

National AIDS Spending Assessment

Conceptual Framework Overview

Glion

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Acronyms:

 English: National AIDS spending Assessment (NASA)

 Spanish: Medición de Gasto en SIDA (MEGAS)

 French: Évaluation des Flux de Ressources et des Dépenses nationales contre le Sida (EF-REDES)

 Portuguese: Medição do Gasto em Aids (MEGAA)



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National Aids Spending Assessment

NASA is not:

⊘ **A Software.**

⊘ **Resource Needs.**

⊘ **Economic impact.**



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NASA: Components

To describe the financial flows for HIV and AIDS

- who pays (sources)?
- who manages the funds (financing agents)
- who provides the services (providers)?
- what was provided (functions: prevention, care, Tx, social mitigation, other sector activities)?
- which are the components (Objects of expenditure)?
- who benefits (beneficiaries)?



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National AIDS Spending Assessments

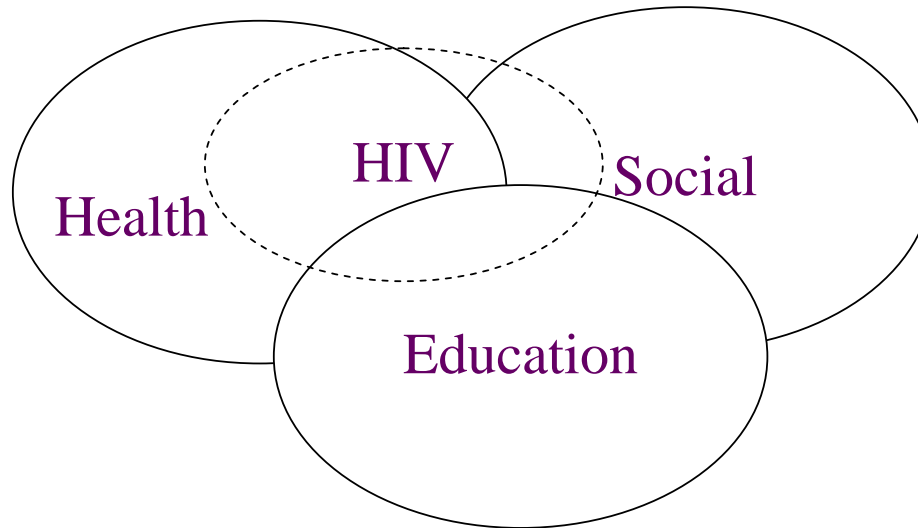
- Based on the National Health Accounts framework
 - Consistency across several variables; NHA-HIV/AIDS sub accounts
 - Use of financial tracking, accounting and costing principles
 - Boundaries and functions (health/non-health)



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NASA Boundaries



“The functions are no longer limited to health expenditures, following the framework of the NHA, but emphasize the tracking of social mitigation, education, labour, justice and other sectors for an expanded response to HIV/AIDS”



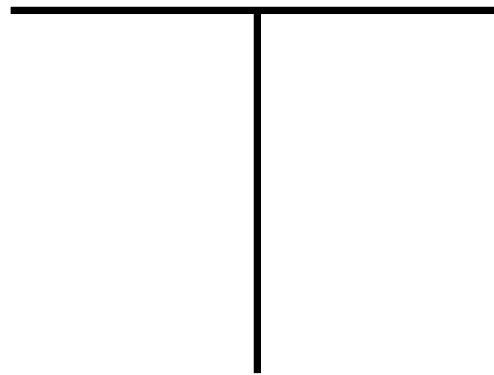
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T account

Revenues

Expenditures



All the revenues in one side and all the expenditures on the other side, produce a balance and reduce error

