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National AIDS Spending Assessment (NASA): Classification taxonomy and Definitions

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Preface

This document presents the classification to produce National AIDS Spending Assessments (NASA), which was designed for tracking resources of the national responses to the HIV epidemic.

NASA seeks to ascertain the flows of funds used to finance national responses to the HIV epidemic. Therefore, the resource tracking process follows the financial transactions from their origin down to the final destination (i.e. the beneficiaries receiving goods and services). NASA is not limited to tracking health expenditures, it also tracks non-health expenditures such as social mitigation, education, labour, justice, and other sectors related to the multisectoral HIV response.

The NASA methodology is presented in the *NASA Notebook*. As any other classification scheme, the consumption of services is allocated to exactly one category without duplication or omission; the NASA classification is therefore mutually exclusive and exhaustive. These characteristics allow a set of cross-sectional matrices designed to assess how the use of resources compares with the resources invested in the provision of services and how production factors and providers describe the financial efforts of the country.

NASA produces a standardized reporting method and indicators to monitor progress towards the targets of the Declaration of Commitment adopted by the United Nations General Assembly Special Sessions on HIV (UNGASS).[1] Although not an all-in-one tool, NASA supports the UNAIDS "Three Ones" principles.[2] It delivers strategic information for the management of the national response to AIDS by a single national AIDS coordinating authority that provides crucial input for the framework of action and is part of the construction of a single monitoring and evaluation framework.

Considerable effort has been made in framing and testing the NASA classifications, which are the purpose of this document. NASA is valuable as a planning tool, generates information useful for the decision-making process, and supports the design of policies aimed to control the HIV epidemic.

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[1] Declaration of Commitment on HIV/AIDS United Nations General Assembly Special Session on HIV/AIDS, 25–27 June 2001.

[2] The "Three Ones" principle for the coordination of national HIV responses relates to *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 multisectoral mandate: *One agreed AIDS country-level monitoring and evaluation system*. Available at: http://data.unaids.org/UNA-docs/Three-Ones_KeyPrinciples_en.pdf

Abbreviations and acronyms

ADB	Asian Development Bank
AfDB	African Development Bank
AIDS	acquired immune deficiency syndrome
ARV	antiretroviral drug
ASC	AIDS spending category
ART	antiretroviral therapy
BCC	behaviour change communication
CDB	Caribbean Development Bank
COFOG	classification of the functions of government
COICOP	classification of individual consumption by purpose
COPNI	classification of the purposes of non-profit institutions serving households
CSO	civil society organization
DAC	Development Assistance Committee (of the OECD)
DFID	Department for International Development (of the United Kingdom)
EBRD	European Bank for Reconstruction and Development
FA	financing agents
FBO	Faith-based organization
FS	financing sources
GDP	gross domestic product
GFS	government finance statistics
GFATM	Global Fund to Fight AIDS, Tuberculosis and Malaria
GGE	general government expenditure
GTZ	Gesellschaft für Technische Zusammenarbeit (of Germany)
HIPC	heavily indebted poor countries
HIV	human immunodeficiency virus
IADB	Inter-American Development Bank
ICD	International Classification of Disease (unless otherwise noted, 10th revision)
ICHA	International Classification for Health Accounts
IDU	injecting drug user
IEC	Information, Education and Communication
ILO	International Labour Organization
IMF	International Monetary Fund
IsDB	Islamic Development Bank
ISIC	International Standard Industrial Classification (unless otherwise noted, 3rd revision)
MARP	most-at-risk populations
MDG	Millennium Development Goals
MSM	men who have sex with men
NAA	national AIDS accounts
NAC	National AIDS Coordinating Authority
NAP	National AIDS Programme
NASA	National AIDS Spending Assessment
n.e.c.	not elsewhere classified

NGO	nongovernmental organization
NHA	national health accounts
OECD	Organisation for Economic Cooperation and Development
OI	opportunistic infection
OVC	orphans and vulnerable children
PEP	post-exposure prophylaxis
PF	production factors/resource costs in HIV
PG	Producers guide (*guide to produce national health accounts*)
PHR*plus*	Partners for Health Reform *plus*
PLHIV	people living with HIV
PMTCT	prevention of mother to child transmission
PS	Provider (in the National response to HIV classification)
RTS	Resource Tracking System
SHA	system of health accounts
SIDALAC	Latin American and Caribbean monitoring of HIV
SNA	System of National Accounts (unless otherwise noted 93 revision)
STI	sexually transmitted infections
SW	sex workers
UNAIDS	Joint United Nations Programme on HIV
UNDOC	United Nations Office on Drugs and Crimes
UNGASS	United Nations General Assembly Special Session
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations Children's Fund
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNOCHA	United Nations Office for the Coordination of Humanitarian Affairs
WB	World Bank
WFP	World Food Programme
WHO	World Health Organization

Classifying the three dimensions that integrate NASA

Three dimensions

1.2 In NASA, financial flows and expenditures related to the National Response to HIV are organized according to three dimensions: finance, provision, and consumption. The classification of the three dimensions and six categories comprise the framework of the NASA system. These dimensions incorporate six categories:

Financing

1. Financing agents (FA) are entities that pool financial resources to finance service provision programmes and also make programmatic decisions (purchaser-agent)

2. Financing sources (FS) are entities that provide money to financing agents

Provision of HIV services

3. Providers (PS) are entities that engage in the production, provision, and delivery of HIV services

4. Production factors/resource costs (PF) are inputs (labour, capital, natural resources, "know how", and entrepreneurial resources)

Use

5. AIDS spending categories (ASC) are HIV-related interventions and activities

6. Beneficiary segments of the population (BP), e.g., men who have sex with men, injecting drug users, etc.

1.2 In addition to being a standardized tool, the classifications are therefore a means to check the comprehensiveness, consistency, neutrality (with regard to 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.

1.3 The National Funding Matrix[3], in the Core Indicators is constructed with the AIDS Spending Categories (ASC) listed in Appendix 1 and with the Financing Sources (FS) listed in Appendix 5. The identity of the core indicators and the NASA matrices is not coincidental. It expresses the will to verify the coherence of the programmes implemented in the response to HIV, and of the financial oversight accompanying them.

1.4 In NASA, as with most classification schemes, transactions are allocated to exactly one category without duplication or omission, that is, categories of the NASA classification are mutually exclusive and exhaustive. Mutually exclusive means that no transaction can be allocated to more than one category (there is no duplication). When categories are not mutually exclusive

[3] used to measure the first UNGASS indicator on National Commitment and Action: AIDS Spending by Funding Source. *UNAIDS. 2009. Monitoring the Declaration of Commitment: Guidelines on the Construction of Core Indicators for 2010 reporting. UNAIDS. Geneva.*

they overestimate spending by counting some transactions twice. Exhaustiveness means that each and every transaction can be assigned to one category (there is no omission).

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

1.6 Additional digits are introduced in the AIDS spending categories classifications to enable tracking of the specific components within broader programmes and to ensure the crosswalk with NHA. e.g. in the *ASC.01.08 Prevention programmes for sex workers and their clients* (two-digit level) several interventions are identifiable, such as *ASC.01.08.01 VCT as part of programmes for sex workers and their clients*, *ASC.01.08.02 Condom social marketing and male and female condom provision as part of programmes for sex workers and their clients, ASC.01.08.03 STI prevention and treatment as part of programmes for sex workers and their clients,* and *ASC.01.08.04 Behaviour change communication (BCC) as part of programmes for sex workers and their clients* (three-digit level). All funds expended for these interventions are mutually exclusive and not tracked in other broader programmes (which mainly target general population), such as *ASC.01.01 Social and behaviour change communicatio*n, *ASC.01.03 Voluntary counselling and testing (VCT), ASC.01.12 Condom social marketing* and *ASC.01.16 Prevention diagnosis and treatment of STIs.*

1.7 A more detailed breakdown of spending is available for outpatient (two-digit level) ART programmes (three-digit level), providing strategic information about the distribution between adult and paediatric treatment (four-digit level) and, within that, the first and the second line drug regimens (five-digit level).

1.8 The classifications listed are very detailed, a larger breakdown than is typically accessible. Where records are well kept, they tend to be so at a fine level of breakdown. When details are accessible that are not listed, they can be reported identifying a category without entry; meta-data should explain what is not evident from the labels.

1.11 When an expenditure is unclassifiable due to lack of specification in the classifications, it should be entered under the corresponding category ".99" (n.e.c. / not elsewhere classified).

1.12 In accordance with the principle of the excluded third, the ".99" category is not applicable in some cases; e.g .: *ASC.01.01 Communication for social and behavioral change* is divided into a) *ASC.01.01.01 Health-related communication for social and behavioral change*, b) *ASC.01.01.02 Non-health-related communication for social and behavioral change,* and c) *ASC.01.01.98 Communication for social and behavioral change not broken down by type*; in this case a ".99" category is not applicable since all expenditures are either "health" or "non-health" related.

1.13 Whenever it is not possible to break down a specific expenditure into its appropriate sub-category, the expenditure should be reported as ".98" (not broken down by type). For example, when the available information on expenditures for *ASC.01 Communication for social and behavioral change* is not detailed enough to report as Health-related (*ASC.01.01.01)* or Non-health-related (*ASC.01.01.02*), it should be classified as *ASC.01.01.98 Communication for social and behavioral change not broken down by type*. However, it is essential to provide all efforts to report the data as broken down as possible. The inclusion of Categories ".98" does not violate the principle of mutual exclusiveness; each datum obtained when tracking goods and services consumed will be entered once, either broken down, or not broken down by type (".98").

1.14 When spending programmes or "purchasing (paying)" agents are not present in a country reporting a NASA, the corresponding cells (in a row and/or in columns) should not be marked "0" but "Not applicable". Cells for which an entry is expected but void of information should be indicated "Not available". "0" expenditure should be accounted when the agent is present in a country reporting a NASA and has not incurred any expenditure in the period of analysis. Non-observed data and imputed data should also be documented using sources and methods or table footnotes.

1.15 The classifications listed are designed to comprehensively and consistently cover the AIDS spending categories, the provision of services, and the financing transactions. No cross-national system exactly matches all national institutions and mechanisms developed to pursue shared goals. Additional classifications such as beneficiary populations can be used to organize data on expenditures by demographics and specific characteristics of the beneficiary population.

1.16 The classifications are intended as a tool to organize the information accurately and in a neutral way. They do not preclude the national resource tracking team from adapting the tool to the country specifics, using the meta-data route (sources and methods, footnotes, other) to increase transparency, and to facilitate comparative use when and where required.

1.17 The classification deliberately goes into greater detail to facilitate the work of those who will be collating numbers. It is not expected that all will complete it to such a level of detail. Once no further details are available, the ".98" categories should be used. When finer programmes or precise production factors can be identified, a further detail is allowed with precise indication of its contents.

1. Defining AIDS spending categories and beneficiaries of HIV/AIDS programmes

The AIDS spending classification is a functional classification that includes the categories of prevention, care and treatment, and other health and non-health services related to HIV. After review and evaluation of past response strategies to HIV, the programmes and budget lines have been structured into eight classes of spending categories:

1. Prevention
2. Care and treatment
3. Orphans and vulnerable children
4. Programme management and administration
5. Human resources
6. Social protections and social services
7. Enabling environment
8. Research

1.1 AIDS spending categories (ASC): definitions and descriptions

ASC.01 PREVENTION

Prevention is defined as a comprehensive set of activities or programmes designed to reduce risky behaviour. Results include a decrease in HIV infections among the population and improvements in quality and safety in health facilities with regard to therapies administered exclusively or in large part to HIV patients. Prevention services involve the development, dissemination, and evaluation of linguistically, culturally, and age-appropriate materials supporting programme goals.

ASC.01.01 Communication for social and behaviour change: Programmes that focus on social change and social determinants of individual change. A campaign for social and behaviour change provides general information addressing regions, states or countries. This entry includes, but is not limited to, brochures, pamphlets, handbooks, posters, newspaper or magazine articles, comic books, TV or radio shows or spots, songs, dramas or interactive theatre. This category excludes condom social marketing as a result of an activity coded under *ASC.01.12 Condom social marketing* and any other information services which are part of any of the spending categories described as prevention programmes (mother-to-child transmission prevention programme, to reduce stigmatization or to promote access to voluntary counselling and testing), and any other communication for social and behaviour change recorded in prevention programmes: *ASC.01.04 Risk-reduction for vulnerable and accessible populations, ASC.01.05 Prevention – youth in school, ASC.01.06 Prevention – youth out-of-school, ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV), ASC.01.08 Prevention programmes for sex workers and their clients, ASC.01.09 Programmes for men who have sex with men (MSM), ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs), ASC.01.11 Prevention programmes in the workplace,*

ASC.01.12 Condom social marketing, ASC.01.16 Prevention, diagnosis, and treatment of sexually transmitted infections (STI) and ASC.01.21 Male circumcision.

ASC.07.01 Advocacy constitutes the locus for reporting non-health communication for social behaviour change programmes. When joint programmes comprise *health risks avoidance* messages and *non-health risks avoidance* messages which can be separated, additional digits may be introduced (with indication of the pro-rating methodology adopted):

ASC.01.01.01 Health-related communication for social and behaviour change: Programmes targeting the health risks of HIV prevention campaigns (e.g. ABC addressing general population[4]); campaigns with an explicit prevention purpose.

ASC.01.01.02 Non-health-related communication for social and behaviour change: Programmes targeting the non-health risks**;** addressed in HIV prevention campaigns and any other mass media-related activities whose contents are not within the boundaries of health (as described in NHA), and whose content is not recorded under ASC.07.

ASC.01.01.98 Communication for social and behaviour change not broken down by type: Campaigns for which it is not possible to break down its contents as health or non-health.

ASC.01.02 Community mobilization: Activities that create community commitment and involvement in achieving programme goals. This includes, but is not limited to: involvement of community groups (e.g. neighbours of PLHIV or OVC) in programme planning and mobilization of community resources, peer education, including training of peer educators on prevention, support groups, and self-representation. These activities are aimed at behaviour change and risk reduction but are focused mainly on small communities` members rather than on the broader population. These activities are usually performed by the community members to target their own community.

ASC.01.03 Voluntary counselling and testing (VCT) (excluding VCT services targeted in: *ASC.01.04.01 VCT as part of programmes for vulnerable and accessible populations, 01.08.01 VCT as part of programmes for sex workers and their clients, ASC.01.09 VCT as part of programmes for MSM, ASC.01.10.01 VCT as part of programmes for IDUs and ASC.01.11.01 VCT as part of programmes in the workplace* and *ASC.01.17.01 Pregnant women counselling and testing in PMTCT programmes.*). This is the process by which an individual undergoes counselling, enabling them to make an informed choice about being tested for HIV.[5] Client-initiated confidential voluntary counselling and testing includes activities in which both HIV counselling and testing are accessed by people who seek to know their HIV status (as in traditional VCT) and, as indicated in other contexts (e.g. sexually transmitted infection (STI) clinics). All HIV testing must be carried out under the conditions of the three Cs: counselling, confidentiality, and informed consent. The

[4] ***ABC*** is a set of prevention strategies and activities (including training) to promote abstinence, to delay sexual debut, and to promote fidelity and partner-reduction messages and related social and community norms. "ABC" activities include: (A) abstain from penetrative sexual intercourse (also used to indicate delay of sexual debut); (B) be faithful (reduce the number of partners or have sexual relations with only one partner); and (C) use condoms consistently and correctly. The (A) and (B) Components targeting the general population should be coded under *ASC.01.01 Communication for social and behaviour change*. The (C) component targeting general population should be coded under *ASC.01.12 Condom social marketing*. "ABC" activities targeting specific accessible or most-at-risk populations should be coded under the corresponding ASC's (e.g. *ASC.01.04 Risk-reduction for vulnerable and accessible populations, ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV), ASC.01.08 Prevention programmes for sex workers and their clients, ASC.01.09 Programmes for men who have sex with men (MSM), ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs), ASC.ASC.01.11 Prevention programmes in the workplace* and *ASC.01.17.05 Condom social marketing and male and female condom provision as part of PMTCT programmes).*

[5] Voluntary Counselling and Testing (VCT), UNAIDS Technical Update, May 2000.

cost of VCT includes the whole process of provision including the physician, counsellor, laboratory, and the post-test counselling.

Testing to identify people requiring treatment is included in the Treatment and Care section and should be coded as provider-initiated testing.

Counselling and testing in the context of preventing mother-to-child transmission is coded under prevention of mother-to-child transmission (PMTCT).

Tests performed on a mandatory basis as part of the employment policy or visa requirements are not recommended by UNAIDS and should be classified under *ASC. 04.13. Mandatory HIV testing (not VCT).*

ASC.01.04 Risk-reduction programmes for vulnerable and accessible populations[6]**:** These populations include specific vulnerable groups such as indigenous groups, recruits, truck drivers, prisoners, and migrants. Special attention should be given to those people in situations of conflict, i.e. refugee situation and internal displacement. It excludes most at risk populations (MARPs) activities covered by categories *ASC.01.08 Prevention programmes for sex workers and their clients, ASC.01.09 Programmes for men who have sex with men (MSM), ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs).*

ASC.01.04.01 VCT as part of programmes for the vulnerable and accessible population includes activities in which both HIV counselling and testing are accessed by people who seek to know their HIV status (as in traditional VCT) and, as indicated in other contexts (e.g. sexually transmitted infection (STI) clinics). The cost of VCT includes the whole process of provision including the physician, counsellor, laboratory, and the post-test counselling.

ASC.01.04.02 Condom social marketing and male and female condom provision as part of programmes for vulnerable and accessible population includes all the programme costs related to condom promotion and provision for vulnerable and accessible populations, not only the cost of the fungibles.

ASC.01.04.03 STI prevention and treatment as part of programmes for vulnerable and accessible population

ASC.01.04.04 Behaviour change communication (BCC) as part of programmes for vulnerable and accessible population: interventions aimed to promote risk reduction measures, including peer outreach.

ASC.01.04.98 Programmatic interventions for vulnerable and accessible population not broken down by type

ASC.01.04.99 Other programmatic interventions for vulnerable and accessible population not elsewhere classified (n.e.c.).

ASC.01.05 Prevention – youth in school: Programmes that focus on young people enrolled in primary and secondary schools. Prevention programmes in school include a full complement of tools to prevent HIV transmission. These comprise a comprehensive, appropriate, evidence-based and skills-based sex education; youth-friendly health services offering core interventions for the prevention of transmission through unsafe drug injecting practices; and consistent access

[6] In the previous drafts of NASA Notebook this category was labelled as "Programmes for vulnerable and special populations".

to male and female condoms. A critical element is the integration into school-based settings of life-skills-education programmes. Skills-based health education and interactive teaching methods have been shown to promote healthy lifestyles and to reduce risky behaviour. The life-skills-based HIV education in schools is a didactic and specific learning process that teaches young people to understand and assess the individual, social, and environmental factors that raise and lower the risk of HIV transmission. (Teacher training—when measurement is required—should be measured in accordance with the latest UNICEF guidelines.) To track benefits, the accountant may wish to report expenditure on life-skills activities in both primary and secondary schools as a part of the education system spending (either independent or jointly with the health system). This programme should be coded and cross-classified with the specific beneficiary populations receiving the services, principally young people enrolled in primary and secondary schools (aged 6–11 and 12–15).

ASC.01.06 Prevention – youth out of school: Programmes that focus on young people aged between 6 and 15 out of school. The tools of these programmes are comprehensive, appropriate, evidence-based and skills-based sexual education; youth-friendly health services (through drop-in centres or outreach work) offering core interventions for the prevention of the transmission; and consistent access to male and female condoms. The cost of training peer educators for peer outreach working with youth out of school should be included under this category.

ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV): Programmes to reduce risky behaviours by infected people are aimed to decrease the rate of infection in the population. The goal is to empower people living with HIV to avoid acquiring new STIs and prevent the transmission of HIV to others. The programmatic interventions should be coded according to their characteristics as follows:

ASC.01.07.01 Behaviour change communication (BCC) as part of prevention of HIV transmission aimed at PLHIV: interventions aimed to promote risk reduction measures, including peer outreach.

ASC.01.07.02 Condom social marketing and male and female condom provision as part of prevention of HIV transmission aimed at PLHIV

ASC.01.07.03 STI prevention and treatment as part of prevention of HIV transmission aimed at PLHIV

ASC.01.07.98 Prevention of HIV transmission aimed at PLHIV not broken down by type

ASC.01.07.99 Other prevention of HIV transmission aimed at PLHIV not elsewhere classified (n.e.c.)

ASC.01.08 Prevention programmes for sex workers and their clients: Programmes to promote risk-reduction measures including outreach (including by peers), voluntary and confidential HIV counselling and testing, prevention of sexual transmission of HIV (including condoms and prevention and treatment of STIs) and consistent access to male and female condoms. Interpersonal communication (face-to-face) to reach sex workers at risk; programmes on developing and acquiring skills to negotiate safer behaviour, behaviour change and sustained engagement to prevent HIV infection. This programmatic activity should be coded and cross-classified with the specific population segment receiving the services: *BP.02.02 Sex workers (SW) and their clients*. The programmatic interventions should be coded according to their characteristics as follows:

ASC.01.08.01 VCT as part of programmes for sex workers and their clients includes activities in which both HIV counselling and testing are accessed by people who seek to know their HIV status (as in traditional VCT) and, as indicated in other contexts (e.g. sexually transmitted infection (STI) clinics). The cost of VCT includes the whole process of provision including the physician, counsellor, laboratory, and the post-test counselling.

ASC.01.08.02 Condom social marketing and male and female condom provision as part of programmes for sex workers and their clients

ASC.01.08.03 STI prevention and treatment as part of programmes for sex workers and their clients

ASC.01.08.04 Behaviour change communication (BCC) as part of programmes for sex workers and their clients: interventions aimed to promote risk reduction measures, including peer outreach.

ASC.01.08.98 Programmatic interventions for sex workers and their clients not broken down by type

ASC.01.08.99 Other programmatic interventions for sex workers and their clients not elsewhere classified (n.e.c.)

ASC.01.09 Programmes for men who have sex with men (MSM). Programmes that focus on men who regularly or occasionally have sex with other men. These programmes include risk-reduction activities, outreach (including by peers), voluntary and confidential HIV counselling and testing, and prevention of sexual transmission of HIV (including condoms, prevention and treatment of STIs). Interpersonal communication (face-to-face) to reach MSM at risk; programmes on developing and acquiring skills to negotiate safer behaviour, behaviour change and sustained engagement to prevent HIV infection. This programmatic activity should be coded and cross-classified with the specific beneficiary populations receiving the services: *BP.02.03 Men who have sex with men (MSM)*. The programmatic interventions should be coded according to their characteristics as follows:

ASC.01.09.01 VCT as part of programmes for men who have sex with men (MSM) includes activities in which both HIV counselling and testing are accessed by people who seek to know their HIV status (as in traditional VCT) and, as indicated in other contexts (e.g. sexually transmitted infection (STI) clinics). The cost of VCT includes the whole process of provision including the physician, counsellor, laboratory, and the post-test counselling.

ASC.01.09.02 Condom social marketing and male and female condom provision as part of programmes for men who have sex with men (MSM)

ASC.01.09.03 STI prevention and treatment as part of programmes for men who have sex with men (MSM)

ASC.01.09.04 Behaviour change communication (BCC) as part of programmes for men who have sex with men (MSM): interventions aimed to promote risk reduction measures, including peer outreach.

ASC.01.09.98 Programmatic interventions for men who have sex with men (MSM) not broken down by type

ASC.01.09.99 Other programmatic interventions for men who have sex with men (MSM) not elsewhere classified (n.e.c.)

ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs): Programmes that focus on reducing harm because of drug use and reducing risk of spread. They include a set of treatment options such as substitution treatment and the implementation of harm-reduction measures (peer outreach, and sterile needle and syringe programmes), voluntary and confidential HIV counselling and testing and prevention of sexual transmission of HIV (including condoms and prevention and treatment of STIs). This programmatic activity should be coded and cross-classified with the specific beneficiary populations receiving the services: *BP.02.01 Injecting drug users (IDU) and their sexual partners.* The programmatic interventions should be coded according to their characteristics as follows:

ASC.01.10.01 VCT as part of programmes for injecting drug users (IDUs) includes activities in which both HIV counselling and testing are accessed by people who seek to know their HIV status (as in traditional VCT) and, as indicated in other contexts (e.g. sexually transmitted infection (STI) clinics). The cost of VCT includes the entire process of provision including the physician, counsellor, laboratory, and the post-test counselling.

ASC.01.10.02 Condom social marketing and male and female condom provision as part of programmes for injecting drug users (IDUs)

ASC.01.10.03 STI prevention and treatment as part of programmes for injecting drug users (IDUs)

ASC.01.10.04 Behaviour change communication (BCC) as part of programmes for injecting drug users (IDUs): interventions aimed to promote risk reduction measures, including peer outreach.

ASC.01.10.05 Sterile syringe and needle exchange as part of programmes for injecting drug users (IDUs)

ASC.01.10.06 Drug substitution treatment as part of programmes for injecting drug users (IDUs)

ASC.01.10.98 Programmatic interventions for injecting drug users (IDUs) not broken down by type

ASC.01.10.99 Other programmatic interventions for injecting drug users (IDUs) not elsewhere classified (n.e.c.)

ASC.01.11 Prevention programmes in the workplace: Programmes that focus on reducing risk factors in the workplace. These provide HIV prevention services for employees and the families of employees including: male and female condom distribution, up-to-date information, education and communication on HIV prevention, peer education, and any other communication for behaviour change activities. The programmatic interventions should be coded according to their characteristics as follows:

ASC.01.11.01 VCT as part of programmes in the workplace includes activities in which both HIV counselling and testing are accessed by people who seek to know their HIV status (as in traditional VCT). The cost of VCT includes the entire process of provision including the physician, counsellor, laboratory, and the post-test counselling.

ASC.01.11.02 Condom social marketing and male and female condom provision as part of programmes in the workplace

ASC.01.11.03 STI prevention and treatment as part of programmes in the workplace

ASC.01.11.04 Behaviour change communication (BCC) as part of programmes in the workplace: interventions aimed to promote risk reduction measures, including peer outreach.

ASC.01.11.98 Programmatic interventions in the workplace not broken down by type

ASC.01.11.99 Other programmatic interventions in the workplace not elsewhere classified (n.e.c.)

ASC.01.12 Condom social marketing refers to programmes that make condoms more accessible and acceptable. They include public campaigns to promote the purchase and use of condoms and exclude commercials made by corporations and procurement programmes as a public service. Programmatic interventions to promote the use of condoms as part of programmes for vulnerable, accessible, and most-at-risk populations should be coded in their corresponding ASC (i.e.: *ASC.01.04 Risk-reduction for vulnerable and accessible populations, ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV), ASC.01.08 Prevention programmes for sex workers and their clients, ASC.01.09 Programmes for men who have sex with men (MSM), ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs), ASC.01.11 Prevention programmes in the workplace* and *ASC.01.17.05 Condom social marketing and male and female condom provision as part of PMTCT programmes).*

ASC.01.13 Public and commercial sector male condom provision refers to procurement of male condoms regardless of mode of distribution (cost-free, subsidized or commercially priced; accessibility to the general population or to specific groups). This includes the fungibles (condoms) and any other cost incurred in the distribution and provision. Nonetheless, not all the condoms distributed have a HIV prevention component (some people use condoms exclusively for birth control purposes). There are different approaches to estimate the expenditures on HIV-related condom use. One recommended approach is to use nationally available demographic surveys or sexual behaviour surveys to ascertain the fraction of condoms attributable exclusively to birth control. This fraction or percentage should then be subtracted from the total numbers of condoms estimated for ASC.01.13. Male condoms as part of specific programmes for key populations and populations at higher risk should not be coded in ASC.1.13, but on their corresponding ASC (i.e.: *ASC.01.04 Risk-reduction for vulnerable and accessible populations, ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV), ASC.01.08 Prevention programmes for sex workers and their clients, ASC.01.09 Programmes for men who have sex with men (MSM), ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs), ASC.01.11 Prevention programmes in the workplace* and *ASC.01.17.05 Condom social marketing and male and female condom provision as part of PMTCT programmes).*

ASC.01.14 Public and commercial sector female condom provision refers to procurement of female condoms regardless of the mode of distribution (cost-free, subsidized or commercially priced; accessibility to women). The fraction of female condoms attributable exclusively to birth control should be subtracted from the total numbers of condoms estimated for ASC.01.14 (as described in ASC.01.13). Female condom distribution as part of programmes for vulnerable, accessible, and most-at-risk populations should be coded in their corresponding ASC (i.e.:

ASC.01.04 Risk-reduction for vulnerable and accessible populations, ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV), ASC.01.08 Prevention programmes for sex workers and their clients, ASC.01.09 Programmes for men who have sex with men (MSM), ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs.) ASC.01.11 Prevention programmes in the workplace and *ASC.01.17.05 Condom social marketing and male and female condom provision as part of PMTCT programmes).*

ASC.01.15 Microbicides refers to procurement of compounds applied inside the vagina or rectum to confer protection against STI. Once these become available, the resource tracking team should identify investment in programmes, making microbicides available proven to be safe and an effective complement to prevent, or at least, reduce new HIV infections.

ASC.01.16 Prevention, diagnosis, and treatment of sexually transmitted infections (STI): Prevention and care services, including diagnosis and treatment, related to STIs. From a HIV perspective, the treatment of STIs is coded as preventive (from a health system's perspective, this treatment is curative). The expenses for improved clinical management of STIs include medical consultations, tests, and treatment for syphilis, gonorrhoea, herpes, candidiasis, and trichomoniasis. This entry should be coded and cross-classified with the specific beneficiary populations receiving these services (e.g. *BP.04.01 People attending STI clinics*). The services comprised under this heading are programmes targeting the general population; services targeting specific population segments should be coded under: *ASC.01.04 Risk-reduction for vulnerable and accessible populations, ASC.01.07 Prevention of HIV transmission aimed at people living with HIV (PLHIV), ASC.01.08 Prevention programmes for sex workers and their clients, ASC.01.09 Programmes for men who have sex with men (MSM), ASC.01.10 Harm-reduction programmes for injecting drug users (IDUs)* or under *ASC.01.11 Prevention programmes in the workplace.*

ASC.01.17 Prevention of mother-to-child transmission (PMTCT) refers to services aimed at avoiding mother-to-child HIV transmission. These include counselling and testing for pregnant women, antiretroviral prophylaxis for HIV-positive pregnant women and neonates, counselling and support for safe infant feeding practices. PMTCT-plus ARV-treatments should be coded under antiretroviral therapy (treatment after delivery) ASC.02.01.03. When a HIV-positive woman receives antiretroviral therapy before she knows she is pregnant and no change in the antiretroviral prescription occurs, the antiretroviral treatment should be included under *ASC.02.01.03 ARV therapy*. Cultural sensitivity leads some countries to label the service "parent-to-child transmission" to avoid stigmatizing pregnant women and to encourage male involvement in HIV prevention. Prevention of parent-to-child transmission then becomes PTCT. When adequate information is accessible, the position may be split, using another digit, between:

ASC.01.17.01 Pregnant women counselling and testing in PMTCT programmes. This category includes activities in which both HIV counselling and testing are accessed by pregnant women who seek to know their HIV status (as in traditional VCT) and, as indicated in other contexts (e.g. sexually transmitted infection (STI) clinics). The cost of this activity includes the entire process of provision including the physician, counsellor, laboratory, and the post-test counselling.

ASC.01.17.02 Antiretroviral prophylaxis for HIV-positive pregnant women and neonates

ASC.01.17.03 Safe infant feeding practices (including substitution of breast milk)

ASC.01.17.04 Delivery practices as part of PMTCT programmes. This includes delivery (both vaginal delivery and elective Caesarean section) and postpartum care as a part of PMTCT programmes.

ASC.01.17.05 Condom social marketing and male and female condom provision as part of PMTCT programmes performed on PMTCT sites and/or antenatal clinics aimed to prevent mother-to-child HIV or STI transmission during pregnancy or breastfeeding. This includes condoms and any other cost incurred in the distribution and provision.

ASC.01.17.98 PMTCT activities not broken down by intervention

ASC.01.17.99 PMTCT activities not elsewhere classified (n.e.c.).

ASC.01.18 Male circumcision refers to the removal of the prepuce or foreskin covering the tip of the penis. It is important to identify an intention to prevent HIV when performing the male circumcision. Male circumcisions are performed in many countries as a usual practice and not related to a particular HIV programmatic intervention. When male circumcisions are part of country-specific programmatic HIV prevention activities, the cost of these interventions should be recorded here. Expenditures related to the promotion of male circumcision as part of an HIV preventive programme, should also be accounted for here.

ASC.01.19 Blood safety: Blood safety (including blood products and donated organs) expenditures and investment in activities supporting a nationally coordinated blood programme to prevent HIV transmission. This category included policies, infrastructure, equipment, and supplies for testing activities and management to ensure a safe supply of blood and blood products.

ASC.01.20 Safe medical injections: Medical transmission/injection safety targets the development of policies, in-service training, advocacy, and other activities to promote (medical) injection safety. They include distribution/supply chain, cost, and appropriate disposal of injection equipment and other related equipment and supplies. Only expenditure targeting the prevention of HIV transmission should be included.

ASC.01.21 Universal precautions (when the main or exclusive purpose to implement them is to limit HIV transmission) refer to the use of gloves, masks, and gowns by health care personnel to avoid HIV infection through contaminated blood. These are standard infection control practices to be used universally in health care settings to minimize the risk of exposure to pathogens, e.g. the use of gloves, barrier clothing, masks, and goggles to prevent exposure to tissue, blood and body fluids, waste-management systems (except disposal of injection equipment, tracked under *ASC.01.20 Safe medical injections*). This activity aims to target health care workers (*BP.04.05 Health care workers*). Universal precautions are shared across the health system and are not AIDS-specific. Expenditures within universal precautions are limited to those specifically aimed to prevent the transmission of HIV in health care facilities. Expenditure on safety procedures in blood banks may not be separable from the other costs incurred by that activity and are reported under *ASC.01.19 Blood safety*.

ASC.01.22 Post-exposure prophylaxis (PEP). This includes interventions and antiretroviral drugs after exposure to risk, which may be developed adding one digit as:

ASC.01.22.01 PEP in health care setting

ASC.01.22.02 PEP after high-risk exposure (violence or rape)

ASC.01.22.03 PEP after unprotected sex

ASC.01.22.98 Post-exposure prophylaxis not broken down by type

ASC.01.22.99 Post-exposure prophylaxis n.e.c.

ASC.01.98 Prevention activities not broken down by intervention includes all preventive programmes, interventions, and activities for which the resource tracking team does not have available information to classify them into a specific two-digit ASC.

ASC.01.99 Prevention activities not elsewhere classified (n.e.c.) includes all other preventive programmes, interventions, and activities which the country considers relevant and are not listed above.

ASC.02 CARE and TREATMENT

Care and treatment refers to all expenditures, purchases, transfers, and investment incurred to provide access to clinic-based, home-based or community-based activities for the treatment and care of HIV-positive adults and children. The treatment and care component includes the following interventions and activities.

ASC.02.01 Outpatient care is any medical care delivered without requiring admission to a hospital. It refers to expenses aimed at optimizing quality of life for HIV-positive people and their families. They refer to the continuum of care by means of antiretroviral therapy, symptom diagnosis and relief; nutritional support; psychological and spiritual support; clinical monitoring, related laboratory services, and management of opportunistic infections (excluding TB treatment, which should be included on TB sub-accounts) and other HIV-related complications; and culturally-appropriate end-of-life care. Outpatient care comprises the following interventions and activities:

ASC.02.01.01 Provider-initiated testing and counselling (PITC) refers to the expenditures related to the delivery of HIV testing for diagnostic purposes. Under certain circumstances, when an individual is seeking medical care, HIV testing may be offered. This may be part of the diagnosis—the patient presents symptoms that may be attributable to HIV or has an illness associated with HIV, such as tuberculosis—or this may be a routine offer to an asymptomatic person. For example, HIV testing may be offered as part of the clinical evaluation of patients with STIs.

The cost of testing includes an initial test, followed by a confirmatory test if reactive. The cost of PITC includes the entire provision process: physician, laboratory, and post-test counselling. PITC excludes the testing under PMTCT coded as *ASC.01.17.01 Pregnant women counselling and testing*. Voluntary counselling and testing is a preventive intervention, and must be coded under *ASC.01.03 Voluntary counselling and testing (VCT)*. Tests performed on a mandatory basis as part of the employment policy or visa requirements are not recommended by UNAIDS and should be classified under *ASC. 04.13. Mandatory HIV testing (not VCT)*.

ASC.02.01.02 Opportunistic infections (OI) outpatient prophylaxis and treatment.

ASC.02.01.02.01 Opportunistic infections (OI) outpatient prophylaxis: includes but is not limited to the cost of isoniazid to prevent TB and cotrimoxazole to protect against pathogens responsible for pneumonia, diarrhoea, and their complications. Children born to women living with HIV receive 18 months of treatment with cotrimoxazole on a prophylactic basis.

ASC.02.01.02.02 Opportunistic infections (OI) outpatient treatment: refers to a package of medications, diagnoses, and care used for treatment of HIV-related diseases provided on an outpatient basis. OI are illnesses caused by various organisms, some of which do not cause usually disease in people with healthy immune systems. People living

with advanced HIV infection may suffer opportunistic infections of the lungs, brain, eyes, and other organs. Opportunistic illnesses common in people diagnosed with AIDS include *Pneumocystis carinii* pneumonia, cryptosporidiosis, histoplasmosis, and other parasitic, viral, and fungal infections. This category also includes provision of care and support services to TB patients with HIV infection. The total cost of outpatient treatment of opportunistic infections is to be reported, not the AIDS treatment cost.

ASC.02.01.02.98 Opportunistic infections (OI) outpatient prophylaxis and treatment not broken down by type

ASC.02.01.03 Antiretroviral therapy. The specific therapy includes a comprehensive group of recommended antiretroviral drugs, including the cost of supply logistics and the entire ART service delivery (including the cost of human resources involved) for either adults or children.[7],[8] The number of people being treated is based on country-specific evidence of current coverage. ART includes all modalities of ARV therapy. When an aggressive therapeutic course is received, which is intended to suppress viral replication and to slow the progress of HIV, the therapy is labelled highly active antiretroviral therapy (HAART); the usual combination of three or more different drugs such as two nucleoside reverse transcriptase inhibitors (NRTIs) and a protease inhibitor, two NRTIs and a non-nucleoside reverse transcriptase inhibitor or other combinations characterize this subclass, which has been shown to reduce the presence of the virus to a point where it becomes undetectable in a patient's blood. Where detailed information is collated, it may be broken down into:

ASC.02.01.03.01 Adult antiretroviral therapy

ASC.02.01.03.01.01 First-line ART – adults

ASC.02.01.03.01.02 Second-line ART - adults

ASC.02.01.03.01.03 Adult multidrug ART after second-line treatment failure

ASC.02.01.03.01.98 Adult antiretroviral therapy not broken down by line of treatment

ASC.02.01.03.02 Paediatric antiretroviral therapy

ASC.02.01.03.02.01 First-line ART – paediatric

ASC.02.01.03.02.02 Second-line ART – paediatric

ASC.02.01.03.02.03 Paediatric multidrug ART after second-line treatment failure

ASC.02.01.03.02.98 Paediatric antiretroviral therapy not broken down by line of treatment

ASC.02.01.03.98 Antiretroviral therapy not broken down either by age or by line of treatment.

