LIBERIA

NATIONAL AIDS SPENDING ASSESSMENT

(NASA)

2010/11 - 2011/12

February, 2014

ACKNOWLEDGEMENT

KEY PROJECT PARTNERS

National AIDS Commission;

Ministry of Finance;

Ministry of Health;

Specialized departments of relevant line Ministries and Agencies;

Development Partners;

NGOs/CBOs/FBOs working in HIV and AIDS related activities;

International NGOs

LIBERIA NASA TASK FORCE

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LIBERIA NASA TEAM

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LIST OF ACRONYMS

AIDS	Acquired Immune Deficiency Syndrome
ANC	Antenatal Clinic
ART	Antiretroviral Therapy
BCC	Behavioral Change Communication
CBO	Community Based Organization
CSO	Central Statistical Office
FBO	Faith Based Organization
GFATM	Global Fund to fight AIDS, Tuberculosis and Malaria
GOL	Government of Liberia
HIV	Human Immunodeficiency Virus
HTC	HIV Testing and Counselling
ILO	International Labor Organization
MARPs	Most at Risk Populations
MOGD	Ministry of Gender and Development
MOHSW	Ministry of Health and Social Welfare
MOT	Modes of Transmission
NAC	National AIDS Commission
NACP	National AIDS and STI Control Program
NASA	National AIDS Spending Assessment
NGO	Non-Governmental Organization
NSF	National Strategic Framework
OIs	Opportunistic Infections
OOPE	Out-of-Pocket Expenditure
OVC	Orphans and Vulnerable Children
PEP	Post Exposure Prophylaxis
PITC	Provider Initiated Testing and Counselling
PLHIV	People Living With HIV
PMTCT	Prevention of Mother-To-Child Transmission
RTS	Resource Tracking System
STI	Sexually Transmitted Infections
TB	Tuberculosis
UN	United Nations

UNAIDS	Joint United Nations Programme on HIV and AIDS
UNDP	United Nations Development Project
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Fund for Population Activities
UNGASS	United Nations General Assembly Special Session on HIV and AIDS
UNICEF	United Nations Children Fund
USD	United States Dollar
VCT	Voluntary Counseling and Testing
WFP	World Food Program
WHO	World Health Organization

Basic Factsheet on Liberia HIV and AIDS Expenditure for the Period 2010/2011 – 2011/2012

HIV and AIDS Expenditure by Funding Sources				
	2010/2011		2011/2012	
	Amount US$)	%	Amount (US$)	%
Total Spending	**15,959,266**		**17,368,448**	
Public Funds	40,476	**0.3**	142,193	**0.8**
Private Funds	17,354	**0.1**	63,209	**0.4**
International Funds	15,901,436	**99.6**	17,163,046	**98.8**

HIV and AIDS Expenditure by Programmatic Area

PREVENTION (in 2010/2011 and 2011/2012 – 27% of total Expenditure in both years)

- Total Expenditure: US$4,319,660 in 2010/2011; US$4, 765,865 in 2011/2012
- Main Item: Prevention activities not disaggregated by intervention in both years.

TREATMENT & CARE (in 2010/2011 and 2011/2012 – 12% of total Expenditure in both years)

- Total Expenditure: US$1,892,749 in 2010/2011; US$2,158,466 in 2011/2012
- Main Item: Antiretroviral therapy not disaggregated by line of treatment in both years.

OVC (in 2010/2011– 2.8% of total Expenditure; in 2011/2012 – 5.3% of total Expenditure)

- Total Expenditure: US$448,633 in 2010/2011; US$921,629 in 2011/2012
- Main Item: OVC Education in both years.

PROGRAMME MANAGEMENT(in 2010/2011– 36% of total Expenditure; in 2011/2012 – 31% of total Expenditure)

- Total Expenditure: US$5,719,629 in 2010/2011; US$5,423,259 in 2011/2012
- Main Item: Drug supply systems in both years.

HUMAN RESOURCES (in 2010/2011– 21% of total Expenditure; in 2011/2012 – 22% of total Expenditure)

- Total Expenditure: US$3,340,117 in 2010/2011; US$3,829,099 in 2011/2012
- Main Item: Monetary incentives for physicians for programme management and administration in 2010/2011 and Monetary incentives for nurses for programme management and administration in 2011/2012.

SOCIAL PROTECTION AND SERVICES (in 2010/2011– 1% of total Expenditure in both years)

- Total Expenditure: US$172,926 in 2010/2011; US$186,423 in 2011/2012
- Main Item: Social protection through in-kind benefits in both years

ENABLING ENVIRONMENT (in 2010/2011– 0.4% of total Expenditure; in 2011/2012 – 0.5% of total Expenditure)

- Total Expenditure: US$63,073 in 2010/2011; US$83,707 in 2011/2012
- Main Item: Advocacy in both years.

HIV-RELATED RESEARCH (in 2010/2011– 0.02% of total Expenditure; in 2011/2012 – no expenditure)

- Total Expenditure: US$2,479 in 2010/2011
- Main Item: Social Science research

HIV and AIDS Expenditure by Beneficiary groups				
	2010/2011		2011/2012	
Beneficiary groups	**Amount (US$**	**%**	**Amount (US$)**	**%**
Total spending	**15,959,266**		**17,368,448**	
PLHIV	2,783,259	**17.4**	2,401,467	**13.8**
Most-at-risk population	3,000	**0.02**	3,000	**0.02**
Other key population	829,904	**5.2**	1,448,097	**8.3**
Specific "accessible" population	7,283,539	**45.6**	7,735,468	**44.5**
General population	5,059,534	**31.7**	5,780,416	**33.3**

Executive Summary

Liberia has recorded an HIV prevalence of 1.5 percent in the general population aged 15-49, indicating a low level generalized epidemic. Although this may be deemed to be lower than the average in the sub region, the risk of new infections annually compounded by stigma and discrimination of those suffering with disease demands a coordinated effort to support the national response. Indeed, as part of the Poverty Reduction Strategy (PRS), a cross cutting thematic component was devoted to mainstreaming HIV and AIDS in overall development strategy. A National HIV and AIDS Workplace policy was developed, and is being implemented by the Ministry of Labor and its tripartite partners. However, limited sources of funding for HIV and AIDS related programmes means that the government relies almost totally on external funding for the national response. It has become quite critical for the country to strengthen its effort to mobilize more funds from alternative sources. The National AIDS Commission (NAC) is at the fore front of this drive, having been mandated to oversee the coordination of the national response.

The NAC recognizes that to strengthen coordination of programme implementation among implementing partners, coordination needs to be strengthened in the field of monitoring and evaluation especially in the assessment of financial flows. Therefore, a National AIDS Spending Assessment (NASA) was conducted for the period 2010/2011 to 2011/2012 to monitor HIV/AIDS public and private resource flows both in- and outside the pooled funding arrangement and hopefully institutionalize a system to report to one central coordinating authority. Conducting the NASA provides the needed information to assess the use of resources for HIV and AIDS related activities and also plan effectively for future activities.

The focus of the study was at the national level. Data collection covered the external sources of funds for HIV and AIDS, government contribution and funds made available by private entities in the years 2010/2011 to 2011/2012. The study employed the NASA methodology which allows for the systematic, periodic and exhaustive accounting of the level and flows of financing and expenditures, in public, international and private sectors to confront the HIV and AIDS epidemic.

Results from the NASA study shows an increase in growth of the funds made available for HIV and AIDS related activities, increasing by 9 percent from 2010/2011 to 2011/2012. The National AIDS Assessments estimates that the total expenditure on HIV and AIDS activities

in Liberia was **US$15,959,266** and **US$17,368,448** for the periods 2010/2011 and 2011/2012 respectively. The largest proportion of the funds as indicated was sourced from international organizations accounting for about 99.2 percent of the total funds spent on the average within the two year period. Public funds accounted for 0.6 percent of the total funds within the period under consideration with private funds accounting for 0.2 percent. In both years, majority of the funds were spent on Programme Management and Administrative Strengthening, Human Resources and Prevention.

The NASA assessment groups beneficiary populations of the HIV and AIDS related programmes and activities into five broad areas (PLHIV, specific 'accessible' population, other key population, most at risk population and general population). The analysis showed that, the specific 'accessible' population group benefitted from the majority of funds spent on HIV and AIDS related activities (45 percent on average in both years). This was followed by the general population and then the PLHIV group. Most at Risk Populations (MARPs) benefitted the least at 0.02 percent in both study periods. To better assess which groups are truly benefitting from the available resources it is recommended that the target population be clearly specified by implementers during the NASA.

Section 1

Introduction

1.1 Context for the Assessment

Liberia boarders with Guinea in the North, Cote D'Ivoire in North East, Sierra Leone in West, and the Atlantic Ocean in the South. It covers an area of about 43,000 square miles and lies between latitude 7 and 8 north and longitude 9 and 10 East, in the West Coast of Africa. It is divided into 15 counties, with a 2008 census count of 3.5 million inhabitants[1]. The population is relatively young, with 29.5 percent of the entire population aged 5-14 years, while the proportion of population aged 15-49 years is about 36 percent. Life expectancy at birth is 45 years and the fertility rate is 5.2 children per woman.

Liberia faces the greatest risk to the increased incidence and spread of the HIV epidemic throughout the country. The country in addition to the HIV epidemic has to deal with poverty, inequality and the prevalence of other diseases such as malaria. Liberia has an HIV prevalence of 1.5 percent; although low in comparison with other parts of sub-Saharan Africa, this is classified as a generalized epidemic among the whole population. Stigma, discrimination and problems in accessing health services, particularly in rural areas are some of the challenges facing the implementation of HIV and AIDS related programs. According to the 2007 LDHS, the highest HIV prevalence exists among women and in urban populations. Key populations at risk including vulnerable and 'most at risk' populations for HIV infections are young women and girls, sex workers and their clients.

The country has made considerable strides in the fight against HIV and AIDS. Progress has been made especially in the area of prevention and treatment. The government in collaboration with development partners has made efforts to increase access to treatment, care and support as well as improving prevention activities. The goal of the National Strategic Framework II (2010-2014) is to contain the HIV prevalence rate among the general population below 1.5 percent by 2014; and to mitigate the impact of the epidemic on the health and wellbeing of persons infected and affected by HIV/AIDS. However, inadequate collaboration among key stakeholders and lack of coordination along national principles remain a challenge.

[1] Population and Housing Census 2008, LISGIS

The country relies mainly on funding from foreign, public and private sources with the majority of the funding coming from international sources in particular the Global Fund (GFATM). This scenario raises a lot of concerns on the sustainability of the HIV response. The UNGASS report highlighted the need to conduct a comprehensive study to determine HIV and AIDS spending beyond the Global Fund contributions and to understand how resources were being used within the framework of the national response[2]. In the absence of a coordinated mechanism for tracking financial resources, it has been difficult to monitor funding flows, especially since most are disbursed directly through international NGOs and other implementing partners. The effort to conduct a National AIDS Spending Assessment (NASA) was also important given the multisectoral nature of the national response to HIV and AIDS in Liberia which brings in a range of actors from different sectors.

The NASA captures the financial flows from external sources (donors and international organizations), government and private sector expenditure on HIV and AIDS. The assessment tracks expenditure across eight programmatic areas namely: prevention, treatment and care, orphans and vulnerable children, AIDS programme development, human resources, social mitigation, community development and enhanced environment, and HIV and AIDS-related research.

1.2 Objective

The objective of the exercise is to conduct a National AIDS Spending Assessment (NASA) to systematically assess HIV and AIDS financial resource commitments, disbursements, expenditure categories and actual absorption levels which are critical for improved resource planning. This involves developing and securing consensus on the process, methodology and tools to retrospectively collect data in a systematic and comprehensive manner, to assess commitments, disbursements and expenditures on HIV and AIDS interventions.

Specifically the aims of the study are to:

(i) Conduct a National AIDS Spending Assessment for Liberia;

(ii) Build national level capacity for systematic monitoring of HIV and AIDS financing flows.

[2] UNGASS Country Progress Report — Liberia 2012.

1.3 Scope of the Assessment

The focus of the study was at the national level. Data collection covered the external aid for HIV and AIDS (including those funds channeled through the government), government funding and contributions made by firms in the business sector in 2010/2011 and 2011/2012.

The major sources of data/information include (see Appendix 3 for a more comprehensive list of sources):

(i) National AIDS Commission (NAC);
(ii) Ministry of Finance (MOF)
(iii) Ministry of Health (MOH)
(iv) Specialized departments of relevant line Ministries and Agencies;
(v) The Global Fund;
(vi) Selected major development partners;
(vii) Non-Governmental Organizations (NGOs)/ Civil Society Organizations (CSOs)/Faith based Organizations (FBOs).