Information systems and book keeping on expenditures

Proof of purchase, bills, charges, debits, invoices, statements

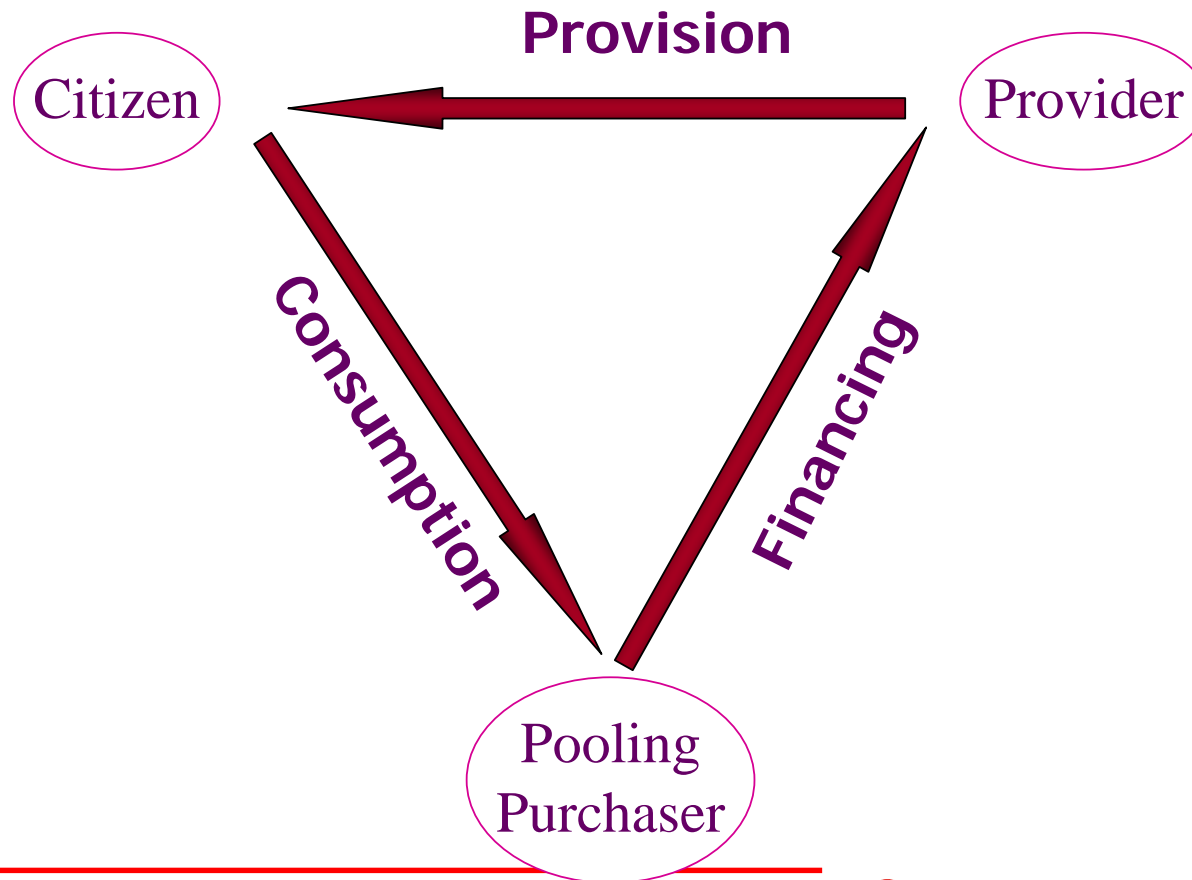


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Triangulation

Gathering, compiling and cross checking information from three sources



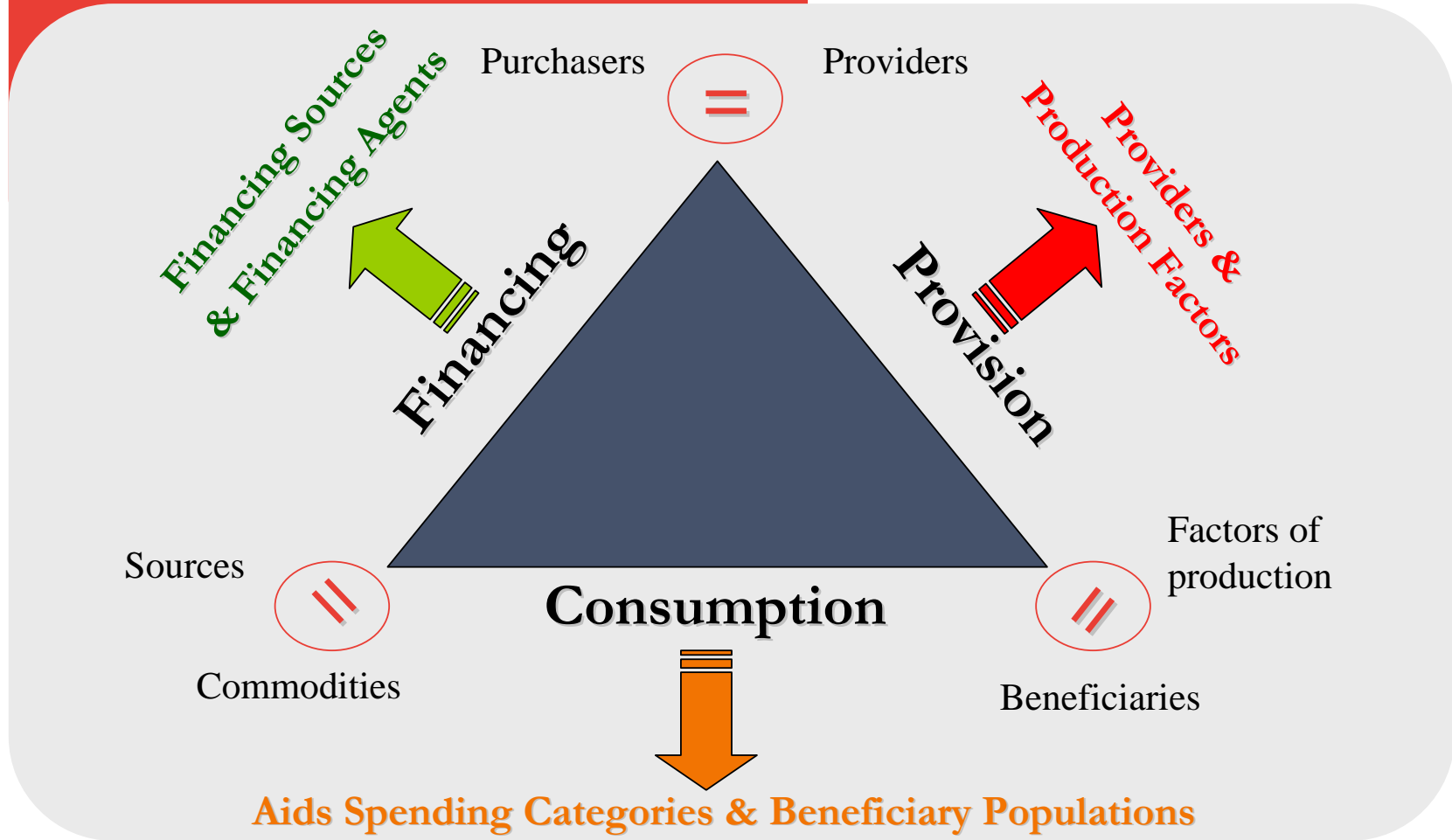
Three party transactions



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The agents' triangulation



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NASA:

- ⌘ One of the most important characteristics of a classification scheme is assuring that the categories are **mutually exclusive** and **exhaustive**.
- ⌘ Using **standardized classifications** for Resource Tracking allows both **international comparisons** and comparisons at country level in **time trends**.
- ⌘ The classifications scheme must answer to **politically relevant** questions in order to help monitoring the national strategic **action plans**.



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NASA:

- ⌘ **Comprehensive:** An inventory of all resources addressed to HIV/AIDS
- ⌘ **Internally consistent:** Totals must add-up and be congruent across different variable dimensions and tables.



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Dimensions and vectors

To describe the AIDS health and non-health financial flows and expenditures according to THREE Dimensions and six vectors:

FINANCING:

1) Sources; 2) Agents

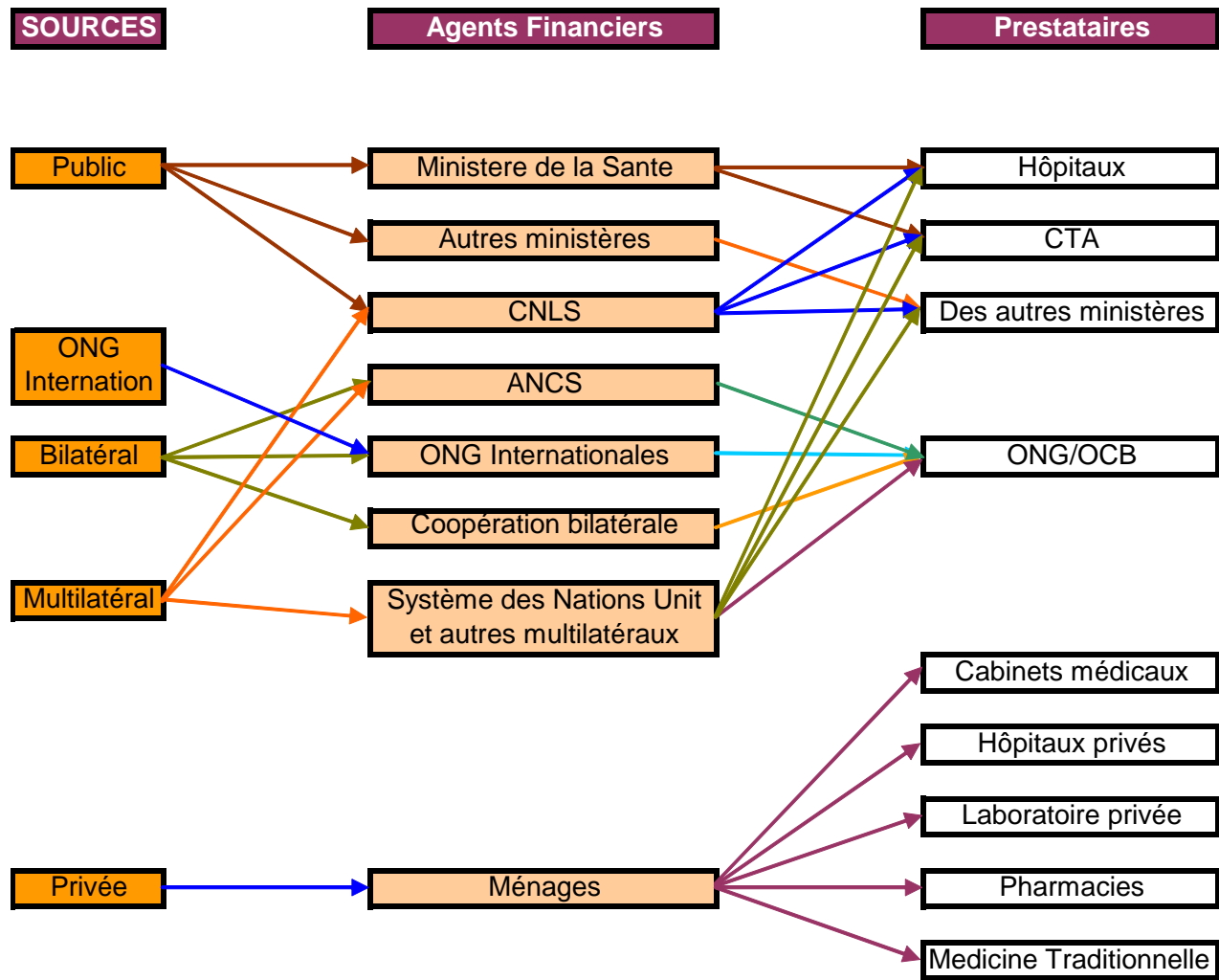
PROVISION:

3) Providers; 4) Production Factors

USE:

5) Functions; 6) Beneficiaries

Flux de financement



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Transactions

- **Sources** (Public, Private, International)
 - Financing Agents (to decide the use of the funds)
- **Providers** of services and goods
 - (e.g. hospitals, ambulatory services, pharmacies, NAP, MoH, other Ministries, etc.)
- **Functions:** (Health, Health Related, Non-health)
- **Target Groups** (or beneficiaries; vulnerable and at-risk epidemiologically defined populations): MSM, CSW, IDU; Accessible groups: military, school children; Recipients of treatment: PLWH, PLWA
- **Object of Expenditure** (budgetary items): salary of health personnel, non-health personnel, material and equipment, administration, etc.)

Tracking the Transaction

Transaction: the basic unit of the financial flow, that describes the transit of resources from a **source** to an **agent**, who purchases from a **provider** one or more **ASC** benefiting **beneficiary populations**, specified or not, and produced consuming **production factor**.