[7] http://www.who.int/hiv/pub/guidelines/WHO%20Adult%20ART%20Guidelines.pdf

[8] http://www.aids info.nih.gov/

The term ART (antiretroviral therapy) clearly refers to an antiretroviral combination of at least three drugs. The population of patients with HIV infection may be classified as follows: (a) pre-ART, receiving care and prophylaxis; (b) first-line ART; (c) second-line ART, (d) second-line failure, but still under antiretroviral treatment with a multi-drug regimen called salvage or rescue therapy. Category (a) is coded as *ASC.02.01.08 outpatient palliative care*; (b), (c), and (d) should be coded under *ASC.02.01.03 Antiretroviral category*.

ART should be administered as part of a package of care interventions, including the provision of cotrimoxazole prophylaxis, the management of opportunistic infections and co-morbidities, nutritional support, and palliative care. The cost of human resources involved in the provision of these services should be explicitly recorded under different treatment categories. PMTCT plus ARV-treatment activities should be assigned this code. Among children, other activities should be coded within programmes for orphans and vulnerable children (OVC) affected by HIV. The expenditures associated with this activity should be accounted according to the specific beneficiary populations receiving the services, such as women or children.

ASC.02.01.04 Nutritional support associated with ARV therapy. Nutrition plays an important role in maintaining the health of people living with HIV. Adequate nutrition is essential to maintain a person's immune system, to sustain healthy levels of physical activity, and for quality of life. Adequate nutrition is also necessary for optimal benefits from antiretroviral therapy. Nutrition should become an integral part of countries' response to HIV. The consumption of nutrients and all the logistics involved in the delivery process of nutritional support should be accounted under this category.

ASC.02.01.05 Specific HIV-related laboratory monitoring includes laboratory expenditures for the delivery of CD4 cell count, viral load determination, and testing for drug resistance aimed to monitor the biological response to antiretroviral therapy and to determine the disease progression for a person with HIV-related disease. The CD4 cell count is a measurement of the number of CD4 cells in a sample of blood. The CD4 count is one of the most useful indicators of the health of the immune system and the progression of HIV. A CD4 cell count is used by health care providers to determine when to begin, interrupt, or halt anti-HIV therapy; when to administer preventive treatment for opportunistic infections; and to measure response to treatment. A normal CD4 cell count is between 500 cells/mm^3 and 1400 cells/mm^3 of blood, but an individual's CD4 count can vary. In HIV-positive individuals, a CD4 count at or below 200 cells/mm^3 is considered an AIDS-defining condition. The viral load (VL) determines the amount of HIV RNA copies in a blood sample, reported as the number of HIV RNA copies per ml of blood plasma. The VL provides information about the number of cells infected with HIV and is an important indicator of HIV progression and the efficacy of a treatment. The VL can be measured by different techniques, including branched-chain DNA (bDNA) and reverse transcriptase-polymerase chain reaction (RT-PCR) assays. VL tests are usually performed when an individual is diagnosed as HIV-positive and repeated at regular intervals after diagnosis. Resistance testing consists of a laboratory test to determine whether an individual's HIV strain is resistant to any anti-HIV drugs and to guide their clinical treatment. Other tests to monitor patients, e.g. biochemical and haematological tests should also be included as *ASC.02.01.05 Specific HIV-related laboratory monitoring*.

HIV drug resistance surveillance is aimed at the epidemiological monitoring of the prevalence and circulation of resistant viral strains among HIV-positive specific populations. The authorities are therefore provided with the number or proportion of HIV-positive people in a given population whose HIV is resistant to particular anti-HIV drugs. The former activity

for epidemiological purposes should therefore be coded under *ASC.04.06 HIV drug-resistance surveillance*.

ASC.02.01.06 Dental programmes for people living with HIV refers to odontological and related services performed on people living with HIV.

ASC.02.01.07 Psychological treatment and support service refers to psychological ambulatory services for people living with HIV including the consultation and antidepressant drugs prescribed in the treatment; e.g. if the National AIDS Programme hires the psychologist to be available for provision of psychological support and treatment to any person with HIV it should be recorded under this AIDS spending category. This category excludes all other psychological support services recorded under VCT activities (i.e.: in *ASC.01.03 Voluntary counselling and testing (VCT), ASC.01.04.01 VCT as part of programmes for vulnerable and accessible populations, ASC.01.08.01 VCT as part of programmes for sex workers and their clients, ASC.01.09.01 VCT as part of programmes for MSM, ASC.01.10.01 VCT as part of programmes for IDUs*) or *ASC.02.01.08 Palliative care* and *ASC.02.01.03 Antiretroviral therapy*.

ASC.02.01.08 Outpatient palliative care refers to treatment that addresses pain and discomfort associated with HIV. This includes all basic health care and support activities, whether clinic-based, home-based or community-based activities for HIV-positive adults and children and their families aimed at optimizing quality of life for HIV-positive people and their families throughout the continuum of care by means of symptom diagnosis and relief, and culturally-appropriate end-of-life care. Clinic-based, home-based or community-based care and support activities for HIV-positive children within programmes for orphans and other vulnerable children affected by HIV should be coded under Orphans and Vulnerable Children and the antiretroviral treatment coded under antiretroviral therapy.

ASC.02.01.09 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.

ASC.02.01.09.01 Home-based medical care: minor medical care, supplies for medical care mainly including human resources (nurse, social worker or relevant). This category excludes ARV (ASC.02.01.03), nutritional support for ART (ASC.02.01.04), psychological support and treatment (ASC.02.01.07), and Palliative care (ASC.02.01.08).

ASC.02.01.09.02 Home-based non medical non-health care.

ASC.02.01.09.98 Home-based care not broken down by type.

ASC.02.01.10 Traditional medicine and informal care and treatment services. Traditional medicine refers to health practices, approaches, knowledge, and beliefs incorporating plant, animal and mineral-based medicines, spiritual therapies, manual techniques and exercises, applied singularly or in combination to treat, diagnose, and prevent HIV or maintain well-being, e.g. traditional Chinese medicine, homeopathy, naturopathy, herbal medicine, and chiropractic methods. Complementary therapies are additional forms of treatment used as an adjunct to standard therapy, while alternative therapies are used instead of standard therapy. These services are usually delivered by alternative and informal providers and specifically include AIDS-related activities.

ASC.02.01.98 Outpatient care services not broken down by intervention includes all outpatient interventions and services for which the resource tracking team does not have available information to classify it into a specific three-digit ASC.

ASC.02.01.99 Other outpatient care services not elsewhere classified (n.e.c.). Includes all other outpatient interventions and activities not recorded above, and considered by the country as a relevant expense.

ASC.02.02 Inpatient care: All in-hospital care activities for HIV-positive adults and children aimed at the treatment of HIV-related disease by means of diagnosis procedures, surgery, intensive care, and overall hospital care. Hospital treatment for opportunistic infections should be coded as ASC.02.02.01. Although antiretroviral treatment is usually provided on an ambulatory basis, it should be coded under ASC.02.01.03, regardless of the setting in which is provided; ambulatory clinic or hospital.

ASC.02.02.01 Inpatient treatment of opportunistic infections (OI): The treatment of opportunistic infections (OI) refers to a package of medications, diagnoses, and care used for treatment of HIV-related diseases. OI are illnesses caused by various organisms, some of which do not usually cause disease in people with healthy immune systems. People living with advanced HIV infection may suffer opportunistic infections of the lungs, brain, eyes, and other organs. Opportunistic illnesses common in people diagnosed with AIDS include *Pneumocystis carinii* pneumonia, cryptosporidiosis, histoplasmosis, and other parasitic, viral, and fungal infections.

ASC.02.02.02 Inpatient palliative care refers to treatment that addresses pain and discomfort associated with HIV. This includes all inpatient basic health care and support activities aimed at optimizing quality of life for HIV-positive people throughout the continuum of care by means of symptom diagnosis and relief, and culturally-appropriate end-of-life care. Clinic-based inpatient activities for HIV-positive children within programmes for orphans and other vulnerable children affected by HIV should be coded under Orphans andVulnerable Children and the antiretroviral treatment coded under antiretroviral therapy.

ASC.02.02.98 Inpatient care services not broken down by intervention includes all inpatient interventions and services for which the resource tracking team does not have available information to classify it into a specific three-digit ASC.

ASC.02.02.99 Inpatient care services not elsewhere classified (n.e.c.). Includes all other inpatient care interventions, and activities not recorded above and considered by the country as a relevant expense.

ASC.02.03 Patient transport and emergency rescue: includes transport by ambulance and all other means of transport used for HIV patients undergoing treatment, and costs incurred by relatives travelling for the purpose of providing company and assistance to these patients.

ASC.02.98 Care and treatment services not broken down by intervention includes all care and treatment programmes, interventions, and services for which the resource tracking team does not have available information to classify it into a specific two-digit ASC.

ASC.02.99 Care and treatment services not elsewhere classified (n.e.c.). Includes all other care and treatment programmes, interventions, and activities not recorded above and considered by the country as a relevant expense. The resource tracking team will create subheadings to provide a comprehensive picture of all expenditures allocated to the care and treatment

of people living with HIV and patients with advanced HIV-related disease and not listed above (e.g. some types of cancers). These services are aimed at people living with HIV and patients with advanced HIV-related disease and should be coded under ASC.02.99.

ASC.03 ORPHANS and VULNERABLE CHILDREN (OVC)

An orphan is defined as a child aged under 18 who has lost one or both parents regardless of financial support (whether national AIDS programme-related or not). In the NASA context, all expenditures to substitute for the parents taking care of their children because they have died from HIV; expenditures incurred in providing social mitigation to all double orphans and half of single orphans need to be included. In this context, vulnerable children refer to those who are close to being orphans and who are not receiving support as orphans because at least one of their parents is alive, and at the same time their parents are too ill to take care of them.

The resource tracking team should take into consideration that in sub-Saharan Africa the services to all orphans living below the nationally defined poverty line are considered as AIDS-related. Outside sub-Saharan Africa the resource tracking represents the AIDS contribution to general orphan programmes. This category refers to children living below the poverty line who are dual orphans (children who have lost both parents), near orphans (children who will be orphaned in the following year) and half of those single orphans (children who have lost one parent).

All services aimed at improving the lives of orphans and other vulnerable children and families affected by HIV should be accounted. The "preventive health services for orphans and vulnerable children", duly identified under *ASC.01 Prevention*, should not be counted twice. Palliative care, including basic health care and support and TB/HIV prevention, management, and treatment, in addition to the related laboratory services and pharmaceuticals, when delivered within programmes for orphans and other vulnerable children affected by HIV, should be coded in this class. Other health care associated with the continuum of HIV illness, including HIV/TB services, when delivered outside a programme for orphans and other vulnerable children affected by HIV, should be coded under the specific care programme. ART for children should be coded under *ASC.02.01.03.02 Paediatric antiretroviral therapy*. The OVC component includes the following interventions and activities.

ASC.03.01 OVC Education. Primary school and secondary school (school fees, uniforms, books and supplies, special fees/assessments).

ASC.03.02 OVC Basic health-care refers to basic child care services such as immunizations, routine health care, nutritional supplements (e.g. vitamins, proteins etc), sexual and reproductive health services for older children). The expenditures to be included under this code refer to those for any children who in principle should be provided for by the parents; in their absence, social protection programmes pay for their access to basic services. The health services here are not HIV-specific. ART for children should be coded under ASC.02.01.03.02.

ASC.03.03 OVC Family/home support refers to in-kind support such as bednets, clothes and shoes, blankets and bedding, food (not an ART-related nutritional support), and other support. This category excludes all services as part of institutional care, coded under *ASC.03.06 OVC Institutional care*.

ASC.03.04 OVC Community support refers to identification of OVC in the community, outreach for OVC, training and supporting full-time community workers, child care.

ASC.03.05 OVC Social services and administrative costs e.g. birth certificates and other administrative and institutional arrangements necessary for implementing OVC care. Child

welfare, a term used to refer to a broad range of social programmes that contribute to the well-being of children should be coded under this category.

ASC.03.06 OVC Institutional care refers to integrated care provided in an institutional setting, including food (not an ART-related nutritional support), health care, education, clothes, shoes, bedding, psychosocial support and economic self-sufficiency, and all other services addressing the needs of orphaned children. These can be categorized as support services, supplementary programmes, or substitute care. Communal foster care is an integrated service provided by children's homes, orphanages, mission and boarding schools, workhouses, borstals, monasteries, and convents. This category excludes all services as part of support to families with OVC, coded under *ASC.03.03 OVC Family/home support*.

ASC.03.98 Services for OVC not broken down by intervention Services addressing the needs of and specifically targeting orphans and vulnerable children, for which the resource tracking team does not have available information to classify it into a specific two-digit ASC.

ASC.03.99 Services for OVC not elsewhere classified (n.e.c). All other services addressing the needs of and specifically targeting orphans and vulnerable children, not listed above.

ASC.04 PROGRAMME MANAGEMENT and ADMINISTRATION

Programme expenditures are defined as expenses incurred at administrative levels outside the point of health care delivery. Programme expenditures cover services such as management of AIDS programmes, monitoring and evaluation (M&E), advocacy, pre-service training, and facility upgrading through purchases of laboratory equipment and telecommunications. It also includes longer-term investment, such as health facility construction, which benefits the health system as a whole. It is important to note that when linking programme expenditure to people's access to treatment and prevention, only the share of investment that contributes to a HIV response and required to finance the services provided as part of the response to the HIV scourge be included. The programme management component includes the following interventions and activities:

ASC.04.01 Planning, coordination, and programme management refers to expenditure incurred at the administrative level outside the point of health care delivery, including the dissemination of strategic information, on best practice—programme efficiency and effectiveness, planning/evaluation of prevention, care, and treatment efforts; analysis and quality assurance of demographic and health data related to HIV, and the testing of implementation models even though these may be conducted in a delivery institution. Also included are coordination activities, for instance in support of the "Three Ones" principles: Coordination of a single approved AIDS action framework and support to build/strengthen one National AIDS Coordinating Authority. Also included are expenditures related to the conduct of national AIDS strategic planning and of human resource planning (e.g. district level). The resource tracking for human resources under programme costs is different to the disbursements of human resources as reported for personnel providing prevention and treatment—ASC.01 and ASC.02—because they are offered as part of health care delivery services (e.g. salary of a doctor dedicated to PMTCT, which would be a component of PMTCT and should be accounted as a production factor of the ASC related to PMTCT).

ASC.04.02 Administration and transaction costs associated with managing and disbursing funds. Costs incurred in managing programmes within the national response to HIV, providing routine and ad-hoc administrative supervision and technical assistance to the programme staff, excluding those under *ASC.04.09 Supervision of personnel and patient tracking*. Expenditures aimed at searching for and contracting a financing agent authorized to assume the

purchasing function for a given AIDS spending category, are also included under ASC.04.02. This may be a multiple layer process, identified and monitored or external to the financing process proper. This item attempts to trace the costs of this procedure. This category records a sometimes multi-layered process by which the designer or primary designer of a HIV programme decides to entrust the running of a programme to an agent. Overheads related to the management of funds should be recorded here.

ASC.04.03 Monitoring and evaluation: The purpose of M&E is to provide the data required to: 1) guide the planning, coordination, and implementation of the HIV response; 2) assesses the effectiveness of the HIV response; and 3) identify areas for programme improvement. In addition, M&E data are required to ensure accountability to those affected by HIV, in addition to those providing financial resources for the HIV response.[9] M&E therefore includes expenses related to ascertaining the direction and ultimate achievement of measurement of programme progress, the provision of feedback for accountability and quality, and implementation of targeted programmatic evaluation, the implementation and upgrading of information management systems (e.g. other monitoring and health management information systems), the evaluation of prevention, care, and treatment efforts. Expenditures on M&E should include the salaries of the staff who implement M&E programmes. Expenditures to conduct National AIDS Spending Assessments (NASA) should be included under this code.

ASC.04.04 Operations research. This refers to investments and expenses incurred in performing applied operations research aimed at improving the management, delivery, and quality of health services. An operations researcher faced with a new problem is expected to determine which techniques are most appropriate given the nature of the system, the goals for improvement, and constraints on time and computing power.

ASC.04.05 Serological surveillance (serosurveillance). This category includes expenditure on registry, processing of information to be used to document the incidence, and specific prevalence of the epidemic in the general population as well as in specific populations. Also included are sentinel studies, mandatory reporting of cases, and epidemiological analysis. Surveillance implies ongoing and systematic collection, analysis, and interpretation of data on a disease or health condition. Collecting blood samples for the purpose of surveillance is called serosurveillance. Built upon a country's existing data collection system, second-generation HIV surveillance systems are designed to be adapted and modified to meet the specific needs of differing epidemics. For example, HIV surveillance in a country with a predominantly heterosexual epidemic will differ radically from surveillance in a country where HIV infection is mostly found among MSM or IDUs. Surveillance for drug resistance is to be recorded under *ASC.04.06 HIV drug-resistance surveillance*. The surveillance programmes aim to improve the quality and diversity of information sources by developing and implementing standard and rigorous study protocols, using appropriate methods and tools.

ASC.04.06 HIV drug-resistance surveillance includes the setting up of sentinel sites, laboratory operations, materials and goods, and the integration and support for the activities of a National HIV-Drug Resistance Committee. HIV drug resistance surveillance is aimed at the epidemiological monitoring of the prevalence and to determine the circulation of resistant viral strains among specific HIV-positive populations. This provides the number or proportion of HIV positive people in a given population whose HIV is resistant to particular anti-HIV drugs. The genotypic antiretroviral resistance test (GART) determines whether a particular strain of HIV has specific genetic mutations associated with drug resistance. The test analyses a sample of the virus from an individual's blood to identify any genetic mutations associated with resistance to specific drugs. The phenotypic assay is different from a genotypic assay; it uses an indirect

[9] Organizing Framework for a Functional National HIV Monitoring and Evaluation System, UNAIDS/MERG, April 2008.

method, and determines by a direct experiment whether a particular strain of HIV is resistant to anti-HIV drugs.

ASC.04.07 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 of transportation infrastructure. These activities involve support systems for pharmaceuticals, diagnostics, medical equipment, medical commodities, and supplies to provide care and treatment of people living with HIV and related infections. This includes the design, development, and implementation of improved systems for forecasting, procurement, storage, distribution, and performance monitoring of HIV pharmaceuticals, and of relevant commodities and supplies. This includes actual spending to improve ordering, procurement, shipment, and delivery of the full range of HIV-related pharmaceuticals, diagnostics, and other medical commodities. Antiretroviral drugs purchased and delivered, must be coded under *ASC.02.01.03 Antiretroviral therapy*.

ASC.04.08 Information technology. Implementation and upgrades of information systems, software, and hardware integrated in information networks to manage HIV-related information.

ASC.04.09 Patient tracking. Activities and resources to personnel working in the field on supervision activities or direct tracking of patients ensuring compliance with and preparation of treatment. These activities need to be accounted explicitly for HIV patients and special populations (e.g. IDUs). Salaries for the personnel required to provide treatment and care services are covered to some extent in the expenditures to provide overall health services *ASC.02 Care and Treatment* (e.g. community health workers) and the human resource component in *ASC.05.01 Monetary incentives*.

ASC.04.10 Upgrading and construction of infrastructure deals with investments, purchases, and expenses on the construction, renovation, leasing, procurement (equipment, supplies, furniture, and vehicles), overheads and/or installation for the implementation of HIV programmes. They include capital investments for building infrastructure that provide HIV services. The programme investments include high fixed start-up costs (e.g. buying computers and e-mail connectivity), specifically activities for clinical monitoring and for the purchase of new equipment. Also included are development and strengthening of laboratory facilities to support HIV-related activities including purchase of equipment and commodities, provision of quality assurance, staff training, and other technical assistance.

ASC.04.10.01 Upgrading laboratory infrastructure and new equipment

ASC.04.10.02 Construction of new health centres includes investment in new facilities to handle the prevention, treatment, and care of people living with HIV.

