.0%	0.0%	1.6%
Specific accessible populations	23.2%	5.7%	0.0%	2.9%	15.3%	0.0%	100.0%	0.0%	11.3%
Youths (age 15-24 years)	56.2%	0.0%	2.0%	91.1%	62.5%	0.0%	0.0%	0.0%	65.5%
2009cTotal Amount (USD)	6,185,237	2,335,118	904,964	2,505,659	1,885,968	25,855	387,615	79,134	14,309,550
Total Column %	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Adult and young people (15 years and over) living with HIV	0.0%	0.3%	0.0%	0.0%	0.4%	0%	0.0%	1.6%	0%
Children (under 15 years) living with HIV	0.3%	98.9%	68.4%	3.6%	5.3%	0%	1.9%	0.0%	22%
General other adult population (older than 24 years)	14.6%	0.0%	0.0%	0.2%	0.0%	0%	0.0%	0.0%	6%
Other key populations	19.1%	0.7%	31.6%	1.0%	3.1%	98%	4.3%	95.8%	12%
Sex workers and their clients	0.6%	0.0%	0.0%	0.5%	3.7%	0%	0.0%	0.0%	1%
Specific accessible populations	8.7%	0.0%	0.0%	3.4%	9.7%	0%	0.3%	0.0%	6%
Youths (age 15-24 years)	56.6%	0.0%	0.0%	91.3%	77.8%	2%	93.6%	2.6%	53%

Annex VIII: Additional NASA 2008 & 2009 Non-Recommended Tables

Table 24: Financing Source by level 1 and level 2 by Year

Financing Sources for the AIDS Response	Amount in USD	
	2008	2009
International funds	11,322,831	13,836,396
Direct bilateral contributions	3,194,592	2,944,125
Government of Germany	1,691,718	1,684,892
Government of Ireland	389,210	
Government of Spain		131,169
Government of United Kingdom	1,113,450	1,094,019
United States Government	214	34,045
International not-for-profit organizations and foundations	335,934	584,840
ActionAID	4,188	
Adventist Relief Agency	13,369	4,775
Ambassadors Girls Scholarship Project	2,265	7,875
Catholic Relief Services	122,000	141,449
Christian AID	64,233	91,004
Concern Worldwide	720	2,520
Cooperation of American Relief Everywhere	36,700	68,619
Mr. Merchant		106,220
Multi Annual Partnership Funds	61,650	160,800
Open Society Initiative	1,000	1,333
Plan Sierra Leone	11,000	
Society for Women and Aids in Africa Sierra Leone		245
UK Friends of the Shepherd's Hospice	14,822	
Willow Tree foundation-UK	3,987	
Multilateral Agencies	7,792,305	10,307,431
African Development Bank	48,577	
European Commission	635,250	286,535
Global Fund	5,754,197	8,173,208
International Labour Organization		59,497
International not-for-profit organizations and foundations n.e.c	9,485	5,085
Joint United Nation Program on HIV/AIDS	37,000	388,552
United Nation Children Education Fund	1,049,013	371,062
United Nations Development Fund for Women		1,671
United Nations Development Programme	40,000	104,388
United Nations Fund for Population Activities	26,418	101,223
United Nations High Commission for Refugees	80,915	58,060
World Bank	9,300	7,000
World Food Programme		600,000
World Health Organization	102,150	151,150
Private funds	43,357	30,754
For-profit institutions and corporations		300
Samjama Pharmaceuticals		300
Private financing source	43,357	30,454
Association for Rural Development	506	
Christian Health Association Sierra Leone	1,813	
Dance for Life/CCAF	41,038	30,454
Public funds	692,845	442,400
Social security funds	25,092	91,400
Artisanal Fisheries Development Project	25,092	64,565
Ministry of Education, Youth and Sport		26,835
Territorial government funds	667,753	351,000
Ministry of Finance and Economic Development	94,482	242,809
Ministry of Health and Sanitation	222,152	
National HIV/AIDS Secretariat	351,119	108,191
Grand Total	12,059,033	14,309,550

