GOVERNMENT OF MALAWI

MINISTRY OF HEALTH

5 YEAR IMPACT ASSESSMENT

MULTI-COUNTRY IMPACT EVALUATION OF THE SCALE UP TO FIGHT AIDS, TUBERCULOSIS AND MALARIA

MALAWI NATIONAL HEALTH ACCOUNTS
With
Sub-accounts for HIV and AIDS, Tuberculosis and Malaria

MALAWI REPORT

May 2008

Investing in our future
The Global Fund
To Fight AIDS, Tuberculosis and Malaria

INTERNATIONAL INC.
MACRO

World Health Organisation

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The Alliance Group
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LIST OF ABBREVIATIONS AND ACRONYMS

ARV	Antiretroviral
BCC	Behaviour Change and Communication
CBO	Community-based Organization
CH	Child Health
CHAM	Christian Health Association of Malawi
CIDA	Canadian International Development Agency
CMH	Commission for Macroeconomics and Health
DfID	Department for International Development
DHS	Demographic and Health Survey
DIP	District Implementation Plan
EHP	Essential Health Package
EPI	Expanded Programme on Immunization
GDP	Gross Domestic Product
HIV	Human immunodeficiency virus
HMIS	Health Management Information System
IDASA	International and Institute for Democracy in South Africa
IEC	Information, Education and Communication
IMCI	Integrated Management of Childhood Illnesses
MASM	Medical Aid Society of Malawi
MDG	Millennium Development Goal
MEJN	Malawi Economic Justice Network
MK	Malawi Kwacha
MoH	Ministry of Health and Population
NAC	National AIDS Commission
NGO	Nongovernmental Organization
NHA	National Health Accounts
NHE	National Health Expenditure
OI	Opportunistic Infection
OPC	Office of the President and Cabinet
PLWHA	People Living with HIV and AIDS
PMTCT	Prevention of Mother-to-Child Transmission
POW	Programme of Work
RH	Reproductive Health
SADC	Southern Africa Development Community
SP	Sulfadoxine-Pyrimethamine
STI	Sexually Transmitted Infection
SWAp	Sector Wide Approach
THE	Total Health Expenditure
UNDP	United Nations Development Programme

UNICEF	United Nations Children's Funds
US$	United States Dollar
USAID	United States Agency for International Development
VCT	Voluntary Counselling and Testing
WHO	World Health Organization

EXECUTIVE SUMMARY

BACKGROUND

The Global Fund to Fight AIDS, Tuberculosis and Malaria Board approved a five-year evaluation of the Global Fund's overall performance against its goals and principles.

The GFATM was founded on a set of seven principles;

1. Operate as a financial instrument, not an implementing entity.
2. Make available and leverage additional resources.
3. Support programs that reflect national ownership.
4. Operate in a balanced manner in terms of different regions, diseases and interventions.
5. Pursue an integrated and balanced approach to prevention and treatment.
6. Evaluate proposals through independent review processes.
7. Establish a simplified, rapid and innovative grant-making process and operate transparently, with accountability.

The World Health Organisation's Department of Health Systems Financing (HSF) is facilitating the National Health Accounts (NHA) component evaluating the financing of HIV, TB and malaria in the context of overall national health financing.

The basic questions that will be addressed for assessing the GFATM impact on the NHA component will be the following:

- Who are the financial contributors (financing sources to include a special focus on GFATM) to health systems?
- Who are the financial contributors ((financing sources to include a special focus on GFATM) to each disease-specific expenditure on health?
- Have total expenditure on health increased during the period under study?
- Have total expenditure on each disease increased during the period under study?

THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA IN MALAWI

The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) was established in 2002 to scale up the financing of interventions to reduce infections, illnesses and death from HIV/AIDS, malaria and tuberculosis.

Malawi first received GFATM funding in April 2003 as part of its round 1 HIV/AIDS grant. Subsequently, Malawi has received grants for malaria (under round 2) and HIV/AIDS(OVC) and Health Systems Strengthening (both under round 5). Malawi also qualified for three grants under round 7 ($ 36 million for HIV/AIDS, $ 62 million for malaria and $17.9 for tuberculosis). In addition, Malawi's application for the rolling continuation channel for its round 1 grant was also conditionally approved. For the purposes of this study, only the round 1 HIV/AIDS grant and round 2 malaria grant were relevant expenditures during the period under study.

NATIONAL HEALTH ACCOUNTS

NHA is a framework that has been used internationally to diagnose the financial functioning of health systems and design sound health financing policies, which can lead to improvement in the performance of health systems.

NHA provides a framework for measuring Total Health Expenditure (THE), i.e. both public and private including donors. It tracks the flow of funds through the health system from sources (e.g. Ministry of Finance, donors, households), through financing agents (entities which pool and manage the funds received from financing sources to pay for or purchase health care goods and services (e.g. MoH, NGOs), to providers (e.g. hospitals, clinics, dispensaries, pharmacies, traditional healers), functions (e.g. curative, preventive, rehabilitative, administration), health stratification (type of diseases or interventions funded e.g. HIV and AIDS, RH, child health, malaria) and beneficiaries (e.g. by location of residence, age, gender, socio-economic status).

METHODS AND DATA SOURCES

Malawi completed a general NHA and subaccounts study for HIV/AIDS, Reproductive Health and Child Health for 2005 in 2006 for the financial years 2002/03-2004/05. Hence the same methods and data sources where used to collect data for financial years 2002/03 and 2005/06.

To this end, similar to the previous study for financial years 2002/03-2004/05, this study used the same internationally endorsed framework for undertaking NHA as contained in *the Guide to producing national health accounts with special application for low-income and middle income countries* (WHO, World Bank and USAID 2003). The only additions and changes made were the TB and Malaria Subaccounts. This study collected both primary and secondary expenditure data for financial year 2005/06 from institutions for general NHA, HIV/AIDS, TB and Malaria. However, this study developed disease specific allocation factors for HIV/AIDS, TB and Malaria which were applied to the general NHA Tables for current health care expenditures for 2002/03 and 2005/06.

FINDINGS

General Health Expenditures

Between financial years 2002/03 and 2005/06, Malawi's THE increased from MK 14.6 Billion to MK 37.6 Billion, an increase of 39 percent. As can been from the table below, per capita expenditure on health increased from US$ 15 in 2002/03 to US$ 25 in 2005/06, still below the US$ 34 per capita recommended by the WHO Commission on Macroeconomics and Health. Government's contribution to THE declined during the period from 35.4% in 2002/03 to 21.5 % in 2005/06, representing a 40% decline. In terms of GFATM specific indicators, while there were no GFATM resources in 2002/03, the percentage of GFATM resources of THE was 9.32% in 2005/06, a fairly significant amount.

As a financing source, donors contributed the most to THE, 46% in 2002/03 and increasing to 51% in 2005/06. The GFATM, while not on the ground in 2002/03, contributed 9% in 2005/06. Public funds on the other hand declined from 35% in 2002/03 to 22% in 2005/06. Employer funds increased over the period from 5% to 9% while household funds decreased slightly from 12% to 9%.

As a financing agent, the Ministry of Health is the biggest contributor to THE, although its contribution has declined by almost half from 60% of THE in 2002/03 to 29% in 2005/05, the decline being partly explained by the fact that health funding started being transferred directly to districts (devolution) by the Ministry of Finance instead of through the Ministry of Health, hence the increase of local authorities contribution to THE from 1% in 2002/03 to 11% in 2005/06. Another explanation in the decline in Ministry of Health contribution is that donors, e.g. USAID, during that time increased funding to vertical programs and direct funding to health programs. This is explained by the doubling in other NGOS and rest of the world figures during this time.

While households out of pockets payments are now only the fourth largest financing agent (with 9% share in THE), in terms of private financing agents households have the largest share in the Malawi health system. This contribution has significantly reduced from 46% in 2002/03 to 30% in 2005/06. Local NGOs on the other hand, have increased their contribution from 17% in 2002/03 to 30%, tying with households as the largest contributor to private financing agents. The contribution from private health insurance and private firms and parastatals increased during this period.

In terms of distribution of THE by disease, other diseases made up 62% and 53% of THE in 2002/03 and 2005/06 respectively. The contribution of HIV/AIDS expenditure to THE increased from 16% in 2002/03 to 23.66% in 2005/06, due to inflows to HIV/AIDS from the GFATM and PEPFAR. Malaria also registered an increase from 20% in 2002/03 to 22% in 2005/06, in part from the first disbursement from the GFATM Malaria grant to Malawi. TB on the other hand registered a decline as a percentage of THE from 2.27% in 2002/03 to 1.26% in 2005/06.

HIV/AIDS Expenditures

GFATM resources have risen from zero in 2002/03 when there was no GFATM funding in Malawi to 30% of the THE for HIV/AIDS. GFATM resources for HIV/AIDS in 2005/06 made up 44.32% of total external funds for HIV/AIDS. The introduction of GFATM and PEPFAR resources for HIV/AIDS contributed in raising total expenditure on HIV/AIDS as a percentage of THE from 16.03% in 2002/03 to 23.66% in 2005/06. Administration for HIV/AIDS as a percentage of THE increased during this period from 0.80% to 3.12%, due most likely to the increased human and financial requirements to administer and coordinate the national response brought about by the additional funding.

From a situation in 2002/03 where government was the single largest financing source for HIV/AIDS at 44% and donors were the next largest financing source at 42%, the share of government reduced drastically to 18.4 % in 2005/06. The donor contribution also reduced, although slightly, to 38.6%. The coming in of GFATM resources in 2005/06 made the GFATM the second largest financing source at 30.7% after donors (which is a aggregation of all donors to HIV/AIDS). One of the seven general principles of the GFATM is *"making available and leverage additional financial resources"* thus ensuring that its assistance does not replace/reduce other sources of funding to HIV/AIDS,

malaria or TB and other health programmes. The reduction in public and donor funds to HIV/AIDS, if indeed caused by the introduction of funding for HIV/AIDS from the GFATM, would be a possible violation of this principle. In absolute terms however, public funds were MK 1,022,135,548 in 2002/03 and arose in 2005/06 to MK 1,640,457,757 while donor funds were MK 974,166,838 in 2002/03 and rose to MK 3,432,812,075 in 2005/06. Thus in Malawi Kwacha terms both public and donor funds rose during the period but HIV/AIDS total health expenditure grew faster in percentage terms than the corresponding growth in public and donor financing sources, hence the percentage decrease for both financing sources.

From a situation where the Ministry of Health was controlling 43% of HIV/AIDS total expenditure in 2002/03, with rest of the world at 19% and NAC at 11%, the situation changed drastically in 2005/06 with the Ministry of Health only controlling 9% and the share of the rest of the world doubling to 40% and NAC rising to 19%. The doubling of the share of the rest of the world can be explained by the active involvement of vertical funding in HIV/AIDS, especially be the United States Government (USG) through PEPFAR, UNICEF (procurement of ARVs) and increased activities of international NGOs in HIV/AIDS.

In terms of private HIV/AIDS health expenditure, PLWHA out- of- pocket spending was the largest financing agent accounting for 28% and 33% of total private HIV/AIDS health expenditure in 2002/03 and 2005/06 respectively. This increase in PLWHA out-of-pocket spending in disturbing from a policy point of view, as mentioned in the 2002-2004 NHA Report, as ARVs started being offered for free from 2003/04 and it would have followed that PLWHA out-of-pocket spending would have been reduced. The increase in OOPS for PLWHA is mainly explained by increase in laboratory costs and medical fees when seeking care for opportunistic infections. It should be noted that transport costs are not included as per NHA standard practice.

Malaria Expenditures

In terms of relevant indicators on malaria for Malawi, while there were no GFATM resources for malaria in Malawi in 2002/03, the GFATM contributed to 16.84% to total external funds for Malawi in 2005/06. Total expenditure on malaria as a percentage of THE rose from 19.90% in 2002/03 to 22.03% in 2005/06. Out of pocket expenditure on malaria as a percentage of THE was 1.96% in 2002/03 and 2.13% in 2005/06.

Between 2002/03 and 2005/06 the largest financing source were donors, accounting for 51.7% in 2002/03 and 45.97% in 2005/06. The second largest source was public funds which were at 35.1% in 2002/03 and 27.05% in 2005/06. As can been seen, both of these sources showed declines during this time. The GFATM made up 9.31% of total financing sources in 2005/06, perhaps explaining the decline in both donor and public sources as this new finance source took over some of the activities and programs that were previously funded by the two sources. As was noted for HIV/AIDS, this development would be a clear violation of the GFATM general principle of ***"making available and leverage additional financial resources"*** thus ensuring that its assistance does not replace/reduce other sources of funding to HIV/AIDS, malaria or TB and other health programmes.

As was the case of under HIV/AIDS, in Malawi Kwacha terms both public and donor funds actually rose during the period but malaria total health expenditure grew faster in percentage terms than the corresponding growth in public and donor financing sources, hence the percentage decrease for both financing sources.

Tuberculosis Expenditures

In terms of TB related indicators, total expenditure on TB as a percentage of THE is relatively small compared to HIV/AIDS and malaria, 2.27% in 2002/03 and declining to 1.26% in 2005/06. External expenditure on TB as a percentage of THE fell significantly from 2.08% in 2002/03 to only 0.50% in 2005/06.

Other diseases expenditures

In terms of other diseases, i.e., all other diseases apart from HIV/AIDS, malaria and TB, total health expenditure on other diseases as a percentage of THE was 62% in 2002/03 and 53% in 2005/06. External expenditure on other diseases as a percentage of the THE rose from 26.85% in 2002/03 to 31.29% in 2005/06.

Fully distributed disease expenditure by Function

In 2002/03, the largest financing source for inpatient curative care was government at 51%, followed by private (29%) and other external resources at 20%. In 2005/06, this situation changed with government now being only the third largest financing source (30%) behind private (34%) and external resources (31%).The GFATM was a distant fifth at 5%. This same shift of financing sources occurred for outpatient curative care where government moved from being the largest financing source at 45% in 2002/03 to being the least source of financing at 19% in 2005/06 behind external resources (28%), GFATM (27%), and private sources (26%). All GFATM financing for inpatient and outpatient curative care went to HIV/AIDS (opportunistic infection treatment)..

While government reduced its share as a financing source to inpatient and outpatient curative care, the share of government resources to prevention and public health services doubled from 9% in 2002/03 to 19% in 2005/06. External resources for preventive and public health services fell from a substantial 87% in 2002/03 to a still large 69% in 2005/06. The GFATM share to this function was 9%, all of it going to preventive and public health services for HIV/AIDS.

In terms of health administration and health insurance, the share of government resources going to this function fell from 35% in 2002/03 to 16% in 2005/06 while the share of external resources increased from 60% in 2002/03 to 80% in 2005/06. This pattern in increasing external resources is common to the two of the three focal diseases (HIV/AIDS and malaria) and other diseases. TB was the only disease where the government share to the function actually increased.

The substantial shift of government resources from inpatient and outpatient curative care to preventive and public health services is common to all the three focal diseases (HIV/AIDS, malaria and TB) as well as other diseases as is the increase in external resources to inpatient and outpatient curative care and reductions in external resources to prevention and public health services.

Conclusions

The NHA while showing an improvement in Malawi's THE per capita from increased from US$ 15 in 2002/03 to US$ 25 in 2005/06, this still below the US$ 34 per capita recommended by the WHO Commission on Macroeconomics and Health for 2001. The trend in decline of government financing to THE observed in the previous NHA exercise is also evident in this NHA with Government's contribution to THE declining during the period from 35.4% in 2002/03 to 21.5 % in 2005/06, representing a 40% decline. It would be extremely unlikely for Malawi to reach the recommended US$34 in the absence of increased government financing. However, increased donor financing in the absence of corresponding increase in government financing raises serious issues of sustainability.

As a financing source, donors contributed the most to THE, 46% in 2002/03 and increasing to 51% in 2005/06. The GFATM, while not on the ground in 2002/03, contributed 9% to THE in 2005/06. Similar reductions in government financing were noted in HIV/AIDS and malaria but unlike THE, where donor share increased between the years, in the two diseases, donor shares also fell. This development in THE, HIV/AIDS and Malawi financing would be a clear violation of the GFATM general principle of GFATM *"making available and leverage additional financial resources"* thus ensuring that its assistance does not replace/reduce other sources of funding to HIV/AIDS, malaria or TB and other health programmes. This is an important finding that requires further discussion between government, donors and the GFATM. Of interest is the fact that for TB where there were no GFATM resources, the share of government and donor resources remained very steady at 61% in 2002/03 and 60.5% in 2005/06 for government while donor funds were 39% in 2002/03 and 39.5% in 2005/06.

The increasing PLWHA out-of-pocket spending is also of concern. As has already been mentioned, in terms of private HIV/AIDS health expenditure, PLWHA out- of- pocket spending was the largest private financing agent accounting for 28% and 33% of total private HIV/AIDS health expenditure in 2002/03 and 2005/06 respectively. This increase in PLWHA out-of-pocket spending in disturbing from a policy point of view as ARVs started being offered for free from 2003/04 and it would have followed that PLWHA out-of-pocket spending would have been reduced.

The substantial shift of government resources from inpatient and outpatient curative care to preventive and public health services is common to all the three focal diseases (HIV/AIDS, malaria and TB) as well as other diseases as is the increase in external resources to inpatient and outpatient curative care and reductions in external resources to prevention and public health services. The balance between total expenditure on curative care and total expenditure on prevention and public health services remain at about the same in 2002/03 and 2005/06 at a ratio of 2:1. It is important that an integrated and balanced approach to prevention and treatment for all diseases is pursued, which is one of the seven guiding principles of the GFATM.

In conclusion, this assessment of the collective impact on health financing that GFATM and other national and international partners have had has resulted in interesting findings from which is hoped will lead to dialogue among government and its partners and lead to more evidence based decision making, especially relating to financing of the three focal diseases as well as the general health system.

1 BACKGROUND

The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) Board approved a five-year evaluation of the Global Fund's overall performance against its goals and principles.

The GFATM was founded on a set of seven principles;

1. Operate as a financial instrument, not an implementing entity.
2. Make available and leverage additional resources.
3. Support programs that reflect national ownership.
4. Operate in a balanced manner in terms of different regions, diseases and interventions.
5. Pursue an integrated and balanced approach to prevention and treatment.
6. Evaluate proposals through independent review processes.
7. Establish a simplified, rapid and innovative grant-making process and operate transparently, with accountability.

The World Health Organisation's Department of Health Systems Financing (HSF) is facilitating the National Health Accounts (NHA) component evaluating the financing of HIV, TB and malaria in the context of overall national health financing.

The overall objective of the impact assessment is to comprehensively assess the collective impact that GFATM and other national and international partners have achieved in reducing the disease burden of HIV, TB and malaria as well as on health financing over the 5 years since the GFATM was established. In Malawi, in terms of the NHA component of the evaluation, two years, 2002/03 (pre GFATM) and 2005/06 (post GFATM) have been analysed covering general NHA and sub-analyses for HIV/AIDS, Malaria and TB.

The global evaluation will cover 20 countries receiving significant GFATM funding and Malawi is among the 8 impact countries where resources have been directly focused to address data gaps through primary data collection and analysis through;

National record reviews;
National Household surveys;
District comprehensive assessment; and
National Health Accounts

1.1 Specific Objectives

This report relates to the component on NHA will provide the general framework in which disease specific expenditure (with a focus on HIV/AIDS, Malaria and TB) will be analysed include The basic questions that will be addressed for assessing the GFATM impact on the NHA component will be the following:

- Who are the financial contributors (financing sources to include a special focus on GFATM) to health systems?
- Who are the financial contributors ((financing sources to include a special focus on GFATM) to each disease-specific expenditure on health?

- Have total expenditure on health increased during the period under study?
- Have total expenditure on each disease increased during the period under study?

At the country level the NHA exercise provides information on the role of GFATM in financing health programs and by major diseases. The key indicators that need to be produced by NHA component for the evaluation framework are;

(1) GFATM resources as % of THE
(2) GFATM resources as % of Total external funds for health spending
(3) GFATM resources for HIV/AIDS as % of THE for HIV/AIDS
(4) GFATM resources for HIV/AIDS as % of Total external funds for HIV/AIDS
(5) GFATM resources for TB as % of THE for TB
(6) GFATM resources for TB as % of Total external funds for TB
(7) GFATM resources for TB as % of THE for Malaria
(8) GFATM resources for Malaria as % Total external funds for Malaria
(9) GFATM resources for HIV, TB, Malaria by inputs
(10) Total expenditure on HIV/TB/Malaria/other diseases as % of THE
(11) Inpatient curative care as % of THE (for HIV/AIDS, TB, Malaria, other diseases)
(12) Outpatient curative care as % of THE (for HIV/AIDS, TB, Malaria, other diseases)
(13) Pharmaceuticals as % of THE (for HIV/AIDS, TB, Malaria, other diseases – with sub aggregates for each disease's specificities, e.g., ACT)
(14) Prevention and public health services as % of THE (for HIV/AIDS, TB, Malaria, other diseases) - with sub aggregates for each disease's specificities
(15) Administration as % of THE (for HIV/AIDS, TB, Malaria, other diseases)
(16) Capital formation as % of THE (for HIV/AIDS, TB, Malaria, other diseases)
(17) THE (for HIV/AIDS, TB, Malaria, other diseases) by inputs
(18) Total health expenditure as % of GDP
(19) GGHE as % of GGE
(20) Out of pocket expenditure on health (HIV/AIDS, TB, Malaria, other diseases) as % of THE
(21) Out of pocket expenditure on health (HIV/AIDS, TB, Malaria, other diseases) as % of PvtHE
(22) External expenditure on health (HIV/AIDS, TB, Malaria, other diseases) as % of THE
(23) Domestic and international HIV spending by categories and financing sources

The following tables are and have been produced relating to general NHA and by the NHA sub-accounts of HIV/AIDS, Malaria and TB;

Financing Sources x Financing Agents (FSxHF)

Financing Agents x Health Providers (HFxHP)

Financing Agents x Health Functions (HFxHC)

Health Providers x Health Functions (HPxHC)

Lastly, fully distributed disease expenditure tables for the two relevant years were also produced. This is also referred to as the Target GFATM table

2 THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA IN MALAWI

The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) was established in 2002 to scale up the financing of interventions to reduce infections, illnesses and death from HIV/AIDS, malaria and tuberculosis.