1.4 Structure of the Report

The report is organized in five sections. Following the introduction, section two gives an overview of the HIV and AIDS situation in Liberia and the National response (the National Strategic Framework for HIV and AIDS) as well as funding mechanism for HIV and AIDS. The third section outlines the methods and techniques applied, as well as the study process, assumptions and limitations faced. The fourth section contains the results and discussions of the NASA estimates. A summary and recommendations are presented in section five.

Section 2

Overview of Country Context

2.1 HIV and AIDS Situation

The most reliable data on HIV prevalence in the general population is provided by the 2007 Liberian Demographic and Health Survey (LDHS). LDHS results show an HIV prevalence of 1.5 percent (1.3 percent HIV-1; 0.2 percent HIV-2) in the general population aged 15-49, indicating a low level generalized epidemic. Overall, the HIV prevalence in women is higher (1.8 percent) than in men (1.2 percent), revealing women's higher vulnerability to HIV infection. The difference in HIV prevalence between women and men is particularly strong in the younger age groups, with HIV prevalence in women three times higher than in men in the 15-24 years age group. The LDHS data also shows significant differences between urban and rural settings, with overall HIV rates in urban areas at 2.5 percent (and 2.9 percent in Monrovia) against only 0.8 percent in rural areas. Four successive antenatal surveillance (ANC) surveys conducted in 2006, 2007, 2008, and 2011 show a decline in prevalence rate of 5.7 percent, 5.4 percent, 4.0 percent, and 2.6 percent recorded, respectively.

Structural, socio-economic and cultural factors increase people's vulnerability to HIV, thus driving the HIV epidemic. The impact of war, poverty and the breakdown of communities, the public health system and other government support systems, have left large parts of the population vulnerable to HIV infection. Key populations at risk including vulnerable and 'most at risk' populations for HIV infections are young women and girls, sex workers and their clients, men who have sex with men (MSM), injectable drug users (IDUs), prisoners; uniformed personnel, mobile populations (truck drivers), refugees, returnees and internally displaced persons (IDPs).

2.2 National Response to the AIDS Epidemic

Liberia's HIV response mirrors the globally approved principles of "the three ones principles" [3], and "the three zeros" (zero new HIV infections, zero discrimination and zero

[3] The principles involve the following:

- One agreed AIDS action framework that provides the basis for coordinating the work of all partners;
- One national AIDS coordinating authority, with a broad-based multi-sectoral mandate; and
- One agreed country-level monitoring and evaluation system.

AIDS related deaths). Liberia has developed a number of legislations, policies and strategic plans that guide HIV and AIDS interventions. These include the Basic Package of Health Services which is meant to increase access to health, and more recently, the Essential Package of Health Services as part of the 10 year health plan. The overall national development strategy, the Poverty Reduction Strategy (PRS), has a cross cutting thematic component devoted to mainstreaming HIV and AIDS in all sectors of the economy. As part of this process, a National HIV and AIDS Workplace policy was developed and is currently being implemented by the Ministry of Labor and its tripartite partners. Finally, a National Strategic Framework II, 2010 – 2014 is being implemented under a multi-sectoral platform.

2.2.1 National Strategic Framework II, 2010 – 2014

The NSF is based on seven key principles, which provide overall direction and reflect the core philosophy underlying Liberia's national response: 1) Promoting human rights, with special attention for PLHIV and disempowered, marginalised groups; 2) A Gender-based approach, ensuring that HIV interventions meet the specific needs of women and men, girls and boys; 3) Greater involvement of PLHIV; ensuring that PLHIV are actively involved and empowered by the national response; 4) Government leadership in multisectoral partnerships; recognising the key responsibility and mandate of the Liberian government to protect its citizens from the impact of HIV in close collaboration with other sectors; 5) Evidence-informed approaches reflect the available knowledge and understanding of the HIV epidemic and prioritize the most cost-effective interventions; 6) Sustainability involves strategies that are integrated in existing programmes and services; can build on existing in-country capacity; and do not fully depend on external resources; and 7) Accountability of decision makers for their prioritization of population groups and services.

Based on these principles, the NSF II has five strategic objectives, which address the key issues that emerged from the comprehensive analysis of the Liberian HIV situation: 1) To ensure effective coordination and management of a decentralized, multisectoral national response to HIV/AIDS; 2) To reduce the number of new HIV infections among most-at-risk populations and vulnerable groups in the general population, with a special focus on women and girls; 3) To strengthen quality, and scale up coverage and utilization of treatment, care and support for PLHIV, OVC, and other affected persons; 4) To strengthen the availability,

sharing and utilization of strategic information that will guide the planning and implementation of policies and programmes; 5) To promote supportive environments for women, men and children living with HIV, and reduce HIV/AIDS-associated stigma and discrimination.

(a) Effective coordination and management of a decentralized, multisectoral national response to HIV/AIDS

a) Strengthening the capacity and functioning of the National AIDS Commission (NAC) as the overall coordinating body

b) Strengthening the active involvement of government sectors beyond health, and mainstreaming HIV/AIDS into their policies and strategies

c) Establishing effective public-private partnerships for joint programme implementation and information exchange

d) Strengthening the mobilization, disbursement and tracking of funds and resources for HIV/AIDS programmes

e) Strengthening the institutional capacity of implementing partners, especially in civil society.

(b) Reduce the number of new HIV infections among most-at-risk populations and vulnerable groups

The core strategies in the field of infection prevention and behavioral change communication will primarily focus on the following:

a) Improving knowledge and safer sex practices among most-at-risk populations and vulnerable groups

b) Increased coverage and utilization of key HIV-prevention services.

(c) Strengthen quality, and scale up coverage and utilization of treatment, care and support

This involves strategies in three main areas:

a) Strengthening coverage and utilization of ARV and OI treatment services, and their integration into the public health system.

b) Strengthening health systems capacity to provide HIV treatment and care

c) Strengthening facility- and community-based care and support services for PLHIV, OVCs and other affected persons.

(d) Strengthen the availability, sharing and utilization of strategic information

This includes strategies for strengthening the coordination of data collection, access and utilization for HIV policy and programme planning. The basis for improved strategic data management will be the establishment and roll-out of a National Surveillance and M&E System and Plan; this comprises the establishment of a National HIV/AIDS database, and effective dissemination of HIV information to all stakeholders.

(e) Promote supportive environments for women, men and children living with HIV

The aim is to provide a conducive environment to protect the rights of PLHIV and affected people. Strategies include:

a) Sensitization of the general public on the rights of citizens infected and affected by HIV

b) Supportive policies and legislation to protect the rights of key at-risk or affected populations, including PLHIV and marginalized groups such as sex workers and MSM.

c) Promotion of non-discriminatory policies and practices in workplaces, health facilities, communities and families.

2.3 Institutional Arrangements

National AIDS Commission of Liberia (NAC)

The Liberian National AIDS Commission (NAC) was formally reconstituted as the primary national body to coordinate, monitor and mobilize resources for the national response to HIV/AIDS in June 2007. NAC aims to strengthen the multisectoral character of the response beyond the health sector. Principally, the NAC guides the development and implementation of the NSF II and facilitates the involvement of all key stakeholders through the planning and implementation of HIV and AIDS related activities.

Key Implementing Agencies

Ministry of Health

The Ministry of Health and Social Welfare (MOHSW) plays a key role in the multisectoral response, for technical direction and service delivery especially in the area of care and treatment. The MOHSW has the most widespread geographical network of health facilities and County Health Teams, and a large number of health-care staff, many of whom are directly involved in HIV/AIDS care, treatment and prevention. The National AIDS and STI

Control Program (NACP), a division under the MOHSW plays a key role in coordinating the implementation of the AIDS components under the Global Fund.

Central Ministries

In addition to the role of the MOHSW, other central ministries such as the ministries of Education, Gender and Development, Labor, Defense, Justice, Transport, Agriculture, Youth and Sports, and Information, Cultural Affairs and Tourism directly or indirectly support the national response. They are also expected to mainstream HIV and AIDS into their sectoral work, provide technical support to the response, and organize workplace interventions for staff.

Civil Society Organizations and the Private Sector

Civil society organizations (CSOs) have played a key role in all aspects of the national response. These include the Catholic and Lutheran churches, faith-based organizations (FBOs), international relief organizations, as well as some private companies.

Development Partners

Development Partners support national priorities, facilitate implementation with funding of capacity building. They also assist the government's response in areas such as empowering leadership, mobilization of public, private and civil society, strategic information and facilitating access to technical and financial resources. UN agencies and programmes, such as UNAIDS, WHO, UNDP, UNHCR, WFP, UNFPA, UNICEF, ILO, UN Women and the World Bank have made important contributions to all elements of the national response through technical and financial support.

2.4 HIV and AIDS Funding Sources and Funding Modalities

The principal receipts of the NAC are grants from funding partners (the Global Fund and the United Nations Partners) and the Government of Liberia (GOL). There are also funds for HIV and AIDS related activities that do not pass through the NAC but are channelled directly from external sources to implementing organizations.

Section 3

Study Design and Methodology

3.1 Approach

The NASA methodology allows for the systematic, periodic and exhaustive accounting of the level and flows of financing and expenditures in international, public, and private sectors to confront the HIV and AIDS epidemic. This accounting must be exhaustive, covering entities, services and expenditures; periodic, as a result of a continuing recording, integration and analysis, to produce, ideally, annual estimates; systematic, as the structure of the categories and records/reports must be consistent over time and comparable across countries[4].

Importantly, NASA captures all HIV and AIDS spending according to the priorities/ categories found in national strategic frameworks, and thus allow countries to monitor their own progress towards their goals. In addition, it is not limited to health-related spending, but identifies and captures all the other spending related to HIV and AIDS, such as social mitigation, legal services, educational and life-skills activities, psychological support, care for Orphans and Vulnerable Children (OVC), and those efforts aimed at creating a conducive and enabling environment.

The financial flows refer to the flow of resources by different financial sources to service providers, through diverse mechanisms of transaction. A transaction compiles all of 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 specific target groups or to address unspecific populations (or the general population). NASA uses both top-down and bottom-up techniques for obtaining and consolidating information.

This methodology employs double entry tables – matrices - to represent the origin and destination of resources, avoiding double-accounting the expenditures by reconstructing the resource flows at every transaction point, rather than just adding up the expenditures of every

[4] UNAIDS. 2006. National AIDS Spending Assessment: a notebook on methods, definitions and procured for the measurement of HIV/AIDS financing flows and expenditures at country level. (draft- work in progress).

agent that commits resources to HIV and AIDS activities. 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 I & II) (UNAIDS, 2006).

3.2 NASA Classifications

The NASA programme and budget lines are structured on eight spending classes namely: Prevention; Care and treatment; Orphans and vulnerable children; Programme management and administration strengthening; Human Resources' Recruitment and Retention Incentives; Social protections and Social services; Enabling Environment and Community Development; and HIV and AIDS-Related Research.

The beneficiary populations are classified under five main categories with a number of sub-groups in each category to enable a further disaggregating of the data collected. The full description of beneficiary groupings is presented in Appendix 1.

3.3 Data Collection and Processing

Development and Administering of Questionnaires

The study used the UNAIDS NASA questionnaires which were slightly adjusted to suit the country's condition. The adjusted questionnaires (see Appendix 2) were sent to the key respondents and appointments made during which the data was requested and the forms completed.

3.3.1 Sources of Data

Most of the key sources of data (detailed expenditure records) for 2010/2011 and 2011/2012 were obtained from primary sources. For the purposes of this study a financial year was from 1st Jul to 30th June. Appendix 2 shows the list of institutions visited for the HIV and AIDS related expenditure and the status of data collected. The institutions visited for data collection were grouped into the following categories: (i) External/International; (ii) Public and (iii) Private.

3.3.2 Data Processing

The data collected using the UNAIDS adjusted questionnaires was first captured in Excel® sheets, checked and made sure the totals 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 avoid double counting. The data was then transferred to the NASA Resource Tracking System (RTS) software, which had been developed by UNAIDS to facilitate the NASA data processing. It provides a step-by-step guidance along the estimation process and makes it easier to monitor and crosscheck the different classification axes. The RTS outputs (double-entry matrices) were exported to Excel® to produce summary tables and graphics for analysis.