Table 25: Financing Agents by level 1 and level 2 by Year

Financing Agents of the AIDS Response	Amount in USD	
	2008	2009
International purchasing organizations	3,811,762	2,873,717
Country offices of bilateral agencies	1,113,742	197,889
Government of Germany		40,000
Government of United Kingdom	1,113,528	123,844
United States Government	214	34,045
International not-for-profit organizations and foundations	329,565	592,014
ActionAID	4,188	
Adventist Relief Agency		4,775
Ambassadors Girls Scholarship Project	2,265	7,875
Catholic Relief Services	122,000	141,449
Christian AID	64,233	91,004
Concern Worldwide	720	2,520
Cooperation of American Relief Everywhere	36,700	68,619
Mr. Merchant		106,220
Multi Annual Partnership Funds	61,650	160,800
National HIV/AIDS Secretariat		7,174
Open Society Initiative	1,000	1,333
Plan Sierra Leone	11,000	
Society for Women and Aids in Africa Sierra Leone	7,000	245
UK Friends of the Shepherd's Hospice	14,822	
Willow Tree foundation-UK	3,987	
Multilateral agencies managing external resources	2,368,455	2,083,814
African Development Bank	48,577	
European Commission	635,250	286,535
International Labour Organization		59,497
Joint United Nation Program on HIV/AIDS	426,132	388,552
United Nation Children Education Fund	1,049,013	371,062
United Nations Development Fund for Women	16,962	1,671
United Nations Development Programme		4,388
United Nations Fund for Population Activities	26,418	179,049
United Nations High Commission for Refugees	63,953	58,060
World Food Programme		600,000
World Health Organization	102,150	135,000
Private sectors	56,726	1,220,834
International not-for-profit organizations and foundations	13,369	1,217,485
Adventist Relief Agency	13,369	
Restless Development		997,580
Sierra Leone Red Cross Society		219,905
Other private financing agents n.e.c	43,357	3,349
Association for Rural Development	506	
Christian Health Association Sierra Leone	1,813	
Dance for Life/CCAF	41,038	
Restless Development		3,049
Samjama Pharmaceuticals		300
Public sectors	8,190,545	10,214,999
Territorial government	8,190,545	10,214,999
Artisanal Fisheries Development Project	25,092	64,565
Ministry of Education, Youth and Sport		80,328
Ministry of Health and Sanitation	222,979	1,429
National HIV/AIDS Control Programme		16,000
National HIV/AIDS Secretariat	7,942,474	10,052,677
Grand Total	12,059,033	14,309,550

Table 26: Providers of Service by level 1 and level 2 by Year

Service Providers of the AIDS Response	Amount in USD	
	2008	2009
Bilateral and multilateral entities - in country offices	1,541,722	975,408
Bilateral Agencies		54,625
Cooperazion Internazionale		4,388
German Koope Sierra Leone		10,237
Government of Germany		40,000
Multilateral agencies	1,541,722	920,783
Joint United Nation Program on HIV/AIDS	389,132	329,152
United Nation Children Education Fund	1,019,363	379,312
United Nations Fund for Population Activities	48,577	131,319
World Health Organization	84,650	81,000
Private sector providers	6,753,976	7,227,301
For profit private sector providers (including for profit FBOs)	51,147	37,445
DALAN	16,180	16,250
Daughter Vocational Training Centre	20,103	8,673
Dr. Willoughby		3,669
Westend Clinic	14,864	8,853
Non-profit providers	6,702,829	7,189,856
Action for Community Transformation	10,168	
Adventist Relief Agency	40,080	35,677
Advocacy Movement Network	20,838	3,829
Africare	3,552	12,955
AHKOM	9,869	1,224
Assoc. Of Sports for the improvement	8,581	1,224
Association for Rural Development	57,539	
Association for Wellbeing of Rural Comm. And Devl.	36,100	68,529
Bike Riders Association	5,577	
Bo Anglican Diocese - Bo	10,031	
Bo East End Police Wives Association	9,820	1,089
Bonthe District Petty Traders Union	5,154	402
Borhawkaleh Agric. Devel. Organization	3,628	
Business Coalition Against AIDS in Sierra Leone	18,000	167,400
Campaign for Attitudinal Change	11,028	
Catholic Relief Services	272,575	374,615
CCSHRA	13,292	
Centre for Euco. Carring and Supporting	827	
Centre for the Promotion Sexual	10,578	526
Christian AID	318,880	374,026
Christian Children's Fund	5,574	67,953
Christian Health Association Sierra Leone	14,316	7,174
Coalition of Civil Society and Human Activities		10,595
Commercial Action for Development	15,957	10,369
Commercial Development Initiative	8,873	741
Community Animation Development Organization	120,601	148,767
Community Health Link	15,472	10,035
Cooperation of American Relief Everywhere	1,667,946	1,979,701
CORD-SL	22,316	15,593