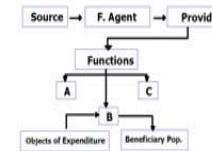


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Transactions

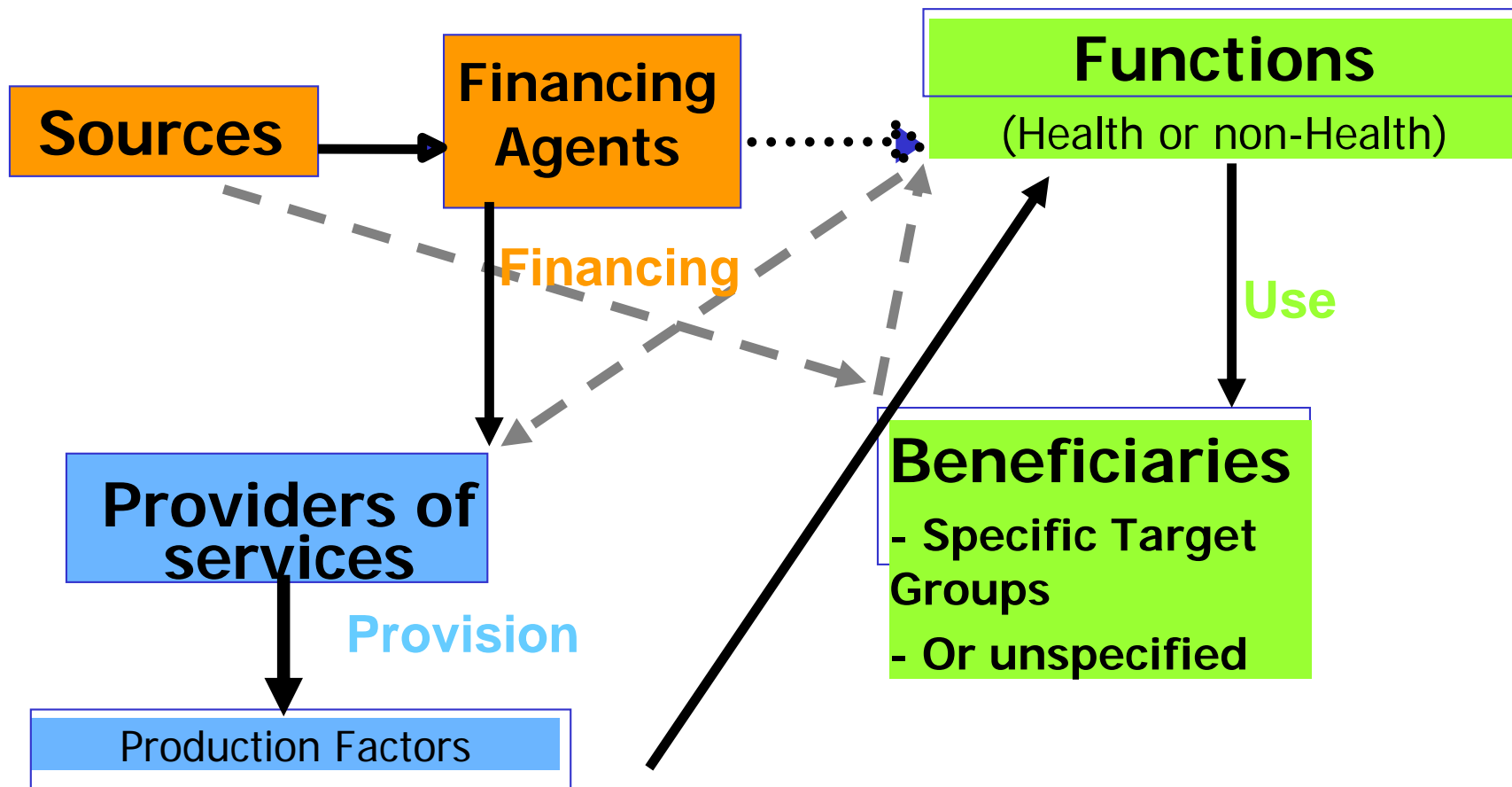
Resource Tracking
"Top down" & "Bottom up"



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Flow of resources from origin to users: reconstruction of transactions ("Top Down")