ASC.04.10.98 Upgrading and construction of infrastructure not broken down by intervention

ASC.04.10.99 Upgrading and construction of infrastructure not elsewhere classified (n.e.c.)

ASC.04.11 Mandatory HIV testing (not VCT). In some countries HIV testing is being performed on a mandatory basis as a part of the employment policy or visa requirements. Although UNAIDS does not recommend mandatory testing as part of prevention or care and treatment strategies, some countries spent significant funds on this intervention.

ASC.04.98 Programme management and administration not broken down by type includes all programme expenditures for which the resource tracking team does not have available information to classify it into a specific two-digit ASC.

ASC.04.99 Programme management and administration not elsewhere classified (n.e.c) includes all other programme expenditures not listed above.

ASC.05 HUMAN RESOURCES

This category refers to services of the workforce through approaches for training, recruitment, retention, deployment, and rewarding of quality performance of health care workers and managers for work in the HIV field. The HIV workforce is not limited to the health system. Included in this category is the direct payment of wage benefits for health care workers. These expenditures are aimed at ensuring the availability of human resources from what is currently available in the health sector. They only aim therefore at including the additional incentives for this purpose. The direct cost associated with human resources is included in the costs of each of the other spending categories.

For example, the human resources are accounted for within the unitary costs of prevention and treatment interventions—*ASC.01 Prevention* and *ASC.02 Care and treatment*—and, where it concerns human resources required outside the point of care delivery, they are included in the programme costs as well—ASC.04 (Programme Management).

Human resources are also included under the spending categories components (e.g. treatment management, community health workers linked to prevention activities, technical assistance). The incentives for human resources currently covers mainly nurses and doctors; in a broader public health approach, the concept should also apply to monetary incentives to counsellors, clinical officers, compliance supporters, and laboratory staff.

ASC.05.01 Monetary incentives for human resources.

ASC.05.01.01 Monetary incentives for physicians. Wage benefits for doctors incorporated into the total remuneration package as a way of attracting and retaining human resources for health.

ASC.05.01.01.01 Monetary incentives for physicians – for prevention.

ASC.05.01.01.02 Monetary incentives for physicians – for care and treatment.

ASC.05.01.01.03 Monetary incentives for physicians – for programme management and administration.

ASC.05.01.01.98 Monetary incentives for physicians not broken down by intervention.

ASC.05.01.01.99 Monetary incentives for physicians not elsewhere classified (n.e.c.)

ASC.05.01.02 Monetary incentives for nurses. Wage benefits for nurses incorporated into the total remuneration package as a way of attracting and retaining human resources for health

ASC.05.01.02.01 Monetary incentives for nurses – for prevention.

ASC.05.01.02.02 Monetary incentives for nurses – for care and treatment.

ASC.05.01.02.03 Monetary incentives for nurses – for programme management and administration.

ASC.05.01.02.98 Monetary incentives for nurses not broken down by intervention.

ASC.05.01.02.99 Monetary incentives for nurses not elsewhere classified (n.e.c.)

ASC.05.01.03 Monetary incentives for other staff. Wage benefits for laboratory personnel, and other staff associated with delivering HIV-related services. Strengthening the cadres of community health workers is also covered. This should include the costs for health workers, social workers, especially nurse practitioners, clinical officers, and laboratory technicians.

ASC.05.01.03.01 Monetary incentives for other staff – for prevention.

ASC.05.01.03.02 Monetary incentives for other staff – for care and treatment.

ASC.05.01.03.03 Monetary incentives for other staff – for programme management and administration.

ASC.05.01.03.98 Monetary incentives for other staff not broken down by intervention.

ASC.05.01.03.99 Monetary incentives for other staff not elsewhere classified (n.e.c.)

ASC.05.01.98 Monetary incentives for human resources not broken down by staff includes all incentive programmes for human resources expenditures for which the resource tracking team does not have available information to classify it into a specific three-digit ASC.

ASC.05.02 Formative education to build up an AIDS workforce includes the provision of education for additional nurses and physicians who will be required in the future. Activities to strengthen or expand pre-service education, such as curriculum development or faculty training, are also coded under this category.

ASC.05.03 Training. Pre-service training sessions for all the appropriate professionals and para-professionals, both health and non-health. This includes continuing education delivered through various means, organized specifically for this purpose, such as workshops. Support for building specific skill areas should also be included here, for example, strengthening interpersonal communication, improving laboratory skills, and nutritional education for people living with HIV and their families. This category excludes in-service "learning-by-doing" training and mentoring, which is considered a part of the related service e.g. in-service (when a social worker or a nurse shows family members which particular actions should be performed in terms of care inside the family) training for relatives to carry out home-based care for their family members should be counted as part of *ASC.02.01.09 Home-based care*. This category also excludes training for teachers to build their capacity to provide HIV-related information as a part of school programme (tracked under *ASC.01.05 Youth in school*), and training for peer educators on HIV prevention (tracked under *ASC.01.02 Community mobilization*)—to be consistent with the Resource Needs Model.

ASC.05.98 Human resources not broken down by type includes all human resources expenditures for which the resource tracking team does not have available information to classify it into a specific two-digit ASC.

ASC.05.99 Human resources not elsewhere classified (n.e.c) includes all other human resources expenditures not listed above.

ASC.06 SOCIAL PROTECTION and SOCIAL SERVICES

Social protection usually refers to functions of government or nongovernmental organizations relating to the provision of cash benefits and benefits-in-kind to categories of individuals defined by requirements such as sickness, old age, disability, unemployment, social exclusion, etc.. Social protection comprises personal social services and social security. It includes expenditures on services and transfers provided not only to individual people but also to households, in addition to expenditures on services provided on a collective basis.

ASC.06.01 Social protection through monetary benefits refers to conditional or unconditional financial support, such as grants and cash transfers (includes social transfers such as "medical pensions", early retirement and disability benefits for people living with HIV, or family members). Conditional or unconditional financial support, such as grants (including child social assistance grants, foster care grants, disability grants) and cash transfers. Cash transfers and grants aim to reduce poverty by making welfare programs conditional or unconditional upon the receivers' actions. Cash transfers and grants provide money directly to poor families via a "social contract" with the beneficiaries—for example, sending children to school regularly or bringing them to health centres. For extremely poor families, cash provides emergency assistance, while the conditionalities promote longer-term investments in human capital.

ASC.06.02 Social protection through in-kind benefits refers to food security, food parcels (not associated with ART nutritional support), clothing, school fee rebates, books, transport and food vouchers, and other in-kind support for HIV-positive people.

ASC.06.03 Social protection through provision of social services refers to the development of activities aimed at social mitigation for people living with HIV and their families including funeral expenses, burial society fees, day care services, and transportation for patients.

ASC.06.04 HIV-specific income generation relates to projects and efforts to develop public work programmes, skills development, sheltered employment, livelihood, micro-credit, and financing. Small grants for business activities for people living with HIV are also included.

ASC.06.98 Social protection services and social services not broken down by type includes all social protection services and social services expenditures for which the resource tracking team does not have available information to classify it into a specific two-digit ASC.

ASC.06.99 Social protection services and social services not elsewhere classified (n.e.c.) includes all other direct financial support and social assistance to families affected by HIV that comprises a social protection aspect not included above.

ASC.07 ENABLING ENVIRONMENT

ASC.07.01. Advocacy.[10] Advocacy in the field of HIV includes a full set of services that generate an increased and wider range of support of the key principles and essential actions to promote HIV prevention and reduce stigma and discrimination. It also includes the promotion of the scaling-up of national, regional HIV programmes by national governments with key partners, such as bilateral and multilateral donors, civil society, and the private sector.

[10] Previously labelled as ASC.07.01 Advocacy and strategic communication

Also included are promotion and support of the development of a strong HIV constituency at the regional and country level, among civil society, including: community groups, policy-makers, opinion leaders, leaders of faith-based organizations, women's groups, youth leaders, and people living with HIV to strengthen their capacity to advocate for effective HIV prevention, care, and social support. Spending on all advocacy efforts to enhance the national response to HIV. Expenditures related to strategic communication (e.g. distribution of strategic information) and policy development should be recorded under *ASC.04.01. Planning, management and programme coordination*.

ASC.07.02. Human rights programmes cover all the activities and resources invested for the protection of human rights, legislative aspects of a broad number of areas of social life, such as employment and discrimination, education, liberty, association, movement, expression, privacy, legal counselling and services, efforts to overcome discrimination and improve accessibility to social and health services. Advocacy for human rights should be coded as *ASC.07.01 Advocacy*. Programmes focused on the human rights of women and girls should be coded as *ASC.07.04 AIDS-specific programmes focused on women*.

ASC.07.02.01 Human rights programmes empowering individuals to claim their rights by providing knowledge and understanding of their rights and responsibilities under human rights and/or domestic legal systems, including dissemination of information and materials relating to human rights. This includes general human rights programmes aimed at the general population in generalized and concentrated epidemics. This category includes specific stand-alone programmes that aim to empower and enable members of vulnerable groups to participate meaningfully in decision-making processes. When human rights consultation is a part of Behaviour Change Communication (BCC) for specific most-at-risk or other key and vulnerable populations these expenditures should be included in the respective categories in Prevention.

ASC.07.02.02 Provision of legal services and advice to promote access to prevention, care, and treatment: includes cost of legal consultancy, legal representation of the individuals in court and related expenditures.

ASC.07.02.03 Capacity building in human rights includes but is not limited to the specific activities targeting national human rights institutions, ombudsmen or other independent bodies aimed at strengthening the protection against human rights violations that are HIV-related or increase vulnerability to HIV.

ASC.07.02.98 Human rights programmes not broken down by type.

ASC.07.02.99 Human rights programmes not elsewhere classified (n.e.c.).

ASC.07.03 AIDS-specific institutional development. This refers to investment in capacity building of nongovernmental organizations (including faith-based organizations). It includes strengthening the ability of key local institutions to implement HIV programmes efficiently with diminishing reliance, over time, on external technical assistance. This includes services that improve the financial management, human resource management, quality assurance, strategic planning, and leadership and coordination of partner organizations. Expenditures on the institutional development of nation-wide organizations, e.g. National AIDS Coordinating Authority, are recorded under ASC.04.01. Planning, coordination and programme management.

ASC.07.04 AIDS-specific programmes focused on women. Programmes targeting women and girls, in addition to those explicitly included in the spending categories described above, for

instance improved reproductive health activities, assistance, and counselling addressing abused women and programmes to protect the property and inheritance rights of women and girls.

ASC.07.05 Programmes to reduce gender-based violence. Programmes to reduce violence against women. Also known as violence against women (VAW), this is a major public health and human rights problem throughout the world. VAW has implications for HIV transmission and is often ignored. Expenditures for the response to sexual violence include the design of social and health policies, all the services that provide comprehensive, sensitive, and quality care to victims of sexual violence. The expenditures cover several areas: assistance and counselling addressing abused women, promotion, and policy measures that will support the provision of comprehensive and ethical services to people who have experienced sexual violence; activities of police departments, health services, prosecutors, social welfare agencies, and nongovernmental service providers, such as rape crisis centres. Post-exposure prophylaxis after exposure to risk because of violence or rape should be coded under *ASC.01.22.02 Post-exposure prophylaxis after high-risk exposure.*

ASC.07.98 Enabling environment activities not broken down by type includes environmental and community enablement programmes for which the resource tracking team does not have available information to classify it into a specific two-digit ASC.

ASC.07.99 Enabling environment activities not elsewhere classified (n.e.c.) includes all other environmental and community enablement programmes not included in the above classes.

ASC.08 HIV-RELATED RESEARCH (excluding operations research)

HIV-related research is defined as the generation of knowledge that can be used to prevent disease, promote, restore, maintain, protect, and improve the population's development and the people's well-being. It covers researchers and professionals engaged in the conception or creation of new knowledge, products, processes, methods, and systems for HIV and in the management of the programmes concerned with HIV and AIDS. Managers and administrators should be included when they spend at least 10% of their time supporting research activities. Researchers include postgraduate students but do not include technicians. Technicians and equivalent staff are people whose main tasks require technical knowledge and experience. They participate in R&D by performing scientific and technical tasks involving the application of concepts and operational methods, normally under the supervision of researchers. This category excludes operations research on health systems aimed to improve health outcomes, including project or programme evaluation, which should be coded under ASC.04.04.

Research—with the exception of operations research—is not directly linked to the provision of services, and therefore, might be considered to be a satellite component of the expanded response to HIV. Care should be taken to correctly classify research activities properly and not to include other activities frequently confused with research, such as population studies for epidemiological surveillance, or monitoring and evaluation of the programmes. The following activities are included when directly related to HIV and the resource tracking activities within the NASA are considered optional.

ASC.08.01 Biomedical research, which comprises the study of detection, cause, treatment, and rehabilitation of persons with specific diseases or conditions, the design of methods, drugs, and devices to address these health problems, and scientific investigations in areas such as the cellular and molecular bases of disease, genetics, and immunology.

ASC.08.02 Clinical research, which is based on the observation and treatment of patients or volunteers.

ASC.08.03 Epidemiological research, which is concerned with the study and control of diseases and exposures and other situations suspected of being harmful to health: care should be taken to exclude epidemiological surveillance.

ASC.08.04 Social science research, which investigates the broad social aspects of HIV.

ASC.08.04.01 Behavioural research, which is associated with risk factors for ill health and disease with a view to promoting health and preventing disease. Care should be taken to exclude epidemiological surveillance as well as evaluation of preventive interventions.

ASC.08.04.02 Research in economics, which investigates a wide range of economic aspects of HIV and the AIDS epidemic.

ASC.08.04.98 Social science research not broken down by type

ASC.08.04.99 Social science research not elsewhere classified (n.e.c.)

ASC.08.05 Vaccine-related research. Specific activities aimed to support basic, laboratory, clinical, and field-related research for developing and testing a HIV vaccine.

ASC.08.98 HIV-related research activities not broken down by intervention includes HIV-related research programmes for which the resource tracking team does not have available information to classify it into a specific two-digit ASC.

ASC.08.99 HIV-related research activities not elsewhere classified (n.e.c.) includes all other HIV-related research programmes not included in the above classes.

1.2 Targeted/intended beneficiary populations (BP): definitions and descriptions

The populations presented here are explicitly targeted or intended to benefit from specific activities, e.g. the intended recipients of the various services. The identification of the beneficiary population (BP) is aimed at quantifying the resources specifically allocated to a population as part of the service delivery process of a programmatic intervention. The BP will be selected according to the intention or target of the expenditure in such programmatic intervention. This represents an outcome linked to the resources spent, regardless of its effectiveness or effective coverage.

In principle, the identification of the BPs is dictated by the intended use of the funds. For example, if members of the most-at-risk populations (MARP) are reached by services aimed at the general population, the expenditure should be accounted for the latter, i.e. general population, and cannot be attributed to any specific MARP population.

The NASA beneficiary populations classification is not intended to be used as a guideline to define populations by their characteristics, which might lead them be considered as those most-at-risk, key or priority populations.[11] It is intended to be a comprehensive list of different populations being

[11] The concepts regarding the terms "most-at-risk populations and key populations at higher risk" are described in detail in: *A guide to monitoring and evaluating national HIV prevention programmes for most-at-risk populations in low-level and concentrated epidemic settings; with applications for general-*

considered as the intended beneficiary populations of HIV-related services. Most of these categories follow different modes of delivery of services, unit-cost structures, etc. Additional populations might be targeted beneficiaries for HIV services; these could be coded with the final two digits ".99".

When there is no explicit intention of directing the benefits to a specific population, the expenditures need to be labelled BP.06 Non-targeted interventions. When the target population is not known, it needs to be recorded as non-targeted, since the objective is to explicitly identify the intended beneficiaries. Individuals might belong to more than one category; however, what needs to be classified is the expenditure according to the primary objective of the programme depending on the implementation of such programmes, e.g. point of the service delivery, type of provider of the services or specific outreach strategy.

BP.01 PEOPLE LIVING WITH HIV (regardless of having a medical/clinical diagnosis of AIDS). This BP should be cross-classified with ASC, which are conducted because the beneficiary of the activity is living with HIV; e.g. *ASC.02 Care and Treatment and ASC.01.07 Prevention of HIV transmission aimed at people living with HIV*. If the information is available, it can be cross-classified with the specific demographic group. For example, Boys receiving ART should be coded as *ASC.02.01.03.02 Paediatric antiretroviral therapy* and cross-classified with *BP.01.02.01 Boys (aged under 15) living with HIV.* Whenever the information available does not allow splitting the expenditure by age and/or sex, the expenditure should be coded with the corresponding final two digits ".98".

BP.01.01 Adult and young people (aged 15 and over) living with HIV

BP.01.01.01 Adult and young men (aged 15 and over) living with HIV

BP.01.01.02 Adult and young women (aged 15 and over) living with HIV

BP.01.01.98 Adult and young people (aged 15 and over) living with HIV not broken down by gender

BP.01.02 Children (aged under 15) living with HIV

BP.01.02.01 Boys (under 15 years) living with HIV

BP.01.02.02 Girls (under 15 years) living with HIV

BP.01.02.98 Children (under 15 years) living with HIV not broken down by gender

BP.01.98 People living with HIV not broken down by age or gender.

BP.02 MOST AT-RISK POPULATIONS can be grouped based on the behaviour they engage in that puts them at greater risk of exposure to HIV. This, in turn, identifies those populations that should be a priority for the monitoring and evaluation efforts of national and subnational programmes. These groupings of most-at-risk populations generally include the following: sex workers (SW), their clients, injecting drug users (IDUs), and men who have sex with men (MSM). These are populations more likely to have high rates of sexual partner exchange, to practice unprotected sex with multiple partners, or to use non-sterile drug injecting equipment, all activities which put them at risk of exposure to HIV. Each MARP has a specific ASC: *ASC.01.08 Prevention programmes for sex workers and their clients, ASC.01.09 Programmes for men who have sex with men (MSM)* and *ASC.01.10 Harm-reduction programmes for injecting drug users*

ized epidemics. UNAIDS, 2007; and in *Practical guidelines for intensifying HIV Prevention*. UNAIDS, 2007. Available at: http://www.unaids.org.

(IDUs). For example, any intervention addressed to sex workers must be recorded in *ASC.01.08 Prevention programmes for sex workers and their clients* and then cross-classified to the specific three-digit category coded under *BP.02.02 Sex workers (SW) and their clients*.

BP.02.01 Injecting drug users (IDU) and their sexual partners

BP.02.02 Sex workers (SW) and their clients

BP.02.02.01 Female sex workers and their clients

BP.02.02.02 Male transvestite sex workers (and their clients)

BP.02.02.03 Male non-transvestite sex workers (and their clients)

BP.02.02.98 Sex workers not broken down by gender and their clients

BP.02.02.99 Sex workers not elsewhere classified (n.e.c.). and their clients

BP.2.3 Men who have sex with men (MSM)

BP.2.98 "Most at-risk populations" not broken down by type

BP.03 OTHER KEY POPULATIONS includes populations such as orphans and vulnerable children, children born or about to be born to HIV-positive mothers, refugees, internally displaced people and migrants, considered as "key populations" both in terms of the epidemic's dynamics and the response.

BP.03.01 Orphans and vulnerable children (OVC)

BP.03.02 Children born or to be born of women living with HIV

BP.03.03 Refugees (externally displaced)

BP.03.04 Internally displaced populations (because of an emergency)

BP.03.05 Migrants/mobile populations

BP.03.06 Indigenous groups

BP.03.07 Prisoners and other institutionalized persons

BP.03.08 Truck drivers/transport workers and commercial drivers

BP.03.09 Children and youth living in the street

BP.03.10 Children and youth gang members

BP.03.11 Children and youth out of the school

BP.03.12 Institutionalized children and youth

BP.03.13 Partners of persons living with HIV

BP.03.14 Recipients of blood or blood products

BP.03.98 "Other key populations" not broken down by type

BP.03.99 "Other key populations" not elsewhere classified (n.e.c.): populations considered as "key population" at country level and not included in above classes.