Service Providers of the AIDS Response	Amount in USD	
	2008	2009
Council of Churches Sierra Leone	33,990	56,641
Dance for Life/CCAF	41,038	
Dandenben Farmers Helper Project	30,411	20,653
Democracy and Development Organization	8,794	507
Destiny Women Empowerment Organization		10,126
Dibia Development Organization	19,863	553
Ecumenical Women Compassion Group	23,970	4,869
Every Youth Empowerment Centre	25,758	21,987
Exclusion to Integration (E2I)	22,126	
FAMCARE	1,223	
Farmcare		3,373
Gbonkolenken Farmer Assoc. Disabled Gr.	8,897	631
German Koope Sierra Leone	12,220	
Graceland Counselling Services	26,491	24,417
Grassroot Women Organization	4,408	954
HACSA - Bo		530
HACSA - Kono	8,848	
HIV/AIDS Care and Support Association	81,333	96,718
Huntahuntay Agric. Organization	4,951	
Initiative for Commercial Development	7,572	1,369
Kafala Rural Farmers Agric.Dev Union	4,117	341
Kaheimoh Youth Devel. Organization	6,031	974
Kakua Hospice	56,580	78,293
Katanya Women Devel. Association	10,823	409
Mabanta Rura Development Project	58,524	46,423
Marie Stopes Society Sierra Leone	32,970	55,638
MEDIA MAGIC	25,363	42,272
Methodist Church Sierra Leone	40,540	85,819
Moawoma rural Women Development Association	7,070	10,842
National Movement for Emancipate and Progress	8,093	7,789
Ndegbornei Development Organization	23,501	11,698
Network Movement for Justice and Development	84,281	103,474
Network of HIV Positive in Sierra Leone	66,251	113,815
Nova Scotia Sierra Leone	13,676	10,379
Pampana Communications	38,761	56,775
Partners in Agri. And Rural Development	13,397	4,562
Partnership Action for Grassroots Sensitization. on HIV	9,955	674
Peace Child Sierra Leone	3,977	6,267
Plan Sierra Leone	70,145	139,186
Planned Parenthood Association Sierra Leone	16,053	24,076
Port Loko District Development. Organization	16,045	4,609
Portee Traders Association	9,764	551
Pujehun North Youth Development. Association		1,301
Rebuid a Nation	7,000	
Republic of Sierra Leone Armed Forces	2,053	
Restless Development	1,128,071	1,021,144
Rofutha Development Association	41,518	72,636
SALYAN		7,342

Service Providers of the AIDS Response	Amount in USD	
	2008	2009
Sierra Leone Adult Education	4,343	
Sierra Leone Labour Congress	97,725	62,951
Sierra Leone Muslim Youths	9,368	488
Sierra Leone Prevention of Maternal Mortality	115,454	115,860
Sierra Leone Red Cross Society	161,086	259,618
Sierra Leone Youth Empowerment Organisation		6,515
SLMU and National Council	8,037	1,393
SLYEO	11,360	
Society for Women and Aids in Africa Sierra Leone	240,031	301,881
Support Humanity and Devlope Env.for All	4,220	
Tamekasu Farmers Association	7,760	553
Tane War Affected Organization	8,760	1,223
The Shepherd's Hospice	549,910	554,658
Theatre Aids Prevention and Education	7,723	18,736
Timap for Peace and Development Organization	12,662	1,380
United Methodist Church	65,534	92,879
Voice of Women	21,940	1,671
Wanjama Mesengers	7,658	14,539
Wara Wara Bafodia Descendants	6,941	2,283
Waterloo Progressive Union	3,970	333
We Too Can Do It-NETHIPS	4,191	197
Women In Action Development. Association	8,480	868
Women in Crisis Movement	288,491	123,701
Women Initiative Network Development	4,428	
Young Women Empowerment Org	4,816	
Young Women's Christian Association	98,996	152,932
Youth Welfare and Development Organization	55,321	32,156
Public sector providers	3,763,335	6,106,841
Governmental organizations	3,763,335	6,106,841
Artisanal Fisheries Development Project	25,092	64,565
Blood Services	155,893	249,640
College of Medicine and Allied Health Sciences	34,233	84,864
Disease Prevention Control	10,426	9,537
Medical Research Centre		39,012
Milton Margai College of Education and Technology		17,721
Ministry of Education, Youth and Sport		18,354
National HIV/AIDS Control Programme	1,201,554	1,593,750
National HIV/AIDS Secretariat	2,319,480	3,996,215
Pharmacy Board Sierra Leone	14,780	12,306
Police Hospital	1,877	3,547
Republic of Sierra Leone Armed Forces		5,938
Youth Division MEYS		11,392
Grand Total	12,059,033	14,309,550