3.4 Assumptions and Estimations

The following assumptions and estimations were made:

- Financial year – where the external sources' financial year was NOT equivalent to the Liberian financial calendar year, adjustments were made to estimate the expenditure within the calendar year. The financial calendar in Liberia was from 1st July to 30th June the following year.
- Where funds were pooled, the expenditure contribution of donors to the activities was assumed to be equal in equal proportions as the contribution to the total fund budgeted.

3.4 Limitations of the Assessment

- The study did not include ALL private expenditure (except some few private companies/businesses). Household out-of-pocket payment expenditures (OOPE) were not included. A household survey of PLHIV to capture the OOPE was outside the scope of this study.
- Data on salaries of health and non-health personnel working in HIV and AIDS related activities especially from MOH and other institutions surveyed were not easily available given the short period for the study.

Section 4

Findings - NASA Estimations

4.1 Total Expenditures on HIV and AIDS and Sources of Funding

The National AIDS Spending Assessment estimates that the total expenditure on HIV and AIDS related activities in Liberia was **US$15,959,266** and **US$17,368,448** for the periods 2010/2011 and 2011/2012 respectively. Figure 4.1 shows a progressive growth of the spending on HIV and AIDS related activities in the past two years, increasing by 9 percent from 2010/2011 to 2011/2012. The largest proportion of the funds was sourced from international organizations accounting for about 99.6 percent of the total funds spent in 2010/2011 and 98.8 percent in 2011/2012. Public funds formed about 0.3 percent of the total funds in 2010/2011 and 0.8 percent in 2011/2012.

Figure 4.1 Sources of Funds for HIV and AIDS Expenditure, 2010/2011 - 2011/2012 (US$)

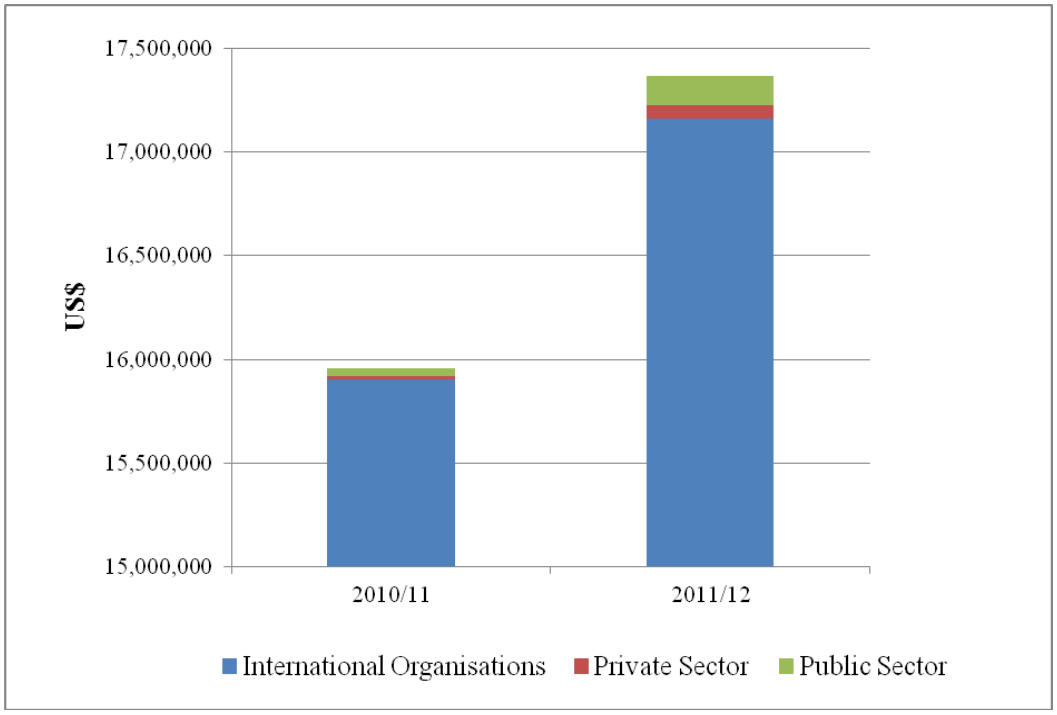


Table 4.1: Sources of Funds for HIV and AIDS Expenditure, 2010/2011 - 2011/2012 (US$)

Source	2010/11	(%)	2011/12	(%)
International Funds	15,901,436	99.6	17,163,046	98.8
Private Funds	17,354	0.1	63,209	0.4
Public Funds	40,476	0.3	142,193	0.8
Grand Total	**15,959,266**	100	**17,368,448**	100

Private funds accounted for less than 0.5 percent of the total in both years. This low contribution can be explained by the fact that the study did not capture any household Out-of-Pocket Expenditure (OOPE). The study, however reported contributions of some private for-profit organizations (businesses) and not-for profit organizations towards HIV/AIDS related activities. Total funding from private sources increased from 0.1 percent of the total in 2010/2011 to 0.4 percent of the total in 2011/2012. However, this picture may not be a true reflection of total contribution to HIV and AIDS related activities from private sources.

International Financing Sources

International organizations are mainly development partners (both bi- and multi-lateral) active in HIV and AIDS related programmes as well as some international not-for-profit organizations. In both years, multilateral contributions were the largest contributor at 88 percent and 86 percent in 2010/2011 and 2011/12 respectively, followed by direct bilateral contributions (Table 4.2). In 2010/2011, international not-for-profit organizations' contributions accounted for about 1.2 percent of total funds from international sources but declined to 0.4 percent of the total in 2011/12. In both years, the Global Fund to Fight AIDS, Tuberculosis and Malaria accounted for 82 percent of the total from multilateral funds.

Table 4.2: **Summary of HIV and AIDS International Financing Sources, 2010/11 - 2011/12 (US$)**

Type of International Fund	2010/11	(%)	2011/12	(%)
Direct bilateral contributions	1,743,315	11.0	2,316,572	13.5
Multilateral **c**ontribution**s**	13,960,301	87.8	14,773,526	86.1
International not-for-profit organizations and foundations	197,820	1.2	72,948	0.4
Total	**15,901,436**	100	**17,163,046**	100

4.1.1 Key Spending Areas

The total HIV and AIDS spending on the key priority areas in the years under assessment are shown in Table 4.3 and Figures 4.2a and 4.2b. In 2010/2011, most of the funds were spent on Programme Management and Administrative Strengthening (36 percent); Prevention Programmes (27 percent); Human Resources (21 percent) and Treatment and Care (12 percent). The remaining 4 percent of the total funds was shared amongst the remaining 4 priority areas. In 2011/2012, the highest proportion was spent on Programme Management and Administrative Strengthening (31 percent); followed by Prevention (27 percent); Human Resources (22 percent) and Treatment and Care (12 percent). The remaining 8 percent was shared amongst the remaining 4 priority areas with OVCs getting the largest share (5 percent).

Table 4.3 Total Spending on Key Priorities or Intervention Areas, 2010/11 – 2011/12 (US$)

Key Areas of Expenditure	2010/11	(%)	2011/12	(%)
Prevention Programmes	4,319,660	**27.1**	4,765,865	**27.4**
Treatment and Care	1,892,749	**11.9**	2,158,466	**12.4**
Orphans and Vulnerable Children (OVC)	448,633	**2.8**	921,629	**5.3**
Programme Management and Administration	5,719,629	**35.8**	5,423,259	**31.2**
Human Resources	3,340,117	**20.9**	3,829,099	**22.0**
Social Protection and Social Services (excluding OVC)	172,926	**1.1**	186,423	**1.1**
Enabling Environment	63,073	**0.4**	83,707	**0.5**
HIV and AIDS Related Research	2,479	**0.02**	0	**0.0**
Total	**15,959,266**	**100.0**	**17,368,448**	**100.0**

Figure 4.2a

Total Expenditure Breakdown by Intervention Areas, 2010/11-2011/12

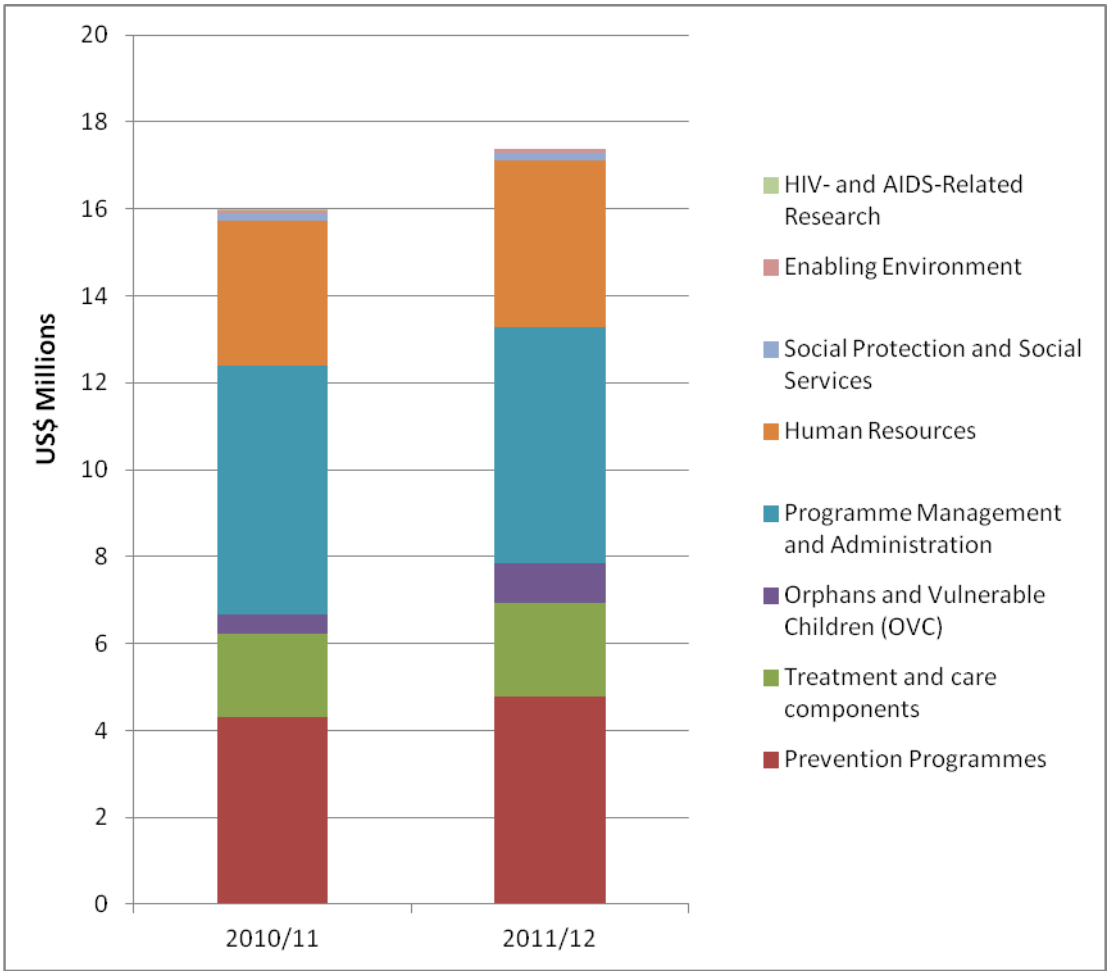
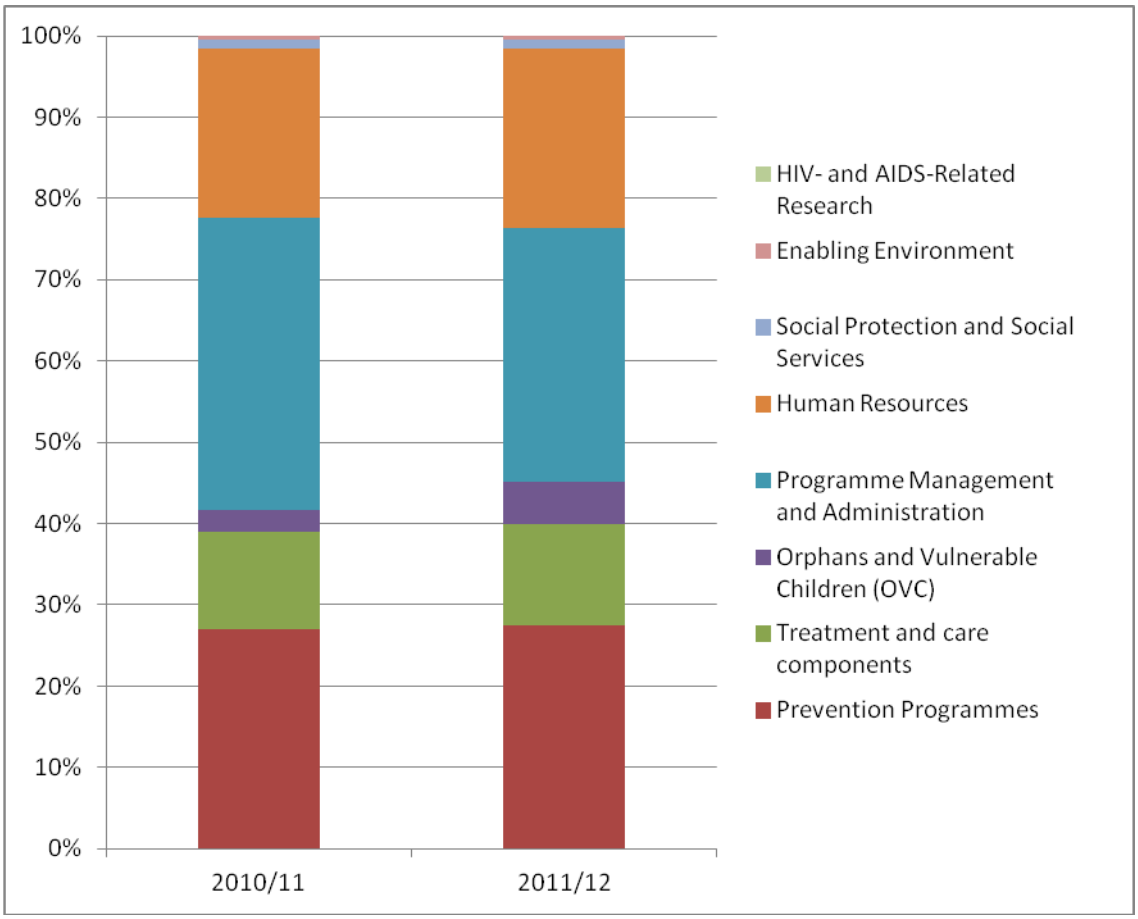