BP.04 SPECIFIC "ACCESSIBLE" POPULATIONS include children in school, women attending reproductive health clinics, military personnel, and factory employees.

BP.04.01 People attending STI clinics

BP.04.02 Elementary school students

BP.04.03 Junior high/high school students

BP.04.04 University students

BP.04.05 Health care workers

BP.04.06 Sailors

BP.04.07 Military

BP.04.08 Police and other uniformed services (other than the military)

BP.04.09 Ex-combatants and other armed non-uniformed groups

BP.04.10 Factory employees (i.e. for workplace interventions)

BP.04.98 "Accessible populations" not broken down by type

BP.04.99 "Accessible populations" not elsewhere classified (n.e.c.)

BP.05 GENERAL POPULATION comprises interventions targeting the general population as a whole and not any particular accessible or key population. For example, a TV or radio campaign of communication for social and behaviour change. The resource tracking team must use two-digit and three-digit level categories whenever the necessary information to track the specific segment of the general population, for which the intervention was intended, is available. If there is no information available about age or gender, the interventions targeting general populations should be accounted for as *BP.05.98 General population not broken down by age or gender.*

BP.05.01 General adult population (aged older than 24 years)

BP.05.01.01 Male adult population

BP.05.01.02 Female adult population

BP.05.01.98 General adult population (aged older than 24 years) not broken down by gender

BP.05.02 Children (aged under 15 years)

BP.05.02.01 Boys

BP.05.02.02 Girls

BP.05.02.98 Children (under 15 years) not broken down by gender

BP.05.03 Youth (aged 15 to 24)

BP.05.03.01 Young men

BP.05.03.02 Young females

BP.05.03.98 Youth (aged 15 to 24) not broken down by gender

BP.05.98 General population not broken down by age or gender

BP.06 NON-TARGETED INTERVENTIONS: expenditures not belonging to explicitly selected or targeted populations. Interventions not targeted to a specific population, or interventions benefiting a population in an indirect way, such as interventions coded under *ASC.04 Programme management and administration, ASC.05 Human resources* and *ASC.08 HIV-related research*. When there was no explicit intention of directing the benefits to a specific population, the expenditures need to be labelled *BP.06 Non-targeted interventions*. When the target population is not known, it needs to be recorded as *BP.06 Non-targeted interventions*, since the objective is to explicitly identify the intended beneficiaries. Individuals might belong to more than one category; however, what needs to be classified is the expenditure according to the primary objective of the programme depending on the implementation of such programmes, e.g. point of the service delivery, type of service provider or specific outreach strategy.

BP.99 SPECIFIC TARGETED POPULATIONS not elsewhere classified (n.e.c.): targeted populations not included in above classes.

5. Tracking resources for the production and provision of HIV and AIDS services

Providers are entities or people that engage directly in the production, provision, and delivery of services against a payment for their contribution. HIV services are supplied in a wide range of settings inside and outside the health industry. Providers include government and other public entities, private profit-making and non-profit-making organizations, corporate and non-corporate enterprises, and self-employed people whose activity falls within the NASA boundaries regardless of a formal or informal legal status.

NASA opts for a systematic distinction, unless not relevant/not applicable, between *PS.01 Public sector providers*, *PS.02.01 Private sector non-profit providers* and *PS.02.02 profit-making private sector providers*.

5.1 Providers of services (PS): definitions and descriptions

PS.01 PUBLIC SECTOR PROVIDERS

Public providers are territorial government-owned (central, regional, local) facilities, trust-fund and extra-budgetary units (social security institutions, universities and autonomous parastatal establishments, public enterprise units whose social interventions are dissociated from their market operations). *PS.01Public sector providers* comprises governmental organizations providing goods and services in the response to HIV.

PS.01.01 Governmental organizations: This item comprises public organizations providing goods and services in the response to HIV which are part of the government.

PS.01.01.01 Hospitals: Public hospitals includes activities of short-term or long-term hospitals, general or specialty medical and surgical and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions.

PS.01.01.02 Ambulatory care: Public establishments whose main function is the provision of medical nursing and other HIV-related attention on an outpatient basis. Included in this category are health centres and community health centres, whether or not specific for HIV patients. Hospitals delivering ambulatory care should be classified as hospitals, and cross-classified with the specific ASC outpatient activity delivered.

PS.01.01.03 Dental offices: Public and offices of dental practitioners

PS.01.01.04 Mental health and substance abuse facilities: Public psychiatric and substance abuse hospitals and rehabilitation centres.

PS.01.01.05 Laboratory and imaging facilities: Public establishments whose main function is carrying out diagnoses by means of biological analyses, clinical tests, radiology, and other imaging devices.

PS.01.01.06 Blood banks: Public establishments whose main activity consists of collecting and screening blood and derivatives.

PS.01.01.07 Ambulance services: Public supplier of transportation services by means of a vehicle adapted for the transport of patients

PS.01.01.08 Pharmacies and providers of medical goods: Public suppliers of non-durables (notably condoms), prosthetic and orthopaedic devices, semi-durables, therapeutic appliances, and other lasting equipment for personal use. Pharmacies inside hospitals or ambulatory centres should be coded as hospitals or ambulatory care. The dispensation of herbal and other medicines consumed by AIDS sufferers, notably in sub-Saharan Africa and parts of Asia, may not take place in conventional retail outlets but is carried out in open-air markets, which should not be coded as Pharmacies, but included in the corresponding .99 category "others not elsewhere classified".

PS.01.01.09 Traditional or non-allopathic providers: Public providers delivering traditional medicine. Traditional medicine refers to health practices, approaches, knowledge, and beliefs incorporating plant, animal and mineral based medicines, spiritual therapies, manual techniques and exercises, applied alone or in combination to treat, diagnose, and prevent illnesses or maintain well-being.

PS.01.01.10 Schools and training facilities: Public schools and training facilities comprise providers of schooling and other forms of transmission of knowledge and skills, including adult education, literacy programmes, military schools and academies, prison schools, etc, at any level or for any profession, oral or written as well as by radio and television or other means of communication, at their respective levels of enrolment. Training centres include all organizations whose main spending categories relate to staff training, whenever HIV is a specificity, e.g. clinical care, laboratory skills, counselling, human rights, advocacy, and gender. According to the type of institution, this should be classified as:

PS.01.01.10.01 Primary education

PS.01.01.10.02 Secondary education

PS.01.01.10.03 Higher education

PS.01.01.10.99 Schools and training centres not elsewhere classified (n.e.c.).

PS.01.01.11 Foster homes/shelters: Public establishments providing temporary housing or sharing nurture for homeless PLHIV.

PS.01.01.12 Orphanages: Public institutions whose main function consists of housing and caring for orphans, foundlings and abandoned children. Also called "group homes" or "children's homes".

PS.01.01.13 Research institutions: Public organizations whose main function is to generate new knowledge in matters of basic, applied, operational and administrative research that include programmes sustaining the response to HIV.

PS.01.01.14 Government entities: Providers of goods and services of the national HIV response which are part of general government, such as the national AIDS coordinating authority (national AIDS commission and/or national AIDS programme) and departments

inside different ministries. These entities are mainly suppliers of promotion and prevention activities (including the interventions aimed at their own personnel), as well as management, advocacy and regulation (mainly national AIDS commissions). The National AIDS programme, inside the Ministry of Health, should be coded as *PS.01.01.14.02*.

PS.01.01.14.01 National AIDS Commission: This item comprises all HIV-related activities undertaken by the national AIDS commission or equivalent entity. It does not include the activities undertaken by other entities and for which the national AIDS commission acts as an agent exclusively.

PS.01.01.14.02 Departments inside the Ministry of Health (including NAPs/ NACPs) This item comprises all HIV-related activities undertaken by departments inside the Ministry of Health, excluding the providers described *under PS.01.01.01–PS.01.01.13*.

PS.01.01.14.03 Departments inside the Ministry of Education: This item comprises all HIV-related activities undertaken by departments within the Ministry of Education, excluding the providers described under *PS.01.01.01–PS.01.01.13*.

PS.01.01.14.04 Departments inside the Ministry of Social Development: This item comprises all HIV-related activities undertaken by departments inside the Ministry of Social Development, excluding the providers described under *PS.01.01.01–PS.01.01.13*.

PS.01.01.14.05 Departments inside the Ministry of Defence: This item comprises all HIV-related activities undertaken by departments inside the Ministry of Defence, excluding the providers described under *PS.01.01.01–PS.01.01.13*.

PS.01.01.14.06 Departments inside the Ministry of Finance: This item comprises all HIV-related activities undertaken by departments inside the Ministry of Finance, excluding the providers described under *PS.01.01.01–PS.01.01.13*.

PS.01.01.14.07 Departments inside the Ministry of Labour: This item comprises all HIV-related activities undertaken by departments inside the Ministry of Labour, excluding the providers described under *PS.01.01.01–PS.01.01.13*.

PS.01.01.14.08 Departments inside the Ministry of Justice: This item comprises all HIV-related activities undertaken by departments inside the Ministry of Justice, excluding the providers described under *PS.01.01.01–PS.01.01.13*.

PS.01.01.14.99 Government entities not elsewhere classified (n.e.c.): This item comprises all HIV-related activities undertaken by entities inside other ministries or public administration not recorded in the previous definitions in *PS.01.01.14*, except for the providers described under *PS.01.01.01* to *PS.01.01.13*, which should be recorded in their corresponding *PS.01.01.01* to *PS.01.01.13*.

PS.01.01.99 Governmental organizations not elsewhere classified (n.e.c.): governmental organizations that are not contained in any of the previous definitions.

PS.01.02 Parastatal organizations: This item comprises organizations fully or partially owned and/or runned by the government which provide good and services in the response to HIV.

PS.01.02.01 Hospitals: Parastatal hospitals includes short-term or long-term hospital activities, general or specialty medical and surgical and other human health institutions

which have accommodation facilities and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions.

PS.01.02.02 Ambulatory care: Parastatal establishments whose main function is the provision of medical nursing and other HIV-related attention on an outpatient basis. Included in this category are health centres and community health centres, whether or not specific for HIV patients. Hospitals delivering ambulatory care should be classified as hospitals, and cross-classified with the specific ASC outpatient activity delivered.

PS.01.02.03 Dental offices: Parastatal offices of dental practitioners.

PS.01.02.04 Mental health and substance abuse facilities: Parastatal psychiatric and substance abuse hospitals and rehabilitation centres.

PS.01.02.05 Laboratory and imaging facilities: Parastatal establishments whose main function is carrying out diagnoses by means of biological analyses, clinical tests, radiology, and other imaging devices

PS.01.02.06 Blood banks: Parastatal establishments whose main activity consists of collecting and screening blood and derivatives

PS.01.02.07 Ambulance services: Parastatal supplier of transportation services by means of a vehicle adapted for the transport of patients

PS.01.02.08 Pharmacies and providers of medical goods: Parastatal suppliers of non-durables (notably condoms), prosthetic and orthopaedic devices, semi-durables, therapeutic appliances and other lasting equipment for personal use. Pharmacies inside hospitals or ambulatory centres should be coded as hospitals or ambulatory care. The dispensation of herbal and other medicines consumed by AIDS sufferers, notably in sub-Saharan Africa and parts of Asia, may not take place in conventional retail outlets but is carried out in open-air markets, which should not be coded as Pharmacies, but included in the corresponding .99 category "others not elsewhere classified".

PS.01.02.09 Traditional or non-allopathic providers: Parastatal providers delivering traditional medicine. Traditional medicine refers to health practices, approaches, knowledge and beliefs incorporating plant, animal and mineral based medicines, spiritual therapies, manual techniques and exercises, applied alone or in combination to treat, diagnose and prevent illnesses or maintain well-being.

PS.01.02.10 Schools and training facilities: Parastatal schools and training facilities comprise providers of schooling and other forms of transmission of knowledge and skills, including adult education, literacy programmes, military schools and academies, prison schools, etc, at any level or for any profession, oral or written as well as by radio and television or other means of communication, at their respective levels of enrolment. Training centres include all organizations whose main spending categories relate to staff training, whenever HIV is a specificity, e.g. clinical care, laboratory skills, counselling, human rights, advocacy, and gender. According to the type of institution, it should be classified as:

PS.01.02.10.01 Primary education

PS.01.02.10.02 Secondary education

PS.01.02.10.03 Higher education

PS.01.02.10.99 Schools and training centres not elsewhere classified (n.e.c.).

PS.01.02.11 Foster homes/shelters: Parastatal establishments providing temporary housing or sharing nurture for homeless PLHIV.

PS.01.02.12 Orphanages: Parastatal institutions whose main function consists of housing and caring for orphans, foundlings and abandoned children. Also called "group homes" or "children's homes".

PS.01.02.13 Research institutions: Parastatal organizations whose main function is to generate new knowledge in matters of basic, applied, operational and administrative research that include programmes sustaining the response to HIV.

PS.01.02.99 Parastatal organizations not elsewhere classified

PS.01.99 Public sector providers not elsewhere classified

PS.02 PRIVATE SECTOR PROVIDERS.

Private suppliers comprise non-profit and profit actors. Private suppliers may be self-employed persons, nonetheless designated as "offices" regardless of the size of their establishment. *PS.02 Private sector providers* comprises private (nongovernmental) sector organizations providing goods and services in the response to HIV. For the purpose of conducting NASA, a nongovernmental organization is defined as a legally constituted organization created by private organizations or people with no participation or representation of any government. In the cases in which nongovernmental organizations are funded totally or partially by governments, the NGO maintains its non-governmental status insofar as it excludes government representatives from membership in the organization. A nongovernmental organization is an organization that is not part of the local or state or federal government. Even if the term nongovernmental organizations is usually interpreted as a synonym for non-profit organization or for organizations that have primarily humanitarian or cooperative rather than commercial objectives, a nongovernmental organization in its broadest sense, is one that is not directly part of the structure of government. In this sense, a nongovernmental organization can be either a profit or a non-profit organization.

PS.02.01 Non-profit faith and non-faith-based providers: This item comprises organizations providing goods and services in the response to HIV that do not have profit-making purposes. Non-profit corporations, despite the name, can make a profit, but the profits must be used for the benefit of the organization or for the purpose for which the corporation was created.

PS.02.01.01 Non-profit non-faith-based providers (except faith-based organizations): This item comprises organizations providing good and services in the response to HIV that do not have profit-making purposes. Except for faith-based non-profit organizations, which should be coded as *PS.02.01.02*.

PS.02.01.01.01 Hospitals: Non-profit short-term or long-term hospitals, general or specialty medical and surgical and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions.

PS.02.01.01.02 Ambulatory care: Non-profit establishments whose main function is the provision of medical nursing and other HIV-related care on an outpatient basis. Included in this category are health centres and community health centres, whether or

not specific for HIV patients. Hospitals delivering ambulatory care, should be classified as hospitals, and crossed with the specific ASC – outpatient activity delivered.

PS.02.01.01.03 Dental offices: Non-profit offices of dental practitioners.

PS.02.01.01.04 Mental health and substance abuse facilities: Non-profit psychiatric and substance abuse hospitals and rehabilitation centres.

PS.02.01.01.05 Laboratory and imaging facilities: Non-profit establishments whose main function is to make diagnoses by means of biological analyses, clinical tests, radiology, and other imaging devices.

PS.02.01.01.06 Blood banks: Non-profit establishments whose main activity is collecting and screening blood and derivatives.

PS.02.01.01.07 Ambulance services: Non-profit supplier of transportation services by means of a vehicle adapted for the transport of patients.

PS.02.01.01.08 Pharmacies and providers of medical goods: Non-profit suppliers of non-durables (notably condoms), prosthetic and orthopaedic devices, semi-durables, therapeutic appliances, and other lasting equipment for personal use. Pharmacies inside hospitals or ambulatory centres should be coded as hospitals or ambulatory care. The dispensation of herbal and other medicines consumed by AIDS sufferers, notably in sub-Saharan Africa and parts of Asia, may not take place in conventional retail outlets but is carried out in open-air markets, which should not be coded as Pharmacies, but included in the corresponding .99 category "others not elsewhere classified".

PS.02.01.01.09 Traditional or non-allopathic providers: Non-profit providers delivering traditional medicine. Traditional medicine refers to health practices, approaches, knowledge and beliefs incorporating plant, animal and mineral based medicines, spiritual therapies, manual techniques and exercises, applied alone or in combination to treat, diagnose, and prevent illnesses or maintain well-being.

PS.02.01.01.10 Schools and training facilities: Non-profit schools and training facilities comprise providers of schooling and other forms of transmission of knowledge and skills, including adult education, literacy programmes, military schools and academies, prison schools, etc, at any level or for any profession, oral or written as well as by radio and television or other means of communication, at their respective levels of enrolment. Training centres include all organizations whose main spending categories relate to staff training whenever HIV is a specificity, e.g. clinical care, laboratory skills, counselling, human rights, advocacy, and gender. According to the type of institution, it should be classified as:

PS.02.01.01.10.01 Primary education

PS.02.01.01.10.02 Secondary education

PS.02.01.01.10.03 Higher education

PS.02.01.01.10.99 Schools and training centres not elsewhere classified (n.e.c.).

PS.02.01.01.11 Foster homes/shelters: Non-profit establishments providing temporary housing or sharing nurture for homeless PLHIV.

PS.02.01.01.12 Orphanages: Non-profit institutions whose main function is to provide housing and care for orphans, foundlings, and abandoned children. Also called "group homes" or "children's homes".

PS.02.01.01.13 Research institutions: Non-profit organizations whose main function consists of generating new knowledge on matters of basic, applied, operational and administrative research that include programmes sustaining the response to HIV.

PS.02.01.01.14 Self-help and informal community-based organizations: Non-profit organizations which provide an environment encouraging social interactions through group activities or individual relationships especially for the purpose of rehabilitating or supporting patients or individuals by dealing with common health problems or risks. It also includes community-based organizations which provide services at the local level but do not have formal status.

PS.02.01.01.15 Civil society organizations: Civil society organizations are legally constituted (registered) organizations created by private organizations or people with no participation or representation of any government organizations. Civil society organizations serve different purposes, e.g. the design and implementation of development-related projects, service delivery, promotion to raise awareness, acceptance and knowledge by lobbying, press work, and activist events. This category also includes non-profit nongovernmental organizations providing professional advice in a particular area of expertise (excluding Research institutions, tracked under code *PS.02.01.01.13 Research institutions*).

PS.02.01.01.99 Non-profit non-faith-based providers not elsewhere classified (n.e.c.): Non-profit providers not covered by the previous definitions.

PS.02.01.02 Non-profit faith-based organizations: This item comprises non-profit faith-based organizations providing goods and services in the response to HIV. A faith-based organization is an organization, group, programme or project that holds religious or worship services, or is affiliated with a religious denomination or house of worship. Faith-based non-profit organizations usually have a faith-based mission, but the services delivered may or may not have a faith-based content and they do not necessarily restrict participants to those who adhere to that particular faith.

PS.02.01.02.01 Hospitals: Faith-based short-term or long-term hospitals, general or specialty medical and surgical and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions.

PS.02.01.02.02 Ambulatory care: Faith-based establishments whose main function is the provision of medical nursing and other HIV-related care on an outpatient basis. Included in this category are health centres and community health centres, whether or not specific for HIV patients. Hospitals delivering ambulatory care should be classified as hospitals, and crossed with the specific ASC – outpatient activity delivered.

PS.02.01.02.03 Dental offices: Faith-based offices of dental practitioners.

PS.02.01.02.04 Mental health and substance abuse facilities: Faith-based psychiatric and substance abuse hospitals and rehabilitation centres.

PS.02.01.02.05 Laboratory and imaging facilities: Faith-based establishments whose main function is to make diagnoses by means of biological analyses, clinical tests, radiology, and other imaging devices.