Malawi first received GFATM funding in April 2003 as part of its round 1 HIV/AIDS grant. Subsequently, Malawi has received grants for malaria (under round 2) and HIV/AIDS (OVC) and Health Systems Strengthening (both under round 5). Malawi also qualified for three grants under round 7 ($ 36 million for HIV/AIDS, $ 62 million for malaria and $17.9 for tuberculosis). In addition, Malawi's application for the rolling continuation channel for its round 1 grant was also approved. For the purposes of this study, only the round 1 HIV/AIDS grant and round 2 malaria grant were relevant expenditures during the period under study.

Table 1. Global Fund Grants in Malawi

	Round 1	Round 2	Round 5	Round 5
Component	**HIV/AIDS**	**Malaria**	**HIV/AIDS (OVC)**	**Health Systems Strengthening**
Approved Funding	Phase 1:$41,751,500 Phase 2: $136,862,764	$ 18,815,810	$7,708,331	$22,645,798
Principal Recipient	National AIDS Commission Trust of the Republic of Malawi	Ministry of Health	National AIDS Commission Trust of the Republic of Malawi	Ministry of Health
Local Fund Agent	PriceWaterhouse Coopers	PriceWaterhouse Coopers		
Grant Agreement Signed	10 February 2003	19 September 2005	09 May 2006	Not signed
Grant Start Date	01 October 2003	01 October 2005		
First Disbursement Date	24 April 2003	27 January 2006	06 September 2006	14 June 2007
Total Disbursed as of 18 January 2008	US$ 124,254,772	US$ 17,957,714	US$ 4,897,008	US$ 2,927,118

Source: Global Fund website

3 MALAWI'S HEALTH SYSTEM

3.1 Health Indicators

Fifty two point four(52.4) percent of the Malawian population lives on less than $1 a day (NSO 2004, IHS) and Malawi's health indicators remain among the poorest in the region (see Table 2 below). The HIV/AIDS prevalence rate among adults (15-49 years) is 12 percent (National AIDS Commission 2008,) and HIV/AIDS-related conditions are estimated to account for more than 40 percent of all inpatient admissions (Government of Malawi 2002). Life expectancy has recently fallen to 36.3 years, mainly as a result of the HIV/AIDS epidemic. Tuberculosis (TB), once on the decline, has also been increasing, with 70 percent of TB patients also testing HIV positive.

Table2. Selected Health Indicators for Malawi

Indicator	1999-2005*
Total population (NSO, 2005)	11.3 million
Infant mortality rate per 1,000 live births (MDHS, 2004)	76
Under five mortality rate per 1,000 live births (MDHS, 2004)	133
Total fertility rate (MDHS 2004)	6.0
Life expectancy at birth (NSO, 2003)	36. 3years
Maternal mortality rate/100,000 live births (MDHS 2004)	984
Total HIV-positive population (NAC, 2003)	700,000 – 1,000,000

Source: Various. *Latest between 1999 and 2005.

3.2 Health Policy and structure

The Ministry of Health in 1999 made a decision to move from a project approach to a Sector-Wide Approach (SWAp).

In 2004, the Government of Malawi together with its developing partners finalized work on a six year Program of Work (POW) costed at US$ 763 Million. The SWAp POW is based on the Essential Health Package (EHP) which is a minimum package of health services to be freely provided and composed of the most common causes of mortality and morbidity in Malawi including malaria, TB, HIV/AIDS, malnutrition, diarrhea, cholera, acute respiratory tract infections etc.

Malawi has a network of health facilities belonging to different ministries and agencies. About 85% of the population live within 10 km of a health facility. The facilities range from small dispensaries on estates to large hospitals in cities. Between these agencies, there were 843 health facilities in the country in 2002, more than 50% of them health centres (dispensary/maternity unit) (see Table 3).

Table3: Distribution of Health Facilities in Malawi, by Ownership, 2002

Type	Government		Nongovernment			Private for-profit		Total
	MoH	LG	CHAM	BLM	NGO	Firms	Private facilities	
Central hospital	4	-	-	-	-	-	-	4
Mental hospital	1	-	1	-	-	-	-	2
District hospital	22	-	-	-	-	-	-	22
Hospital	19	-	27	-	-	7	3	56
Health centre	288	12	115	1	-	-	-	416
Maternity centre	2	12	1	-	-	-	-	15
Rehabilitation centre	-	-	1	-	-	-	-	1
Clinic	2	4	8	27	1	-	-	42
Voluntary counselling clinic	-	-	-	-	3	-	-	3
Dispensary	54	4	8	-	-	119	97	282
Total	**392**	**32**	**161**	**28**	**4**	**126**	**100**	**843**
%	**46.5**	**3.9**	**19.2**	**3.3**	**0.5**	**14.9**	**11.7**	**100**

Source PER 2005, Health Information System Data Base and Manpower Development Unit Survey (1996, 1997)

As can be seen from the table above, the MoH has the largest number of facilities (46.5% of the total health facilities in Malawi), followed by CHAM (19.2% of the total). Firms are the third largest providers with 14.9% of the total health facilities while the private-for-profit is the fourth largest provider of health services with 11.7% of the total health facilities. Last but one is the Ministry of Local Government with 3.9% of the health facilities in Malawi and finally, other government agencies.

Although Malawi has this good network of health facilities, a JICA/MoH inventory in 2002 found that only about 9% of government and mission health facilities were capable of providing the EHP onsite. In each district, only one or two facilities had adequate EHP capacity[1]. These service deficits arise from lack of health workers, supply stock-outs, and lack of basic utilities (water, electricity, phone or radio communication).

[1] The JICA study applied the following criteria in determining whether a facility had the capacity to deliver EHP services: (1) it must be able to deliver outpatient care, family planning services, maternity services, and immunization; and (2) it must have the following staff complement – medical assistant or clinical officer (one per facility), and nurse/midwife (two per facility).

4. HEALTH FINANCING AND NATIONAL HEALTH ACCOUNTS

This chapter is reproduced from the previous NHA and describes the basic principles of NHA, the general issues that it addresses, how it has helped in shaping policy decisions in some countries where it has been undertaken and major policy issues impacting on health and HIV and AIDS financing and expenditure in Malawi.

4.1 Health Financing System

The main purpose of health financing is to pay for health care, but it also can be used to set financial incentives that will motivate providers to increase the supply of health care goods and services, to ensure that all individuals have access to effective public health and personal health care services and goods (WHO 2000) and ultimately to improve the health of individuals and the general population. Health system financing comprises three interrelated functions, namely: revenue collection, risk pooling (leading to resource allocation), and purchasing of interventions. The challenge is to design and implement technical, organizational and institutional mechanisms that are able to carry out these functions and protect people from catastrophic expenditures[2]. The NHA framework is designed to capture health finance and expenditure information along dimensions that inform the three financing functions.

4.2 Definition of National Health Accounts

NHA is a framework that has been used internationally to diagnose the financial functioning of health systems and design sound health financing policies, which can lead to improvement in the performance of health systems (for more details on the NHA concepts and definitions see Annex 2).
NHA provides a framework for measuring THE, i.e. both public and private including donors. It tracks the flow of funds through the health system from sources (e.g. Ministry of Finance, donors, households), through financing agents (entities which pool and manage the funds received from financing sources to pay for or purchase health care goods and services (e.g. MoH, NGOs), to providers (e.g. hospitals, clinics, dispensaries, pharmacies, traditional healers), functions (e.g. curative, preventive, rehabilitative, administration), health stratification (type of diseases or interventions funded e.g. HIV and AIDS, RH, child health, malaria) and beneficiaries (e.g. by location of residence, age, gender, socio-economic status).

In summary, NHA addresses and answers four key policy questions:

Who pays and how much do they pay for health?

Who are the important actors in health financing and health services delivery and how significant are they in total health expenditure?

[2] Catastrophic health expenditure occurs when financial contributions to the health system are equal to or exceed 40% of income remaining after subsistence needs have been met. Studies have indicated that when the out-of-pocket health spending is less than 15% of the total health spending, few households are affected by catastrophic payments (WHO 2005)[2].

How are health funds distributed across the different services, interventions and activities that the health system produces?

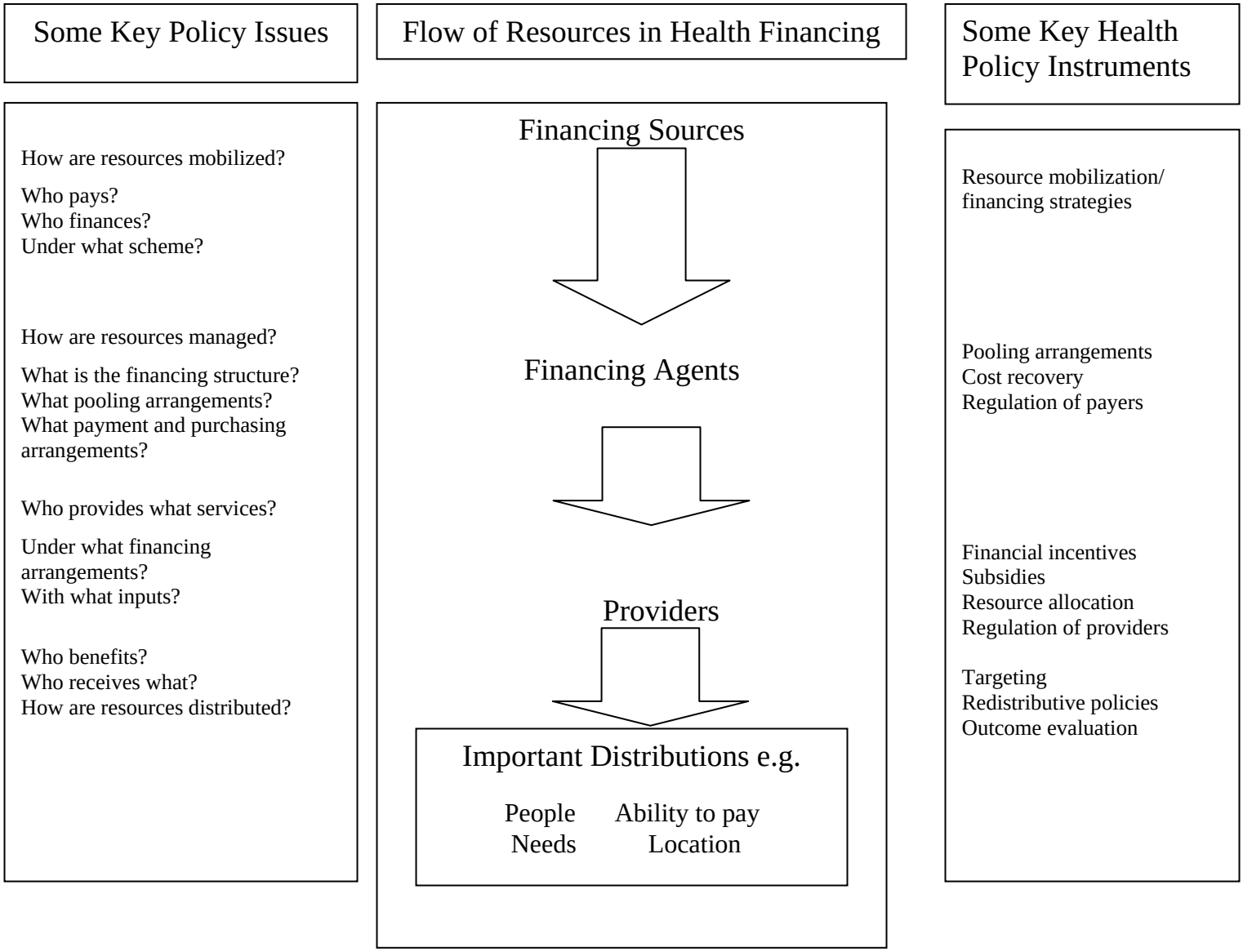
Who benefits from health expenditure?

This information is critical to understanding the functioning of any health system and to make sound health financing policy decisions.

4.3 Uses of National Health Accounts

NHA provides important prerequisite data for monitoring health system functions (stewardship, service provision, resource generation, and financing). It is useful in identifying and tracking shifts in resource allocation (e.g. from curative to preventive or from private to public health sector), making comparisons of one country with other countries and/or over time, making comparisons of health system sectors, and evaluating instrumental goals of the health system: equity (between regions, income groups, and age/sex), efficiency and sustainability of financing. Figure 1 summarizes the policy uses of NHA.

Figure 1: Policy use of NHA



Note: Key to the figure
Basic source: National Health Accounts Unit, WHO/Geneva, 2001
Additional sources: Partners for Health Reform*plus* 2003 (www.phrplus.org)
Notes:

- The panel on the right shows some of the main policy instruments or decision areas that health care policymakers must address to improve health system performance through financing reforms.
- It is possible to link the panels of the figure. NHA reports health expenditures as they flow through the health system. The reporting is structured in ways that help policymakers answer a wide range of crucial questions that should improve their capacity to provide good stewardship and hence improve health system performance.

4.4 Major Issues/Policies that Impact on Health Service Delivery and Health Financing and Expenditure in Malawi

The following text box enumerates major health care deliver, financing and expenditure issues in Malawi.

1. Provision of free health care services in all MoH facilities, apart from private wings that exist in a small number of district hospitals and all central hospitals and outpatient departments 1, and the presence of user fees in all CHAM facilities, which are heavily subsidized by government and donors

2. Provision of EHP free of charge in MoH facilities and its impact on quality of health care services and utilization of health care services

3. Development and implementation of the SWAp and its impact on availability, utilization and management of financial, human and material resources for efficient and equitable delivery of health services

4. Financing by donors (outside the government budget) of vertical programmes for preventive and public health, e.g. Integrated Management of Childhood Illness (IMCI), Expanded Programme on Immunization (EPI) and RH, and its impact on organization and delivery of health care services

5. The relationship between the MoH, the HIV and AIDS Unit of the MoH, NAC and the HIV and AIDS Unit of the Office of the President and Cabinet (OPC) and its impact on organization, financing and service delivery

6. The relationship between public, private not-for-profit (i.e. NGO) and private for-profit providers and its impact on organization, financing and delivery of health care services

7. Financing of HIV and AIDS activities through various mechanisms (Global Fund to Fight AIDS, Tuberculosis and Malaria, pool funding, bilateral donors, multi-lateral organizations etc.) and its impact on the delivery of HIV and AIDS services

4.5 Summary

This chapter has clearly defined NHA, its links with health system policy instruments and how NHA has been used in countries where it has been implemented. It has also provided definitions of important NHA terms with their reference to the Malawi situation. Furthermore, the chapter has outlined policies which have a significant impact on the health financing and expenditure patterns in Malawi.

5. METHODS AND DATA SOURCES

GENERAL NATIONAL HEALTH ACCOUNTS (NHA)

Malawi completed a general NHA and subaccounts study for HIV/AIDS, Reproductive health and Child Health in 2006 for the financial years 2002/03-2004/05[3]. Hence the same methods and data sources where used to collect data for financial year 2005/06.

To this end, similar to the previous study for financial years 2002/03-2004/05, this study used the same internationally endorsed framework for undertaking NHA as contained in *the Guide to producing national health accounts with special application for low-income and middle income countries* (WHO, World Bank and USAID 2003). The only additions and changes made were the TB and Malaria Subaccounts. This study collected both primary and secondary expenditure data for financial year 2005/06 from institutions for general NHA, HIV/AIDS, TB and Malaria. However, this study developed disease specific allocation factors for HIV/AIDS, TB and Malaria which were applied to the general NHA Tables for current health care expenditures for 2002/03 and 2005/06.

DEFINITION AND BOUNDARIES OF CARE EXPENDITURES

The guiding principles for data collection were:

Definitions of health expenditures: Institutions and individuals which were undertaking activities whose primary purpose was to *improve, restore or maintain* health, regardless of effects or institution in 2002/03 and 2005/06. The comprehensive list of such activities is included in Table 4 and the comprehensive list of institutions and their adaptation to Malawi using the International Classification of Health Accounts (ICHA) is found in Annexes 3 and 4.

Geographic boundary: regardless of location where the expenditures took place, as long as they were incurred by Malawian citizens and residents in 2002/03 and 2005/06.

Time boundary: Institutions and individuals who financed or incurred health expenditures in 2002/03 and 2005/06, even if goods were consumed in later years

Table 4: Activities Included in Health Expenditure

ICHA Code	Function
HC.1-HC.5	Personal health services and goods
HC.1	Services of curative care
HC.2	Services of rehabilitative care
HC.3	Services of long-term nursing care
HC.4	Ancillary services to health
HC.5	Medical goods dispensed to outpatients
HC.6-7	Collective health services
HC.6	Prevention and public health services
HC.7	Health administration and health insurance
HCR.1-HCR.5	Health-related functions

[3] No new data for 2002/03 was collected for this study. A review of data for 2002/03 was undertaken and development of ratios for malaria and TB were applied to the personal health care expenditure in 2002/03.

ICHA Code	Function
HCR.1	Capital formation of health care provider institutions
HCR.2	Education and training of health personnel
HCR.3	Research and development in health
HCR.4	Food, hygiene and drinking water control
HCR.5	Environmental health
HC.1-7	Total current expenditure on health (TCEH): H0
HC.1-7+HCR.1	Total expenditure on health (THE): H1
HC.1-7+HCR1-5	National health expenditure (NHE): H2

Source: WHO, World Bank and USAID 2003

DATA SOURCES

This study collected data from primary and secondary sources from the following institutions:

- Public sector institutions:

  Ministry of Health, Ministry of Finance, Ministry of Foreign Affairs and International Cooperation, Ministry of Local Government, Ministry of Defense, Ministry of Home Affairs and Internal Security, Ministry of Education, Science and Technology, Ministry of Agriculture, Ministry of Women and Child Welfare; Municipalities/Local Authorities; National AIDS Commission; Nurses and Midwives Council, Medical Council; Pharmacy, Medicines and Poisons Board; University of Malawi-Chancellor College, The Malawi Polytechnic and Kamuzu College of Nursing and School of Health Sciences.

- Donors (both bilateral and multilateral and UN organizations);
- NGOs involved in health;
- Health Insurance Organizations and
- Private firms and parastatal companies.

DATA COLLECTION APPROACH

Public Institutions

There was no sampling for public institutions and instead a census was undertaken. Through key informant interviews, all public institutions financing and providing health care services as listed above were included in the study. A questionnaire was developed and thereafter research assistants were assigned to work with the selected institutions in collecting the required data.

The following sources were consulted: government budget books, expenditure print-outs and ledgers. The response rate was 100%.

Donors

There were 20 donors including the GFTAM who were financing health services in 2005/06 financing year. Owing to this small number, a census was therefore undertaken. In order to capture donor actual expenditures for health, a special donor survey targeting

all 20 donors involved in health (a census of all donors) was undertaken. A special questionnaire was developed and research assistants collected the required information from donor institutions. The response rate was very good at 75%. However, it should be noted that donors mainly report disbursements and not actual expenditures which is the target of NHA. In order to augment and triangulate this information, several sources were also consulted:

- The Ministry of Health SWAp Annual Review Report of 2005/06 financial year. This report provided the actual expenditures by both the Ministry of Finance and Donors in the health SWAp pool fund for both Recurrent and Development Expenditures for 2005/06.
- The National AIDS Commission Financial Management Audited Report of 2005/06. This report provided all actual expenditure information by Ministry of Finance and HIV/AIDS Pool fund donors and earmarked donors for HIV/AIDS in Malawi in 2005/06 financial year.
- MoH study on all donor support in the health sector updated in March 2005 from one originally undertaken in readiness for the SWAp. This source provided data for Malaria and TB expenditures for 2002/03 financial year (The HIV/AIDS expenditures for 2002/03 were already extracted from the same source in 2005).
- NHA Team survey of NGOs in early 2008. This information was used to triangulate reported donor disbursements to NGOs;
- Audited Accounts of TB Programme for 2002/03 and 2005/06 financial years. This report provided information on actual expenditures by donors on TB in Malawi in 2002/03 and 2005/06 financial years.
- Documents related to the government development budget, which is funded by donors, and all vertical programme expenditures, also funded by donors. These documents provided information on HIV/AIDS, Malaria, TB and other diseases in 2002/03 and 2005/06 financial years.