Figure 4.2b

Proportion Spending by Intervention Areas, 2010/11-2011/12



4.2. Key Spending Priorities by Funding Agents

This section highlights the key priority or intervention areas by the various funding agents captured in the NASA RTS (Tables 4.4a – 4.4b and Figures 4.3a – 4.3b). In 2010/2011, of the total services provided through public funding, 79 percent went into Human resources and 21 percent went into Programme Management and Administrative Strengthening. In 2011/2012, majority of public funds were spent on Human resources (56 percent) followed by Programme Management and Administrative Strengthening (44 percent).

In the case of the private sector, 43 percent was spent on Enabling Environment; 27 percent on Prevention and 18 percent on Human resources with 12 percent spent on Programme Management and Administrative Strengthening in 2010/2011. The share of funds spent on Human resources programmes increased to 50 percent in 2011/12 whilst the share on Prevention decreased to 8 percent. Programme Management and Administrative

Strengthening, and Enabling Environment each received 7 percent of total funding from the private sector.

The results show that in both years, majority of funds from international sources were spent on Prevention; Treatment and Care; Programme Management and Administrative Strengthening and Human resources. In 2010/2011, 27 percent of the total was spent on Prevention; Treatment and Care accounted for 12 percent and 36 percent of the total was spent on Programme Management and Administrative Strengthening whilst Human resources received 21 percent of the total. In 2011/2012, 28 percent of the total was spent on Prevention; Treatment and Care accounted for 13 percent; 31 percent of the total was spent on Programme Management and Administrative Strengthening and 22 percent on Human resources.

Table 4.4a Spending Priorities by Funding Agents, 2010/11 (US$)

Key Priority Areas	Public sector	%	Private sector	%	International Organizations	%	Grand Total
Prevention Programmes	0	0	4,750	27	4,314,910	27	**4,319,660**
Treatment and Care	0	0	0	0	1,892,749	12	**1,892,749**
Orphans and Vulnerable Children (OVC)	0	0	0	0	448,633	3	**448,633**
Programme Management and Administration	8,660	21	2,045	12	5,708,924	36	**5,719,629**
Human Resources	31,816	79	3,059	18	3,305,242	21	**3,340,117**
Social Protection and Social Services (excluding OVC)	0	0	0	0	172,926	1	**172,926**
Enabling Environment	0	0	7,500	43	55,573	0	**63,073**
HIV and AIDS Related Research	0	0	0	0	2,479	0	**2,479**
Total	**40,476**	100	**17,354**	100	**15,901,436**	100	**15,959,266**

Table 4.4b Spending Priorities by Funding Agents, 2011/12 (US$)

Key Priority Areas	Public sector	%	Private sector	%	International Organizations	%	Grand Total
Prevention Programmes	0	0	4,750	8	4,761,115	28	**4,765,865**
Treatment and Care	0	0	0	0	2,158,466	13	**2,158,466**
Orphans and Vulnerable Children (OVC)	0	0	0	0	921,629	5	**921,629**
Programme Management and Administration	63,198	44	4,209	7	5,355,852	31	**5,423,259**
Human Resources	78,995	56	50,000	79	3,700,104	22	**3,829,099**
Social Protection and Social Services (excluding OVC)	0	0	0	0	186,423	1	**186,423**
Enabling Environment	0	0	4,250	7	79,457	0	**83,707**
HIV and AIDS Related Research	0	0	0	0	0	0	**0**
Total	**142,193**	100	**63,209**	100	**17,163,046**	100	**17,368,448**

Figure 4.3a Proportional Spending Priorities by Funding Agents, 2010/11 (US$)

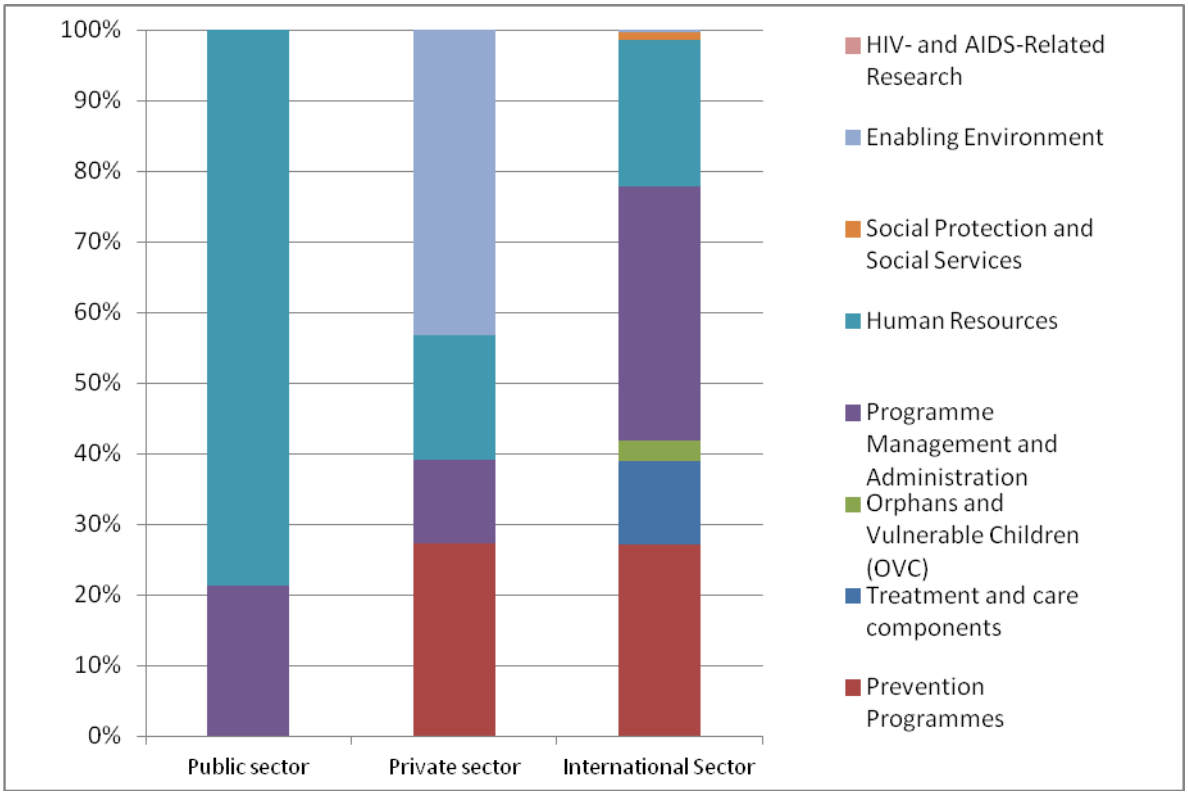
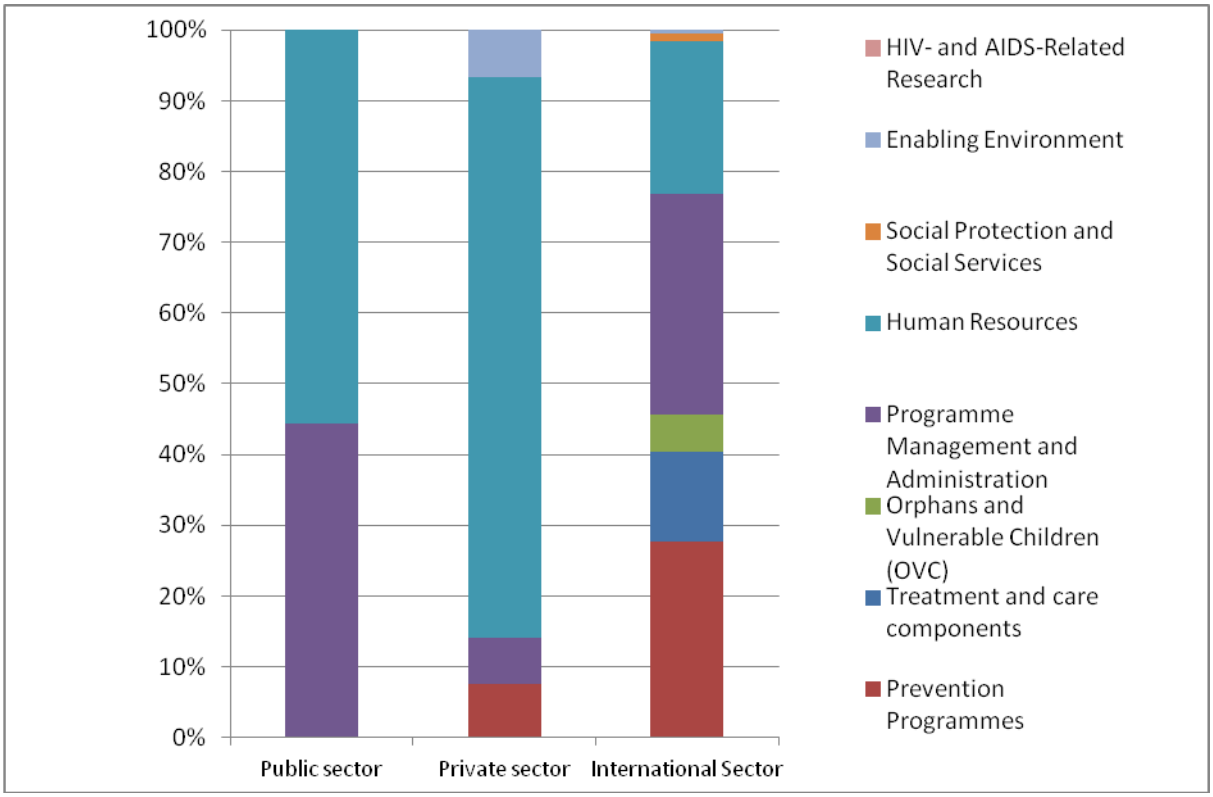


Figure 4.3b Proportional Spending Priorities by Funding Agents, 2011/12 (US$)



4.2.1 Prevention

Prevention remains the critical part of the national strategy to overcome the epidemic. In 2010/2011, the total amount spent on prevention was **US$4,319,660** and rose to **US$4,765,865** in 2011/2012. Table 4.5 shows which prevention programme areas received funding in the two year period. In 2010/2011 and 2011/2012, majority of total funds were not disaggregated by prevention intervention (60 percent in 2010/11 and 69 percent in 2011/12). In 2010/2011, 15.1 percent was spent on Condom Social Marketing; 10 percent on Programmatic interventions for vulnerable and accessible populations not disaggregated by type and 9.2 percent on Communication for social and behavioral change. In 2011/2012, 9 percent was spent on Condom Social Marketing; 8.3 percent on Programmatic interventions for vulnerable and accessible populations not disaggregated by type and 9.6 percent on Communication for social and behavioral change (Table 4.5).