PS.02.01.02.06 Blood banks: Faith-based establishments whose main activity is collecting and screening blood and derivatives.

PS.02.01.02.07 Ambulance services: Faith-based supplier of transportation services by means of a vehicle adapted for the transport of patients.

PS.02.01.02.08 Pharmacies and providers of medical goods: Faith-based suppliers of non-durables (notably condoms), prosthetic and orthopaedic devices, semi-durables, therapeutic appliances, and other lasting equipment for personal use. Pharmacies inside hospitals or ambulatory centres should be coded as hospitals or ambulatory care. The dispensation of herbal and other medicines consumed by AIDS sufferers, notably in sub-Saharan Africa and parts of Asia, may not take place in conventional retail outlets but is carried out in open-air markets, which should not be coded as Pharmacies, but should be entered in the corresponding .99 category "others not elsewhere classified".

PS.02.01.02.09 Traditional or non-allopathic providers: Faith-based providers delivering traditional medicine. Traditional medicine refers to health practices, approaches, knowledge and beliefs incorporating plant, animal and mineral based medicines, spiritual therapies, manual techniques and exercises, applied alone or in combination to treat, diagnose, and prevent illnesses or maintain well-being.

PS.02.01.02.10 Schools and training facilities: Faith-based schools and training facilities comprise providers of schooling and other forms of transmission of knowledge and skills, including adult education, literacy programmes, military schools and academies, prison schools, etc, at any level or for any profession, oral or written as well as by radio and television or other means of communication, at their respective levels of enrolment. Training centres include all organizations whose main spending categories relate to staff training whenever HIV is a specificity, e.g. clinical care, laboratory skills, counselling, human rights, advocacy, and gender. According to the type of institution, it should be classified as:

PS.02.01.02.10.01 Primary education

PS.02.01.02.10.02 Secondary education

PS.02.01.02.10.03 Higher education

PS.02.01.02.10.99 Schools and training centres not elsewhere classified (n.e.c.).

PS.02.01.02.11 Foster homes/shelters: Faith-based establishments providing temporary housing or sharing nurture for homeless PLHIV.

PS.02.01.02.12: Orphanages: Faith-based institutions whose main function is to provide housing and care for orphans, foundlings and abandoned children. Also called "group homes" or "children's homes".

PS.02.01.02.13 Self-help and informal community-based organizations: Non-profit faith-based organizations which provide an environment encouraging social interactions through group activities or individual relationships especially for the purpose of rehabilitating or supporting patients or individuals by dealing with common health problems or risks. It also includes community-based organizations which provide services at the local level but do not have formal status.

PS.02.01.02.14 Civil society organizations: Faith-based **c**ivil society organizations are legally constituted (registered) organizations created by private organizations or people with no participation or representation of any government organizations. Civil society organizations serve different purposes, e.g. the design and implementation of development-related projects, service delivery, promotion to raise awareness, acceptance and knowledge by lobbying, press work, and activist events. This category also includes non-profit nongovernmental organizations providing professional advice in a particular area of expertise as well as other types of services, such as Family Health International.

PS.02.01.02.99 Other non-profit faith-based private sector providers not elsewhere classified (n.e.c.): Non-profit providers that are not covered by the previous definitions.

PS.02.01.99 Other non-profit private sector providers n.e.c.

PS.02.02 Profit-making private providers (including profit-making faith-based organizations): This item comprises profit-making organizations providing goods and services in the response to HIV, including profit-making faith-based organizations. A profit-making organization is an organization established or operated with the intention of making a profit.

PS.02.02.01 Hospitals: Profit-making private short-term or long-term hospitals, general or specialty medical and surgical and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions.

PS.02.02.02 Ambulatory care: Profit-making private establishments whose main function is the provision of medical nursing and other HIV-related care on an outpatient basis. Included in this category are health centres and community health centres, whether or not specific for HIV patients. Hospitals delivering ambulatory care should be classified as hospitals, and crossed with the specific ASC – outpatient activity delivered.

PS.02.02.03 Dental offices: Profit-making private offices of dental practitioners.

PS.02.03.04 Mental health and substance abuse facilities: Profit-making private psychiatric and substance abuse hospitals and rehabilitation centres.

PS.02.02.05 Laboratory and imaging facilities: Profit-making private establishments whose main function is making diagnoses by means of biological analyses, clinical tests, radiology, and other imaging devices.

PS.02.02.06 Blood banks: Profit-making private establishments whose main activity is collecting and screening blood and derivates.

PS.02.02.07 Ambulance services: Profit-making private supplier of transportation services by means of a vehicle adapted for the transport of patients.

PS.02.02.08 Pharmacies and providers of medical goods: Profit-making private suppliers of non-durables (notably condoms), prosthetic and orthopaedic devices, semi-durables, therapeutic appliances, and other lasting equipment for personal use. Pharmacies inside hospitals or ambulatory centres should be coded as hospitals or ambulatory care. The dispensation of herbal and other medicines consumed by AIDS sufferers, notably in sub-Saharan Africa and parts of Asia, may not take place in conventional retail outlets but is carried out

in open-air markets, which should not be coded as Pharmacies, but in the corresponding .99 category "others not elsewhere classified".

PS.02.02.09 Traditional or non-allopathic providers: Profit-making private providers delivering traditional medicine. Traditional medicine refers to health practices, approaches, knowledge and beliefs incorporating plant, animal and mineral based medicines, spiritual therapies, manual techniques and exercises, applied alone or in combination to treat, diagnose, and prevent illnesses or maintain well-being.

PS.02.02.10 Schools and training facilities: Profit-making private schools and training facilities comprise providers of schooling and other forms of transmission of knowledge and skills, including adult education, literacy programmes, military schools and academies, prison schools, etc., at any level or for any profession, oral or written as well as by radio and television or other means of communication, at their respective levels of enrolment. Training centres include all organizations whose main spending categories relate to staff training whenever HIV is a specificity, e.g. clinical care, laboratory skills, counselling, human rights, advocacy, and gender. According to the type of institution, it should be classified as:

PS.02.02.10.01 Primary education

PS.02.02.10.02 Secondary education

PS.02.02.10.03 Higher education

PS.02.02.10.99 Schools and training centres not elsewhere classified (n.e.c.).

PS.02.02.11 Foster homes/shelters: Profit-making private establishments providing temporary housing or sharing nurture for homeless PLHIV.

PS.02.02.12 Orphanages: Profit-making private institutions whose main function is to provide housing and care of orphans, foundlings and abandoned children. Also called "group homes" or "children's homes".

PS.02.02.13 Research institutions: Profit-making private organizations whose main function consists in generating new knowledge in matters of basic, applied, operational and administrative research that include programmes sustaining the response to HIV.

PS.02.02.14 Consultancy firms: Profit-making private firm of experts providing professional advice or expertise to another organization for a fee, or implementing programmes on which the firm has expertise for a fee.

PS.02.02.15 "Workplace" – providers, whose HIV-related activities are limited to prevention for the employees in the workplace (e.g. companies, factories).

PS.02.02.99 Profit-making private sector providers not elsewhere classified (n.e.c.): Profit-making private providers not covered by the previous definitions.

PS.02.99 Private sector providers not elsewhere classified (n.e.c.)

PS.03 BILATERAL and MULTILATERAL ENTITIES – IN COUNTRY OFFICES. In addition to their main role as financing sources and/or financing agents, whenever they are directly involved in the production of goods and services recorded in the AIDS spending categories (ASC),

the in-country bilateral and multilateral offices are also playing the role of providers and they must be registered accordingly. Bilateral and multilateral agencies are suppliers of technical assistance, management, prevention, and advocacy activities, among other significant interventions.

PS.03.01 Bilateral agencies: Bilateral in country offices providing goods and services in the response to HIV.

PS.03.02 Multilateral agencies: Multilateral in country offices providing goods and services in the response to HIV.

PS.04 REST-OF-THE-WORLD PROVIDERS. Providers delivering goods and services to national residents. For example: people living with HIV visiting private physicians in a neighbouring country; or blood samples sent abroad for CD4 or viral load testing. Regardless of the service being provided abroad to national residents, it should be coded here. Sometimes a national laboratory can send blood samples abroad to be tested, but in this case the provider remains the national laboratory subcontracting services abroad (that will finally be production factors).

PS.99 PROVIDERS not elsewhere classified (n.e.c.). Providers not covered by the previous definitions.

5.2 Production factors (PF): definitions and descriptions.

Labour and capital are two factors that contribute to the creation of output. Labour represents the human contributions to the production and capital the goods used in the production of other goods. Since the provider and production factors classifications are focused on HIV outputs, it is also desirable to analyse the inputs or production factors that create these outputs. In NASA the classification of production factors categorizes expenditures in terms of resources used for the production, i.e. wages, salaries, new buildings, renovations, etc. (budgetary items).

This classification has also been used in other accounting exercises as object of expenditure and budgetary items. Mainly outside the health sector, accounting records might not be as specific as the NASA Production Factor classification. For this reason, subcategories ".98" were added in every category of production factors (to ensure comprehensiveness and to avoid forced distributions into categories when there is not enough information to break them down to the third or fourth digit).

PF.01 CURRENT EXPENDITURES. Refers to the total value of the resources in cash or in kind, payable to a health provider or social amenity provider by a financing agent on behalf of the end consumer of health services or social amenities in return for services performed (including the delivery of goods) during the year of the assessment.

PF.01.01 Labour income: compensation of employees and remuneration of owners.

PF.01.01.01 Wages: Includes all kinds of wages, salaries, and other forms of compensation, including all kinds of extra payments such as payments for overtime or night work, bonuses, various allowances, and annual holidays. In-kind payments include meals, drinks, travel, special clothing, transportation to and from work, car parking, daycare for children, and the value of interest forgone when loans are provided at a zero or reduced interest rate. Also included are payments to recruit or retain workers (health or other) in providing HIV services.

PF.01.01.02 Social contributions: Includes social contributions received by health or by social care personnel. Exceptions include employers' social contributions, in-kind payments of supplies and services required for work, and payments made to non-active workers.

PF.01.01.03 Non-wage labour income: Includes honoraries earned by self-employed providers of care and other services contributing to the National Response to HIV, gratuities and diverse forms of compensating services rendered different to those listed under PF.01.01.01 and PF.01.01.02.

PF.01.01.98 Labour income not broken down by type: Includes labour income recorded in the previous definitions but not specified by kind.

PF.01.01.99 Labour income not elsewhere classified (n.e.c.): comprises any other labour income not recorded in the previous definitions.

PF.01.02 Supplies and services: Supplies and services consist of all goods and subcontracted services used as inputs in the production of HIV-related activities. This category includes goods that are entirely used up when they are fed into the production process, during which they deteriorate or are lost, accidentally damaged or pilfered. Such goods include inexpensive durable goods—for example hand tools—and goods that are cheaper than machinery and equipment.

PF.01.02.01 Material supplies: One of the most important types of supplies is pharmaceuticals. For this reason, a subcategory is created specifically for antiretrovirals and other pharmaceuticals. Donations of materials and supplies should be treated to reflect real values, so the amounts recorded should be at market prices and net of subsidies minus indirect taxes. Market and non-market goods acquired to increase inventory stocks should not be included.

PF.01.02.01.01 Antiretrovirals: comprises all the different drugs effective against HIV. It includes all treatment regimens.

PF.01.02.01.02 Other drugs and pharmaceuticals (excluding antiretrovirals): comprises all drugs used e.g. for treating opportunistic infections or sexually transmitted infections.

PF.01.02.01.03 Medical and surgical supplies: comprise medical and surgical supplies. Medical and surgical supplies are disposable or reusable items that generally do not contain mechanical parts commonly found in medical equipment. Mostly used in offices, emergency rooms or surgical rooms.

PF.01.02.01.04 Condoms: comprises both female and male condoms.

PF.01.02.01.05 Reagents and materials: comprises reagents used in tests such as CD4, viral load, enzyme-linked immunosorbent assay (ELISA), biochemistry, haematology, etc. It also comprises all other materials except for medical materials coded under PF.01.02.01.03.

PF.01.02.01.06 Food and nutrients: comprises food or nutrients used for treatment purposes, prevention, or other, such as food served in workshops or during training activities.

PF.01.02.01.07 Uniforms and school materials: comprises uniforms and school materials. These are mostly related to OVC-related ASC.

PF.01.02.01.98 Material supplies not broken down by type: comprises expenditures on materials and supplies for which there is not enough information to break them down to the fourth digit.

PF.01.02.01.99 Other material supplies not elsewhere classified (n.e.c.): comprises any other materials and supplies not recorded in the previous definitions.

PF.01.02.02 Services:The complexity of delivering services in the response to HIV involves a considerable amount of subcontracting of intermediate services and implementation by an external organization. When this is the case, the expenditures on personnel, supplies, and transportation are included together. Services provided by employees are excluded as their wages are recorded under PF.01.01 and expenditures on supplies are recorded under PF.01.02.01. Both intermediate and final services purchased are to be retained, including care and social services as well as services required for the periodic maintenance and repair of fixed assets, so that those assets can be used over the expected service lives without changing their performance. Services used as employees' compensation are excluded.

PF.01.02.02.01 Administrative services

PF.01.02.02.02 Maintenance and repair services

PF.01.02.02.03 Publishers, motion picture, broadcasting and programming services: includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts; publishing of newspapers, journals and periodicals; directory and mailing list and other publishing, as well as software publishing.

PF.01.02.02.04 Consulting services

PF.01.02.02.05 Transportation and travel services: comprises services related to transportation and travel. For example, aeroplane tickets and car rental.

PF.01.02.02.06 Housing services: comprises services related to the provision of lodging or shelter.

PF.01.02.02.07 Logistics of events, including catering services: e.g. rental of the venue, sound effects, food and beverage-serving activities providing complete meals or drinks etc.

PF.01.02.02.08 Financial intermediation services

PF.01.02.02.98 Services not broken down by type: comprises services for which there is not enough information to break them down to the fourth digit.

PF.01.02.02.99 Services not elsewhere classified (n.e.c.): comprises any other services not recorded in the previous definitions.

PF.01.98 Current expenditure not broken down by type: comprises current expenditures for which no information is available to break down the expenditures into: labour income, supplies, and services or consumption of fixed capital.

PF.01.99 Current expenditure not elsewhere classified (n.e.c.): comprises current expenditures not recorded in the above definitions.

PF.02 CAPITAL EXPENDITURES. Capital expenditures records the value of the non-financial assets that are acquired, disposed of or have experienced a change in value during the period under study. The assets held by the health system include new acquisitions, and major renovation

and maintenance of tangible and intangible assets used repeatedly or continuously in production processes of health care or of social amenities over periods of time longer than one year. The main categories of the classification features are buildings, capital equipment, and capital transfers. These categories may include major renovation and reconstruction or enlargement of existing fixed assets, as these interventions can improve and extend the previously expected service life of the asset.

PF.02.01 Buildings

PF.02.01.01 Upgrading of laboratory and other infrastructure

PF.02.01.02 Construction of new health centres

PF.02.01.98 Buildings not broken down by type

PF.02.01.99 Buildings not elsewhere classified (n.e.c.)

PF.02.02 Equipment

PF.02.02.01 Vehicles

PF.02.02.02 Information technology (hardware and software)

PF.02.02.03 Laboratory and other medical equipment

PF.02.02.98 Equipment not broken down by type

PF.02.02.99 Equipment not elsewhere classified (n.e.c.)

PF.02.98 Capital expenditures not broken down by type: comprises capital expenditures for which no information is available to break down the expenditures into: buildings or equipment.

PF.02.99 Capital expenditures not elsewhere classified (n.e.c.): comprises capital expenditures not recorded in the above definitions.

PF.98 Production factors not broken down by type

6. Tracking financing resources

6.1 Financing agents (FA): definitions and descriptions

Financing agents are entities which mobilize financial resources collected from different financing sources (pools) and transfer them to pay for or to purchase health care or other services or goods. These entities directly purchase from providers or steer in full, or as co-guarantors of payment, resources earmarked for the provision of commodities (services and/or goods) to satisfy a need.

The main financing agents are:

FA.01 PUBLIC SECTOR

FA.01.01 Territorial governments

FA.01.01.01 Central or federal authorities.

FA.01.01.01.01 Ministry of Health (or equivalent sector entity)

FA.01.01.01.02 Ministry of Education (or equivalent sector entity)

FA.01.01.01.03 Ministry of Social Development (or equivalent sector entity)

FA.01.01.01.04 Ministry of Defence (or equivalent sector entity)

FA.01.01.01.05 Ministry of Finance (or equivalent sector entity)

FA.01.01.01.06 Ministry of Labour (or equivalent sector entity)

FA.01.01.01.07 Ministry of Justice (or equivalent sector entity)

FA.01.01.01.08 Other Ministries (or equivalent local sector entities)

FA.01.01.01.09 Prime minister's or president's office

FA.01.01.01.10 National AIDS Coordinating Authority

FA.01.01.01.99 Other central or federal authorities' entities not elsewhere classified (n.e.c.)

FA.01.01.02 State/provincial/regional authorities

FA.01.01.02.01 Ministry of Health (or equivalent sector entity)

FA.01.01.02.02 Ministry of Education (or equivalent sector entity)

FA.01.01.02.03 Ministry of Social Development (or equivalent sector entity)

FA.01.01.02.04 Other ministries (or equivalent local sector entities)

FA.01.01.02.05 Executive office (office of the head of the State/province/department)

FA.01.01.02.06 State/province/department AIDS commission

FA.1.1.2.99 Other state/provincial/regional entities not elsewhere classified (n.e.c.)

FA.01.01.03 Local/municipal authorities

FA.01.01.03.01 Department of health (or equivalent sector entity)

FA.01.01.03.02 Department of education (or equivalent sector entity)

FA.01.01.03.03 Department of social development (or equivalent sector entity)

FA.01.01.03.04 Executive office (or office of the head of the local/municipal government)

FA.01.01.03.05 Local/municipal authority AIDS commission

FA.01.01.03.99 Other local/municipal entities not elsewhere classified (n.e.c.)

FA.01.02 Public social security

FA.01.03 Government employee insurance programmes

FA.01.04 Parastatal organizations and extrabudgetary entities

FA.01.99 Other public financing agents not elsewhere classified (n.e.c)

FA.02 PRIVATE SECTOR

FA.02.01 Private social security

FA.02.02 Private employer insurance programmes

FA.02.03 Private insurance enterprises (other than social insurance)

FA.02.04 Private households (out-of-pocket payments)

FA.02.05 Non-profit-making institutions (other than social insurance)

FA.02.06 Private non-parastatal organizations and corporations (other than health insurance)

FA.02.99 Other private financing agent not elsewhere classified (n.e.c.)

FA.03 INTERNATIONAL PURCHASING ORGANIZATIONS

FA.03.01 Country offices of bilateral agencies. Bilateral agencies managing external resources and fulfilling financing agent roles, which manage the use of the resources from donor countries as earmarked grants (for example, USAID, GTZ, DfID, JICA).

Specific country office of bilateral agencies are coded into a three-digit category as described in Appendix 5; e.g.: *FA.03.01.01 Government of Australia.*

FA.03.02 Multilateral agencies managing external resources earmarked for use in the recipient country by the donors. The funds managed/disbursed by a multilateral agency supplied by another multilateral agency are to be reported under the agency managing the funds unless the source agent expressly contracts the disbursement agency to implement the funds according to its management rules.

Specific multilateral agencies are coded into a three-digit category as described in Appendix 5; e.g.: *FA.03.02.01 Bureau of the Economic and Social Council (ECOSOC).*

FA.03.03 International non-profit-making organizations and foundations. Humanitarian organizations serving individuals and families in the national HIV responses.

Specific international non-profit-making organizations and foundations are coded into a three-digit category as described in Appendix 5; e.g.: *FA.03.03.01 International HIV/AIDS Alliance.*

FA.03.04 International profit-making organizations

FA.03.99 Other international financing agents not elsewhere classified (n.e.c.)