Nongovernmental Organizations (NGOs) and Community-Based Organizations (CBOs)

Much as there are many NGOs operating in the country, currently, there are no records or database of NGO and implementing agencies expenditure on health in Malawi apart from that maintained by the National AIDS Commission. As such, in order to estimate NGO spending on health, a list of all NGOs and implementing agencies working in the health sector and HIV and AIDS sub-sector used in the 2005 NHA was updated. The list was reviewed to identify NGOs which were still functional during the time of the survey (early 2008), in order to avoid choosing non-functional NGOs and community-based organizations (CBOs). Since most of the NGOs/CBOs operating in the Malawi health sector are working on HIV/AIDS whose funding is mainly from donors through the National AIDS Commission, as such, key informant interviews were used to select the institutions to survey. In total 110 NGOs/CBOs were identified and divided into local (80) and international (30). Questionnaires were designed and research assistants visited the institutions to collect the required information. The response rate was 47%. However, this was after several follow-ups by both the research assistants and the NHA Team. In order to fill the data gaps, donors reported disbursement and reported National AIDS Commission Financial Management Audited Report information were usedto estimate expenditures funded and managed by NGOs.

Health Insurers

Malawi has few health insurance organizations. In 2005/06 there were three health insurance organizations. In order to estimate part of employer and employees contribution for health, a questionnaire was designed and a research assistant visited the three institutions. The response rate was 100%.

Employers

Most private firms and corporations in Malawi finance and provide health care and HIV and AIDS services and goods to their employees, dependents and the communities in their catchment areas. Employers and employees contribute to health expenditures in Malawi in the following ways:

- Provision and financing of health care in onsite health facilities;
- Reimbursements to employees;
- Employer/employee contribution to an outside health insurance scheme, in particular; and
- In-house health insurance schemes.

In order to estimate the employer and employee contribution, a list of all firms and corporations registered in Malawi used in 2005 NHA study was updated. The list noted firms and corporations which had HIV and AIDS workplace programmes, in essence, almost all the large firms which have on-site facilities and well-known firms and corporations in different sectors: agriculture, manufacturing, service etc. Only a few were missing. In order to obtain a comprehensive list, key informant interviews were held and a comprehensive list of all firms involved in health and HIV and AIDS financing and delivery was prepared which represented about 95% of all firms financing health care in Malawi. Research assistants with a questionnaire were sent to all the selected firms. The response rate was about 86%. The information collected was supplemented by that collected from health insurance organizations.

Households

In order to estimate household out-of-pocket spending for this study, Integrated Household Survey results for 2004/05 were used. This estimated that health care consumes 1.3% of total household consumption. The figure of household consumption in 2005/06 was obtained from the National Statistical Office and a ratio of 0.013 was applied to it in order to obtain total household expenditure on health for both health insurance and Out-of-pocket payments. This figure after taking away insurance contributions was later distributed to various providers and functions using similar proportions of 2004/05 Household Out-of-Pocket Payments in the General NHA which were themselves based on Household Health Expenditure and Utilization Survey results of 2000.[4].

[4] In order to estimate Malaria Out-of-pocket expenditures, best practice, requires that a special malaria household expenditure survey be conducted. However, such a this study has not yet been done in Malawi. As such, malaria household out-of-pocket spending were estimated using allocation factors for inpatient and outpatient by provider type

People Living with HIV and AIDS (PLWHA)

The People Living with HIV/AIDS study was conducted in December of 2005 (during financial year 2005/06) and it targeted confirmed HIV-positive persons in Malawi age 15 years and above. This study was used in order to estimate household expenditure on health (for more details see Annex 5). The major types of information obtained included utilization of health care services, household assets and expenditures for inpatient and outpatient care. Location sampling was used to identify the target population.The locations identified for the survey were:

- PLWHA receiving ARVs in health centres and hospitals in 2005
- PLWHA receiving PMTCT in 2005

A sample of 900 individuals through the country was selected. The response rate was 93%.

DATA ENTRY AND ANALYSIS

All institutional data were entered in Excel by trained Data Entry Clerks after thorough cleaning by the Principal Investigator and the NHA Team. Thereafter data summaries were prepared for each institution e.g. Ministry of Health, Donors, Local Authorities etc.

Data analysis was conducted from March 24-April 7, 2008.

Public Institutions

Ministry of Health

Recurrent expenditures

The Ministry of Health Recurrent Expenditure format in 2005/06 was by programme – similar to 2002/03-2004/05 financial year which was used for the previous NHA round. In order to analyze these data, the first step was to map the MOH recurrent expenditures by programme to NHA International Classification of Health Accounts (ICHA) for providers and functions. In cases were there were integrated figures for services of curative care at the hospital level-central and district hospitals and between the hospital and the peripheral facilities and between curative and prevention and public health services, ratios obtained from previous studies were used to split the figures. For example previous studies (Mwambaghi et al 1995, Mwase, 1998) have found that in MOH hospitals the cost of an outpatient is a quarter of inpatient day equivalent. Hence 25% of the expenditures were allocated to outpatients while the remaining 75% was allocated to inpatients. At District level, the split between hospital and peripheral facilities-health centres and dispensaries was also based on previous studies (Mills et al

attributed to malaria. In terms of OOPS for TB, a study on cost and cost effectiveness of strategies to promote equity in access to TB care in Malawi (Kadale Consultants, 2002) was carried out but unfortunately it cannot be used to estimate TB OOPS because the study clearly states that these expenditures were incurred by individuals before they were diagnosed withTB. As in the case of HIV/AIDS, the definition of disease-specific expenditure requires that expenditure occur for a confirmed case for personal health services and goods.

1991, Mwambaghi et al 1995) which estimated that district hospitals consume 70% of the recurrent expenditures while health centres and dispensaries consume the remainder. At the MOH district hospitals, it has also been estimated that preventive and public health services consume between 10-17% of recurrent expenditure while the rest is spent on curative care (Mwambaghi et al 1995, KPMG 1999, Mwase 1998). At the health centre and dispensary level only between 7-10% is spent on prevention and public health from the recurrent expenditures. These ratios were applied to all integrated figures at MOH facilities (Mwambaghi 1995, KPMG 1999, Mwase 1998)[5].

It should be noted that the MOH Recurrent expenditures in 2005/06 were funded by both Ministry of Finance and Health SWAp pool donors. In order to split the expenditures between Government and Donors, the data contained in the MOH SWAp Review Report of 2005/06 financial year was used which stated that donors actual expenditure in total MOH Recurrent expenditures stood at 47%. Thus 53% of MOH total Recurrent expenditures were attributed to Government while donors had a share of 47%.

Development expenditures

The MOH Development budget carries two components known as Part 1- Donor Funded and Part 2- Government Funded-MOF. As such, the capital items such as expenditure on construction, motor vehicles etc partly funded by donors and Government identified and allocated to the provider level where they were incurred. Key informant interviews with the Health Planning and Policy Department and the Accounts Office were held to determine the appropriate provider level where the capital expenditures occurred.

Vertical Programmes Expenditures e.g. TB Control, Malaria Control

Expenditures on vertical programmes which mainly represents prevention and public health services expenditures were obtained from Vertical programme managers and MOH recurrent budget. Once obtained, mapping to NHA, sources, provider and functional categories was undertaken.

Other Ministries and Government Departments

The data from other ministries once entered and summarized where mapped to the NHA sources, provider and functional categories.

Donors

Donors finance health in several ways in Malawi:

- Health Swap pool fund
- HIV/AIDS Pool funding to NAC
- Earmarked funding to NAC
- Vertical programmes with MOH and NGOs and CBOs
- Donors themselves implementing activities directly without passing funds to other institutions
- General Budget Support.

[5] Despite these studies being undertaken in the 1990s, the mode of production for health services in MOH facilities has not changed much since the largest cost components continues to personal emoluments and drugs and medical supplies.

Health SWAp Pool Fund Donors

All health SWAp donor pool fund expenditures were obtained in the MOH Health SWAp Annual Review Report of 2005/06 which were analysed in the MOH Recurrent Expenditure by provider type and function. As indicated above, donors in the Health SWap pool funded 47% of total MOH Recurrent expenditures, hence 47% of total MOH Recurrent expenditures were attributed to donors in the Financing Source to Financing Agent (FSxHF).

HIV/AIDS Pool Funding/Earmarked Funding

Data was obtained from the NAC Financial and Management Audited Reports of 2005/06 and mapped to sources, financing agents, providers and functional categories.

Vertical programmes with MOH and NGOs and CBOs

The figures were first balanced in T-Accounts Expenditures equals Revenues and then mapped to NHA Provider and functional categories and disease specific-HIV/AIDS, TB, Malaria and other. After triangulation between data collected from NGOs and that from donors, the final estimates were obtained and inserted in the appropriate cells of donors to MOH and donors to NGOs.

Donors themselves implementing activities directly without passing funds to other institutions

These data were mapped to NHA provider and functional categories. The source being donors themselves and the financing agent being donors themselves (Rest of the World) and different providers.

General Budget Support

These are donor funds which are passed through the Ministry of Finance. These funds were treated as Ministry of Finance resources and were analysed in the same way the MOH Recurrent budget was done.

Nongovernmental Organizations (NGOs) and Community-Based Organizations (CBOs)

Once summarized and balanced using the T-Accounts which showed Expenditures and Revenue and the sources of expenditures, the figures were then mapped to NHA provider, functional categories and diseases-HIV/AIDS, TB, Malaria and others. After several iterations between different sources of data-National AIDS Commission, the NGO survey of 2008 (reviewed in order to obtain 2005/06 general health and HIV/AIDS, Malaria and TB accounts actual expenditures reported by NGOs) and Donor survey of 2005 (reviewed so as to obtain Malaria and TB expenditures for 2002/03 financial year reported by donors since general NHA and HIV/AIDS subaccounts results were already available for 2002/03) and 2008 Donor survey (reviewed so as to obtain 2005/06 general

health and HIV/AIDS, Malaria and TB subaccounts actual expenditures as reported by donors), the final estimates for NGOs were arrived at and used in this study.

Health Insurers

Health insurance data was analysed by building T-Accounts which showed the total amount of expenditures by activity and the amount of revenues received by the health Insurance firms. The figures provided by insurance firms clearly provided the amount of funds spent of general administration of the health insurance scheme. After balancing the figures, the percentages of expenditure by provider type given by the insurance firms as to how they spent the funds were used in distributing the expenditures between different providers and then the administrative expenditure figures were added. This was followed by application of allocation factors for splitting the figures between different providers for Inpatient and Outpatient for personal current expenditures.

Employers

After entering and summarizing data from Employers, T-Accounts were developed. These figures were then adjusted for the non-response and a total estimate of Employers expenditure on health was arrived at. As a financing source, the Employers expenditure through health insurance contribution was removed and replaced by the actual expenditure figure reported by the health insurance organization. This is because, Employers reported disbursement to the health insurance organizations while health insurance organizations reported actual expenditures from premiums received from Employers. And since NHA deals with quantification of actual expenditures and not disbursement hence the replacement of the Employers reported expenditure figure in order to find the total employers contribution as a source of health funds.

SUBACCOUNTS FOR HIV/AIDS, MALARIA AND TB

DATA SOURCES

All questionnaires for General NHA for all Institutions had modules for Malaria and TB) and HIV/AIDS alone used a special NASA Questionnaire for all institutions (labeled as Form 1 and 2) in order to collect HIV/AIDS expenditures. As such, the major sources of actual expenditure data for these three subaccounts was the same as those of the general NHA. The only additional data source for the subaccounts was the Health Management Information System (HMIS). The HMIS database had data on utilization for outpatient and inpatient health services by facility type owned by Ministry of Health and Christian Health Association of Malawi (CHAM) facilities and by disease type-diarrhea, malaria, TB etc. However, the HMIS database did not have data for inpatient by disease type at district hospitals and health centres[6].

[6] Utilization data by disease type for District hospitals and health centres is available at District level (District Health Office) but not at MOH headquarters level (HMIS database) and utilization data for inpatient by disease type for all facilities is also not readily available at MOH headquarters, unless a special review of the HMIS data base is commissioned it is when these data can be obtained. The utilization data that is readily available at MOH headquarters is the outpatient by disease type. These data are also not readily available by facility.

DATA ENTRY AND ANALYSIS

Primary and secondary actual expenditure data for all the three diseases where possible were entered in excel and summarized in T-Accounts. However, it should be noted that almost all institutions provided poor quality actual expenditure data by disease type-HIV/AIDS, Malaria and TB. In order to fill the data gaps, additional work on all vertical programmes-HIV/AIDS, Malaria and TB implemented by the Ministry of Health was undertaken. This yielded a lot of the missing information in particular for prevention and public health, capital formation and training. In order to supplement for the mixing information on personal ecurrent expenditure in particular for services of curative/treatment for Inpatient and Outpatient care, utilization data from the HMIS was used to develop allocation ratios.[7]

All data for HIV/AIDS, Malaria and TB subaccounts were analysed in Excel. In order to analyse the subaccounts data for HIV/AIDS, Malaria and TB, the following steps were undertaken:

Dealing with non-targeted actual health expenditures for personal current expenditures.

As indicated above, the survey data provided estimates on spending that was targeted or earmarked for HIV&AIDS, Malaria and TB by various institutions and not for untargeted expenditures such as those of services of curative care. However, general resources at the non-market providers level (contributed by various financing agents for all health services rendered by the provider) are also used to deliver HIV&AIDS, Malaria and TB services- such as the portion of a doctor and nurse's time spent attending to HIV/AIDS, Malaria and TB patients. It is no doubt that in such circumstances an allocation factor is needed to extract such non-targeted HIV/AIDS, Malaria and TB expenditures at the non-market provider level.[8]. Due to the complexity and sometimes costly studies (such as those that track time and motion), an allocation factor can be approximated and applied as a percentage of overall provider expenditures. The percentage used can be derived from a number of sources: 1) from HIV/AIDS, Malaria and TB costing studies at hospitals and health centers, 2) from billing records for out-of-pocket payments of hospital discharges, and 3) from admission records and OP visits attributed to HIV/AIDS, Malaria and TB episodes 4) from information in household surveys on expenditures and inpatient and outpatient visits especially if available by diseases. Ideally, it is very practical to obtain costing data to weigh against utilization rates to obtain the allocation factors for various diseases. However, in Malawi, it was difficult to obtain costing data and billing records for HIV/AIDS, Malaria and TB. To this end, utilization data were used in the following manner on the assumption that unit costs are the same for different diseases at each provider level to obtain non targeted spending:

[7] The allocation ratio used for each disease is found in the combo table of each account and MOH planning department data file.

[8] It should be noted that the full cost of intermediate inputs (including salaries, equipment, supplies) at private-for-profit providers is embedded within the price charged to patients or insurance schemes. Thus, non-targeted expenditures do not need to be estimated separately in these cases.

Outpatient

$$\frac{\text{Number of outpatient visits}_{\text{for HIV/AIDS, Malaria and TB}} \text{ at a given provider}}{\text{Number of outpatient visits overall at a given provider}} \approx \text{Y \% of overall OP expenditures that are used for HIV/AIDS, Malaria and TB at a given provider}$$

Inpatient

$$\frac{\text{Number of Inpatient days}_{\text{for HIV/AIDS, Malaria, TB}} \text{ at a given provider}}{\text{Number of Inpatient days overall at a given provider}} \approx \text{Z \% of overall IP expenditures that are used for HIV/AIDS, Malaria and TB at a given provider}$$

Note: Assumes that unit costs are the same at each provider level for treatment of different diseases.

Step 1: Use of completed general NHA Tables for 2002/03 and 2005/06

For each subaccount for a particular year, a General NHA Table for that particular year was obtained and later changed its name to that subaccount. E.g. General NHA for 2005/06, changed to HIV/AIDS subaccounts for 2005/06 first.

Step 2: Use of the General NHA three Dimensional Combination Table ("COMBO): HFXHPXHC

Allocation factors were applied at each provider level where services of curative care occurred in the three Dimensional Combination Table ("COMBO")-HFXHPXHC Table. This Table is directly linked to Health Financing by Health Provider Table (HFXHP), Health financing by Health Function Table (HFXHC) and Health Provider by Health Function Table (HPXHC).

Step 3. Estimation of Health Administration and health insurance

Where there was no earmarked amount of funds spent on general health administration and insurance by different financing sources and financing agent for each disease, expert opinion[9] was made and a figure applied to the general NHA General Health administration and health insurance for each relevant financing agent.

Dealing with Targeted actual health expenditure data for each disease

Step 1 . Examination of the survey database for prevention and public health services for each disease-HIV/AIDS, Malaria and TB and actual expenditure data for prevention and public health services already inserted in the General NHA Tables.

While still working in the COMBO, efforts were made to link/copy all summarized targeted expenditures for prevention and public health services from the surveys for each particular disease to its provider-HC.5.Provision and administration of prevention and public health services and by Health Function- HC.6 Prevention and public health services and its subclassifications e.g. 6.3 prevention of communicable diseases, 6.3.1 prevention of communicable diseases (Malaria) etc (for more details see Sub accounts tables in Annex 6).

Step 2: Examination of Capital formation for care providers for each disease

All capital formation identified for each disease were inserted in the "COMBO" and where there were no targeted capital expenditure for a particular disease, an estimated percentage using expert opinion was applied to the capital formation in the General NHA Table for each relevant financing agent (for more details on percentages used, see COMBO Tables of subaccounts for each disease in Annex 6).

Step 3. Estimation of Health Administration and health insurance

Where there was an earmarked amount of funds spent on general health administration and insurance by different financing sources and financing agent for each disease, the figure was directly inserted in the COMBO.

Dealing with Non-health expenditures for the HIV/AIDS Subaccounts

Since General NHA Tables contain only Total Health Expenditures (THE) and National Health Expenditures (NHE), an examination of summarized Tables of all financing sources and financing agents was done and all non-health expenditures by function were inserted below the General NHA Tables as addendum items-under the title of Institutions providing Non-health related services.

Linking the COMBO figures to the Financing Source to Financing Agent Table (FSXHF).

Once all the three Tables had balanced: HFXHP, HFXHC and HPxHC, links to the FSXHF Table were made by:

[9] This figure is found in the combo table of each subaccount.

Step 1: All non-targeted actual expenditures were distributed between various sources in the ratio of their contribution to total expenditure for a particular financing agent in the General NHA Table. For example, donors Health Swap pool fund recurrent expenditure in 2005/06 was 47% of total MOH recurrent actual expenditures. This meant that in the subaccounts for HIV/AIDS, Malaria and TB, the recurrent expenditure split for all non-targeted recurrent expenditures between these two sources would follow the same ratios: 0.53 for government and 0.47 for donors. All targeted expenditures for HIV/AIDS, Malaria and TB were allocated to the specific financing source and added to the non-targeted figures.

Step 2: All targeted expenditures e.g. for prevention and public health services, capital formation, training etc were attributed to the source which funded the services and goods.

Dealing with CO-Morbidities in particular for HIV/AIDS and TB

Since the focus of this study was on both HIV/AIDS and TB, it was therefore felt that all expenditures pertaining to TB be treated as TB expenditures while those pertaining to HIV/AIDS opportunistic infections excluding TB be treated as HIV/AIDS expenditures. And all Malaria expenditures be treated as Malaria expenditures even though some could be attributed to HIV/AIDS.

Dealing with Donations in Kind e.g. Vehicles, drugs and medical supplies etc

In the questionnaires, respondents were asked to provide information on all donations that were made to an institution or received by an institution, their quantities and the estimated value. However, in most cases the respondents did not have information on the value of the donated goods. In order to impute the value of these donated goods, market value of the good was used.

SUMMARY OF METHODS AND DATA SOURCES

Table 5 summarizes data sources, types of data collected and collection methods.

Table 5: Summary of Institutions/Entities, Type of Data Collected and Data Sources

Entity	Type of data collected	Data sources
Ministry of Health	Actual expenditures Audited expenditures Utilization figures Inpatient days and OP visits	Budget and expenditure review of budget books, Consolidated Appropriation Accounts, audited accounts HMIS review
Other government Ministries and Agencies	Actual expenditures	Survey of all institutions involved in financing health and HIV and AIDS services Audited reports review, in particular National AIDS Commission
Donor	Budgets Disbursements	National survey of all donors involved in funding health and HIV and AIDS services

Entity	Type of data collected	Data sources
	Actual expenditures	Public Expenditure Review reports Audited expenditures
NGOs	Budgets Actual expenditures	National survey of all NGOs involved in financing and delivery of health and HIV and AIDS services Survey of all institutions involved in financing health and HIV and AIDS services Audited expenditures
Firms and corporations	Actual expenditures	National survey of all firms and corporations involved in health and HIV and AIDS financing and delivery
Households	Actual expenditures Utilization	Integrated Household Survey Report of 2004/05 Annual Household Consumption Data
PLWHA	Actual expenditures Utilization figures	Special survey targeting PLWHA who have been confirmed HIV positive age 15 and above

The Study Team

The Principal Investigator for this study was Mr. Brian Mtonya of the Alliance Group, a consulting company that was sub-contracted by Macro International Inc on behalf of the GFATM. The Principal investigator engaged a number of enumerators/researchers as well as data entry clerks and two supervisors. All work was carried closely with the Ministry of Health, National AIDS Commission (Mr Dave Kalomba, Mr. Blackson Matatiyo, Mrs. Chimwemwe Mablekisi) and technical advice was received from Mr. Takondwa Mwase of Abt Associates, Health Systems 20/20 Project, who was also involved in the previous NHA process. Special mention should also be made to the crucial input from the National TB (Professor Felix Salaniponi and Mr. John Zoya) and Malaria Control Programmes (Dr. Ibrahiam Idana) as well as Dr. Charu Garg of the Health Systems Financing Department of the World Health Organisation.

Development of Survey Questionnaires

This study used the same questionnaires which were used in the Malawi NHA 2005 which collected data from 2002/03-2004/05 financial years which included employers, NGOs, donors, health insurers, households, PLWHA, other ministries/government institutions, among others. It also adapted the NASA Questionnaires (Form 1 and 2).