Table 4.5 Prevention Spending Activities, 2010/11 and 2011/12, (US$)

Key Areas of Expenditure	2010/11	(%)	2011/12	(%)
Communication for social and behavioral change	396,249	9.2	455,412	9.6
Community mobilization	14,000	0.3	14,060	0.3
Voluntary counseling and testing (VCT)	3,000	0.1	3,000	0.1
Condom social marketing	670,047	15.5	430,206	9.0
Programmatic interventions for vulnerable and accessible population not disaggregated by type	434,863	10.1	393,934	8.3
Prevention of HIV transmission aimed at people living with HIV (PLHIV)	49,000	1.1	6,000	0.1
Prevention activities in the workplace	50,000	1.2	14,000	0.3
Blood safety	56,056	1.3	88,689	1.9
Post-exposure prophylaxis (PEP)	78,475	1.8	78,475	1.6
Prevention activities not disaggregated by intervention	2,567,970	59.4	3,282,089	68.9
Grand Total	**4,319,660**	**100.00**	**4,765,865**	**100.00**

4.2.2 Treatment and Care

Table 4.6 shows the key areas of expenditures on Treatment and Care components. The expenditure patterns show that for both years majority of the funds were designated for ARV therapy both adult and paediaratic (**60 percent** and **55 percent** in 2010/2011 and 2011/2012 respectively). Nutritional support associated to ARV therapy accounted for 10 percent of funding in both years.

Table 4.6: Treatment and Care Spending Activities, 2010/11 and 2011/12, (US$)

Key Areas of Expenditure	2010/11	(%)	2011/12	(%)
Antiretroviral therapy not disaggregated by line of treatment	1,137,801	60.1	1,187,980	55.0
Nutritional support associated to ARV therapy	194,932	10.3	228,046	10.6
Psychological treatment and support services	51,053	2.7	23,634	1.1
Outpatient palliative care	99,991	5.3	99,991	4.6
Home-based medical care*	0	0	30,171	1.4
Home-based non medical/non-health care	21,100	1.1	186,213	8.6
Inpatient care services not disaggregated by intervention	100,000	5.3	100,000	4.6
Care and treatment services not disaggregated by intervention	287,872	15.2	302,431	14.0
Grand total	**1,892,749**	**100.00**	**2,158,466**	**100.0**

*** Home-based care** is external support for individuals chronically ill with AIDS. This may include but is not limited to the home visits of medical or non-medical staff to assess living conditions, address psychological needs, accompany ill people with HIV to the hospital. These visits might include provision of in-family home-based psychological support to the family members, teaching family members basic information on HIV, first aid, nutrition etc.

4.2.3 Orphans and Vulnerable Children (OVC)

Funds to support OVCs more than doubled from 2010/2011 to 2011/2012. In both years, majority of total OVC funds was spent on OVC education (Table 4.7).

Table 4.7 Total Spending on OVCs, 2010/11 and 2011/12, (US$)

OVC Spending Categories	2010/11	(%)	2011/12	(%)
OVC Education	448,050	99.87	921,046	99.94
OVC Services not disaggregated by intervention	583	0.13	583	0.06
Grand total	**448,633**	**100.00**	**921,629**	**100.00**

4.2.4 Social Protection and Social Services (excluding OVC)

Social protection efforts either through monetary benefits or in-kind increased marginally from **US$172,926** in 2010/2011 to **US$186,432** in 2011/2012 (Table 4.8). In both years, majority of the total funds (51 percent and 64 percent) was spent on social protection through in-kind benefits.

Table 4.8: Social Protection and Social Services (excluding OVC), 2010/11 and 2011/12, (US$)

	2010/11	(%)	2011/12	(%)
Social protection through in-kind benefits	88,813	51.4	118,917	63.8
Social protection through provision of social services	2,485	1.4	0	0
HIV-specific income generation projects	81,628	47.2	67,506	36.2
Grand Total	**172,926**	**100.00**	**186,423**	**100.00**

4.2.5 Programme Management and Administration

In 2010/2011 and 2011/12, majority of total funding in this category was spent on drug supply systems[5] (**35 percent** and **42 percent** respectively). This was followed by upgrading

[5] Drug supply systems include the procurement processes, logistics, transportation, and supply of antiretroviral and other essential drugs for the care of people living with HIV. These expenditures aim to increase the capacity of logistics and drug supply systems, including staffing, development of administrative systems, and upgrading

and construction of infrastructure accounting for 28 percent of the total funds for this category in 2010/2011 and 16 percent each on planning and coordination and administrative and transactions costs in 2011/2012 (Table 4.9). The proportion of spending on monitoring and evaluation in total increased from 11.7 percent in 2010/2011 to 13.4 percent in 2011/2012.

Table 4.9: Programme Management Spending Activities, 2010/2011 and 2011/2012, (US$)

Key Areas of Expenditure	2010/11	(%)	2011/12	(%)
Planning, coordination and programme management	838,617	14.7	868,911	16.0
Administration and transaction costs associated with managing and disbursing funds	601,490	10.5	858,203	15.8
Monitoring and evaluation	669,778	11.7	728,610	13.4
Operations research	27,100	0.5	49,526	0.9
Drug supply systems	1,975,757	34.5	2,271,775	41.9
Information technology	0	0	3,088	0.1
Upgrading and construction of infrastructure	1,585,218	27.7	598,240	11.0
Programme management and administration not disaggregated by type	21,669	0.4	44,906	0.8
Grand Total	**5,719,629**	**100.00**	**5,423,259**	**100.00**

4.2.6 Human Resources

The results show that the expenditure pattern for human resources increased by about US$500,000 from 2010/2011 to 2011/2012. In 2010/2011, majority of funds in this category was spent on monetary incentives for physicians for programme management and administration (66 percent) and about 27 percent on training. In 2011/2012, majority of funds in this category was spent on monetary incentives for nurses for programme management and administration (64 percent) and about 29 percent on training (Table 4.10).

of transportation infrastructure. (Source National AIDS Spending Assessment (NASA) Classification and Definitions. UNAIDS, 2009).

Table 4.10: Human Resources Spending Activities, 2010/11 and 2011/12, (US$)

Key Areas of Expenditure	2010/11	(%)	2011/12	(%)
Monetary incentives for physicians and nurses for programme management and administration	2,257,660	66.0	2,446,574	63.9
Monetary incentives for nurses for care and treatment	51,953	1.6	93,500	2.4
Monetary incentives for other staff for care and treatment	0	0	16,810	0.4
Monetary incentives for other staff for programme management and administration	52,820	1.6	155,187	4.1
Monetary incentive for other staff not disaggregated	14,306	0.4	14,306	0.4
Formative education to build-up an HIV workforce	108,310	3.2	600	0.0
Training	898,021	26.9	1,102,122	28.8
Grand Total	**3,340,117**	**100.00**	**3,829,099**	**100.00**

4.2.7 Enabling Environment

Advocacy is one of the key activities where a lot of funds were spent in 2010/2011 and 2011/2012 (**57 percent** and **85 percent** respectively). In 2011/2012 about 15 percent of total funding was spent on human rights programmes, whilst 24 percent of funds in 2010/2011 were spent on capacity building in human rights.

Table 4.11 Enabling Environment, 2010/11 and 2011/12, (US$)

Key Areas of Expenditure	2010/11	(%)	2011/12	(%)
Advocacy	35,789	56.7	71,302	85.2
Capacity building in human rights	15,055	23.9	0	0
Human rights programmes	0	0	12,405	14.8
AIDS-specific programmes focused on women	8,979	14.2	0	0
Enabling environment not disaggregated by type	3,250	5.2	0	0
Total	**63,073**	**100.0**	**83,707**	**100.0**

4.2.8 HIV and AIDS Related Research

The data shows that there were no funds spent on research activities in 2011/2012. However in 2010/2011, social science research accounted for total funding (Table 4.12).

Table 4.12 Spending on HIV and AIDS-Related Research (Excluding Operations Research), 2010/11 and 2011/12, (US$)

Key Areas of Expenditure	2010/11	(%)	2011/12	(%)
Social science research	2,479	100	0	0
Grand Total	2,479	100	**0**	**0**

4.3 Beneficiaries of HIV and AIDS Spending

NASA groups beneficiary populations of the HIV and AIDS related programmes and activities into six broad areas (shown in Table 4.13).

Table 4.13 NASA Beneficiary Categories

Main category	People living with HIV (PLHIV)	Most at Risk	Accessible Populations	Vulnerable Groups	General Population
NASA Code	**BP 01**	**BP 02**	**BP 03**	**BP 04**	**BP 05**
Levels of Disaggregation	Age Sex	IDU; Sex workers; MSMs	STI Clinic patients; Children and youth at school; People at work; Health workers; Migrant workers; Long distance truck drivers; Military; Police	OVCs; Children born from mothers with HIV; Migrants; Refugees; Prisoners; Women & children; Youth at social risk; Partners of people living with HIV	Non-targeted

In analyzing the dataset, the results show that in both years, specific "accessible" groups benefited from most of the funds (about 45 percent of the total on average) followed by the general population (**32 percent** and **33 percent** in 2010/2011 and 2011/2012 respectively).

Total spending on PLHIVs decreased by 14 percent from 2010/2011 to 2011/2012. Detailed spending by sub beneficiary grouping is shown in Tables 4.14 and 4.15 and Figures 4.4a and 4.4b.

Table 4.14 Spending by Beneficiary Group, 2010/11 and 2011/12, (US$)

Beneficiary Groups	2010/11	(%)	2011/12	(%)
PLHIV	2,783,259	17.4	2,401,467	13.8
Most-at-risk populations (MARPs)	3,000	0.02	3,000	0.02
Other key population	829,904	5.2	1,448,097	8.3
Specific "accessible" population	7,283,539	45.6	7,735,468	44.5
General population	5,059,534	31.7	5,780,416	33.3
Total	**15,959,236**	**100.0**	**17,368,448**	**100.0**

Figure 4.4a Spending by Beneficiary Group, 2010/11 (US$)

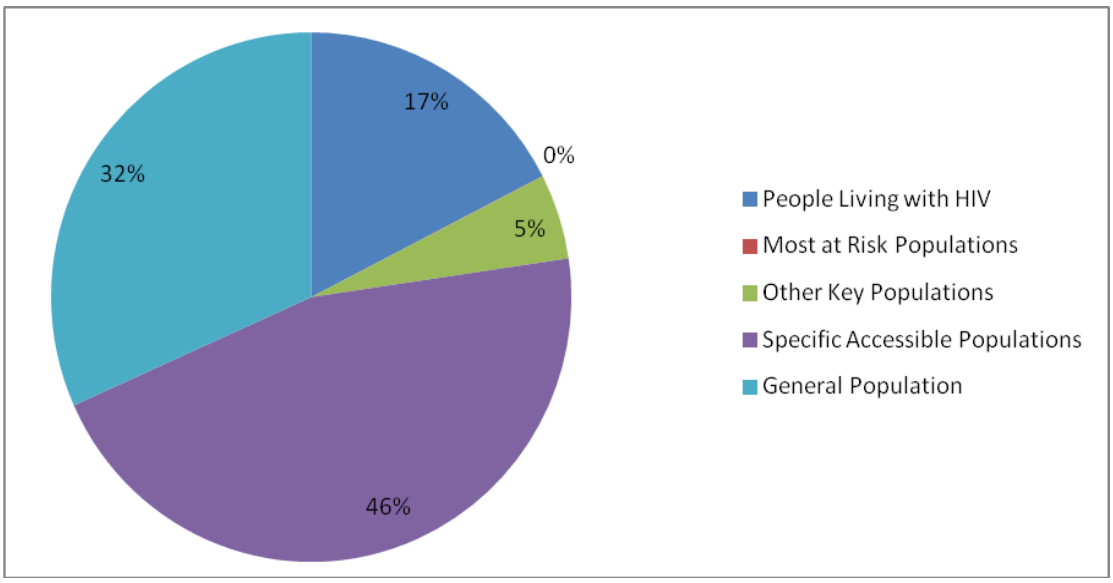


Figure 4.4b Spending by Beneficiary Group, 2011/12 (US$)