6.2 Financing sources (FS): definitions and descriptions

Financing sources are entities or pools which purchasers, providers of financial intermediation services or paying agents, tap or use other forms of mobilization to fund HIV services. An analysis of financing sources is of particular interest in countries where funding for the HIV response is heavily dependant on international sources of financing or when there are few management entities.

FS.01 Public funds

FS.01.01 Territorial governments

FS.01.01.01 Central government revenue

FS.01.01.02 State/provincial government revenue

FS.01.01.03 Local/municipal government revenue

FS.01.01.04 Reimbursable loans, if reimbursable loans are public funds.

FS.01.02 Public social security funds

FS.01.02.01 Employer's compulsory contributions to social security

FS.01.02.02 Employee's compulsory contributions to social security

FS.01.02.03 Government transfers to social security

FS.01.99 Other public financing source not elsewhere classified (n.e.c.)

fs.02 Private funds

FS.02.01 Profit-making institutions and corporations (should be estimated net of contributions to social security).

FS.02.02 Households' funds (should be estimated net of contributions to social security).

FS.02.03 Non-profit-making institutions (other than social insurance)

FS.02.99 Private financing sources not elsewhere classified (n.e.c.)

FS.03 International Funds[12]

Resources originating from outside the country and executed in the current year. Bilateral and multilateral international grants as well as funds contributed by institutions and individuals outside the country are included to the extent that they are used in the current period.

FS.03.01 Direct bilateral contributions: Allocations as grants or as non-reimbursable financial cooperation that high-income countries provide to recipient countries directly, e.g. budget support directly to the treasury of recipient countries. The contributions reported under this item concern government-to-government transfers and do not include contributions or grants made by governments to multilateral agencies. The underlying principles are avoidance of double-counting and distinction between origin of funds which may be a rest-of-the-world agent and the purchasing agent or paying agent, which are mostly resident agents.

Specific direct bilateral contributions are coded into a three-digit category as described in Appendix 6; e.g.: *FS.03.01.01 Government of Australia.*

FS.03.02 Multilateral agencies servicing earmarked grants. International public or public–private organizations, institutions or agencies which receive contributions from donor countries and from other sources. Therefore, multilateral funding is a mechanism whereby assistance investments are pooled by different donors and granted in not necessarily one-to-one relationships between donor and recipient countries. This usually occurs via international agencies within the UN system or development banks. The Global Fund to Fight AIDS, Tuberculosis and Malaria is a private–public multilateral organization. The multilateral funds obtain the majority of their funding from the donor governments and occasionally from private sources such as Foundations. The origin of the pools cannot normally be traced at the level of the recipient nation.

Specific multilateral agencies are coded into a three-digit category as described in Appendix 6; e.g.: *FS.03.02.01 Bureau of the Economic and Social Council (ECOSOC).*

FS.03.03 International non-profit-making organizations and foundations: entities whose home-base or headquarters is located outside the country where the use of the funds as goods or services is provided/delivered. The top 20 charities in the early 2000s are listed below, in addition to a category for those not included in this list. The relevance of each foundation will differ according to region and beneficiary country.

Specific international non-profit-making organizations and foundations are coded into a three-digit category as described in Appendix 6; e.g.: *FS.03.03.01 International HIV/AIDS Alliance.*

FS.03.04 International profit-making organizations: entities whose home-base or headquarters is located outside the country where the services or goods are provided, including among others, multinational pharmaceutical and biotechnology companies.

FS.03.99 Other international financing sources not elsewhere classified (n.e.c.)

[12] Rest of the world

Appendix

Appendix 1: AIDS spending categories (ASC)[13]

NASA code	Description
ASC.01	**Prevention**
ASC.01.01	Communication for social and behaviour change
ASC.01.01.01	Health-related communication for social and behaviour change
ASC.01.01.02	Non-health-related communication for social and behaviour change
ASC.01.01.98	Communication for social and behaviour change not broken down by type
ASC.01.02	Community mobilization
ASC.01.03	Voluntary counselling and testing (VCT)
ASC.01.04	Risk-reduction for vulnerable and accessible populations[14]
ASC.01.04.01	VCT as part of programmes for vulnerable and accessible populations
ASC.01.04.02	Condom social marketing and male and female condom provision as part of programmes for vulnerable and accessible populations
ASC.01.04.03	STI prevention and treatment as part of programmes for vulnerable and accessible populations
ASC.01.04.04	Behaviour change communication (BCC) as part of programmes for vulnerable and accessible populations
ASC.01.04.98	Programmatic interventions for vulnerable and accessible population not broken down by type
ASC.01.04.99	Other programmatic interventions for vulnerable and accessible populations not elsewhere classified (n.e.c.)
ASC.01.05	Prevention – youth in school
ASC.01.06	Prevention – youth out-of-school
ASC.01.07	Prevention of HIV transmission aimed at people living with HIV (PLHIV)
ASC.01.07.01	Behaviour change communication (BCC) as part of prevention of HIV transmission aimed at PLHIV
ASC.01.07.02	Condom social marketing and male and female condom provision as part of prevention of HIV transmission aimed at PLHIV
ASC.01.07.03	STI prevention and treatment as part of prevention of HIV transmission aimed at PLHIV
ASC.01.07.98	Prevention of HIV transmission aimed at PLHIV not broken down by type
ASC.01.07.99	Other prevention of HIV transmission aimed at PLHIV, n.e.c.

[13] AIDS Spending C ategories must include salaries as a part of the interventions; monetary incentives for staff should be coded in ASC.052
[14] Previously labelled: Programmes for vulnerable and special populations.

NASA code	Description
ASC.01.08	Prevention programmes for sex workers and their clients
ASC.01.08.01	VCT as part of programmes for sex workers and their clients
ASC.01.08.02	Condom social marketing and male and female condom provision as part of programmes for sex workers and their clients
ASC.01.08.03	STI prevention and treatment as part of programmes for sex workers and their clients
ASC.01.08.04	Behaviour change communication (BCC) as part of programmes for sex workers and their clients
ASC.01.08.98	Programmatic interventions for sex workers and their clients not broken down by type
ASC.01.08.99	Other programmatic interventions for sex workers and their clients, n.e.c.
ASC.01.09	Programmes for men who have sex with men (MSM)
ASC.01.09.01	VCT as part of programmes for MSM
ASC.01.09.02	Condom social marketing and male and female condom provision as part of programmes for MSM
ASC.01.09.03	STI prevention and treatment as part of programmes for MSM
ASC.01.09.04	Behaviour change communication (BCC) as part of programmes for MSM
ASC.01.09.98	Programmatic interventions for MSM not broken down by type
ASC.01.09.99	Other programmatic interventions for MSM n.e.c.
ASC.01.10	Harm-reduction programmes for injecting drug users (IDUs)
ASC.01.10.01	VCT as part of programmes for IDUs
ASC.01.10.02	Condom social marketing and male and female condom provision as part of programmes for IDUs
ASC.01.10.03	STI prevention and treatment as part of programmes for IDUs
ASC.01.10.04	Behaviour change communication (BCC) as part of programmes for IDUs
ASC.01.10.05	Sterile syringe and needle exchange as part of programmes for IDUs
ASC.01.10.06	Drug substitution treatment as part of programmes for IDUs
ASC.01.10.98	Programmatic interventions for IDUs not broken down by type
ASC.01.10.99	Other programmatic interventions for IDUs, n.e.c.
ASC.01.11	Prevention programmes in the workplace
ASC.01.11.01	VCT as part of programmes in the workplace
ASC.01.11.02	Condom social marketing and male and female condom provision as part of programmes in the workplace
ASC.01.11.03	STI prevention and treatment as part of programmes in the workplace
ASC.01.11.04	Behaviour change communication (BCC) as part of programmes in the workplace
ASC.01.11.98	Programmatic interventions in the workplace not broken down by type

NASA code	Description
ASC.01.11.99	Other programmatic interventions in the workplace n.e.c.
ASC.01.12	Condom social marketing
ASC.01.13	Public and commercial sector male condom provision
ASC.01.14	Public and commercial sector female condom provision
ASC.01.15	Microbicides
ASC.01.16	Prevention, diagnosis, and treatment of sexually transmitted infections (STI)
ASC.01.17	Prevention of mother-to-child transmission (PMTCT)
ASC.01.17.01	Pregnant women counselling and testing in PMTCT programmes
ASC.01.17.02	Antiretroviral prophylaxis for HIV-positive pregnant women and neonates
ASC.01.17.03	Safe infant feeding practices (including substitution of breast milk)
ASC.01.17.04	Delivery practices as part of PMTCT programmes
ASC.01.17.05	Condom social marketing and male and female condom provision as part of PMTCT programmes
ASC.01.17.98	PMTCT not broken down by intervention
ASC.01.17.99	PMTCT activities n.e.c.
ASC.01.18	Male circumcision
ASC.01.19	Blood safety
ASC.01.20	Safe medical injections
ASC.01.21	Universal precautions
ASC.01.22	Post-exposure prophylaxis (PEP)
ASC.01.22.01	PEP in health care setting
ASC.01.22.02	PEP after high risk exposure (violence or rape)
ASC.01.22.03	PEP after unprotected sex
ASC.01.22.98	Post-exposure prophylaxis not broken down by intervention
ASC.01.22.99	Post-exposure prophylaxis n.e.c.
ASC.01.98	Prevention activities not broken down by intervention
ASC.01.99	Prevention activities n.e.c.
ASC.02	**Care and treatment**
ASC.02.01	Outpatient care
ASC.02.01.01	Provider-initiated testing and counselling (PITC)
ASC.02.01.02	Opportunistic infection (OI) outpatient prophylaxis and treatment
ASC.02.01.02.01	OI outpatient prophylaxis
ASC.02.01.02.02	OI outpatient treatment

NASA code	Description
ASC.02.01.02.98	OI outpatient prophylaxis and treatment not broken down by type
ASC.02.01.03	Antiretroviral therapy
ASC.02.01.03.01	Adult antiretroviral therapy
ASC.02.01.03.01.01	First-line antiretroviral therapy – adults
ASC.02.01.03.01.02	Second-line antiretroviral therapy – adults
ASC.02.01.03.01.03	Adult multidrug antiretroviral therapy after second-line treatment failure
ASC.02.01.03.01.98	Adult antiretroviral therapy not broken down by line of treatment
ASC.02.01.03.02	Paediatric antiretroviral therapy
ASC.02.01.03.02.01	First-line antiretroviral therapy – paediatric
ASC.02.01.03.02.02	Second-line antiretroviral therapy – paediatric
ASC.02.01.03.02.03	Paediatric multidrug antiretroviral therapy after second-line treatment failure
ASC.02.01.03.02.98	Paediatric antiretroviral therapy not broken down by line of treatment
ASC.02.01.03.98	Antiretroviral therapy not broken down either by age or line of treatment
ASC.02.01.04	Nutritional support associated with antiretroviral therapy
ASC.02.01.05	Specific HIV-related laboratory monitoring
ASC.02.01.06	Dental programmes for PLHIV
ASC.02.01.07	Psychological treatment and support services
ASC.02.01.08	Outpatient palliative care
ASC.02.01.09	Home-based care
ASC.02.01.09.01	Home-based medical care
ASC.02.01.09.02	Home-based non medical/non-health care
ASC.02.01.09.98	Home-based care not broken down by type
ASC.02.01.10	Traditional medicine and informal care and treatment services
ASC.02.01.98	Outpatient care services not broken down by intervention
ASC.02.01.99	Outpatient care services n.e.c.
ASC.02.02	Inpatient care
ASC.02.02.01	Inpatient treatment of opportunistic infections (OI)
ASC.02.02.02	Inpatient palliative care
ASC.02.02.98	Inpatient care services not broken down by intervention
ASC.02.02.99	Inpatient care services n.e.c.
ASC.02.03	Patient transport and emergency rescue
ASC.02.98	Care and treatment services not broken down by intervention

NASA code	Description
ASC.02.99	Care and treatment services n.e.c.
ASC.03	**Orphans and vulnerable children (OVC)**
ASC.03.01	OVC Education
ASC.03.02	OVC Basic health care
ASC.03.03	OVC Family/home support
ASC.03.04	OVC Community support
ASC.03.05	OVC Social services and administrative costs
ASC.03.06	OVC Institutional care
ASC.03.98	OVC Services not broken down by intervention
ASC.03.99	OVC services n.e.c.
ASC.04	**Programme management and administration**
ASC.04.01	Planning, coordination, and programme management
ASC.04.02	Administration and transaction costs associated with managing and disbursing funds
ASC.04.03	Monitoring and evaluation
ASC.04.04	Operations research
ASC.04.05	Serological-surveillance (serosurveillance)
ASC.04.06	HIV drug-resistance surveillance
ASC.04.07	Drug supply systems
ASC.04.08	Information technology
ASC.04.09	Patient tracking
ASC.04.10	Upgrading and construction of infrastructure
ASC.04.10.01	Upgrading laboratory infrastructure and new equipment
ASC.04.10.02	Construction of new health centres
ASC.04.10.98	Upgrading and construction of infrastructure not broken down by intervention
ASC.04.10.99	Upgrading and construction of infrastructure n.e.c.
ASC.04.11	Mandatory HIV testing (not VCT)
ASC.04.98	Programme management and administration not broken down by type
ASC.04.99	Programme management and administration n.e.c
ASC.05	**Human resources**
ASC.05.01	Monetary incentives for human resources
ASC.05.01.01	Monetary incentives for physicians
ASC.05.01.01.01	Monetary incentives for physicians for prevention
ASC.05.01.01.02	Monetary incentives for physicians for care and treatment

NASA code	Description
ASC.05.01.01.03	Monetary incentives for physicians for programme management and administration
ASC.05.01.98	Monetary incentives for physicians not broken down by type
ASC.05.01.99	Monetary incentives for physicians n.e.c.
ASC.05.01.02	Monetary incentives for nurses
ASC.05.01.02.01	Monetary incentives for nurses for prevention
ASC.05.01.02.02	Monetary incentives for nurses for care and treatment
ASC.05.01.02.03	Monetary incentives for nurses for programme management and administration
ASC.05.01.02.98	Monetary incentives for nurses not broken down by intervention
ASC.05.01.02.99	Monetary incentives for nurses n.e.c.
ASC.05.01.03	Monetary incentives for other staff
ASC.05.01.03.01	Monetary incentives for other staff for prevention
ASC.05.01.03.02	Monetary incentives for other staff for care and treatment
ASC.05.01.03.03	Monetary incentives for other staff for programme management and administration
ASC.05.01.03.98	Monetary incentives for other staff not broken down by type
ASC.05.01.03.99	Monetary incentives for other staff n.e.c
ASC.05.01.98	Monetary incentives for human resources not broken down by staff
ASC.05.02	Formative education to build-up an HIV workforce
ASC.05.03	Training
ASC.05.98	Human resources not broken down by type
ASC.05.99	Human resources n.e.c.
ASC.06	**Social protection and social services (excluding OVC)**
ASC.06.01	Social protection through monetary benefits
ASC.06.02	Social protection through in-kind benefits
ASC.06.03	Social protection through provision of social services
ASC.06.04	HIV-specific income generation projects
ASC.06.98	Social protection services and social services not broken down by type
ASC.06.99	Social protection services and social services n.e.c.
ASC.07	**Enabling environment**
ASC.07.01	Advocacy
ASC.07.02	Human rights programmes
ASC.07.02.01	Human rights programmes empowering individuals to claim their rights
ASC.07.02.02	Provision of legal and social services to promote access to prevention, care and treatment

NASA code	Description
ASC.07.02.03	Capacity building in human rights
ASC.07.02.98	Human rights programmes not broken down by type
ASC.07.02.99	Human rights programmes n.e.c.
ASC.07.03	AIDS-specific institutional development
ASC.07.04	AIDS-specific programmes focused on women
ASC.07.05	Programmes to reduce Gender Based Violence
ASC.07.98	Enabling environment not broken down by type
ASC.07.99	Enabling environment n.e.c.
ASC.08	**HIV-related research (excluding operations research)**
ASC.08.01	Biomedical research
ASC.08.02	Clinical research
ASC.08.03	Epidemiological research
ASC.08.04	Social science research
ASC.08.04.01	Behavioural research
ASC.08.04.02	Research in economics
ASC.08.04.98	Social science research not broken down by type
ASC.08.04.99	Social science research n.e.c.
ASC.08.05	Vaccine-related research
ASC.08.98	HIV-related research activities not broken down by type
ASC.08.99	HIV-related research activities n.e.c.

Appendix 2: Targeted/intended beneficiary populations (BP)

NASA code	Description
BP.01	**People living with HIV** (regardless of having a medical/clinical diagnosis of AIDS)
BP.01.01	Adult and young people (aged 15 and over) living with HIV
BP.01.01.01	Adult and young men (aged 15 and over) living with HIV
BP.01.01.02	Adult and young women (aged 15 over) living with HIV
BP.01.01.98	Adult and young people (aged 15 over) living with HIV not broken down by gender
BP.01.02	Children (aged under 15) living with HIV
BP.01.02.01	Boys (aged under 15) living with HIV
BP.01.02.02	Girls (aged under 15) living with HIV
BP.01.02.98	Children (aged under 15) living with HIV not broken down by gender
BP.01.98	People living with HIV not broken down by age or gender
BP.2	**Most-at-risk populations**
BP.02.01	Injecting drug users (IDU) and their sexual partners
BP.02.02	Sex workers (SW) and their clients
BP.02.02.01	Female sex workers and their clients
BP.02.02.02	Male transvestite sex workers (and their clients)
BP.02.02.03	Male non-transvestite sex workers (and their clients)
BP.02.02.98	Sex workers, not broken down by gender, and their clients
BP.02.03	Men who have sex with men (MSM)
BP.02.98	"Most-at-risk populations" not broken down by type
BP.03	**Other key populations**
BP.03.01	Orphans and vulnerable children (OVC)
BP.03.02	Children born or to be born of women living with HIV
BP.03.03	Refugees (externally displaced)
BP.03.04	Internally displaced populations (because of an emergency)
BP.03.05	Migrants/mobile populations
BP.03.06	Indigenous groups
BP.03.07	Prisoners and other institutionalized persons
BP.03.08	Truck drivers/transport workers and commercial drivers
BP.03.09	Children and youth living in the street
BP.03.10	Children and youth gang members
BP.03.11	Children and youth out of school
BP.03.12	Institutionalized children and youth

NASA code	Description
BP.03.13	Partners of people living with HIV
BP.03.14	Recipients of blood or blood products
BP.03.98	Other key populations not broken down by type
BP.03.99	Other key populations n.e.c.
BP.04	**Specific "accessible" populations**
BP.04.01	People attending STI clinics
BP.04.02	Elementary school students
BP.04.03	Junior high/high school students
BP.04.04	University students
BP.04.05	Health care workers
BP.04.06	Sailors
BP.04.07	Military
BP.04.08	Police and other uniformed services (other than the military)
BP.04.09	Ex-combatants and other armed non-uniformed groups
BP.04.10	Factory employees (e.g. for workplace interventions)
BP.04.98	Specific "accessible " populations not broken down by type
BP.04.99	Specific "accessible " populations n.e.c.
BP.05	**General population**
BP.05.01	General adult population (aged older than 24)
BP.05.01.01	Male adult population
BP.05.01.02	Female adult population
BP.05.01.98	General adult population (aged older than 24) not broken down by gender
BP.05.02	Children (aged under 15)
BP.05.02.01	Boys
BP.05.02.02	Girls
BP.05.02.98	Children (aged under 15) not broken down by gender
BP.05.03	Youth (aged 15 to 24)
BP.05.03.01	Young men
BP.05.03.02	Young females
BP.05.03.98	Youth (aged 15 to 24) not broken down by gender
BP.05.98	General population not broken down by age or gender.
BP.06	**Non-targeted interventions**
BP.99	**Specific targeted populations not elsewhere classified (n.e.c.)**