Training of data collectors

Training of data collectors took place in Lilongwe on 17th January 2008 for the NGO and Donor survey and on 18th January 2008 for the Employer, Insurance and Other Ministries and government agencies survey.

Data Collection and Processing

Data collection was carried out by research assistants who visited all the selected institutions. Once questionnaires were filled out, they were submitted to the Principal Investigator checking for completeness and subsequent follow-up.

All the data were processed using micro computers using Excel Programme. The data processing consisted of office editing of questionnaires, and data entry using Micro Soft Excel. All general NHA and Subaccounts tables were analyzed in Micro Soft Excel.

Funding of the Study

This study was funded by Global Fund to Fight to Fight HIV/AIDS, TB and Malaria as part of the GFATM 5 year evaluation process.

Limitations of the Study

1. Incompleteness of data for diseases

Obtaining data by disease for HIV/AIDS, TB and Malaria in institutions which provide general health care services and goods proved futile. Only instititutions dealing with the targeted disease/vertical programmes were able to provide rich data. E.g. The National AIDS Commission and vertical programmes for Malaria and TB.

2. Unavailability of essential data in HMIS database and reports

Relevant information such as inpatient admissions at district hospitals and health centres by disease and type of facility were not available in HMIS Reports and the Database. Even outpatient data by disease and facility type were not readily available in the HMIS reports, but information on new cases (which included both inpatient and outpatient) was available by providers and diseases. Also data was available on outpatient visits, admissions and inpatient days by providers. Further, the data was available by diseases and admissions in 4 central hospitals. A special review of the HMIS database had to be undertaken in order to tease out outpatient and inpatient data by disease and provider type. It does not however contain data by private for profit providers.

The indicators currently being produced by the HMIS are not suitable for management performance improvement at facility and central levels as they are so aggregated and essential indicators such as bed occupancy rates, average length of stay, bed turnover rates, utilization by age, gender, type of facility-central hospital, district hospital, health centres are not reported.

3. Unavailability of recent unit costs data by provider type and disease

Ideally splitting non targeted expenditures data requires data on both utilization and unit costs of various health services e.g. inpatient: cost per inpatient day equivalent by disease-HIV/AIDS opportunistic infections, Malaria, TB etc and outpatient. e.g. cost per outpatient visit by disease-HIV/AIDS opportunistic infections, malaria, TB etc. Such data

would have been very useful in weighting the utilization data used in this report for splitting curative services by disease and monitoring performance of various providers especially in the public health sector. However, such data are currently not available in Malawi which would have greatly improved the disease expenditure estimates contained in this report.

4. Disease specific expenditure data for drugs at provider level not shown separately.

According to NHA practice, GNHA and malaria subaccounts drug expenditure data is part of curative care expenditure except for drugs procured through insurance companies and household OOPS which are separate under the “medical goods disbursed to outpatients” function. For HIV/AIDS, ARV Treatment is a separate function under curative care in the subaccounts but drugs for opportunistic infections are part of inpatient and outpatient care. For TB, all drug expenditure are under curative care. As such a full picture is not possible to see in this report

6. GENERAL NATIONAL HEALTH ACCOUNTS

This section presents financing trends and finding of the general NHA.

6.1 Total Health Expenditure

Between financial years 2002/03 and 2005/06, Malawi's THE increased from MK 14.6 Billion to MK 37.6 Billion, an increase of 39 percent. As can been from the table below, per capita expenditure on health increased from US$ 15 in 2002/03 to US$ 25 in 2005/06, still below the US$ 34 per capita recommended by the WHO Commission on Macroeconomics and Health.

Government's contribution to THE declined during the period from 35.4% in 2002/03 to 21.5 % in 2005/06, representing a 40% decline.

In terms of GFATM specific indicators, while there were no GFATM resources in 2002/03, the percentage of GFATM resources of THE was 9.32% in 2005/06, a fairly significant amount.

Table 6: General NHA Indicators, 2002/03 and 2005/06

	2002/03	2003/04	2004/05	2005/06
Total population	11,174,648	11,548,841	11,937,934	12,341,170
Average exchange rate US$=MK	87.3	108.6	108.9	122
Nominal GDP(millions MK)	160,137	171,917.8	204,640	384,200
Total government expenditure (millions MK)	52,886.59	64,787.00	68,769.835	128,360.00
Total expenditure on health (MK)	14,617,138,792	21,704,326,182	26,213,605,313	37,610,460,746
Total government expenditure on health (MK)	5,173,536,686	4,571,812,042	6,417,187,218	8,073,381,023
Per capita expenditure on health (at average US$ exchange rate)	15	17	20	25
Total government expenditure on health as a % of GDP	3.2	2.7	3.1	2.1
Total expenditure on health as a % of GDP	9.1	12.6	12.8	9.8
Government expenditure on health as a % of total expenditure on health	35.4	21	24	21.5
Government total expenditure on health as a % of total government expenditure	9.8	7.1	9.3	6.3
GFATM resources of	0	0	0	9.32

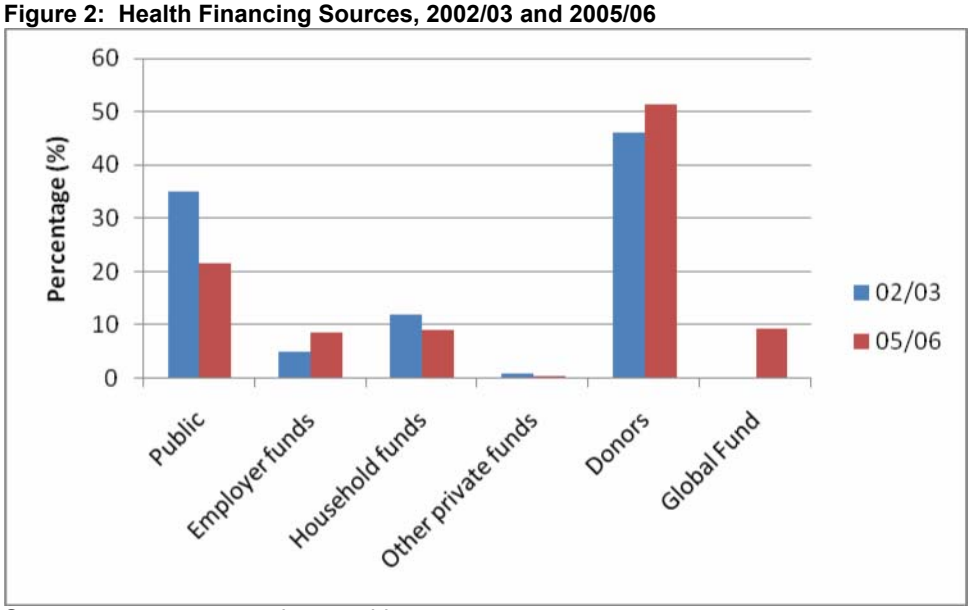
	2002/03	2003/04	2004/05	2005/06
% of THE				
GFATM resources as % of total external funds for health spending	0	0	0	15.43

Source: Annex 6: GFATM indicators

6.2 Financing Sources: Where do health funds come from?

As a financing source, donors (henceforth, for the purpose of this report, any reference to donors excludes the GFATM) contributed the most to THE, 46% in 2002/03 and increasing to 51% in 2005/06. The GFATM, while not on the ground in 2002/03, contributed 9% of THE in 2005/06. Public funds on the other hand declined from 35% in 2002/03 to 22% in 2005/06. Employer funds increased over the period from 5% to 9% while household funds decreased slightly from 12% to 9%.

Figure 2: Health Financing Sources, 2002/03 and 2005/06

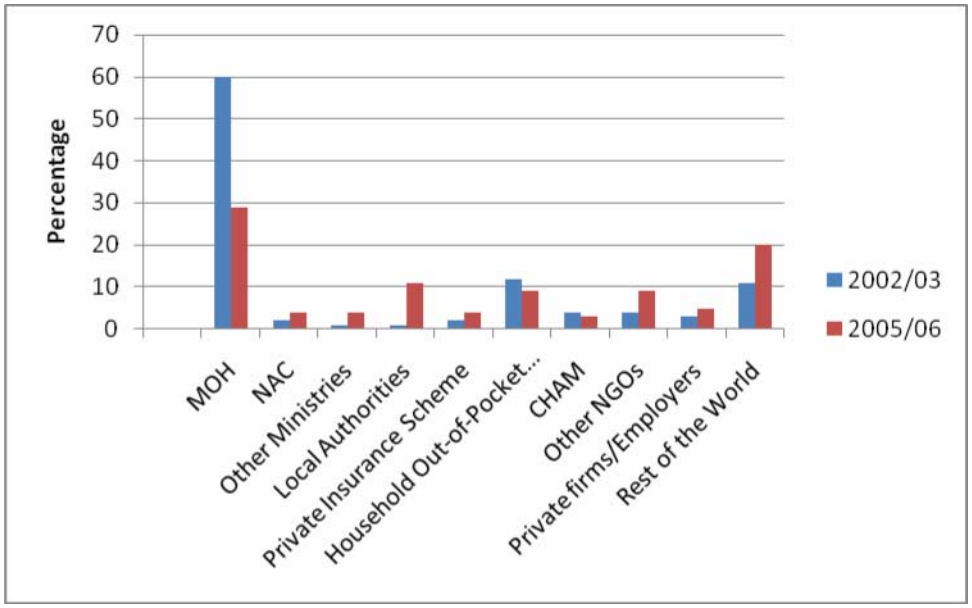


Source: Annex 7, General NHA tables

6.3 Financing Agents: Who manages/controls health funds?

As a financing agent, the Ministry of Health is the biggest contributor to THE, although its contribution has declined by almost half from 60% of THE in 2002/03 to 29% in 2005/06, the decline being partly explained by the fact that health funding started being transferred directly to districts (devolution) by the Ministry of Finance instead of through the Ministry of Health, hence the increase of local authorities contribution to THE from 1% in 2002/03 to 11% in 2005/06. Another explanation in the decline in Ministry of Health contribution is that donors, e.g. USAID, during that time increased funding to vertical programs such as PEPFAR and direct funding to health programs. This is explained by the doubling in other (i.e. international) NGOS and rest of the world figures as financing sources during this time.

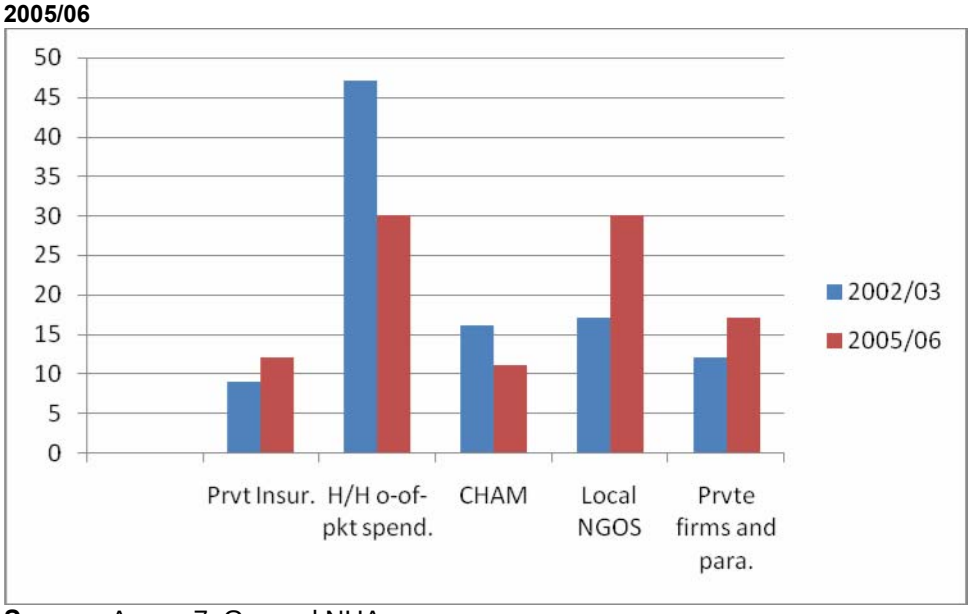
Figure 3: Percentage distribution of GNHA Total Health Expenditure by Financing Agents, 2002/03 and 2005/06



Source: Annex 7, General NHA

While households out of pocket payments (OOPS) are only the fourth largest financing agent in the Malawi health system, in terms of THE by private financing agents, household OOPS are the largest private financing agents. This contribution has significantly reduced from 46% in 2002/03 to 30% in 2005/06. Local NGOs implementing a large part of donors funds on the other hand, have increased their contribution from 17% in 2002/03 to 30%, tying with households as the largest contributor to THE by private financing agents. The contribution from private health insurance and private firms and parastatals increased during this period.

Figure 4: Percentage Distribution of Private Health Expenditure by Financing Agents, 2002/03 and 2005/06



Source: Annex 7, General NHA

6.4 Health Care Providers: Where do health funds go in Malawi?

Health care providers are the entities that deliver health services and these include both public and private hospitals, health centres, dispensaries, clinics and pharmacies. Hospitals as providers accounted for 31% and 33% of THE in 2002/03 and 2005/06 respectively, the largest contributor. The contribution of providers of ambulatory healthcare, which includes health centres, dispensaries, maternity, clinics and traditional healers, declined from 25.3% in 2002/03 to 15.5% in 2005/06. This is a sharp decline from the 28% registered in 2003/04 and 2004/05(see 2004 NHA).

Table 7: Percentage Distribution of Total Health Expenditure by Provider Type, 2002/03 and 2005/06

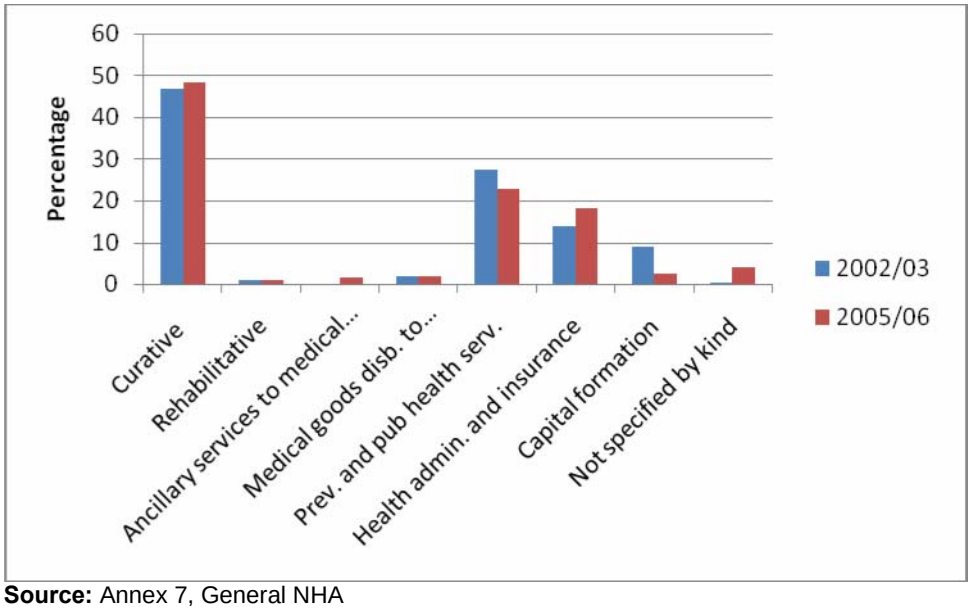
Provider Type	2002/03 (%)	2005/06 (%)
Hospitals	31	33
Providers of ambulatory healthcare (health centres, dispensaries, maternity, clinics, traditional healers)	25.3	15.5
Retail sales and other providers of medical goods	2.0	1.7
Public health	27.3	22.8
General health administration and Insurance	13.8	18.3
Rest of World	0.3	1.5
Providers not specified	0.4	7.3
	100	100

Source: Annex 7, General NHA

6.5 Health Care Functions: On what where health funds spent?

Health care functions are services or activities delivered by provider and include such services as curative, rehabilitative, provision of medical goods to outpatients, prevention and public health programs and capital formation. From the figure below, curative care (which includes inpatient and outpatient care and also expenditures on pharmaceuticals provided as part of the treatment) is the largest health care function as a percentage of THE, accounting for 46.9% in 2002/03 and 48.3% in 2005/06. Prevention and public health programmes were the second biggest function, accounting for 27.3% in 2002/03 and declining slightly in 22.8% in 2005/06.

Figure 5: Percentage distribution of GNHA Total Health Expenditure by Health Care Function, 2002/03 and 2005/06

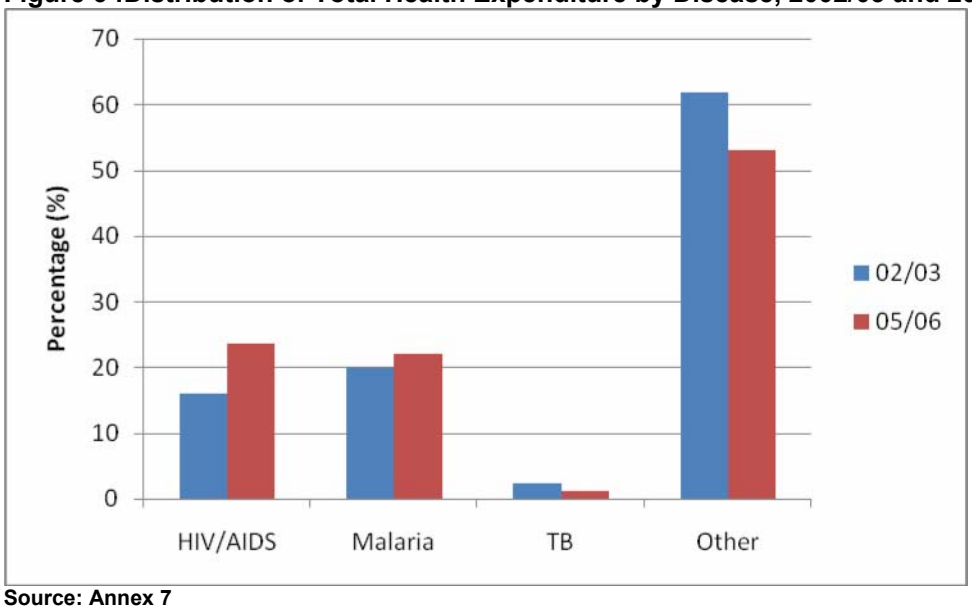


Source: Annex 7, General NHA

6.6 Total Health Expenditure by Disease

In terms of distribution of THE by disease, other diseases made up 62% and 53% of THE in 2002/03 and 2005/06 respectively. The contribution of HIV/AIDS expenditure to THE increased from 16% in 2002/03 to 23.66% in 2005/06, due to inflows to HIV/AIDS from the GFATM and PEPFAR. Malaria also registered an increase from 20% in 2002/03 to 22% in 2005/06, in part from the first disbursement from the GFATM Malaria grant to Malawi. TB on the other hand registered a decline as a percentage of THE from 2.27% in 2002/03 to 1.26% in 2005/06.

Figure 6 :Distribution of Total Health Expenditure by Disease, 2002/03 and 2005/06



Source: Annex 7

7. HIV/AIDS SUB-ACCOUNTS

Malawi's adult HIV prevalence rate is estimated at 14% (NAC 2007) and the number of people living with HIV/AIDS is 940,000. Total ARV need is 190,000 and the number of people on ARV treatment is 110,000 (MOH, 2007). There are 550,000 estimated AIDS orphans.

The first disbursement of HIV/AIDS funding by GFATM to Malawi was made in 2003 under round 1. In 2006, the country received its first disbursement of its HIV/AIDS (OVC) grant under round 5 and in 2007 applied for the rolling continuation channel under round 1 for HIV/AIDS.

Table 8 . Global Fund Grants in Malawi

	Round 1	Round 5
Component	HIV/AIDS	HIV/AIDS (OVC)
Approved Funding	Phase 1:$41,751,500 Phase 2: $136,862,764	$7,708,331
Principal Recipient	National AIDS Commission Trust of the Republic of Malawi	National AIDS Commission Trust of the Republic of Malawi
Local Fund Agent	PriceWaterhouse Coopers	
Grant Agreement Signed	10 February 2003	09 May 2006
Grant Start Date	01 October 2003	
First Disbursement Date	24 April 2003	06 September 2006
Total Disbursed as of 18 January 2008	US$ 124,254,772	US$ 4,897,008

Source: Global Fund website

The National AIDS Commission (NAC) continues to effectively coordinate and provide leadership in the HIV and AIDS national response through the Integrated Annual Work Plan (IAWP), which is an implementation tool for the National HIV and AIDS Action Framework (NAF) as well as the National HIV and AIDS Policy. The IAWP includes so called "pooled" donors such as Government of Malawi, DFID, Norway/Sweden (The Norwegian government jointly administers Swedish aid as Sweden does not have a presence in Malawi), CIDA and the World Bank (the Global Fund has since joined the HIV/AIDS pool, under Malawi's round one HIV/AIDS grant) and discrete donors such as ADB, CDC, UNDP and JICA.

As can seen from the table below, GFATM resources have risen from zero in 2002/03 when there was no GFATM funding in Malawi to 30% of the THE for HIV/AIDS. GFATM resources for HIV/AIDS in 2005/06 made up 44.32% of total external funds for HIV/AIDS. The introduction of GFATM resources for HIV/AIDS contributed in raising total expenditure on HIV/AIDS as a percentage of THE from 16.03% in 2002/03 to 23.66% in 2005/06. Administration for HIV/AIDS as a percentage of THE increased during this period from 0.80% to 3.12%, due most likely to the increased human and financial requirements to administer and coordinate the national response brought about by the additional funding.