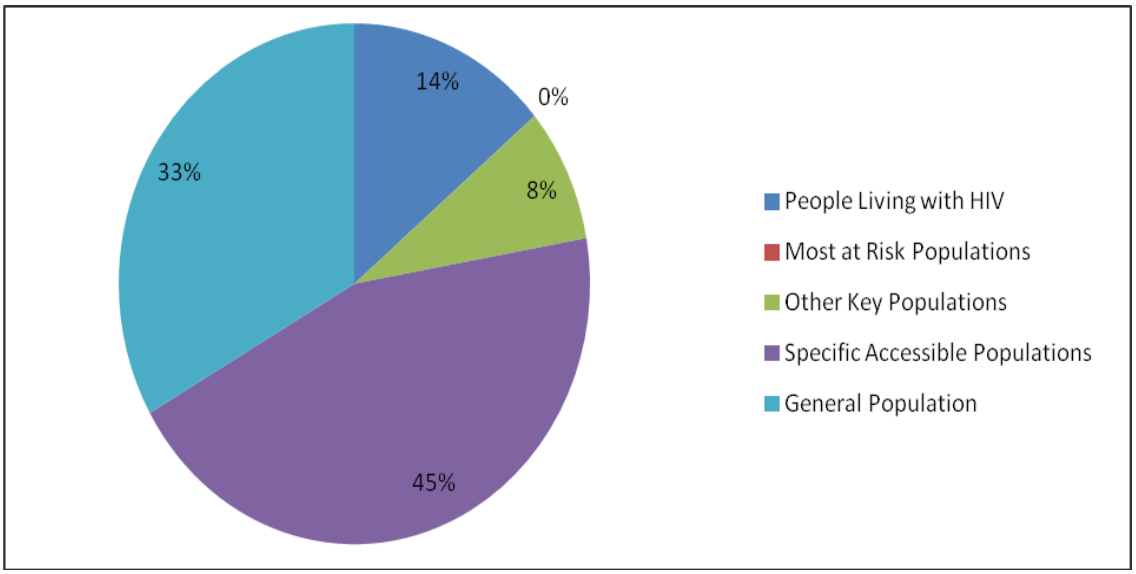


Table 4.15 HIV and AIDS related Spending by Beneficiary Population, 2010/11 - 2011/12, (US$)

BENEFICIARY GROUPS	2010/11	(%)	2011/12	(%)
PLHIV				
Adult and young men (15 years of age and over) living with HIV	2,485	0.1	-	-
Children (under 15 years) living with HIV not disaggregated by gender	51,953	1.9	-	-
People living with HIV not disaggregated by age or gender	2,728,821	98	2,401,467	100
Most at Risk Populations				
"Most at risk populations" not disaggregated by type	3,000	100	3,000	100
Other Key Populations				
Orphans and vulnerable children (OVC)	481,104	58	1,029,763	71.1
Children born or to be born of women living with HIV	124,805	15	157,908	10.9
Other key populations not disaggregated by type	223,995	27	260,426	18
Specific "Accessible " Populations				
Junior high/high school students	14,441	0.2	20,529	0.3
Health care workers	141,269	1.9	121,623	1.6
Specific "accessible " populations not disaggregated by type	7,127,829	97.9	7,593,316	98.2
General Population				
Female adult population	43,334	0.9	-	-
General adult population (older than 24 years) not disaggregated by gender	-	-	14,000	0.2
Youth (age 15 to 24 years) not disaggregated by gender	41,450	0.8	100,181	1.7
General population not disaggregated by age or gender.	4,974,780	5,666,780	53,871,866	98.1

4.3.1 Key Areas of Expenditure by Beneficiary Group

Tables 4.16 and 4.17 shows the main population groups and their share of the main intervention areas captured in NASA. In both years, PLHIV benefited most from treatment and care, social protection and programme management and enabling environment. Majority of all spending on treatment and care was received by PLHIV (89 percent on average) with the same trend for social protection and social services (**95 percent** and **100 percent** in 2010/2011 and 2011/2012 respectively). General population was targeted for most of the prevention programmes (81 percent on average). See also Figures 4.5a and 4.5b for more details on spending on beneficiary groups.

Table 4.16 Spending by Benficiary Groups, 2010/11 (US$)

	People Living with HIV	Most at Risk Populations	Other Key Populations	Specific Accessible Populations	General Population	Total
Prevention Programmes	3,000	-	6,460	844,291	3,465,909	**4,319,660**
(%)	0.07	-	0.15	20	80.24	**100.00**
Treatment and care components	1,662,357	3,000	111,222	116,170	-	**1,892,749**
(%)	87.83	0.16	5.88	6	-	**100.00**
Orphans and Vulnerable Children (OVC)	-	-	448,633	-	-	**448,633**
(%)	-	-	100.00	-	-	**100**
Programme Management and Administration	793,232	-	2,934	3,416,344	1,507,119	**5,719,629**
(%)	13.87	-	0.05	60	26	**100.00**
Human Resources	159,744	-	241,550	2,868,355	70,468	**3,340,117**
(%)	4.78	-	7.23	86	2.11	**100.00**
Social Protection and Social Services	164,926	-	-	8,000	-	**172,926**
(%)	95.37	-	-	5	-	**100.00**
Enabling Environment	-	-	19,105	30,379	13,589	**63,073**
(%)	-	-	30.29	48	22	**100.00**
HIV-related research (excluding operations research)	-	-	-	-	2,479	**2,479**
(%)	-	-	-	-	100	**100.00**

Table 4.17 Spending by Benficiary Groups, 2011/12 (US$)

	People Living with HIV	Most at Risk Populations	Other Key Populations	Specific Accessible Populations	General Population	Total
Prevention Programmes	3,000	-	42,530	762,485	3,957,850	**4,765,865**
(%)	0.1	-	0.89	16	83.05	**100.00**
Treatment and care components	1,939,896	3,000	122,845	92,725	-	**2,158,466**
(%)	89.9	0.14	5.69	4	-	**100.00**
Orphans and Vulnerable Children (OVC)	-	-	921,629	-	-	**921,629**
(%)	-	-	100.00	-	-	**100**
Programme Management and Administration	239,982	-	131,473	3,496,433	1,555,371	**5,423,259**
(%)	4.4	-	2.42	64	29	**100.00**
Human Resources	32,166	-	216,477	3,370,714	209,742	**3,829,099**
(%)	0.8	-	5.65	88	5.48	**100.00**
Social Protection and Social Services	186,423	-	-	-	-	**186,423**
(%)	100.0	-	-	-	-	**100.00**
Enabling Environment	-	-	13,143	13,111	57,453	**83,707**
(%)	-	-	15.70	16	69	**100.00**
HIV-related research (excluding operations research)	-	-	-	-	-	-
(%)	-	-	-	-	-	-

Figure 4.5a: Total Spending on Beneficiary Groups by Key Priority Areas, 2010/11

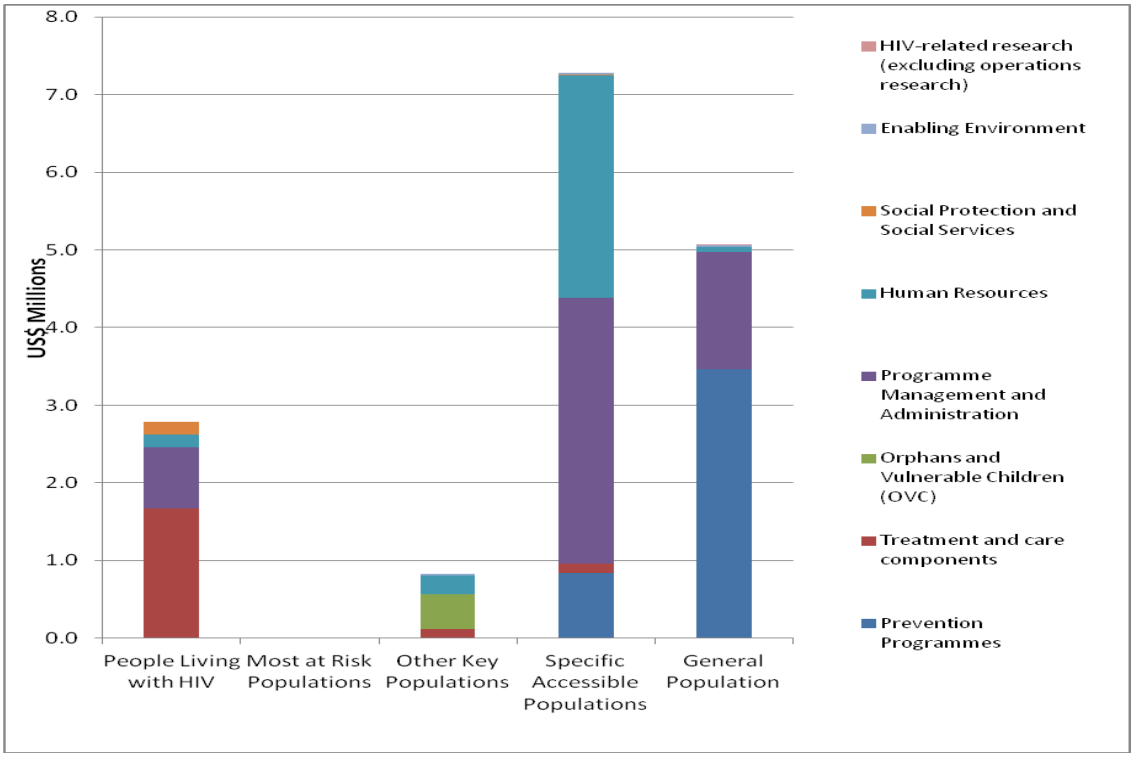
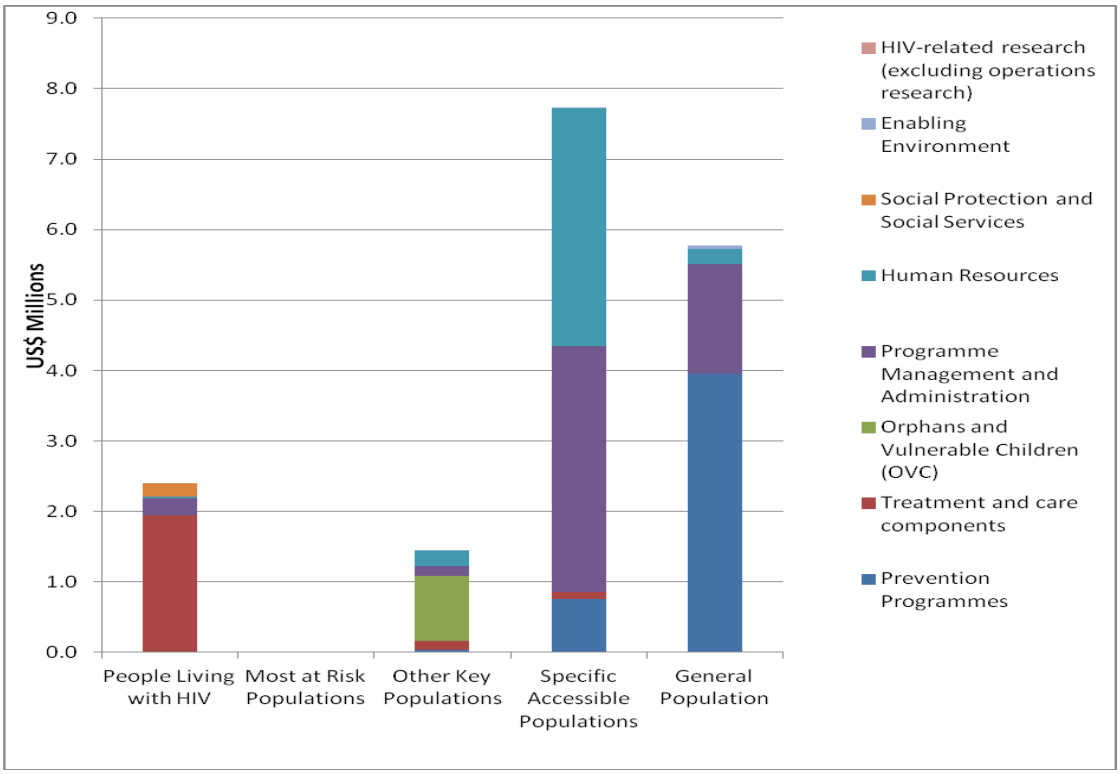


Figure 4.5b: Total Spending on Beneficiary Groups by Key Priority Areas, 2011/12



Section 5

Summary and Recommendations

5.1 Summary

The NASA has been beneficial in providing data on HIV expenditures by the major stakeholders from 2010/2011 to 2011/2012. The National AIDS Spending Assessment estimates that the total expenditure on HIV and AIDS activities was **US$15,959,266** and **US$17,368,448** for the periods 2010/2011 and 2011/2012 respectively. The largest proportion of the funds was sourced from international organizations accounting for about 99 percent of the total funds spent on the average within the two year period. Liberia like most sub-Saharan African countries is heavily reliant on donor funding, and adequate and more sustainable resources will be needed for HIV and AIDS related activities in the country. However, public funding increased from 0.3 percent of total expenditure in 2010/2011 to about 0.8 percent in 2011/2012. A sign perhaps, that the government is improving its capacity to mobilize more resources to fund the national response. The National AIDS Commission is currently preparing a out domestic resources mobilization strategy to secure needed funds for the national HIV response towards reducing the overdependence on external donations. As noted, private expenditure captured excluded household out of pocket expenditures (OOPE) which has been a key limitation in the study. If these expenditures were included, the overall picture may have been slightly different.