Table 27: AIDS Spending Categories by level 1 and level 2 by Year

Interventions for the AIDS Response (AIDS Spending Categories)	2008		2009	
	Amount in	%	Amount in	%
Prevention	3,961,152	32.8%	6,185,237	43.2%
Blood safety	103,732	0.9%	657,204	4.6%
Communication for social and behavioural change	1,421,136	11.8%	1,531,429	10.7%
Community mobilization		0.0%	10,851	0.1%
PMTCT	1,088,349	9.0%	1,174,911	8.2%
Prevention - Youth-out-of-school	213,928	1.8%	230,898	1.6%
Prevention - Youths-in-school	79,189	0.7%	105,338	0.7%
Prevention activities n.d.i and n.e.c		0.0%	124,096	0.9%
Prevention programmes in the workplace		0.0%	150	0.0%
Prevention, diagnosis and treatment of sexually transmitted infections	15,000	0.1%	759	0.0%
Risk-reduction for vulnerable and accessible populations	723,344	6.0%	1,691,363	11.8%
VCCT	316,474	2.6%	658,238	4.6%
Care and treatment	871,472	7.2%	2,335,118	16.3%
Adult ART	304,083	2.5%	1,487,942	10.4%
Home-based medical care	50,163	0.4%	15,583	0.1%
Inpatient care	406,609	3.4%	676,223	4.7%
Nutritional support associated to ARV therapy	33,074	0.3%	40,066	0.3%
Outpatient care services		0.0%	17,397	0.1%
Paediatric ART	77,543	0.6%	97,907	0.7%
Orphans and vulnerable children	345,892	2.9%	904,964	6.3%
OVC education	49,655	0.4%	58,503	0.4%
OVC family home support	266,659	2.2%	786,361	5.5%
OVC services n.d.i. and n.e.c.	29,578	0.2%	60,100	0.4%
Programme management and administration	4,874,500	40.4%	2,505,659	17.5%
Administration and transaction costs associated with managing and	428,684	3.6%	181,038	1.3%
Drug supply systems	222,152	1.8%		0.0%
Monitoring and evaluation	77,182	0.6%	146,300	1.0%
Operations research	27,000	0.2%	23,228	0.2%
Planning, Coordination and Programme Management	3,229,990	26.8%	1,384,112	9.7%
Programme management and administration n.d.i.and n.e.c	848,067	7.0%	756,574	5.3%
Upgrading and construction of infrastructure	41,425	0.3%	14,407	0.1%
Human resources	1,676,217	13.9%	1,885,968	13.2%
Human resources n.d.i.and n.e.c	17,197	0.1%	55,594	0.4%
Monetary incentives for human resources	770,441	6.4%	1,191,993	8.3%
Training	888,579	7.4%	638,381	4.5%
Social protection and social services (excluding OVC)	141,809	1.2%	25,855	0.2%
HIV-specific income generation projects	141,809	1.2%	25,329	0.2%
Social protection through monetary benefits		0.0%	526	0.0%
Enabling environment	180,951	1.5%	387,615	2.7%
Advocacy	179,951	1.5%	286,485	2.0%
AIDS-specific institutional development		0.0%	100,000	0.7%
Enabling environment n.e.c	1,000	0.0%	1,130	0.0%
HIV and AIDS related research (excluding operations research)	7,040	0.1%	79,134	0.6%
Biomedical research	7,040	0.1%	7,109	0.0%
HIV and AIDS-related research activities n.d.i and n.e.c		0.0%	72,025	0.5%
Grand Total	12,059,033	100%	14,309,550	100%