Table 9: GFATM Malawi HIV/AIDS Indicators, 2002/03 and 2005/06

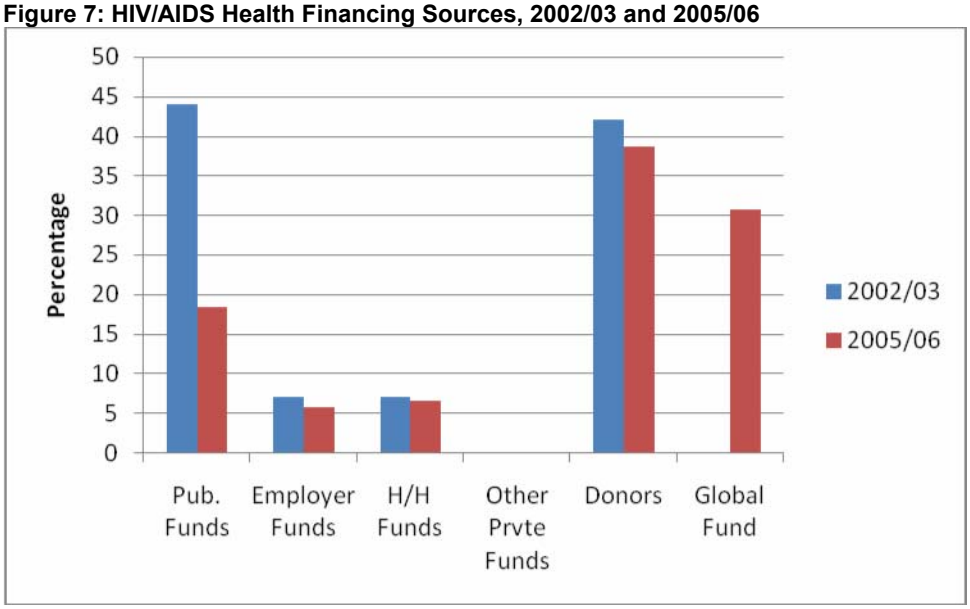
	2002/03	2005/06
GFATM resources for HIV/AIDS as % of THE for HIV/AIDS	0	30.71
GFATM resources for HIV/AIDS as % of Total external funds for HIV/AIDS	0	44.32
Total expenditure on HIV as % of THE	16.03	23.66
Inpatient curative care for HIV/AIDS as % of THE	7.70	6.16
Outpatient curative care for HIV/AIDS as % of THE	2.17	7.96
Pharmaceuticals for HIV/AIDS as % of THE	0.16	0.14
Prevention and Public Health services for HIV/AIDS as % of THE	4.80	4.01
Administration for HIV/AIDS as % of THE	0.80	3.12
Capital formation for HIV/AIDS as % of THE	0	0.38
Out of pocket expenditure on HIV/AIDS as % of THE	1.16	1.52
Out of pocket expenditure on HIV/AIDS AS % of PvtHE	6.19	8.36
External expenditure on HIV/AIDS as % of THE	6.66	16.39

Source: Annex 6, GFATM Indicators

7.1 Financing Sources: Where do HIV/AIDS health funds come from?

As can be seen from the figure below, from a situation in 2002/03 where government was the single largest financing source for HIV/AIDS at 44% and donors were the next largest financing source at 42%, the share of government reduced drastically to 18.4 % in 2005/06. The donor contribution also reduced, although slightly, to 38.6%. The coming in of GFATM resources in 2005/06 made the GFATM the second largest financing source at 30.7% after donors(which is a aggregation of all donors to HIV/AIDS excluding the GFATM). One of the seven general principles of the GFATM is ***"making available and leverage additional financial resources"*** thus ensuring that its assistance does not replace/reduce other sources of funding to HIV/AIDS, malaria or TB and other health programmes. The reduction in public and donor funds to HIV/AIDS, if indeed caused by the introduction of funding for HIV/AIDS from the GFATM, would be a possible violation of this principle. In absolute terms however, public funds were MK 1,022,135,548 in 2002/03 and arose in 2005/06 to MK 1,640,457,757 while donor funds were MK 974,166,838 in 2002/03 and rose to MK 3,432,812,075 in 2005/06. Thus in Malawi Kwacha terms both public and donor funds rose during the period but what figure 7 below shows is that HIV/AIDS total health expenditure grew faster in percentage terms than the corresponding growth in public and donor financing sources, hence the percentage decrease for both financing sources.

Figure 7: HIV/AIDS Health Financing Sources, 2002/03 and 2005/06



Source: Annex 7, HIV/AIDS subaccount tables

7.2 Financing Agents: Who manages/controls HIV/AIDS funds in Malawi?

Transfers of funds under NHA are made firstly from financing sources to financing agents, who then allocate the funds to providers (hospitals, health centres, clinics etc). Thus the financing agent controls the use of HIV/AIDS funds.

From a situation where the Ministry of Health was controlling 43% of HIV/AIDS total expenditure in 2002/03, with rest of the world at 19% and NAC at 11%, the situation changed drastically in 2005/06 with the Ministry of Health only controlling 9% and the share of the rest of the world doubling to 40% and NAC raising to 19%. The doubling of the share of the rest of the world can be explained by the active involvement of vertical funding in HIV/AIDS, especially be the United States Government (USG) through PEPFAR,UNICEF (procurement of ARVs) as well the increased activities of international NGOs in HIV/AIDS.

Table 10: Percentage distribution of HIV/AIDS Total Health Expenditure by Financing Agents, 2002/03 and 2005/06

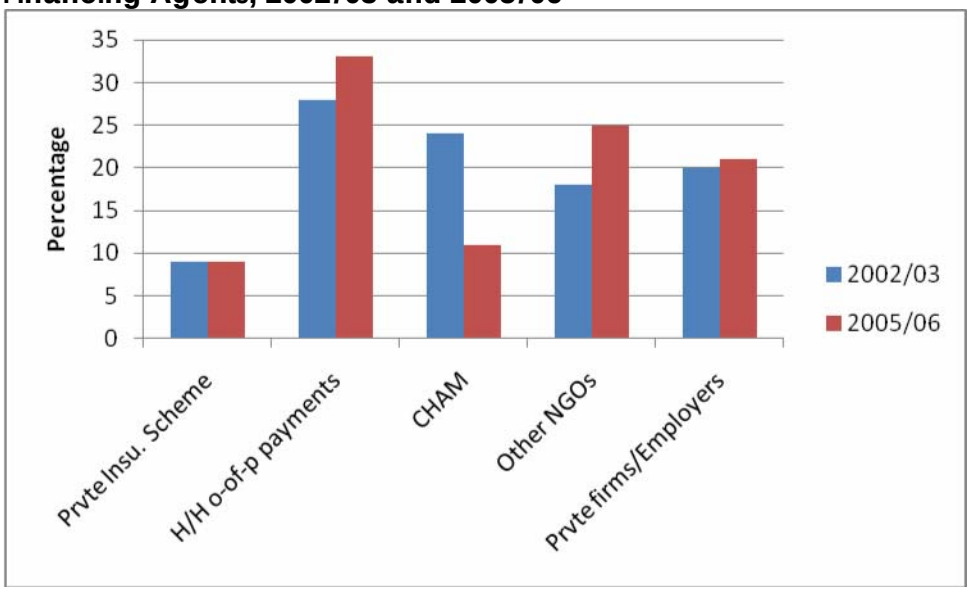
Financing Agent	2002/03 (%)	2005/03 (%)
MOH	43	9
NAC	11	19
Other ministries and government agents	0	6
Local authorities	0	7
Private Insurance Schemes	2	2
Household out of pocket payments	7	6
CHAM	6	2
Other local NGOs	5	5
Private firms/Employers	5	4
Rest of the World	19	40

Source: Annex 7, HIV/AIDS subaccount tables

In terms of private HIV/AIDS health expenditure, PLWHA out- of- pocket spending was the largest financing agent accounting for 28% and 33% of total private HIV/AIDS health expenditure in 2002/03 and 2005/06 respectively. This increase in PLWHA out-of-pocket spending in disturbing from a policy point of view, as mentioned in the 2002-2004 NHA Report, as ARVs started being offered for free from 2003/04 and it would have followed that PLWHA out-of-pocket spending would have been reduced.The increase in OOPS for PLWHA is mainly due to an increase in laboratory, x-ray and medical fees incurred by PLWHAs when seeking treatment of opportunistic infections.

The increase in local NGO funding could be explained by the increase in donor funded local NGOs/CBOs dealing with HIV/AIDS. The share of private firms/employer financing as a percentage of private HIV/AIDS health expenditure remained almost constant during the period.

Figure 8: Percentage Distribution of HIV/AIDS Private Health Expenditures by Financing Agents, 2002/03 and 2005/06



Source: Annex 7, HIV/AIDS subaccount tables

7.3 Health Service Provider Type: Where do HIV/AIDS funds go?

Providers use HIV/AIDS funds to deliver health services to the population. As can be seen below, the largest provider type as a percentage of HIV/AIDS total health expenditure are hospitals (which include central, district and specialised hospitals), which accounted for 41% in 2002/03 and 46% in 2005/06 of HIV/AIDS health expenditure. Providers of Prevention and Public Health Programmes (and which include PMTCT, VCT, IEC, STI prevention and condom distribution) decreased from 30% to 17% in 2002/03 and 2005/06 respectively.

Table 11: Percentage Distribution of HIV/AIDS Total Health Expenditure by Provider Type, 2002/03 and 2005/06

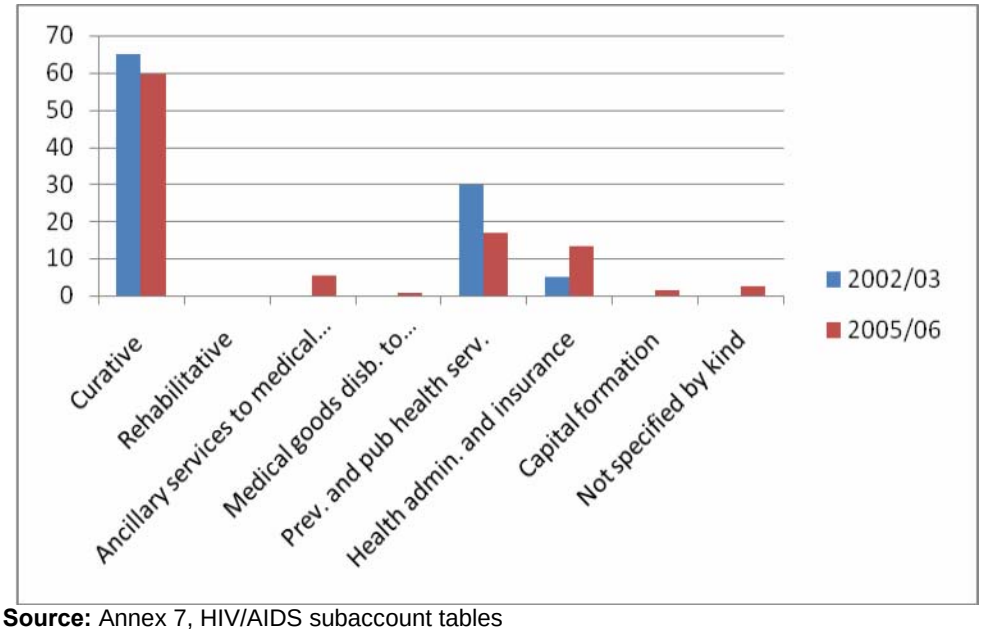
Provider Type	2002/03	2005/06
Hospital (central ,district, specialised)	41	46
Provider of Ambulatory (Health Care offices of physicians, health centres, dispensary, maternity, traditional healers)	22	19
Retail Sale and Other providers of medical goods	1	1
Public Health	30	17
General Health Admin and Insurance	5	13
Rest of the World	0	0
Providers not specified	0	4
Total	100	100

Source: Annex 7, HIV/AIDS subaccount tables

7.4 Health Care Functions: On what are HIV/AIDS health funds spent?

Health care functions are services or activities delivered by providers and these include curative, rehabilitative, prevention and public health services and capital formation. As can be seen below, curative care (inpatient and outpatient) is the largest contributor to HIV/AIDS total health expenditure. Of interest is the increase in health administration and insurance from 5% in 2002/03 to 13.2% in 2005/06. This raise points to the need to reduce or minimise these costs.

Figure 9: Percentage Distribution of HIV/AIDS Total Health Expenditure by Health Care Function, 2002/03 and 2005/06



Source: Annex 7, HIV/AIDS subaccount tables

7.5 Total HIV/AIDS Expenditure

While the previous sections focused on Total HIV/AIDS Health Expenditures, the table below has indicators for Total HIV/AIDS Expenditure which include health, health related (e.g. education and training, research and development) and non-health related (e.g. OVC, income generating activities, advocacy and strategy communications, home based care and palliative care).

Table 12: Summary Indicators for HIV and AIDS Expenditures and Financing

General Indicators	2002/03	2003/04	2004/05	2005/06
Total HIV and AIDS expenditure (MK)	2,536,868,803	6,296,486,291	7,527,323,449	12,522,615,239
Total HIV and AIDS health expenditures as a % of overall health spending	16.0	23.6	23.9	23.7
HIV and AIDS expenditures as a % of total of overall health spending	17.5	31.	29.8	33.3
Functions				
Curative care as a % of total HIV and AIDS expenditures	57%	57%	34%	42%
Inpatient curative (treatment of opportunistic infections)	44%	17%	24%	18%
Outpatient curative (treatment of opportunistic infections)	12%	9%	11%	24%
ARV treatment*	2%	31%	0%	17%
Prevention and public health programmes as a % of total HIV and AIDS expenditures (PMTCT, VCT, IEC, STI prevention)	28%	19%	39%	12%
Health administration and insurance as a % of total HIV and AIDS expenditures	5%	3%	9%	9%
Health-related functions as a % of total HIV and AIDS expenditures (education and training, and R&D)	2%	1%	8%	15%
Non-health expenditures as a % of total HIV and AIDS expenditures (orphans and vulnerable children, PLWHA support, advocacy, income generating activities)	5%	17%	9%	14%

Source: Annex 7,HIV/ AIDS Subaccount tables

* Expenditure on ARVs for 2004/05 was zero because all ARVs were bought and paid for in 2003/04 financial year, even though part of the consignment was used in 2004/05. NHA uses the accrual method; hence the zero in 2004/05. This also explains the higher figure for ARV treatment relative to the other years

8. MALARIA SUB-ACCOUNTS

Malaria accounts for 39% of in-patient admissions and malaria related morbidity among in-patients is about 50% (DHS 2004). Malawi had been using SP as the first line treatment for malaria since 1993 and in 2006, the government of Malawi changed the drug treatment policy from SP to ACT due to resistance of the malaria parasite to SP. In terms of ITNs, about 4.5 million nets have been distributed since scaling up started in 2002.

The Malaria Control Programe transitioned from a vertical programe in 2006 and is now an integrated part of the Malawi health SWAp and malaria is a key component in the EHP. Financing partners include the World Bank, Global Fund (under the round 2 malaria grant which started disbursement in January 2006, see table below for more details),US President Malaria Initiative, GTZ and JICA among others.

Table 13. Global Fund Grants in Malawi

	Round 2
Component	Malaria
Approved Funding	$ 18,815,810
Principal Recipient	Ministry of Health
Local Fund Agent	PriceWaterhouse Coopers
Grant Agreement Signed	19 September 2005
Grant Start Date	01 October 2005
First Disbursement Date	27 January 2006
Total Disbursed as of 18 January 2008	US$ 17,957,714

Source: Global Fund website

In terms of relevant indicators on malaria for Malawi, while there were no GFATM resources for malaria in Malawi in 2002/03, the GFATM contributed to 16.84% to total external funds for Malawi in 2005/06. Total expenditure on malaria as a percentage of THE rose from 19.90% in 2002/03 to 22.03% in 2005/06. Out of pocket expenditure on malaria as a percentage of THE was 1.96% in 2002/03 and 2.13% in 2005/06.

Table 14: Malawi GFATM Malaria Indicators, 2002/03 and 2005/06

Indicator	2002/03	2005/06
GFATM resources for Malaria as % Total external funds for Malaria	n/a	16.84
Total expenditure on Malaria as % of THE	19.90	21.91
Inpatient curative care for Malaria as % of THE	2.42	2.64
Outpatient curative care for Malaria as % of THE	4.38	4.93
Pharmaceuticals for Malaria as % of THE	0.29	0.64
Prevention and Public Health services as for Malaria as % of THE	10.78	8.99
Administration for Malaria as % of THE	1.87	2.04
Capital formation for Malaria as % of THE	0.08	0.41
Out of pocket expenditure on Malaria as % of THE	1.96	2.13
Out of pocket expenditure on Malaria as % of PvtHE	10.46	11.73
External expenditure on Malaria as % of THE	10.28	12.18

Source: Annex 6, GFATM Indicators, Annex 7 Malaria subaccount tables

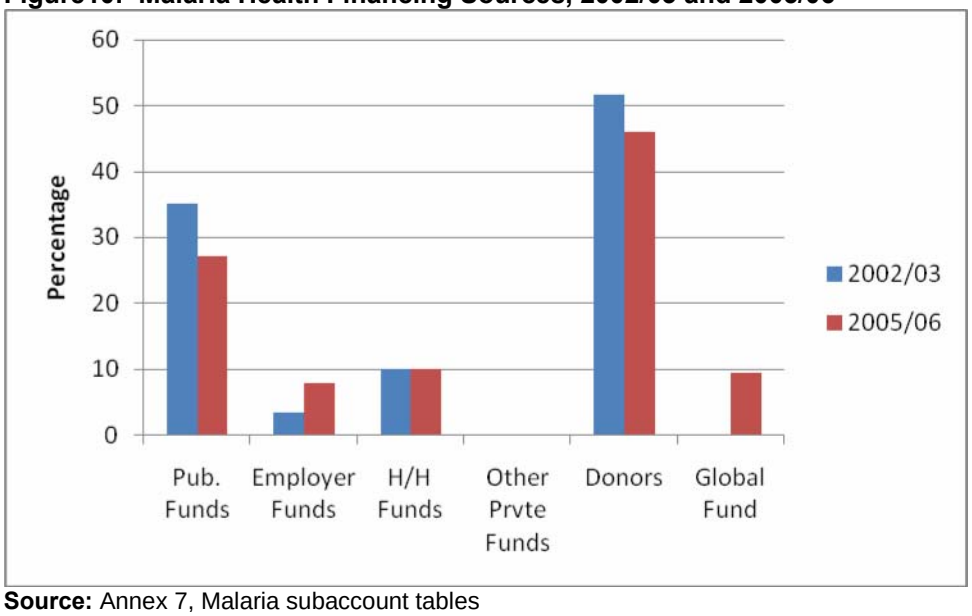
8.1 Financing Sources: Where do Malaria health funds come from?

Financing sources generate health funds. Between 2002/03 and 2005/06 the largest financing source were donors, accounting for 51.7% in 2002/03 and 46.2% in 2005/06. The second largest source was public funds which were at 35.1% in 2002/03 and 27.2% in 2005/06. As can been seen, both of these sources showed declines during this time. The GFATM made up 9.4% of total financing sources in 2005/06, perhaps explaining the decline in both donor and public sources as this new finance source took over some of the activities and programs that were previously funded by the two sources. As was noted for HIV/AIDS, this development would be a clear violation of the GFATM general principle of ***"making available and leverage additional financial resources"*** thus ensuring that its assistance does not replace/reduce other sources of funding to HIV/AIDS, malaria or TB and other health programmes.

As was the case of under HIV/AIDS, in Malawi Kwacha terms both public and donor funds actually rose during the period but what figure 10 below shows is that malaria total health expenditure grew faster in percentage terms than the corresponding growth in public and donor financing sources, hence the percentage decrease for both financing sources.

Households as a financing sources remained fairly steady during this time at 9.9%. Employer funds as a financing source doubled from 3.3% to 7.3% during this period.

Figure10: Malaria Health Financing Sources, 2002/03 and 2005/06



Source: Annex 7, Malaria subaccount tables

8.2 Financing Agents: Who manages/controls Malaria funds in Malawi?

Financing agents are institutions/entities that have programmatic control on how and where health funds are spent. The major financing agent for malaria THE in Malawi is the Ministry of Health, although this has declined from 67% in 2002/03 to 45% in 2005/06. The contribution of local authorities over the period rose from 0.7% to 12%, reflecting trends in devolution of malaria expenditure to districts and away from the ministry.

Household OOPS contribution to malaria THE as financing agents remained steady during the period at 9.8% and 10%.