A breakdown with respect to AIDS spending categories show that in both years, majority of the funds were spent on **Programme Management and Administrative Strengthening**, **Human Resources** and **Prevention**. These three priority areas accounted for **84 percent** and **80 percent** of total spending in 2010/2011 and 2011/2012 respectively. Strengthening institutional capacity (staffing, management and administration, resources and facilities) remains a key goal in the national strategy in Liberia and therefore it is important that support is given to the relevant systems. Total expenditure on Treatment and Care increased marginally from **US$1,892,749** in 2010/2011 to **US$2,158,466** in 2011/2012 (accounting for 12 percent of the grand total in both years). Efforts have been made to scale up access to HIV treatment, care and support by increasing the number of health facilities. However, weak health systems, and stigma and discrimination continue to hamper PLHIV's access to these services. The expenditure pattern also reveals that little or no HIV and AIDS related research.

On the beneficiary side, the analysis shows that in 2010/2011 and 2011/2012, specific 'accessible' population groups benefited from most of the funds (46 percent and 45 percent respectively) followed by the general population (32 percent and 33 percent respectively); PLHIV group accounted for 17 percent and 14 percent respectively. Most at Risk Populations (MARPs) benefited the least at 0.02 percent in both years. The study clearly shows limited attention to the most at risk groups; sex workers and their clients, men who have sex with men and injecting drug users. It seems from the results that more work is needed to identify and reach the most at risk populations (MARPs) with the adequate programmes and support. According to the UNGASS report, 2012 no Integrated Bio- behavioral Surveillance Survey (IBBSS) had been done in Liberia to inform the indicators on most at risk populations, in particular sex workers, MSM, IDUs.

5.2 Recommendations

General:

- NAC should develop and/or a resource mobilization strategy to diversify portfolio to secure adequate funding of the national response. The resource mobilization/Investment Case should lead to the creation of an HIV/AIDS fund which will mean amending the law establishing the NAC.
- Improvement**/increment** in government contribution to funding the national response especially in workplace HIV and AIDS related activities.
- Need to galvanize private sector entities to help in the mobilization of funds for HIV and AIDS related activities.
- Integrate the NASA into the national Health Accounts (NHA);
- Standardize the classification of the NASA codes to suit the country;
- Evidenced based research on HIV and AIDS related issues will improve programme implementation. Some gaps in research identified include the following:
    - Household Out of Pocket payment study on people living with HIV;
    - Study to identify who the MARPs are to improve targeting.

NASA:

- Agencies and implementers should be clearer on their target population where possible to give a more accurate picture of which groups are truly benefitting from the HIV and AIDS related expenditures.
- Agencies and implementers should routinely present simple spreadsheets of their total expenditures and target groups at the end of each fiscal year to the NAC to simplify the data collection process for future NASA studies. This will be the beginning of Institutionalization of the NASA in Liberia.
- There is still more room for the database to be expanded for future NASA studies to improve on the data accuracy.

APPENDIX

Appendix 1

NATIONAL AIDS SPENDING ASSESSMENT
DATA COLLECTION – FORM # 1 (SOURCES / AGENTS)

Year of the expenditure estimate:_____			
Objectives of the form: I. To identify the origin of the funds used or managed by the institution during the year under study. II. To identify the recipients of those funds.			
Indicate what currency will be used throughout the form with an "X":	**Local currency**	**US$ Exchange rate in Year of Assessment**	**Other (specify):**
Name of the Institution:			
1. Financial Year: (if not calendar year, please ask for quarterly expenditure reports)			
2. Person to Contact (Name and Title):			
3. Address:		**4. E-mail:**	
5. Phone:		**6. Fax:**	
7. Type of institution: Select category of institution with an "X".	6.1 Public central government		
	6.2 Public regional government		
	6.3 Public local government		
	6.4 Private-for-profit national		
	6.5 Private-for-profit international		
	6.6 National NGO/CBO		
	6.7 International NGO		
	6.8 Bilateral Agency		
	6.9 Multilateral Agency		

If your institution is a SOURCE please jump to table 8, and following sections.
If your institution is an AGENT please complete table 7 and 7a, and following sections.

For all AGENTS ask about their operational/ running costs/ overheads and capture these in form 2 under the identified activities.

8. Origin of the funds transferred: List the institutions from which your agency received funds during the year under study.

Origins of the funds (Name of the Institution and Person to Contact)	Funds received
7.1 Institution: Contact:	
7.2 Institution: Contact:	
7.3 Institution: Contact:	
7.4 Institution:	

Contact:	
7.5 Institution: Contact:	
TOTAL:	

7a. Origins of non financial resources: List the institutions from which your agency received non financial resources, during the year under study.

Origins of the non financial resources (Name of the Institution and Person to Contact)	Type of Goods donated	Quantity Received	Monetary Value in Year Assessment
7.6 Institution: Contact:			
7.7 Institution: Contact:			
7.8 Institution: Contact:			
7.9 Institution: Contact:			
7.10 Institution: Contact:			
TOTAL:			

9. Destination of the funds:

I. List the institutions to which funds were transferred during the year under study.
II. Quantify the transferred funds.
III. Quantify the transferred funds *reported as spent* during the period under study. If no information is available regarding the amount spent, state "No Data" in the cell.

Destination of the funds (Name of the Institution and Person to Contact)	Funds transferred	Funds spent
8.1 Institution: Contact:		
8.2 Institution: Contact:		
8.3 Institution: Contact:		
8.4 Institution: Contact:		

8.5 Institution: Contact:		
TOTAL:		

8a. Recipients of non financial resources: List the institutions to which your agency donated non financial resources, during the year under study.

Recipients of the non financial resources (Name of the Institution and Person to Contact)	Type of Goods donated	Quantity Received	Monetary Value in Year Assessment
8.6 Institution: Contact:			
8.7 Institution: Contact:			
8.8 Institution: Contact:			
8.9 Institution: Contact:			
8.10 Institution: Contact:			
TOTAL:			

10. Additional information on transferred funds reported as spent: Complete a Providers form (Form # 2) for each institution about which the Source / Agent has information regarding what the funds were used for, in order to gain information on Functions, Beneficiary Populations and Production Factors.

11. Consumption of the funds: If the institution consumed resources in producing services or goods, (i.e. administrative costs in managing the funds), complete a Providers form (Form # 2) regarding those funds.

Additional Qualitative Information (feel free to add as many rows as you need)

a. Please describe how institutions apply and access funds from your institution. Please describe the funding flow mechanisms.

b. What are the conditionalities that your institution insists upon in transferring funds to organizations?

c. What are the reporting requirements for organizations receiving funds from your institution?

d. What are the key difficulties faced by recipient organizations in efficiently spending the funds transferred to them by your institution?

e. What are the key causes of bottlenecks in the funding mechanisms?

f. What are the other issues/ challenges related to funding for HIV/AIDS services?

g. Any other comments, suggestions etc?

12.Surveyor:	**13.Date:** / / 20__

National AIDS Spending Assessment
DATA COLLECTION – FORM # 2 (PROVIDERS)

Origin of the information: Select with an "X" the source of the information on the Provider	
A) Information given by the Provider itself.	
B) Information given by other institution than the Provider (i.e.: Agent or Financing Source)	
In case of B), complete: Institution: Person to Contact (Name and Title): Phone: E-mail:	

Year of the expenditure estimate:_____			
Objectives of data collection from the Provider: III. To identify the origin of the funds spent by the provider in the year understudy. IV. To identify in which NASA Functions/ activities the funds were spent. V. To identify the NASA Beneficiary Populations for each NASA Function/ activity.			
Indicate what currency will be used throughout the form with an "X":	**Local currency**	**US$ Exchange rate in Year of Assessment**	**Other (specify): _____**
Name of the Provider:			
14. Person to Contact (Name and Title):			
15. Address:		**16. E-mail:**	
17. Phone:		**18. Fax:**	

19. Type of institution: Select category of institution with an "X".		
	1. Public central government	
	2. Public regional government	
	3. Public local government	
	4. Private-for-profit national	
	5. Private-for-profit international	
	6. National NGO/CBO/CSO	
	7. International NGO/CSO	
	8. Bilateral Agency	
	9. Multilateral Agency	

20. Origin of the funds received: List the institutions that granted the funds spent during the year under study.

Origin of the funds (Name of the Institution and Person to Contact)	Funds received during the year under study
7.11 Institution: Contact:	
7.12 Institution: Contact:	
7.13 Institution: Contact:	
7.14 Institution: Contact:	
7.15 Institution: Contact:	
TOTAL:	

7a. Origin of non financial resources: List the institutions that granted *non financial* resources during the year under study.

Origin of the non financial resources (Name of the Institution and Person to Contact)	Type of Resource received	Quantity Received	Monetary Value in Year of Assessment
7.16 Institution: Contact:			
7.17 Institution: Contact:			
7.18 Institution: Contact:			
7.19 Institution: Contact:			
7.20 Institution: Contact:			
TOTAL:			

21. Destination of the funds:

IV. Identify and quantify the NASA Functions in which the funds were spent.
V. Identify and quantify the NASA Beneficiary Population(s) of each Function.
VI. Use NASA notebook to classifand Functions and Beneficiarand Populations, using the name and code as theand figure in the notebook for their identification.

8.1 Expenditure of the funds received from "7.1"

				Amount spent
8.1.1 Function (Code and Name)				
Code:		Name:		
8.1.1.1 Beneficiary Population (Code and Name):				
Code:		Name:		
8.1.1.2 Beneficiary Population (Code and Name):				
Code:		Name:		
Total spent on the Function:				
8.1.2 Function (Code and Name)				Amount spent
Code:	1.1	Name:	Mass media	
8.1.2.1 Beneficiary Population (Code and Name):				
Code:	6	Name:		
8.1.2.2 Beneficiary Population (Code and Name):				
Code:		Name:		
Total spent on the Function:				
8.1.3 Function (Code and Name)				Amount spent
Code:		Name:		
8.1.3.1 Beneficiary Population (Code and Name):				
Code:		Name:		
8.1.3.2 Beneficiary Population (Code and Name):				
Code:		Name:		
Total spent on the Function:				
Total Expenditure from the amount from '7.1'				
Total un/overspent from the amount from '7.1'				

8.1.a If funds were un/overspent from '7.1' what were the key reasons for under/over-spending?

8.2 Destination of the funds received from "7.2"

				Amount spent
8.2.1 **Function** (Code and Name)				
Code:		Name:		
8.2.1.1 Beneficiary Population (Code and Name):				
Code:		Name:		
8.2.1.2 Beneficiary Population (Code and Name):				
Code:		Name:		
Total spent on the Function:				

8.2.2 Function (Code and Name)				Amount spent
Code:		Name:		
8.2.2.1 Beneficiary Population (Code and Name): Code: Name:				
8.2.2.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
8.2.3 Function (Code and Name)				Amount spent
Code:		Name:		
8.2.3.1 8.2.3.2 Beneficiary Population (Code and Name): Code: Name:				
8.2.3.3 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
Total Expenditure from the amount from '7.2'				
Total unspent from the amount from '7.2'				

8.2.a If funds were unspent from '7.2' what are the reasons for under-spending?

8.3 Destination of the funds received from "7.3"				
8.3.1 **Function** (Code and Name)				Amount spent
Code:		Name:		
8.3.1.1 Beneficiary Population (Code and Name): Code: Name:				
8.3.1.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
8.3.2 Function (Code and Name)				Amount spent
Code:		Name:		
8.3.2.1 Beneficiary Population (Code and Name): Code: Name:				
8.3.2.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
8.3.3 Function (Code and Name)				Amount spent
Code:		Name:		
8.3.3.1 Beneficiary Population (Code and Name): Code: Name:				
8.3.3.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
Total Expenditure from the amount from '7.3'				

Total unspent from the amount from '7.3'	

8.3.a If funds were unspent from '7.3' what were the key reasons for under-spending?