Categories of Spending

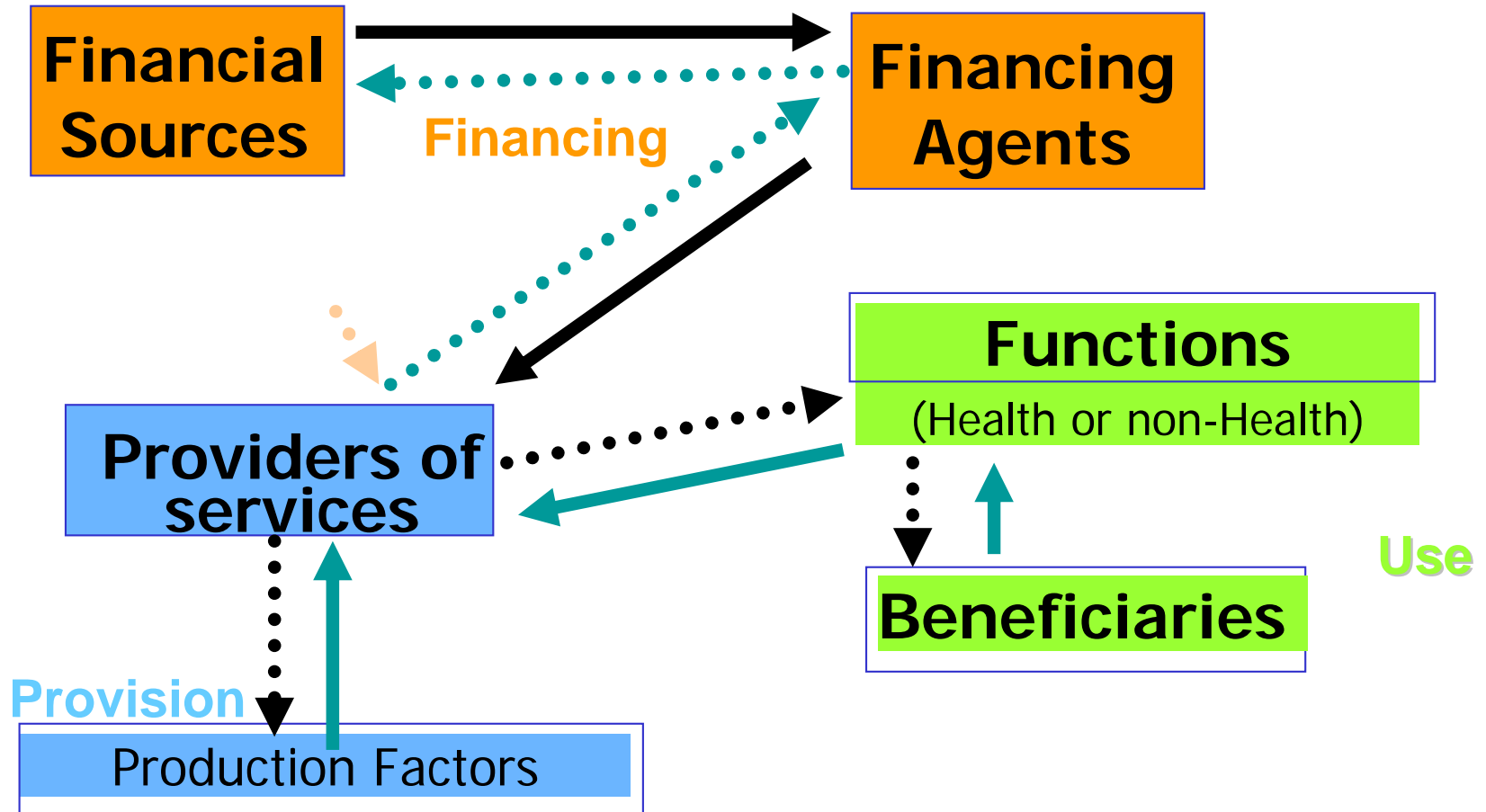
1. Prevention
2. Treatment and care
3. Orphan and vulnerable children
4. Programme management
5. Human resources for AIDS
6. Social protection
7. Enabling environment & community development
8. Research: AIDS related



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Reconstruction of transactions ("Bottom Up") to reconcile with flows from sources (ceiling)



Results and cross-tabulation system

- This methodology is based on double entry tables –matrices-
 - Represent the origin and the destination of resources
 - Help to avoid doubling counting of expenditures.
- A NASA report typically includes matrices, summary tables, auxiliary tables and synthetic indicators to facilitate the situation analysis and exposition to selected audiences.



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- **Standardization of concepts**
 - Robust inter-temporal comparisons to track resource availability
 - Ensure valid comparisons across countries
 - Standard definitions, boundaries and classifications
- **Standardization on estimation methods**
 - Comparable methods in estimating specific items of expenditure
 - Hospital treatment and household OOPS require some amount of estimation and imputation in most contexts

Use of NASA results

- Support in-country policy and decision making process, specifically for AIDS
- Provide indicators on the financing of AIDS
 - Annual estimates of Financing Sources and Functions
 - Comparison: resources available (PAST) and (FUTURE) resource needs
 - Monitoring of Declaration of Commitment (e.g. UNGASS)
- International Comparability
- Utilization of data for country defined purposes by AIDS program managers/policy and decision makers