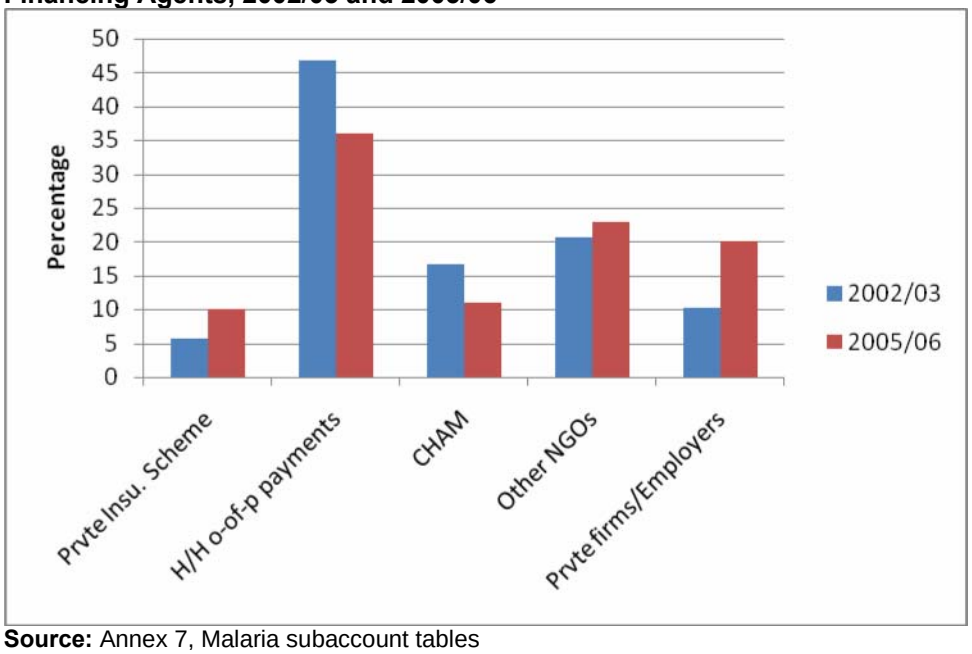
Table 15: Percentage distribution of Malaria Total Health Expenditure by Financing Agents, 2002/03 and 2005/06

Financing Agent	2002/03	2005/03
MOH	67	45
NAC	0	0
Other ministries and government agents	0.6	8
Local authorities	0.7	12
Private Insurance Schemes	1.2	3
Household out of pocket payments	9.8	10
CHAM	3.5	3
Other local NGOs	4.4	6
Private firms/Employers	2.1	5
Rest of the World	10.5	9
Total	100.0	100.0

Source: Annex 7, Malaria subaccount tables

In terms of private malaria expenditure, households (OOPS) were the largest financing agent representing 46.7% in 2002/03 and declining to 37% in 2005/06. Local NGOs were the second largest financing agent. Expenditures by private firms/employers almost doubled during the period from 10.2% in 2002/03 to 18% in 2005/06.

Figure 11: Percentage Distribution of Malaria Private Health Expenditures by Private Financing Agents, 2002/03 and 2005/06



Source: Annex 7, Malaria subaccount tables

8.3. Health Care Provider Type: Where do Malaria funds go?

Health care providers are entities that deliver health services. Provision and administration of public health programmes make the largest share of malaria total health expenditure with 54% in 2002/03 and 41% in 2005/06. Hospitals (which include central, district and specialised hospitals) and provider of ambulatory health care (including offices of physicians, health centres, dispensary, maternity and traditional healers) made up 18% and 16% in 2002/03 and 2005/06 respectively, reflecting the fact that malaria accounts for about 39% of all hospital admissions.

Table 16: Percentage Distribution of Malaria Total Health Expenditure by Provider Type, 2002/03 and 2005/06

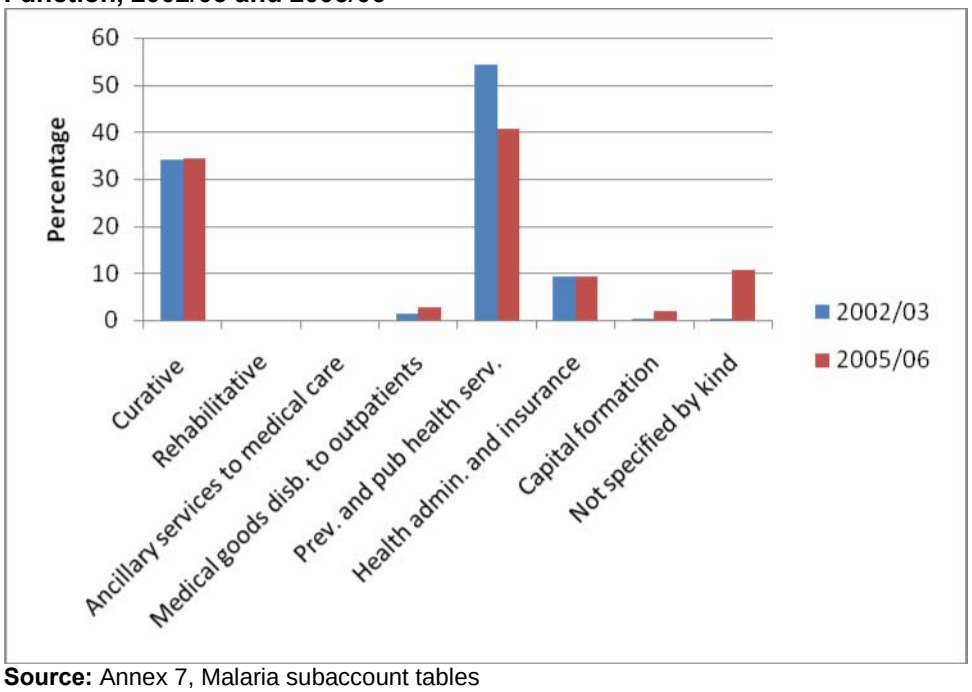
Provider Type	2002/03	2005/06
Hospital(central ,district, specialised)	18	19
Provider of Ambulatory Health Care (offices of physicians, health centres, dispensary, maternity, traditional healers)	16	16
Retail Sale and Other providers of medical goods	1	3
Public Health Programmes	54	41
General Health Admin and Insurance	9	9
Rest of the World	0	0
Providers not specified	0	12
Total	100	100

Source: Annex 7, Malaria subaccount tables

8.4 Health Care Functions: On what are Malaria health funds spent?

Health care functions are services or activities delivered by providers. These include curative care, rehabilitative care and prevention and public health services. The largest proportion of malaria THE by health care function is on prevention and public health services accounting for 54.2% and 41.0% of malaria THE in 2002/03 and 2005/06 respectively. Curative care was the second largest function accounting for 34.1% and 34.5% in 2002/03 and 2005/06 respectively. These large shares are accounted by the fact that malaria requires provision of a high degree of prevention and public health services and also as malaria accounts for 39% of all in-patient admissions, it is expected that the share of curative services as a THE expenditure would be high.

Figure 12: Percentage Distribution of Malaria Total Health Expenditure by Health Care Function, 2002/03 and 2005/06



Source: Annex 7, Malaria subaccount tables

8.5 Malaria National Health Expenditures

While the previous sections focused on Total Malaria Health Expenditures, the table below has indicators for Total Malaria National Health Expenditure (NHE) which include health, health related (e.g. education and training, research and development).

Table 17: Summary Indicators for Malaria Expenditures and Financing

General Indicators	2002/03	2005/06
Total Malaria National Health Expenditure (MK)	3,165,940,929	8,365,457,648
Malaria Total Health Expenditure as a % of overall health spending	20	22
Malaria Total National Health Expenditure as a % of total of overall health spending	21.7	22.9
Functions		
Curative care as a % of Total Malaria National Health Expenditure	31	34
Inpatient curative	11	12
Outpatient curative	20	22
Medical goods disbursed to outpatients*	1	3
Prevention and public health programmes as a % of Total Malaria National Health Expenditure (IEC, ITN distribution, indoor residual spraying etc)	50	41
Health administration and insurance as a % of Total Malaria National Health Expenditure	9	9
Health-related functions as a % of Total Malaria National Health Expenditure (education and training, and R&D)	8	1

Source: Annex 7, Malaria Subaccounts

* This figure is for malaria drugs purchased by private insurance schemes and household out of pocket spending payments, otherwise malaria drugs expenditure is part of curative expenditure.

9. TUBERCULOSIS SUB-ACCOUNTS

The WHO Global TB Control Report 2007 estimates that in 2005, there were 58,222 people living with all forms of TB in Malawi. The same report estimates that there were 12,665 TB related deaths per year. HIV prevalence in TB patients is estimated at 70% (NTP Annual Report 2006).

As the case of the malaria, the National TB Control Program is no longer a vertical program and as from 2006 became an integrated part of the health SWAp and TB is a component of the EHP.

In terms of TB related indicators, total expenditure on TB as a percentage of THE is relatively small compared to HIV/AIDS and malaria, 2.27% in 2002/03 and declining to 1.26% in 2005/06. External expenditure on TB as a percentage of THE fell significantly from 2.08% in 2002/03 to only 0.50% in 2005/06.

The GFATM has yet not provided a TB grant to Malawi although about US$17.9 million has been approved under round seven.

Table 18: Malawi TB Indicators, 2002/03 and 2005/06

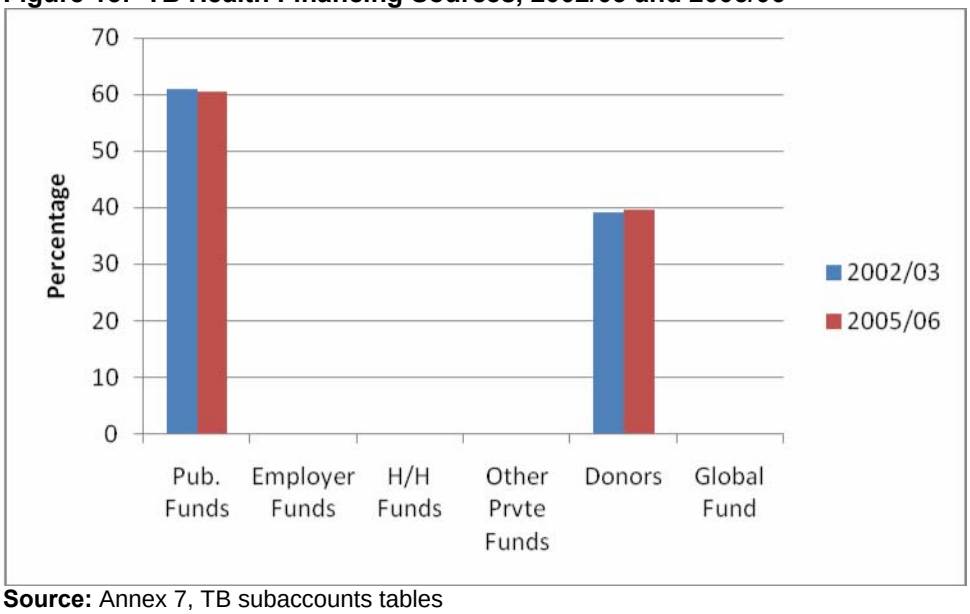
Indicators	2002/03	2005/06
GFATM resources for TB as % of THE for TB	0	0
GFATM resources for TB as % of Total external funds for TB	0	0
GFATM resources for TB as % of THE for Malaria	0	0
Total expenditure on TB as % of THE	2.27	1.26
inpatient curative care of TB as % of THE	0.74	0.50
Outpatient curative care for TB as % of THE	0.20	0.07
Pharmaceuticals as % of THE for TB	0	0
Prevention and Public Health services for TB as % of THE	0.52	0.22
Administration for TB as % of THE	0.62	0.29
Capital formation for TB as % of THE	0.19	0.17
Out of pocket expenditure on TB as % of THE	0	0
Out of pocket expenditure on TB as % of PvtHE	0	0
External expenditure on TB as % of THE	2.08	0.50

Source: Annex 6, GFATM indicators, Annex 7, TB subaccounts tables

9.1 Financing Sources: Where do TB health funds come from?

There are only two sources of TB funds in Malawi, these are public funds and donors. Public funds were 61% in 2002/03 and 60.5% in 2005/06 while donor funds were 39% in 2002/03 and 39.5% in 2005/06.

Figure 13: TB Health Financing Sources, 2002/03 and 2005/06



Source: Annex 7, TB subaccounts tables

9.2 Financing Agents: Who manages/controls TB funds in Malawi?

The Ministry of Health, through its National TB Control Program is the largest financing agent of TB total health expenditure, contributing 62% and 50% in 2002/03 and 2005/06 respectively. The decline in the ministry's share is explained by devolution of TB expenditure to local authorities, whose share rose from 2% in 2002/03 to 25% in 2005/06.

Table 19: Percentage distribution of TB Total Health Expenditure by Financing Agents, 2002/03 and 2005/06

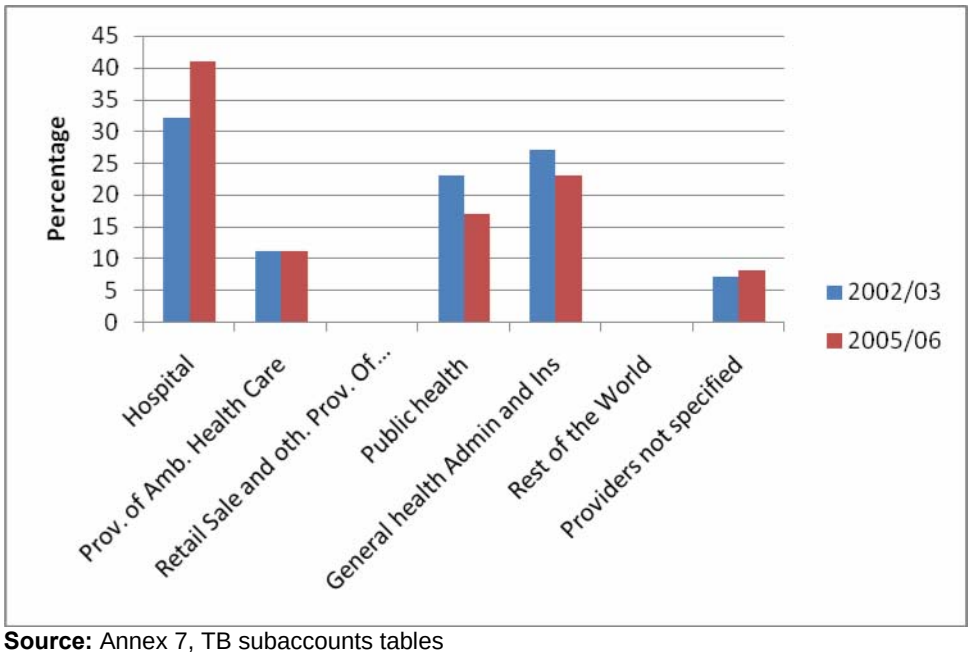
Financing Agent	2002/03	2005/03
MOH	62	50
NAC	0	0
Other ministries and government agents	2	6
Local authorities	2	25
Private Insurance Schemes	0	0
Household out of pocket payments	0	0
CHAM	9	10
Other local NGOs	0	0
Private firms/Employers	0	0
Rest of the World	25	10

Source: Annex 7, TB subaccounts tables

9.3. Health Care Provider Type: Where do TB funds go?

Hospitals (which include central, district and specialised hospitals) were the largest contributor to TB total health expenditure by provider type accounting for 32% and 41% in 2002/03 and 2005/06 respectively. Of interest is the relatively high (compared to other diseases such as HIV/AIDS and TB) general health administration and insurance of TB which was 27% in 2002/03 and 23% in 2005/06 (the figure for HIV/AIDs was 5% and 13% respectively and 9% for malaria during the same period).

Figure 14: Percentage Distribution of TB Total Health Expenditure by Provider Type, 2002/03 and 2005/06

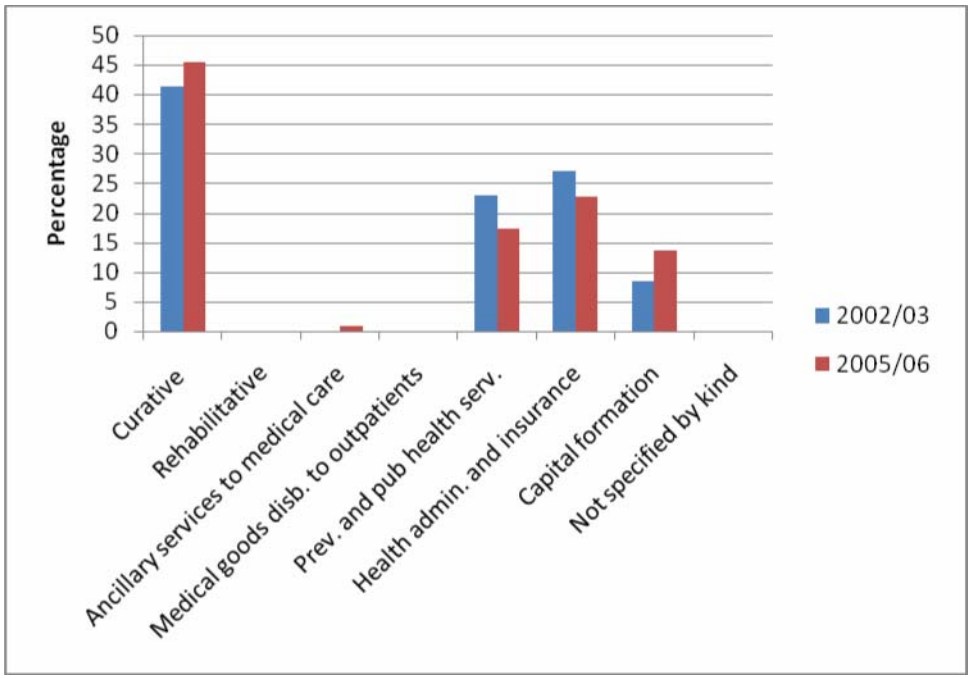


Source: Annex 7, TB subaccounts tables

9.4 Health Care Functions: On what are TB health funds spent?

As can be seen below, curative care is the largest health care function by total expenditure on TB. This rose from 41.4% in 2002/03 to 45.5% in 2005/06. Health administration and insurance and prevention and public health services were the second and third largest health care functions.

Figure 15: Percentage Distribution of TB Total Health Expenditure by Health Care Function, 2002/03 and 2005/06



Source: Annex 7, TB subaccounts tables

10. OTHER DISEASES

In terms of other diseases[10], i.e., all other diseases apart from HIV/AIDS, malaria and TB, total health expenditure on other diseases as a percentage of THE was 62% in 2002/03 and 53% in 2005/06. External expenditure on other diseases as a percentage of the THE rose from 26.85% in 2002/03 to 31.29% in 2005/06.

Table 20: Other Disease Indicators, 2002/03 and 2005/06

	2002/03	2005/06
Other diseases THE as % of THE	62	53
Inpatient curative care for other diseases as % of the THE	17.41	16.62
Outpatient curative care for other diseases as % of the THE	11.89	9.38
Pharmaceuticals for other diseases as % of the THE	2.09	0.94
Prevention and Public Health services for other diseases as % of the THE	11.22	9.57
Administration for other diseases as % of the THE	10.48	12.84
Capital formation for other diseases as % of the THE	8.57	1.61
Out of pocket expenditure on other diseases as % of the THE	8.95	5.27
Out of pocket expenditure on other diseases as % of PvtHE	47.81	29.00
External expenditure on other diseases as % of the THE	26.85	31.29

Source: Annex 6, GFATM indicators, Annex 7

[10] In terms of methodology, other diseases was calculated as a residual of THE after substracting HIV/AIDS, Malaria and TB as per the relevant indicator

11. FULLY DISTRIBUTED DISEASE EXPENDITURE BY FUNCTION

This chapter analyses health financing by source of funding, function and disease. Financing sources by selected functions and disease are presented (i.e. inpatient, outpatient curative care, prevention and public health services and health administration and health insurance). Tables containing fully distributed disease expenditure by all functions are contained in annex 8, GFATM Target tables for 2002/03 and 2005/06.

11.1 General NHA

In 2002/03, the largest financing source for inpatient curative care was government at 51%, followed by private (29%) and other external resources at 20%. In 2005/06, this situation changed with government now being only the third largest financing source for inpatient curative care (30%) behind private (34%) and external resources (31%).The GFATM was a distant fifth at 5%. This same shift of financing sources occurred for outpatient curative care where government moved from being the largest financing source at 45% in 2002/03 to being the least source of financing at 19% in 2005/06 behind external resources (28%), GFATM (27%), and private sources (26%). All GFATM financing for inpatient and outpatient curative care went to HIV/AIDS (treatment of opportunistic infections..

While government reduced its share as a financing source to inpatient and outpatient curative care, the share of government resources to prevention and public health services doubled from 9% in 2002/03 to 19% in 2005/06. External resources for preventive and public health services fell from a substantial 87% in 2002/03 to a still large 69% in 2005/06. The GFATM share to this function was 9%, all of it going to preventive and public health services for HIV/AIDS.

In terms of health administration and health insurance, the share of government resources going to this function fell from 35% in 2002/03 to 16% in 2005/06 while the share of external resources increased from 60% in 2002/03 to 80% in 2005/06. This pattern in increasing external resources is common to the two of the three focal diseases (HIV/AIDS and malaria) and other diseases. TB was the only disease where the government share to the function actually increased.

The substantial shift of government resources from inpatient and outpatient curative care to preventive and public health services is common to all the three focal diseases (HIV/AIDS, malaria and TB) as well as other diseases as is the increase in external resources to inpatient and outpatient curative care and reductions in external resources to prevention and public health services.