8.4 Destination of the funds received from "7.4"				
8.4.1 **Function** (Code and Name)				Amount spent
Code:		Name:		
8.4.1.1 Beneficiary Population (Code and Name): Code: Name:				
8.4.1.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
8.4.2 Function (Code and Name)				Amount spent
Code:		Name:		
8.4.2.1 Beneficiary Population (Code and Name): Code: Name:				
8.4.2.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
8.4.3 Function (Code and Name)				Amount spent
Code:		Name:		
8.4.3.1 Beneficiary Population (Code and Name): Code: Name:				
8.4.3.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
Total Expenditure from the amount from '7.4'				
Total unspent from the amount from '7.4'				

8.4.a If funds were unspent from '7.4' what were the key reasons for under-spending?

8.5 Destination of the funds received from "7.5"				
8.5.1 **Function** (Code and Name)				Amount spent
Code:		Name:		
8.5.1.1 Beneficiary Population (Code and Name): Code: Name:				
8.5.1.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
8.5.2 Function (Code and Name)				Amount spent
Code:		Name:		

8.5.2.1 Beneficiary Population (Code and Name): Code: Name:				
8.5.2.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
8.5.3 Function (Code and Name)				Amount spent
Code:		Name:		
8.5.3.1 Beneficiary Population (Code and Name): Code: Name:				
8.5.3.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
Total Expenditure from the amount from '7.5'				
Total unspent from the amount from '7.5'				

8.5.a If funds were unspent from '7.5' what were the key reasons for under-spending?

22. Production Factors: In order to finish the form, complete ANNEX 1.

Additional Qualitative Information Required:

1. What are the major difficulties you face with regard to securing funding?

2. What are the major difficulties you face with regard to spending and reporting on funds?

3. What are the key bottlenecks to spending?

4. Are the funds you receive adequate to run your HIV/AIDS programmes? Explain your answer.

5. With regard to donor funds that you receive, what conditions (directions) are given for you to spend the donor money?

6. What are your thoughts regarding the reporting requirements for donor funds?

7. If you also receive government funding, are these funds more accessible than donor funds and if so, why?

8. What are your key challenges in implementing HIV/AIDS services?

9. How could these be addressed or reduced?

23.Interviewer:	**24.Date:** / / 20__

TREATMENT AND CARE

The present tool presents basic situations for Treatment and Care on data availability and possible solutions for each circumstance in order to capture actual expenditure on the services delivered.

1. Example on Antiretroviral therapy.

FN 2.2. ***Antiretroviral therapy*.** The specific therapy includes a comprehensive set of recommended antiretroviral drugs, including the cost of supply logistics for either adults or children. The number of people being treated is based on country-specific evidence of current coverage.

FN 2.2.1. ***Antiretroviral therapy for adults***

FN 2.2.2. ***Antiretroviral therapy for children.***

2.1 Data available: Actual Expenditure.

1) With the information of actual expenditure complete a simple table where the Code and Name of the NASA Function is stated, and add the amounts on actual expenditure. It is also very important to complete the information idetifiying the source or informat:

Code	Function	Expenditure
FN 2.2.1.	Antiretroviral therapy by gender and age	
Source of information.		
Institution:	Person to Contact (Name and Title):	
Phone:	E-mail:	

2) Second step: complete data on NASA Production Factors; specify what comprehends the expenditure in the different Production Factors.

FN 2.2.1 Antiretroviral therapy by gender and age		
Code	Profuction Factor	Expenditure

	TOTAL	

3) Set up a table where the Beneficiary Population is identified:

FN 2.2.1 Antiretroviral therapy by gender and age		
Code	Beneficiary Population	Expenditure
	TOTAL	

2.2 No data on expenditure. Data available: ARV consumption.

1. List the ARV consumed during the year under study.
2. Define the unit (presentation, quantity, doze).
3. Complete data on the number of units consumed.
4. Complete data on the price of each ARV. (Consult the NASA notebook for a detailed explanation on prices and costs).
5. Calculate total expenditure using the PxQ approach (Prices by Quantities).
6. Identify the Source of the information.

ARV	Unit definition	Number of Units Consumed	Unit Price	Expenditure (PxQ)
			TOTAL	
Source of information.				
Institution:		Person to Contact (Name and Title):		
Phone:		E-mail:		

Since ARV treatment also includes the cost of supply logistics, the supply logistic activities should be captured in a table like next one, where the activities are related to one or more NASA production Factors.

Activitie	NASA Profuction Factor (Code and Name)	Expenditure
	TOTAL	
Source of information.		
Institution:	Person to Contact (Name and Title):	

Phone:	E-mail:

The Beneficiary Population could be captured in a table as the one shown in 1.1. 3).

2.3 No data on expenditure, nor on ARV consumption. The only data available is the number of people being treated based on country-specific evidence of current coverage.

In this case, one posible way of estimating actual expenditure is to multiply the number of people under ARV treatment by the cost of the country specific ARV average treatment.

Capture the number of adults and children under ARV therapy.

Beneficiary Population	Quantity
Adults under Antiretroviral therapy	
Children under Antiretroviral therapy	

Source of information.

Institution:	Person to Contact (Name and Title):
Phone:	E-mail:

In a table similar to this one, the average ARV trerapy should be detailed and its cost estimated using the PxQ approach. Note: One table should be done for adults and other one for children.

ARV Therapy - Antiretroviral drugs and the cost of supply logistics.				
Activitie	Unit definition	Number of Units Consumed	Unit Price	Expenditure (PxQ)
			TOTAL	

Source of information.

Institution:	Person to Contact (Name and Title):
Phone:	E-mail:

The activities of the ARV average therapy should be related to its corresponding NASA production Factors.

Activitie	NASA Profuction Factor (Code and Name)	Expenditure

	TOTAL	

Source of information.	
Institution:	Person to Contact (Name and Title):
Phone:	E-mail:

2. Example on Monitoring Tests.

FN 2.7 ***Laboratory monitoring.*** This includes expenses for the access and delivery of CD4 cell testing and viral load to monitor the response to antiretroviral therapy and disease progression among people living with HIV.

2.1 Data available: number of tests delivered.

Capture the number of tests done during the year under study, and the source of information.

Number of CD4 Tests done in the year under study:	
Number of Viral Load Tests done in the year under study:	

Source of information.	
Institution:	Person to Contact (Name and Title):
Phone:	E-mail:

Capture all the expenses for the access and delivery of each test, identifying the corresponding NASA Production Factors, and add the cost of each component.

CD4 Test components	NASA Profuction Factor (Code and Name)	Cost
	TOTAL	

Once the total cost of each test is estimated, multiply the cost of each test by the number of tests done. Sum both figures, and that is one way to estimate the expenditure in Laboratory Monitoring.

Institutional Role

Year/s of the expenditure estimate:_____	
Objective of the Questionnaire: VI. To identify the role or roles of the institution to determine the most suitable form to use for data collection.	
Name of the Institution:	
1. Person to Contact (Name and Title):	
2. Address:	**3. E-mail:**
4. Phone:	**5. Fax:**

6. Questions to identify role of the institution in order to determine its role in the fight against HIV/AIDS during the year of the estimate.

6.1 Does the institution provide funds for HIV/AIDS (Source)	YES	NO
6.2 Does the institution transfer funds to other institutions for activities connected with the fight against HIV/AIDS? (Agent)	YES	NO
6.3 Does the institution produce goods and/or services for the fight against HIV/AIDS? (Provider)	YES	NO

7. Institutional Status – select category of the institution with an 'X'

10. Public central government	
11. Public regional government	
12. Public local government	
13. Private-for-profit national	
14. Private-for-profit international	
15. National NGO	
16. International NGO	
17. Bilateral Agency	
18. Multilateral Agency	

8. **Forms for the institution. According to the answers in item 6, choose the form to be completed for data collection:**

7.1 If Institution is Source and/or Agent – complete form number 1
7.2 If Institution is a Provider – complete form number 2
7.3 If Institution is an Agent and Provider – complete forms 1 and 2

Forms:

1. Source / Agent
2. Provider

9. **Investigator**	10. **Date:** / /

Appendix 2

Lists of Institutions and Status of Data Collected on HIV and AIDS Spending, 2010/2011 and 2011/2012

Institution	2010/2011	2011/2012
External/International Institutions		
GLOBAL FUND	❖	❖
World Bank		
International Monetary Fund (IMF)		
UNMIL		
UNICEF	❖	❖
UNFPA	❖	❖
UNAIDS	❖	❖
WHO		
UNDP	❖	❖
UNHCR	❖	❖
UNESCO		
WFP	❖	❖
IOM		
ILO	❖	❖
UN Women		
FOA		
EU		
USAID	✓	✓
JICA		
SIDA	✓	✓
GIZ		
Irish AID	✓	✓
DFID		
French embassy		
German Embassy		
Sudan Interior Mission	❖	❖
Open Society Initiative for West Africa		
Population Services International (PSI)	❖	❖
Concern Worldwide		
IRC – International Rescue Committee		
ESTHER		
FHI		
TEAR Fund	❖	❖

Public Institutions	2010/2011	2011/2012
National AIDS Commission (NAC)	❖	❖
National AIDS Control Program (NACP)	❖	❖
MOL – Min of Labour	❖	❖
MOA – Min of Agric		
MOE – Min Of Education	❖	❖
MOGD – Min of Gender and Devt	❖	❖
MOS – Min of State for Pres. Affairs		
MOYS - Min of Youth and Sports		
MOHSW - Ministry of Health and Social Welfare	❖	❖
MNS – Min of National Security		
MPW – Min of Public Works		
MOT - Min of Transport		
MLME- Min of land mines energy		
MPEA – Min of Planning and Economic Affairs		
MIA- Min of Internal Affairs		
MOF- Min of Finance		
MOD –Min of Defense		
MOJ- Min of Justice		
MOFA- Min of Foreign Affairs		
MOC- Min of Commerce		
MOPT- Min of Post and Telecom	❖	
MICAT- Min of Info Cultural Affairs and Tourism		
LISGIS- Liberia Inst of Stat and Geo Info Systems		
LEC- Liberia Electricity Corporation		
LWSC- Liberia Water and Sewerage Corporation		
NHA- National Housing Authority		
BIN- Bureau of Immigration and National Identification		
NPA- National Port Authority	❖	❖
CSA- Civil Service Agency	❖	❖
NTA- National Transit Authority		
Public Institutions	**2010/2011**	**2011/2012**

LPRC – Liberia Petroleum Refining Corporation		
NASSCORP – National Security Services Corp		
LACC- Liberia anti-Corruption Corporation		
GAC – General Auditing Commission		
EPA- Environmental Protection Agency		
FDA- Forestry Development Authority		
GSA – General Services Authority		
LMA – Liberia Maritime Authority		
NGOs		
LIBNEP+,	❖	❖
Save the Children		
Action Aid	❖	❖
Merlin		
Samaritan Purse International Relief		
MERCI		
Plan Liberia	❖	❖
Care Liberia		
MTI – Medical Team international		
Child Fund		
SHALOM		
Young Men Christian Association(YMCA)		
Liberian Red Cross Society		
AAMIN	❖	❖
Concerned Muslims for National Development	❖	❖
JFK	❖	❖
LIGHT Association	❖	❖
LISGIS	❖	
NDS	❖	❖
Redemption	❖	❖
LIWEN	❖	❖
RCO		❖
SAIL		❖
SP_SOS		❖
TH	❖	❖
Positive Living Association of Liberia (PLAL)	❖	❖
FBOs		
LCC – Liberia Council of Churches	❖	❖
CHAL – Christian Health Association of Liberia	❖	❖
Catholic Church HIV AIDS Program of Mother Pattern College of Health Sciences	❖	❖
Lutheran Church HIV and AIDS program		
Interreligious council		
National Muslim council of Liberia		

Catholic Health Secretariat		
ELWA hospital	❖	❖
Firestone Hospital		
AEL – Assoc of Evangelicals of Liberia		
Businesses		
CEMENCO		
BRAC		
CHEVRON		
TOTAL Liberia		

Key:

N/A - Data not given

❖ Data was collected and is ready for RTS

✓ Institutions were Sources only but data was collected

o Poor quality data

- No HIV and AIDS related activity