Appendix 3: Providers (PS)

NASA codes	Description
PS.01	**Public sector providers**
PS.01.01	Governmental organizations
PS.01.01.01	Hospitals
PS.01.01.02	Ambulatory care
PS.01.01.03	Dental offices
PS.01.01.04	Mental health and substance abuse facilities
PS.01.01.05	Laboratory and imaging facilities
PS.01.01.06	Blood banks
PS.01.01.07	Ambulance services
PS.01.01.08	Pharmacies and providers of medical goods
PS.01.01.09	Traditional or non-allopathic care providers
PS.01.01.10	Schools and training facilities
PS.01.01.10.01	Primary education
PS.01.01.10.02	Secondary education
PS.01.01.10.03	Higher education
PS.01.01.10.99	Schools and training centres n.e.c.
PS.01.01.11	Foster homes/shelters
PS.01.01.12	Orphanages
PS.01.01.13	Research institutions
PS.01.01.14	Government entities
PS.01.01.14.01	National AIDS Coordinating Authority (NACs)
PS.01.01.14.02	Departments inside the Ministry of Health or equivalent (including. NAPs/NACPs)
PS.01.01.14.03	Departments inside the Ministry of Education or equivalent
PS.01.01.14.04	Departments inside the Ministry of Social Development or equivalent
PS.01.01.14.05	Departments inside the Ministry of Defence or equivalent
PS.01.01.14.06	Departments inside the Ministry of Finance or equivalent
PS.01.01.14.07	Departments inside the Ministry of Labour or equivalent
PS.01.01.14.08	Departments inside the Ministry of Justice or equivalent
PS.01.01.14.99	Government entities n.e.c.
PS.01.01.99	Governmental organizations n.e.c.
PS.01.02	Parastatal organizations
PS.01.02.01	Hospitals

NASA codes	Description
PS.01.02.02	Ambulatory care
PS.01.02.03	Dental offices
PS.01.02.04	Mental health and substance abuse facilities
PS.01.02.05	Laboratory and imaging facilities
PS.01.02.06	Blood banks
PS.01.02.07	Ambulance services
PS.01.02.08	Pharmacies and providers of medical goods
PS.01.02.09	Traditional or non-allopathic care providers
PS.01.02.10	Schools and training facilities
PS.01.02.10.01	Primary education
PS.01.02.10.02	Secondary education
PS.01.02.10.03	Higher education
PS.01.02.10.99	Schools and training facilities n.e.c.
PS.01.02.11	Foster homes/shelters
PS.01.02.12	Orphanages
PS.01.02.13	Research institutions
PS.01.02.99	Parastatal organizations n.e.c.
PS.01.99	Public sector providers n.e.c.
PS.02	**Private sector providers**
PS.02.01	Non-profit providers
PS.02.01.01	Non-profit non-faith-based providers
PS.02.01.01.01	Hospitals
PS.02.01.01.02	Ambulatory care
PS.02.01.01.03	Dental offices
PS.02.01.01.04	Mental health and substance abuse facilities
PS.02.01.01.05	Laboratory and imaging facilities
PS.02.01.01.06	Blood banks
PS.02.01.01.07	Ambulance services
PS.02.01.01.08	Pharmacies and providers of medical goods
PS.02.01.01.09	Traditional or non-allopathic care providers
PS.02.01.01.10	Schools and training facilities
PS.02.01.01.10.01	Primary education
PS.02.01.01.10.02	Secondary education
PS.02.01.01.10.03	Higher education

NASA codes	Description
PS.02.01.01.10.99	Schools and training centres n.e.c.
PS.02.01.01.11	Foster homes/shelters
PS.02.01.01.12	Orphanages
PS.02.01.01.13	Research institutions
PS.02.01.01.14	Self-help and informal community-based organizations
PS.02.01.01.15	Civil society organizations
PS.02.01.01.99	Other non-profit non-faith-based providers n.e.c.
PS.02.01.02	Non-profit faith-based providers
PS.02.01.02.01	Hospitals
PS.02.01.02.02	Ambulatory care
PS.02.01.02.03	Dental offices
PS.02.01.02.04	Mental health and substance abuse facilities
PS.02.01.02.05	Laboratory and imaging facilities
PS.02.01.02.06	Blood banks
PS.02.01.02.07	Ambulance services
PS.02.01.02.08	Pharmacies and providers of medical goods
PS.02.01.02.09	Traditional or non-allopathic care providers
PS.02.01.02.10	Schools and training facilities
PS.02.01.02.10.01	Primary education
PS.02.01.02.10.02	Secondary education
PS.02.01.02.10.03	Higher education
PS.02.01.02.10.99	Schools and training centres n.e.c.
PS.02.01.02.11	Foster homes/shelters
PS.02.01.02.12	Orphanages
PS.02.01.02.13	Self-help and informal community-based organizations
PS.02.01.02.14	Civil society organizations
PS.02.01.02.99	Other non-profit faith-based private sector providers n.e.c.
PS.02.01.99	Other non-profit private sector providers n.e.c.
PS.02.02	Profit-making private sector providers (including profit-making FBOs)
PS.02.02.01	Hospitals
PS.02.02.02	Ambulatory care
PS.02.02.03	Dental offices
PS.02.02.04	Mental health and substance abuse facilities
PS.02.02.05	Laboratory and imaging facilities

NASA codes	Description
PS.02.02.06	Blood banks
PS.02.02.07	Ambulance services
PS.02.02.08	Pharmacies and providers of medical goods
PS.02.02.09	Traditional or non-allopathic care providers
PS.02.02.10	Schools and training facilities
PS.02.02.10.01	Primary education
PS.02.02.10.02	Secondary education
PS.02.02.10.03	Higher education
PS.02.02.10.99	Schools and training centres n.e.c.
PS.02.02.11	Foster homes/shelters
PS.02.02.12	Orphanages
PS.02.02.13	Research institutions
PS.02.02.14	Consultancy firms
PS.02.02.15	"Workplace"
PS.02.02.99	Profit-making private sector providers n.e.c.
PS.02.99	Private sector providers n.e.c.
PS.03	**Bilateral and multilateral entities – in country offices**
PS.03.01	Bilateral agencies
PS.03.02	Multilateral agencies
PS.04	**Rest-of-the world providers (services received outside the country)**
PS.99	**Providers n.e.c.**

Appendix 4: Production factors (PF)

NASA codes	Description
PF.01	**Current expenditures**
PF.01.01	Labour income (compensation of employees and remuneration of owners)
PF.01.01.01	Wages
PF.01.01.02	Social contributions
PF.01.01.03	Non-wage labour income
PF.01.01.98	Labour income not broken down by type
PF.01.01.99	Labour income n.e.c.
PF.01.02	Supplies and services
PF.01.02.01	Material supplies
PF.01.02.01.01	Antiretrovirals
PF.01.02.01.02	Other drugs and pharmaceuticals (excluding antiretrovirals)
PF.01.02.01.03	Medical and surgical supplies
PF.01.02.01.04	Condoms
PF.01.02.01.05	Reagents and materials
PF.01.02.01.06	Food and nutrients
PF.01.02.01.07	Uniforms and school materials
PF.01.02.01.98	Material supplies not broken down by type
PF.01.02.01.99	Other material supplies n.e.c.
PF.01.02.02	Services
PF.01.02.02.01	Administrative services
PF.01.02.02.02	Maintenance and repair services
PF.01.02.02.03	Publisher, motion picture, broadcasting and programming services
PF.01.02.02.04	Consulting services
PF.01.02.02.05	Transportation and travel services
PF.01.02.02.06	Housing services
PF.01.02.02.07	Logistics of events, including catering services
PF.01.02.02.08	Financial intermediation services
PF.01.02.02.98	Services not broken down by type
PF.01.02.02.99	Services n.e.c.
PF.01.98	Current expenditures not broken down by type
PF.01.99	Current expenditures n.e.c.

NASA codes	Description
PF.02	**Capital expenditures**
PF.02.01	Buildings
PF.02.01.01	Laboratory and other infrastructure upgrading
PF.02.01.02	Construction of new health centres
PF.02.01.98	Buildings not broken down by type
PF.02.01.99	Buildings n.e.c.
PF.02.02	Equipment
PF.02.02.01	Vehicles
PF.02.02.02	Information technology (hardware and software)
PF.02.02.03	Laboratory and other medical equipment
PF.02.02.98	Equipment not broken down by type
PF.02.02.99	Equipment n.e.c.
PF.02.98	Capital expenditure not broken down by type
PF.02.99	Capital expenditure n.e.c.
PF.98	**Production factors not broken down by type**

Appendix 5: Financing agents (FA)

NASA code	Description
FA.01	**Public sector**
FA.01.01	Territorial governments
FA.01.01.01	Central or federal authorities
FA.01.01.01.01	Ministry of Health (or equivalent sector entity)
FA.01.01.01.02	Ministry of Education (or equivalent sector entity)
FA.01.01.01.03	Ministry of Social Development (or equivalent sector entity)
FA.01.01.01.04	Ministry of Defence (or equivalent sector entity)
FA.01.01.01.05	Ministry of Finance (or equivalent sector entity)
FA.01.01.01.06	Ministry of Labour (or equivalent sector entity)
FA.01.01.01.07	Ministry of Justice (or equivalent sector entity)
FA.01.01.01.08	Other ministries (or equivalent sector entities)
FA.01.01.01.09	Prime Minister's or President's office
FA.01.01.01.10	National AIDS Coordinating Authority
FA.01.01.01.99	Central or federal authorities' entities n.e.c.
FA.01.01.02	State/provincial/regional authorities
FA.01.01.02.01	Ministry of Health (or equivalent state sector entity)
FA.01.01.02.02	Ministry of Education (or equivalent state sector entity)
FA.01.01.02.03	Ministry of Social Development (or equivalent state sector entity)
FA.01.01.02.04	Other ministries (or equivalent state sector entities)
FA.01.01.02.05	Executive Office (or office of the head of the State/ Province/Department)
FA.01.01.02.06	State/Province/Department AIDS Commission
FA.01.01.02.99	State/provincial/regional entities n.e.c.
FA.01.01.03	Local/municipal authorities
FA.01.01.03.01	Department of Health (or equivalent local sector entity)
FA.01.01.03.02	Department of Education (or equivalent local sector entity)
FA.01.01.03.03	Department of Social Development (or equivalent local sector entity)
FA.01.01.03.04	Executive office (or office of the head of the local/ municipal government)
FA.01.01.03.05	Local/municipal government AIDS commission
FA.01.01.03.99	Other local/municipal entities n.e.c.
FA.01.02	Public social security
FA.01.03	Government employee insurance programmes
FA.01.04	Parastatal organizations

NASA code	Description
FA.01.99	Other public financing agents n.e.c.
FA.02	**Private sector**
FA.02.01	Private social security
FA 02.02	Private employer insurance programmes
FA.02.03	Private insurance enterprises (other than social insurance)
FA.02.04	Private households (out-of-pocket payments)
FA.02.05	Non-profit-making institutions (other than social insurance)
FA.02.06	Private non-parastatal organizations and corporations (other than health insurance)
FA.02.99	Other private financing agents n.e.c.
FA.03	**International purchasing organizations**
FA.03.01	Country offices of bilateral agencies managing external resources and fulfilling financing agent roles
FA.03.01.01	Government of Australia
FA.03.01.02	Government of Austria
FA.03.01.03	Government of Belgium
FA.03.01.04	Government of Canada
FA.03.01.05	Government of Denmark
FA.03.01.06	Government of Finland
FA.03.01.07	Government of France
FA.03.01.08	Government of Germany
FA.03.01.09	Government of Greece
FA.03.01.10	Government of Ireland
FA.03.01.11	Government of Italy
FA.03.01.12	Government of Japan
FA.03.01.13	Government of Luxembourg
FA.03.01.14	Government of Netherlands
FA.03.01.15	Government of New Zealand
FA.03.01.16	Government of Norway
FA.03.01.17	Government of Portugal
FA.03.01.18	Government of Spain
FA.03.01.19	Government of Sweden
FA.03.01.20	Government of Switzerland
FA.03.01.21	Government of the United Kingdom
FA.03.01.22	Government of the United States of America

NASA code	Description
FA.03.01.30	Government of the People's Republic of China
FA.03.01.99	Other government(s)/other bilateral agencies n.e.c.
FA.03.02	Multilateral agencies managing external resources
FA.03.02.01	Bureau of the Economic and Social Council (ECOSOC)
FA.03.02.02	European Commission
FA.03.02.03	Food and Agriculture Organization of the United Nations (FAO)
FA.03.02.04	International Labour Organization (ILO)
FA.03.02.05	International Organization for Migration (IOM)
FA.03.02.06	Regional Development Banks (Africa, Asia, Latin America and the Caribbean, Islamic Development Bank, etc.)
FA.03.02.07	UNAIDS Secretariat
FA.03.02.08	United Nations Children's Fund (UNICEF)
FA.03.02.09	United Nations Development Fund for Women (UNIFEM)
FA.03.02.10	United Nations Development Programme (UNDP)
FA.03.02.11	United Nations Educational, Scientific and Cultural Organization (UNESCO)
FA.03.02.12	United Nations High Commissioner for Refugees (UNHCR)
FA.03.02.13	United Nations Human Settlements Programme (UN-HABITAT)
FA.03.02.14	United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA) and other Humanitarian Funding Mechanisms
FA.03.02.15	United Nations Office on Drugs and Crime (UNODC)
FA.03.02.16	United Nations Population Fund (UNFPA)
FA.03.02.17	World Bank (WB)
FA.03.02.18	World Food Programme (WFP)
FA.03.02.19	World Health Organization (WHO)
FA.03.02.99	Other Multilateral entities n.e.c.
FA.03.03	International non-profit-making organizations and foundations
FA.03.03.01	International HIV/AIDS Alliance
FA.03.03.02	ActionAID
FA.03.03.03	Aga Khan Foundation
FA.03.03.04	Association François-Xavier Bagnoud
FA.03.03.05	Bernard van Leer Foundation
FA.03.03.06	Bill and Melinda Gates Foundation
FA.03.03.07	Bristol-Myers Squibb Foundation
FA.03.03.08	Care International

NASA code	Description
FA.03.03.09	Caritas Internationalis/Catholic Relief Services
FA.03.03.10	Deutsche Stiftung Weltbevölkerung
FA.03.03.11	Diana Princess of Wales Memorial Fund
FA.03.03.12	Elizabeth Glaser Pediatric AIDS Foundation
FA.03.03.13	European Foundation Centre
FA.03.03.14	Family Health International
FA.03.03.15	Foundation Mérieux
FA.03.03.16	Health Alliance International
FA.03.03.17	Helen K. and Arthur E. Johnson Foundation
FA.03.03.18	International Federation of Red Cross and Red Crescent Societies, International Committee of Red Cross and National Red Cross Societies
FA.03.03.19	King Baudouin Foundation
FA.03.03.20	Médecins sans Frontières
FA.03.03.21	Merck & Co., Inc
FA.03.03.22	Plan International
FA.03.03.23	PSI (Population Services International)
FA.03.03.24	SIDACTION (mainly Francophone countries)
FA.03.03.25	The Clinton Foundation
FA.03.03.26	The Ford Foundation
FA.03.03.27	The Henry J. Kaiser Family Foundation
FA.03.03.28	The Nuffield Trust
FA.03.03.29	The Open Society Institute/Soros Foundation
FA.03.03.30	The Rockefeller Foundation
FA.03.03.31	United Nations Foundation
FA.03.03.32	Wellcome Trust
FA.03.03.33	World Vision
FA.03.03.34	International Planned Parenthood Federation
FA.03.03.35	Order of Malta
FA.03.03.99	Other International non-profit-making organizations n.e.c.
FA 03.04	**International profit-making organizations**
FA 03.99	**Other international financing agents n.e.c.**

Appendix 6: Financing sources (FS)

NASA code	Description
FS.01	**Public funds**
FS.01.01	Territorial government funds
FS.01.01.01	Central government revenue
FS.01.01.02	State/provincial government revenue
FS.01.01.03	Local/municipal government revenue
FS.01.01.04	Reimbursable loans
FS.01.02	Social security funds (i)
FS.01.02.01	Employer's compulsory contributions to social security
FS.01.02.02	Employee's compulsory contributions to social security
FS.01.02.03	Government transfers to social security
FS.01.99	Other public funds n.e.c.
FS.02	**Private Funds**
FS.02.01	Profit-making institutions and corporations
FS.02.02	Households' funds
FS.02.03	Non-profit-making institutions (other than social insurance)
FS.02.99	Private financing sources n.e.c.
FS.03	**International funds**
FS.03.01	Direct bilateral contributions
FS.03.01.01	Government of Australia
FS.03.01.02	Government of Austria
FS.03.01.03	Government of Belgium
FS.03.01.04	Government of Canada
FS.03.01.05	Government of Denmark
FS.03.01.06	Government of Finland
FS.03.01.07	Government of France
FS.03.01.08	Government of Germany
FS.03.01.09	Government of Greece
FS.03.01.10	Government of Ireland
FS.03.01.11	Government of Italy
FS.03.01.12	Government of Japan
FS.03.01.13	Government of Luxembourg
FS.03.01.14	Government of Netherlands
FS.03.01.15	Government of New Zealand
FS.03.01.16	Government of Norway
FS.03.01.17	Government of Portugal

NASA code	Description
FS.03.01.18	Government of Spain
FS.03.01.19	Government of Sweden
FS.03.01.20	Government of Switzerland
FS.03.01.21	Government of the United Kingdom
FS.03.01.22	Government of the United States of America
FS.03.01.23	Government of the People's Republic of China
FS.03.01.99	Other government(s)/other bilateral agencies n.e.c.
FS.03.02	Multilateral Agencies (ii)
FS.03.02.01	Bureau of the Economic and Social Council (ECOSOC)
FS.03.02.02	European Commission
FS.03.02.03	Food and Agriculture Organization of the United Nations (FAO)
FS.03.02.04	International Labour Organization (ILO)
FS.03.02.05	International Organization for Migration (IOM)
FS.03.02.06	Regional Development Banks (Africa, Asia, Latin America and the Caribbean, Islamic Development Bank, etc.)
FS.03.02.07	The Global Fund to Fight AIDS, Tuberculosis and Malaria
FS.03.02.08	UNAIDS Secretariat
FS.03.02.09	United Nations Children's Fund (UNICEF)
FS.03.02.10	United Nations Development Fund for Women (UNIFEM)
FS.03.02.11	United Nations Development Programme (UNDP)
FS.03.02.12	United Nations Educational, Scientific and Cultural Organization (UNESCO)
FS.03.02.13	United Nations High Commissioner for Refugees (UNHCR)
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FS.03.02.15	United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA) and other Humanitarian Funding Mechanisms
FS.03.02.16	United Nations Office on Drugs and Crime (UNODC)
FS.03.02.17	United Nations Population Fund (UNFPA)
FS.03.02.18	World Bank (WB)
FS.03.02.19	World Food Programme (WFP)
FS.03.02.29	World Health Organization (WHO)
FS.03.02.99	Multilateral funds or development funds n.e.c.
FS.03.03	International non-profit-making organizations and foundations
FS.03.03.01	International HIV/AIDS Alliance
FS.03.03.02	ActionAID
FS.03.03.03	Aga Khan Foundation
FS.03.03.04	Association François-Xavier Bagnoud
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FS.03.03.35	Order of Malta
FS.03.03.99	Other international non-profit-making organizations and foundations n.e.c.
FS.03.04	**International profit-making organizations**
FS.03.99	**International funds n.e.c.**

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The coordinators of this document welcome questions and comments, regarded as a valuable contribution to improve its contents. Feedback and suggestions may be addressed to: UNAIDS (EMP/AFE)/Resource Tracking, Resource Needs, and Costing Team (RTN). e-mail: rtdata@unaids.org or fax: +41 22 7914 798

Uniting the world against AIDS

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