Table 21: GFATM Target Table: Financing Source by Selected Function and Disease-2002/03

Functions X Diseases		FS 1 Government (%)	FS.2.2 Private (%)	FS.3.1 GFATM (%)	FS.3.2 Other external resources (%)	TOTAL (%)
HC.1	**Services of curative care**					
HC.1.1	**Inpatient curative care**	51	29	0	20	100
GBD.1.A.1	HIV/AIDS	66	20	0	14	100
GBD.1.A.3	Tuberculosis	95	0	0	5	100
GBD.1.A.8	Malaria	64	33	0	3	100
	Other diseases	41	34	0	25	100
HC.1.3	**Outpatient curative care**	45	35	0	20	100
GBD.1.A.1	HIV/AIDS	60	27	0	13	100
GBD.1.A.3	Tuberculosis	77	0	0	23	100
GBD.1.A.8	Malaria	50	33	0	17	100
	Other diseases	39	38	0	23	100
HC.6	**Prevention and public health services**	9	3	0	87	100
GBD.1.A.1	HIV/AIDS	1	0	0	99	100
GBD.1.A.3	Tuberculosis	17	0	0	83	100
GBD.1.A.8	Malaria	19	0	0	81	100
	Other diseases	4	8	0	88	100
HC.7	**Health administration and health insurance**	35	5	0	60	100
GBD.1.A.1	HIV/AIDS	38	0	0	62	100
GBD.1.A.3	Tuberculosis	67	0	0	33	100
GBD.1.A.8	Malaria	61	0	0	39	100
	Other diseases	28	7	0	65	100

Source: Annex 8, GFATM Target Table for 2002/03

11.2 HIV/AIDS

In terms of inpatient curative care for HIV/AIDS, in 2002/03, government was the largest financing source at 66%, private sector at 20 percent and external resources at 14%. With the introduction of GFATM resources for HIV/AIDS, in 2005/06, this situation changed with the government share dropping markedly from 66% to 30%. While those of private and external resources rose to 25% and 34% respectively. The GFATM's share was a significant 19%. The large reduction in government resources to inpatient curative care for HIV/AIDS reflects a shift of government resources from curative to preventive services/functions as can seen from the increase in share of government resources in prevention and public health services for HIV/AIDS from 1% in 2002/03 to 41% in 2005/06.A similar large decrease occurred for governments contribution to outpatient curative care for HIV/AIDS which fell from 60% in 2002/03 to only 4% in 2005/03. The

GFATM share of outpatient curative care for HIV/AIDS was a highly significant 77% in 2005/07, filling in the large gap left by the substantial reduction in the government contribution reflecting the introduction and scaling up of free ARVs funded by the GFATM. The large drop in private funds to outpatient curative care for HIV/AIDS from 27% in 2002/03 to only 7% in 2005/06 also reflects the introduction of free ARVs provided by the GFATM.

As a financing source, external funds have been the major contributor to health administration and health insurance for HIV/AIDS. The share of external resources to this function rose from 62% in 2002/03 to 71% in 2005/06, while government's share decline from 38% in 2002/03 to 29% in 2005/06. The GFATM was not a financing source for the function in 2005/06.

11.3 Tuberculosis

Government as a financing source for inpatient and outpatient curative care for TB was very significant at 95% and 77% respectively in 2002/03. This reduced to 64% and 60% in 2005/06. External resources for inpatient curative care for TB increase significantly from 5% in 2002/03 to 36% in 2005/06 and 23% and 40% for outpatient curative care for TB, offsetting the decline in the government share. The Government share of financing for prevention and public health services for TB increased from 17% in 2002/03 to 35% in 2005/06, while the share of external resources declined from 83% to 65%, reflecting the switch of emphasis of government financing from curative to preventive and external resources doing the opposite.

In terms of financing of the health administration and health for TB function, government is the largest source, contributing 67% in 2002/03 and 72% in 2005/06.

Table 22: GFATM Target Table: Financing Source by Selected Function and Disease- 2005/06

Functions X Diseases		FS 1 Government (%)	FS.2.2 Private (%)	FS.3.1 GFATM (%)	FS.3.2 Other external resources (%)	TOTAL (%)
HC.1	Services of curative care					
HC.1.1	Inpatient curative care	30	34	5	31	100
GBD.1.A.1	HIV/AIDS	22	25	19	34	100
GBD.1.A.3	Tuberculosis	64	0	0	36	100
GBD.1.A.8	Malaria	33	30	0	37	100
	Other diseases	32	38	0	30	100
HC.1.3	Outpatient curative care	19	26	27	28	100
GBD.1.A.1	HIV/AIDS	4	7	77	12	100
GBD.1.A.3	Tuberculosis	60	0	0	40	100
GBD.1.A.8	Malaria	28	45	0	27	100
	Other diseases	27	32	0	41	100
HC.6	Prevention and public health services	19	2	9	69	100
GBD.1.A.1	HIV/AIDS	41	9	0	50	100
GBD.1.A.3	Tuberculosis	35	0	0	65	100
GBD.1.A.8	Malaria	24	0	23	52	100

Functions X Diseases		FS 1 Government (%)	FS.2.2 Private (%)	FS.3.1 GFATM (%)	FS.3.2 Other external resources (%)	TOTAL (%)
	Other diseases	6	1	0	93	100
HC.7	Health administration and health insurance	16	4	0	80	100
GBD.1.A.1	HIV/AIDS	29	0	0	71	100
GBD.1.A.3	Tuberculosis	72	0	0	28	100
GBD.1.A.8	Malaria	30	0	0	70	100
	Other diseases	9	6	0	85	100

Source: Annex 8, GFATM Target Table for 2005/06

11.4 Malaria

Inpatient and outpatient curative care for Malaria in 2002/03 was largely financed from government sources comprising of 64% and 50% respectively. External resources made for only 3% of resources of inpatient and 17% of outpatient curative care for malaria. The government contribution declined significantly in 2005/06 to 33 % of inpatient and 28% of outpatient curative care. External resources for inpatient care for malaria rose significantly from 3% in 2002/03 to 37% in 2005/06 and external resources for outpatient curative care also rose from 17% in 2002/03 to 27% in 2005/06. There was no GFATM funding to either inpatient and outpatient curative care for malaria in 2005/06. Private sources of financing to malaria for inpatient curative care remained steady at 33% in 2002/03 and 30% in 2005/05 while they increased significantly for outpatient curative care from 33% in 2002/03 to 45% in 2005/06.

The increase of government share of resources and decline in external resources to prevention and public health services in HIV/AIDS and TB is also reflected in Malaria, with the exception of the GFATM, which contributed 23% of total sources of financing to this function.

Government resources were the largest source for financing of health administration and health insurance for malaria making up 61% of total sources in 2002/03. This fell to 30% in 2005/06. External resources increased from 39% in 2002/03 to a significant 70% of all sources of financing for health administration and health insurance for malaria.

The decline of government financing to inpatient and outpatient curative services and increase of external resources for this function in 2002/03 and 2005/06 was also reflected in financing of other diseases.

The balance between total expenditure on curative care and total expenditure on prevention and public health services remain at about the same in 2002/03 and 2005/06 at a ratio of 2:1. By disease, it is noted that on HIV/AIDS, TB and other diseases there is a bias toward financing of curative care versus preventive while for Malaria, the ratio is more balanced.

Table 23: Nominal Expenditure on curative and Prevention and public health services by disease

	2002/03 (MK)	2005/06 (MK)
Total curative care	6,912,531,381	19,643,743,021
Curative care by disease		
HIV/AIDS	1,501,432,202	5,541,081,221
Tuberculosis	137,688,675	215,855,642
Malaria	1,004,062,545	3,731,946,858
Other diseases	4,269,347,959	10,154,859,300
Total Prevention and public health services	3,994,615,871	8,571,736,299
Prevention and public health services by disease		
HIV/AIDS	701,767,913	1,506,866,450
Tuberculosis	76,599,700	82,092,584
Malaria	1,573,085,796	3,382,181,419
Other diseases	1,643,162,462	3,600,595,847

Source: Annex 8, GFATM Target Tables for 2002/03 and 2005/06

12. CONCLUSIONS

As was stated in the background to this report, the overall objective of the impact assessment is to comprehensively assess the collective impact that GFATM and other national and international partners have achieved in reducing the disease burden of HIV, TB and malaria as well as on health financing over the 5 years since the GFATM was established. In Malawi, in terms of the NHA component of the evaluation, two years, 2002/03 (pre GFATM) and 2005/06 (post GFATM) have been analysed covering general NHA and sub-analyses for HIV/AIDS, Malaria and TB.

While showing an improvement in Malawi's THE per capita from increased from US$ 15 in 2002/03 to US$ 25 in 2005/06, the country's THE per capital is still below the US$ 34 per capita recommended by the WHO Commission on Macroeconomics and Health. The trend in decline of government financing to THE observed in the previous NHA excise is also evident in this NHA with Government's contribution to THE declining during the period from 35.4% in 2002/03 to 21.5 % in 2005/06, representing a 40% decline. It would be extremely unlikely for Malawi to reach the recommended US$34 in the absence of increased government financing of THE and the increasing dependence on donor financing also raises issues of sustainability.

As a financing source, donors contributed the most to THE, 46% in 2002/03 and increasing to 51% in 2005/06. The GFATM, while not on the ground in 2002/03, contributed 9% to THE in 2005/06. Similar reductions in government financing were noted in HIV/AIDS and malaria but unlike THE, where donor share increased between the years, in the two diseases, donor shares also fell. This development in THE, HIV/AIDS and Malawi financing would be a clear violation of the GFATM general principle of GFATM ***"making available and leverage additional financial resources"*** thus ensuring that its assistance does not replace/reduce other sources of funding to HIV/AIDS, malaria or TB and other health programmes (although in Kwacha terms both government and donor financing actually rose but the rate of growth of both was lower than that for THE, which grew by a substantially greater rate) .This is an important finding that requires further discussion between government, donors and the GFATM. Of interest is the fact that for TB where there were no GFATM resources, the share of government and donor resources remained very steady at 61% in 2002/03 and 60.5% in 2005/06 for government while donor funds were 39% in 2002/03 and 39.5% in 2005/06.

The increasing PLWHA out-of-pocket spending is also of concern. As has already been mentioned, in terms of private HIV/AIDS health expenditure, PLWHA out- of- pocket spending was the largest private financing agent accounting for 28% and 33% of total private HIV/AIDS health expenditure in 2002/03 and 2005/06 respectively. This increase in PLWHA out-of-pocket spending in disturbing from a policy point of view as ARVs started being offered for free from 2003/04 and it would have followed that PLWHA out-of-pocket spending would have been reduced.

In terms of HIV/AIDS spending by function, of concern is the increase in health administration and insurance from 5% in 2002/03 to 13.2% in 2005/06. This raise points to the need to reduce or minimise these costs. As was pointed out in the previous NHA, there is need to reduce administrative costs for HIV/AIDS so that HIV/AIDS funding reach the actual beneficiaries, i.e. those affected and infected by HIV/AIDS.

The substantial shift of government resources from inpatient and outpatient curative care to preventive and public health services is common to all the three focal diseases (HIV/AIDS, malaria and TB) as well as other diseases as is the increase in external resources to inpatient and outpatient curative care and reductions in external resources to prevention and public health services. The balance between total expenditure on curative care and total expenditure on prevention and public health services remain at about the same in 2002/03 and 2005/06 at a ratio of 2:1. It is important that an integrated and balanced approach to prevention and treatment for all diseases is pursued, which is one of the seven guiding principles of the GFATM.

In conclusion, this assessment of the collective impact on health financing that GFATM and other national and international partners have had has resulted in interesting findings from which is hoped will lead to dialogue among government and its partners and lead to more evidence based decision making, especially relating to financing of the three focal diseases as well as the general health system.

Annex 1: Economic Objectives of Health Care

Excerpted from Mwase T. (2006) Application of NHA in Hospital Efficiency Analysis in Eastern and Southern Africa. Partners for Health Reformplus, Abt Associates Inc.: Bethesda, MD, USA. Available at **www.phrplus.org.**

There are mainly two economic objectives of health, namely efficiency and equity.

Efficiency in the delivery and financing of health care

Technical efficiency

Technical efficiency is defined as production of any given output at a minimum cost or, alternatively, maximization of output with a given level of resources. For example, resources in the health care system can be said to be operating in a technically efficient manner if the number of inputs e.g. personnel, drugs, diagnostic procedures are producing as many outputs as possible[11]. Equivalently, achieving the same output using a minimum combination of inputs (i.e. at lowest cost) also achieves technical efficiency.

It is widely recognized that not all input combinations used in the process of health care delivery are technically efficient in Malawi. Situations arise where inappropriate inputs are combined, and this leads to wastage of scarce resources. Such scenarios are common in developing countries and have included poor deployment of staff, poor distribution of drugs and medical supplies, and inappropriate use of equipment.

Allocative efficiency

Allocative efficiency is defined as allocation of resources between the most cost-effective interventions with the aim of maximizing the net benefit to the society from services provided.

In this case, interventions whose benefit to cost ratio is highest are undertaken. When resources are efficiently allocated, it is not possible to make someone better off without making another person worse off – this fulfills the criterion of Pareto Optimality. McGuire et al (1988) state that, in a situation of allocative inefficiency, individuals' well-being can be increased by changing the current resource allocation patterns, thus moving towards Pareto optimality

In the health care system, allocative efficiency can take the form of allocation of resources between different types of diseases, patients, geographical areas (urban/rural), socio-economic groups, services (curative/preventive); and levels of care (tertiary, secondary and primary).

[11] The most useful measure of output is the number of lives saved, or improvement in quality and quantity of life. However, such measures require extensive data, hence the number of patients treated is often used as a measure of output.

Equity

The concept of equity can be defined as ‘a system of justice based on conscience and fairness’, whereas ‘equality’ is ‘the condition of being equal’. However, there is a central view of unifying the various definitions of equity i.e. equity is about fairness in the distribution of something or another (e.g. health services) among different individuals and groups in society (Mooney 1983).

Equity in health and health care is viewed through three perspectives: equity in health, equity in health services delivery and equity in health financing.

Equity in health
Defined as minimizing avoidable inequalities in health and its determinants between groups of people who have different levels of underlying social advantage or privilege.

Equity in health service delivery
Defined as ensuring that all people have access to a minimum standard of health care according to need and not criteria such as ability to pay. In short, it is equal access for equal need. In this case access refers to the absence of barriers such as geographic and financial barriers; while need refers to capacity to benefit or severity of illness.

Equity in health financing
Defined as access to health services and interventions according to need, but paying for the health services according to ability to pay.

Annex 2: Basic National Health Accounts (NHA) concepts and definitions

Health Expenditure

Health expenditures are defined as expenditures on activities *whose primary purpose is to improve, restore and maintain the health of an individual or population*. Conceptually, this includes three groups of activities: (1) personal health services and goods: services of curative care, services of rehabilitative care, long-term care, ancillary services to health, and medical goods dispensed to outpatients; (2) collective health services: prevention and public health services and health administration and insurance; and (3) health care-related functions: capital formation of health care provider institutions, education and training of health personnel, research and development, food, hygiene and drinking water, and environment health.

Sources of Finance

These are entities which are responsible for mobilizing/generating funds for health and HIV and AIDS services and goods. In Malawi they include:

1. Ministry of Finance: The Ministry of Finance collects general tax revenues from households and employers. It also receives budget support from donors. Parts of these funds are allocated for health annually as the 'Health Budget' for both Recurrent and Development Budgets. Funds also are allocated to various ministries/departments for HIV and AIDS services and goods, some of which are used for health services and goods by the ministries/fepartments.
2. Ministry of Local Government: The Ministry of Local Government through its district and city assemblies collects revenue such as license fees, city rates etc which are not passed on to the central government-Ministry of Finance. Part of these funds is used to finance health and HIV and AIDS services.
3. Employers: These are private firms and parastatals which pay for the health/HIV and AIDS services of their employees through:
    - Onsite health facilities;
    - Reimbursements to employees who have incurred medical expenses;
    - Employer contribution to an outside health insurance scheme in particular Medical Aid Society of Malawi (MASM); and
    - In-house health insurance schemes.
4. Households: Through their contributions to health insurance schemes such as MASM and direct payments to providers (out-of-pocket spending) of health and HIV and AIDS services and goods.
5. Donors: Bilateral, multi-lateral and international foundations fund health and HIV and AIDS services through funding Part 1 of Development Budget of Ministry of Health, vertical programmes such as EPI, HIV and AIDS, IMCI, Sector Wide Approaches (SWAPs) that pool fund for general health and the HIV and AIDS pool fund, among others.

Note: For all the funds that donors give directly to the Ministry of Finance as budget support, the source is recorded as the Ministry of Finance. The same applies to general

tax revenue collected from households and companies. This is because when the funds are given to or collected by the Ministry of Finance, they are not clearly earmarked for health. It is therefore the Ministry of Finance which decides which sector will benefit from the funds.

Financing Agents

Once the funds are mobilized at the source level, such as at the Ministry of Finance, they are passed on to institutions which pool, allocate and/or purchase health care and HIV and AIDS services from providers. These institutions which control the use of funds in a health system, i.e. have programmatic responsibility are known as financing agents. In Malawi, the following financing agents were identified:

1. Public sector: MoH, NAC, Ministries of Foreign Affairs, Local Government (and its district/city assemblies), Defence, Home Affairs, Education, Gender, Children and Social Welfare, and Agriculture; Nurses and Midwives Council, Medical Council; Pharmacy, Medicines and Poisons Board, School of Health Sciences

2. Private sector: private firms and parastatals; CHAM[12], local NGOs, Health Insurance-MASM, household direct out-of-pocket spending on health and HIV and AIDS services and goods

3. Rest of the World: donors and international NGOs

Health Care Providers

These are institutions which provide health and HIV and AIDS services and goods to individuals and the population. In this study, providers were grouped as follows:

1. Public sector: central hospitals, district and rural hospitals, mental hospital, health centres/dispensaries/maternity units, providers of prevention and public health programmes, administration of general health and HIV and AIDS at central levels
2. Private sector: general hospitals, health centres/dispensaries/maternity units, private clinics, pharmacies/shops/groceries; general health and HIV and AIDS administration at central levels

Health Care Functions

These are the activities/services provided by health providers. Examples of health care functions include curative care, rehabilitative care, long-term care, ancillary services to health, medical goods dispensed to outpatients, prevention and public health services and general health administration and insurance. Health-related functions include capital formation of health care provider institutions, education and training of health personnel, research and development, food, hygiene and drinking water and environment

[12] The CHAM Secretariat was treated as a financing agent because it receives funds from government on behalf of all other institutions under its control.

Annex 3: NHA International Classification of Health Accounts Adapted to the Malawi Health System for the General NHA and HIV/AIDS, Malaria and TB Sub-accounts

Sources

FS.1	Public Funds
FS.1.1	Territorial Government Funds
FS.1.1.1	General Government
FS.1.1.1.1	Ministry of Finance
FS.1.1.2	Local Government revenue (City, Town and District Assemblies)
FS.2	Private Funds
FS.2.1	Employer Funds
FS.2.2	Household Funds
FS.2.4	Other Private funds
FS.3	Rest of the World

Financing Agents

HF.1.1	Territorial government
HF.1.1.1	Central Government
HF.1.1.1.1	Ministry of Health
HF.1.1.1.2	National AIDS Commission
HF.1.1.1.3	Other Ministries and Government Agencies (Ministries of Defence, Home Affairs, Education, Training Institutions, Regulatory Bodies-Nursing, Medical, Pharmacy and Poisonous Board etc)
HF.1.1.1.4	Local Authorities (Cities, Town and District Assemblies)
HF.2.2	Private Insurance Enterprises (Medical Aid Society of Malawi)
HF.2.3	Private Households' Out-of-Pocket payment
HF.2.4	Non-Governmental Organizations (non-profit institutions)
HF.2.4.1	Christian Health Association of Malawi (CHAM)
HF.2.4.1	Local Non-Governmental Organizations
HF.2.5	Private Firms and Corporations
HF.3	Rest of the World (donors and international Non-Governmental Organizations)

Providers

HP.1	**Hospitals**
HP.1.1	General Hospitals
HP.1.1.1	Government general hospitals
HP.1.1.1.1	Central hospitals
HP.1.1.1.2	District Hospitals
HP.1.1.2	Private Not for Profit hospitals
HP.1.1.2.1	Private Not-for profit hospital: Other
HP.1.1.2.2	Private Not-for Profit hospitals: CHAM
HP.1.1.3	Private For-profit hospitals
HP.1.2	Specialized hospital (Mental Hospitals)
HP.3	**Providers of ambulatory health care**
HP.3.1	Offices of physicians (private doctors' clinics)
HP.3.4.9.1	Health centres/dispensaries/maternity

HP.3.9.3	Alternative or traditional practitioners
HP.3.9.9	All other ambulatory health care services
HP.4	**Retail Sale and other providers of medical goods**
HP.5	**Provision and administration of public health programmes**
HP.6	**General Health administration and insurance**
HP.6.1	Government administration of health
HP.6.4	Other (private) insurance
HP.6.9	All other providers of health administration
HP.7	**All other industries (rest of the economy)**
HP.8	**Institutions providing health related services**
HP.8.1	Research Institutions
HP.8.2	Education and Training Institutions
HP.8.3	Other institutions providing health-related services
HP.9	**Rest of the World**
HP.*nsk*	**Provider expenditure not specified by kind**

Functions

HC.1	**Services of Curative Care**
HC.1.1	Inpatient Curative Care
HC.1.3	Outpatient curative care
HC.2	**Services of Rehabilitative Care**
HC.5	**Medical Goods Dispensed to Outpatients**
HC.6	**Prevention and Public Health Services**
HC.7	**Health Administration and Health Insurance**
HC.7.1	General Government administration of health
HC.7.2	Health Administration and Health Insurance: private
HC.7.2.2	Health Administration and Health Insurance: other private
HC.*n.s.k*	***HC expenditure not specified by any kind***
HCR.1-5	**Health-related Functions**
HCR.1	Capital formation for health care provider institutions
HCR.2	Education and Training of Health Personnel
HCR.3	Research and development in health
HCR.4	Food, hygiene and Drinking Water Control
HCR.5	Environmental Health
HCR. n.s.k	***HCR expenditure not specified by any kind***

Annex 4: International Classification of Health Accounts adapted to the Malawi Health System for HIV and AIDS Sub-accounts

The NHA study adapted the ICHA to the Malawi health system for the general NHA, and RH and CH sub-accounts.

Sources

FS.1	Public Funds
FS.1.1	Territorial Government Funds
FS.1.1.1	General Government
FS.1.1.1.1	Ministry of Finance
FS.1.1.2	Local Government revenue (City, Town and District Assemblies)
FS.2	Private Funds
FS.2.1	Employer Funds
FS.2.2	Household Funds
FS.2.4	Other Private funds
FS.3	Rest of the World

Financing Agents

HF.1.1	Territorial government
HF.1.1.1	Central Government
HF.1.1.1.1	Ministry of Health
HF.1.1.1.2	National AIDS Commission
HF.1.1.1.3	Other Ministries and Government Agencies (Ministries of Defence, Home Affairs, Education, Training Institutions, Regulatory Bodies-Nursing, Medical, Pharmacy and Poisonous Board etc)
HF.1.1.1.4	Local Authorities (Cities, Town and District Assemblies)
HF.2.2	Private Insurance Enterprises (Medical Aid Society of Malawi)
HF.2.3	Private Households' Out-of-Pocket payment
HF.2.4	Non-Governmental Organizations (non-profit institutions)
HF.2.4.1	Christian Health Association of Malawi (CHAM)
HF.2.4.2	Local Non-Governmental Organizations
HF.2.5	Private firms and Corporations
HF.3	Rest of the World (donors and international Non-Governmental Organizations)

Providers

HP.1	**Hospitals**
HP.1.1	General Hospitals
HP.1.1.1	Government general hospitals
HP.1.1.1.1	Central hospitals
HP.1.1.1.2	District Hospitals
HP.1.1.2	Private Not for Profit hospitals
HP.1.1.2.1	Private Not-for profit hospital: Other
HP.1.1.2.2	Private Not-for Profit hospitals: CHAM
HP.1.1.3	Private For-profit hospitals
HP.1.2	Specialized hospital (Mental Hospitals)
HP.3	**Providers of ambulatory health care**
HP.3.1	Offices of physicians (private doctor's clinics)
HP.3.4.9.1	Health centres/dispensaries/maternity

HP.3.9.3	Alternative or traditional practitioners
HP.3.9.9	All other ambulatory health care services
HP.4	**Retail Sale and other providers of medical goods**
HP.5	**Provision and administration of public health programmes**
HP.6	**General health administration and insurance**
HP.6.1	Government administration of health
HP.6.4	Other (private) insurance
HP.6.9	All other providers of health administration
HP.7	**All other industries (rest of the economy)**
HP.8	**Institutions providing health related services**
HP.8.1	Research Institutions
HP.8.2	Education and Training Institutions
HP.8.3	Other institutions providing health-related services
HP.9	**Rest of the World**
HP.*n.s.k*	**Provider expenditure not specified by kind**

Providers of services of Non-Health Expenditures

Mitigation
Support to PLWHA
Policy Advocacy

Functions

HC.1	**Services of Curative Care**
HC.1.1	Inpatient Curative Care
HC.1.3	Outpatient curative care
HC.1.3.7	ARV Treatment
HC.2	**Services of Rehabilitative Care**
HC.5	**Medical Goods Dispensed to Outpatients**
HC.6	**Prevention and Public Health Services**
HC.6.3.1	Voluntary Counselling and Testing
HC.6.3.4	Information Education and Communication
HC.6.3.5	STI Prevention programme
HC.6.3.7	Condom distribution programmes
HC.7	**Health Administration and Health Insurance**
HC.7.1	General government administration of health
HC.7.2	Health Administration and Health Insurance: private
HC.7.2.2	Health Administration and Health Insurance: other private
HC.*n.s.k*	***HC expenditure not specified by any kind***
HCR.1-5	**Health-related Functions**
HCR.1	Capital formation for health care provider institutions
HCR.2	Education and Training of Health Personnel
HCR.3	Research and development in health
HCR.4	Food, hygiene and Drinking Water Control
HCR.5	Environmental Health
HCR. n.s.k	***HCR expenditure not specified by any kind***
AD	**Non Health Expenditures**
AD.1	**Mitigation**
AD.1.1.2	Support to PLWHA
AD.1.2	Non-health services to orphans and vulnerable children

AD.2	Policy Advocacy
AD. n.s.k	Non health expenditures not specified by kind

Annex 5: People Living with HIV and AIDS: Sampling Strategy for Malawi

The following is the general strategy for sampling health facilities and patients that was used in the Malawi PLWHA Study 2005.

The sampling frame for the selection of health facilities (hospitals and health centres) will be the list of hospitals and health centres by region. The list also has information on the location of facilities by urban and rural areas. We will use a stratified two-stage design to select patients. At the first stage a sample of facilities will be selected in each of the two areas (urban/rural) in each region. Then in each selected facility, a sample of patients will be selected. We will create 6 strata (3 regions stratified by urban/rural) for sample of selection facilities

We propose selecting a sample of 800 patients from the hospitals and a sample of 100 patients from the health centres. As a first step in sample selection, large facilities (in terms of the number of patients treated) will be identified in each region. The following 5 facilities were identified as large facilities as the number of patients in these facilities is much larger than other facilities. Including these facilities in the sample with certainty will lead to a reduction in the variance of the estimates. The number of patients is taken from the column, which is labeled “Patients ever started ARVs”.

Table 1: Facilities Included in the Sample with Certainty

Region	Urban/Rural	Name of Hospital	Number of Patients
Northern	Urban	Mzuzu Central Hospital	2,335
Central	Urban	Lighthouse-LL Central Hospital	4,695
Southern	Urban	QECH (Central Hospital)	2,634
Southern	Rural	Chiradzulu District Hospital	6,228
Southern	Rural	Thyolo District Hospital	2,732

These hospitals account for 61% of the patients in the population. The remaining patients come from the smaller facilities. I suggest that we allocate the total sample of 800 patients (completes) to the certainty stratum not in direct proportion to the number of patients, but slightly less so that we give adequate representation to the smaller hospitals and health centres. The following is the allocation of the total sample to the certainty stratum and non-certainty stratum.

Table 2: Allocation of the Sample (Patients) to Certainty and Noncertainty Strata

Stratum	Number of patients in population	Number to be selected for sample
Certainty	18,624	425
Noncertainty	11,891	375
Total	30,515	800

The sample of 425 patients will be selected from the 5 hospitals shown in Table 1 and included with certainty in the sample. The number of patients to be included from each of the 5 hospitals will be in proportion to the number in the hospital and is shown in Table 3.

Table 3: Number of Patients in the Sample by Hospitals Selected with Certainty

Region	Urban/ Rural	Name of hospital	Number of patients in the population	Number of patients in the sample
Northern	Urban	Mzuzu Central Hospital	2,335	50
Central	Urban	Lighthouse-LL Central Hospital	4,695	110
Southern	Urban	QECH (Central Hospital)	2,634	60
Southern	Rural	Chiradzulu District Hospital	6,228	140
Southern	Rural	Thyolo District Hospital	2,732	65
Total			18,624	425

Selection of Patients from Noncertainty Stratum

As indicated earlier, for selecting a sample of 375 patients, we first select a sample of hospitals and health centres and then select a sample of patients from each selected hospital or health centre. The distribution of health centres and hospitals by region and urban/rural is shown in Table 4.

Table 4: Distribution of Facilities by Region and Urban/Rural

Region	Urban	Rural	Total
Northern	4	8	12
Central	12	20	32
Southern	9	25	34
Total	25	53	78

The distribution of patients in these facilities by region and urban/rural is shown in Table 5.

Table 5: Distribution of Patients by Region and Urban/Rural

Region	Urban	Rural	Total
Northern	208	2,024	2,232
Central	1,156	3,571	4,727
Southern	827	4,105	4,932
Total	2,191	9,700	11,891

The total sample of 375 will be allocated to the 6 strata approximately in proportion to the number of patients in each stratum with a minimum of 20 patients in each cell. The allocation is shown in Table 6.

Table 6: Distribution of the Sample of Patients in Hospitals by Region and Urban/Rural

Region	Urban	Rural	Total
Northern	20	60	80
Central	30	110	140
Southern	25	130	155
Total	75	300	375

Table 7: Distribution of Hospitals in the Sample by Region and Urban/Rural

Region	Urban	Rural	Total
Northern	1	3	4
Central	2	5	7
Southern	1	7	8
Total	4	15	19

The number of health centres to be selected in each region is shown in Table 8.

Table 8: Number of Health Centres in the Sample

Region	Urban	Rural	Total
Northern	1	0	1
Central	1	0	1
Southern	2	1	3
Total	4	1	5

The sample of patients from the health centres will be mainly from PMTCT.
The total final sample in terms of health facilities and health centres will be 19+5 =24 facilities and a total sample of 900 patients.

Annex 6: GFATM Indicators For 2002/03 And 2005/06

2002/ 03

	Key Indicators	numerator	denominator	
1	Donor resources as % of THE	6,706,288,706.00	14,617,138,792.00	45.88
2	Donor resources as % of THE	n/a		
3	Donor resources for HIV/AIDS as % of THE for HIV/AIDS	974,166,838.00	2,343,307,389.00	41.57
4	Donor resources for HIV/AIDS as % of Total external funds for HIV/AIDS	n/a		
5	Donor resources for TB as % of THE for TB	304,594,684.00	332,368,829.00	91.64
6	Donor resources for TB as % of Total external funds for TB	n/a		
7	Donor resources for TB as % of THE for Malaria	304,594,684.00	2,908,179,657.00	10.47
8	Donor resources for Malaria as % Total external funds for Malaria	n/a		
9	Total expenditure on HIV as % of THE	2,343,307,389.00	14,617,138,792.00	16.03
10	Total expenditure on TB as % of THE	332,368,829.00	14,617,138,792.00	2.27
11	Total expenditure on Malaria as % of THE	2,908,179,657.00	14,617,138,792.00	19.90
12	Inpatient curative care for HIV/AIDS as % of THE	1,125,871,571.00	14,617,138,792.00	7.70
13	inpatient curative care of TB as % of THE	108,673,175.10	14,617,138,792.00	0.74
14	Inpatient curative care for Malaria as % of THE	353,031,964.00	14,617,138,792.00	2.42
15	Inpatient curative care for other diseases as % of THE	2,545,248,606.01	14,617,138,792.00	17.41
16	Outpatient curative care for HIV/AIDS as % of THE	316,868,682.00	14,617,138,792.00	2.17
17	Outpatient curative care for TB as % of THE	29,015,500.29	14,617,138,792.00	0.20
18	Outpatient curative care for Malaria as % of THE	639,961,203.00	14,617,138,792.00	4.38
19	Outpatient curative care for Other diseases as % of THE	1,738,513,795.71	14,617,138,792.00	11.89
20	Pharmaceuticals for HIV/AIDS as % of THE	23,768,459.00	14,617,138,792.00	0.16
21	Pharmaceuticals as % of THE for TB	-	-	
22	Pharmaceuticals for Malaria as % of THE	42,911,467.68	14,617,138,792.00	0.29
23	Pharmaceuticals for Other diseases as % of THE	305,219,459.68	14,617,138,792.00	2.09
24	Prevention and Public Health services for HIV/AIDS as % of THE	701,767,913.00	14,617,138,792.00	4.80
25	Prevention and Public Health services for TB as % of THE	76,599,700.28	14,617,138,792.00	0.52
26	Prevention and Public Health services as for Malaria as % of THE	1,576,323,942.00	14,617,138,792.00	10.78
27	Prevention and Public Health services for other diseases as % of THE	1,639,924,314.97	14,617,138,792.00	11.22
28	Administration for HIV/AIDS as % of THE	116,338,816.00	14,617,138,792.00	0.80
29	Administration for TB as % of THE	89,959,194.57	14,617,138,792.00	0.62
30	Administration for Malaria as % of THE	273,290,679.00	14,617,138,792.00	1.87
31	Administration for other diseases as % of THE	1,531,303,678.43	14,617,138,792.00	10.48
32	Capital formation for HIV/AIDS as % of THE	-	-	
33	Capital formation for TB as % of THE	28,121,259.26	14,617,138,792.00	0.19
34	Capital formation for Malaria as % of THE	11,591,024.00	14,617,138,792.00	0.08
35	Capital formation for other diseases as % of THE	1,253,010,322.74	14,617,138,792.00	8.57
36	Total health expenditure as % of GDP	14,617,138,792.00	160,137,000,000.00	9.13
37	GGHE as % of GGE	5,173,536,686.00	52,887,000,000.00	9.78
38	Out of pocket expenditure on HIV/AIDS as % of THE	169,370,777.00	14,617,138,792.00	1.16
39	Out of pocket expenditure on TB as % of THE	-	-	
40	Out of pocket expenditure on Malaria as % of THE	286,224,621.00	14,617,138,792.00	1.96
41	Out of pocket expenditure on other diseases as % of THE	1,308,824,402.00	14,617,138,793.00	8.95
42	Out of pocket expenditure on HIV/AIDS AS % of PvtHE	169,370,777.00	2,737,313,400.00	6.19
43	Out of pocket expenditure on TB as % of PvtHE	-	-	
44	Out of pocket expenditure on Malaria as % of PvtHE	286,224,621.00	2,737,313,400.00	10.46
45	Out of pocket expenditure on other diseases as % of PvtHE	1,308,824,402.00	2,737,313,400.00	47.81
46	External expenditure on HIV/AIDS as % of THE	974,166,838.00	14,617,138,792.00	6.66
47	External expenditure on TB as % of THE	304,594,684.00	14,617,138,792.00	2.08
48	External expenditure on Malaria as % of THE	1,502,480,462.00	14,617,138,792.00	10.28
49	External expenditure on other diseases as % of THE	3,925,046,722.00	14,617,138,792.00	26.85

2005/ 06

Key Indicators	numerator	denominator	
1 GFATM resources as % of THE	3,503,593,464.00	37,610,460,746.00	9.32
2 GFATM resources as % of total external funds for health spending	3,503,593,464.00	22,699,872,170.51	15.43
3 GFATM resources for HIV/ AIDS as % of THE for HIV/ AIDS	2,732,284,464.00	8,896,923,002.00	30.71
4 GFATM resources for HIV/ AIDS as % of Total external funds for HIV/ AIDS	2,732,284,464.00	6,165,096,538.97	44.32
5 Donor resources for TB as % of THE for TB	187,534,828.00	474,763,761.00	39.50
6 Donor resources for TB as % of Total external funds for TB	n/a	n/a	
7 Donor resources for TB as % of THE for Malaria	187,534,828.00	8,240,584,629.00	2.28
8 GFATM resources for Malaria as % Total external funds for Malaria	771,309,000.00	4,580,575,858.65	16.84
9 Total expenditure on HIV as % of THE	8,896,923,002.00	37,610,460,746.00	23.66
10 Total expenditure on TB as % of THE	474,763,761.00	37,610,460,746.00	1.26
11 Total expenditure on Malaria as % of THE	8,240,584,629.00	37,610,460,746.00	21.91
12 Inpatient curative care for HIV/ AIDS as % of THE	2,316,054,749.92	37,610,460,746.00	6.16
13 Inpatient curative care for TB as % of THE	188,118,115.00	37,610,460,746.00	0.50
14 Inpatient curative care for Malaria as % of THE	991,242,503.60	37,610,460,746.00	2.64
15 Inpatient curative care for Other diseases as % of THE	6,250,465,089.98	37,610,460,746.00	16.62
16 Outpatient curative care for HIV/ AIDS as % of THE	2,992,615,366.00	37,610,460,746.00	7.96
17 Outpatient curative care for TB as % of THE	27,737,527.57	37,610,460,746.00	0.07
18 Outpatient curative care for Malaria as % of THE	1,855,785,691.00	37,610,460,746.00	4.93
19 Outpatient curative care for Other diseases as % of THE	3,527,941,516.43	37,610,460,746.00	9.38
20 Pharmaceuticals for HIV/ AIDS as % of THE	53,975,949.00	37,610,460,746.00	0.14
21 Pharmaceuticals for TB as % of THE	-	-	-
22 Pharmaceuticals for Malaria as % of THE	239,954,057.00	37,610,460,746.00	0.64
23 Pharmaceuticals for Other diseases as % of THE	354,594,473.65	37,610,460,746.00	0.94
24 Prevention and Public Health services for HIV/ AIDS as % of THE	1,506,866,449.55	37,610,460,746.00	4.01
25 Prevention and Public Health services for TB as % of THE	82,092,583.31	37,610,460,746.00	0.22
26 Prevention and Public Health services for Malaria as % of THE	3,382,181,419.00	37,610,460,746.00	8.99
27 Prevention and Public Health services for other diseases as % of THE	3,600,595,847.14	37,610,460,746.00	9.57
28 Administration for HIV/ AIDS as % of THE	1,172,926,605.01	37,610,460,746.00	3.12
29 Administration for TB as % of THE	107,924,416.53	37,610,460,746.00	0.29
30 Administration for Malaria as % of THE	767,378,947.00	37,610,460,746.00	2.04
31 Administration for other diseases as % of THE	4,830,827,307.67	37,610,460,746.00	12.84
32 Capital formation for HIV/ AIDS as % of THE	142,137,373.60	37,610,460,746.00	0.38
33 Capital formation for TB as % of THE	64,396,095.86	37,610,460,746.00	0.17
34 Capital formation for Malaria as % of THE	153,341,958.00	37,610,460,746.00	0.41
35 Capital formation for other diseases as % of THE	607,242,150.54	37,610,460,746.00	1.61
36 Total health expenditure as % of GDP	37,610,460,746.00	384,200,000,000.00	9.79
37 GGHE as % of GGE	8,073,381,023.00	111,732,000,000.00	7.23
38 Out of pocket expenditure on HIV/ AIDS as % of THE	571,702,943.00	37,610,460,746.00	1.52
39 Out of pocket expenditure on TB as % of THE	-	-	-
40 Out of pocket expenditure on Malaria as % of THE	802,189,415.00	37,610,460,746.00	2.13
41 Out of pocket expenditure on other diseases as % of THE	1,982,527,642.00	37,610,460,746.00	5.27
42 Out of pocket expenditure on HIV/ AIDS AS % of PvtHE	571,702,943.00	6,837,207,552.35	8.36
43 Out of pocket expenditure on TB as % of PvtHE	-	-	-
44 Out of pocket expenditure on Malaria as % of PvtHE	802,189,415.00	6,837,207,552.35	11.73
45 Out of pocket expenditure on other diseases as % of PvtHE	1,982,527,642.00	6,837,207,552.35	29.00
46 External expenditure on HIV/ AIDS as % of THE	6,165,096,538.97	37,610,460,746.00	16.39
47 External expenditure on TB as % of THE	187,534,828.00	37,610,460,746.00	0.50
48 External expenditure on Malaria as % of THE	4,580,575,858.65	37,610,460,746.00	12.18
49 External expenditure on other diseases as % of THE	11,766,664,944.89	37,610,460,746.00	31.29

Annex 7: General NHA Tables, HIV/AIDS Tables, Malaria Tables and Tuberculosis Tables

Annex A.1: GNHA Financing Sources x Financing Agents (FS x HF), 2002/03

	FS.1 Public Funds*		FS.2 Private Funds*			FS.3	
	FS.1.1 Territorial government		FS.2.1 Employer Funds	FS.2.2 Household Funds	FS.2.4 Other Private Funds		
	FS.1.1.1. General government	FS.1.1.2 Local Government (City, town and district assemblies)					
	FS.1.1.1.1 Ministry of Finance					Rest of the World Funds	Row Totals
HF.1.1.1.1 Ministry of Health	4,702,751,181					4,095,792,987	**8,798,544,168**
HF.1.1.1.2 National AIDS Commission	22,467,011					243,118,920	**265,585,931**
HF.1.1.1.3 Other Ministries	38,375,074				24,666,540	43,665,838	**106,707,452**
HF.1.1.1.4 Local Authorities	7,190,000	2,270,903			19,607,037	73,495,870	**102,563,810**
HF.2.2 Private Insurance Scheme			311,550,000	23,450,000			**335,000,000**
HF.2.3 Household Out of Pocket Payments				1,764,419,800			**1,764,419,800**
H.F.2.4 Non-Governmental Organizations	400,482,517	-	-	-	147,244,969	695,523,159	**1,243,250,645**
H.F.2.4.1 CHAM	400,482,517				34,800,000	174,943,436	610,225,953
H.F.2.4.2 Other NGOs					112,444,969	520,579,723	633,024,692
HF.2.5 Private Firms/Employers			445,382,759				**445,382,759**
HF.3 Rest of the World					992,295	1,554,691,932	**1,555,684,227**
HF.NsK Not Specified by Kind							-
THE	**5,171,265,783**	**2,270,903**	**756,932,759**	**1,787,869,800**	**192,510,841**	**6,706,288,706**	**14,617,138,792**
Financing agents expenditure on Health Care related activities	**496,556,700**	**-**	**-**	**-**	**23,175,159**	**355,927,638**	**875,659,497**
NHE	**5,667,822,483**	**2,270,903**	**756,932,759**	**1,787,869,800**	**215,686,000**	**7,062,216,344**	**15,492,798,289**

Annex A.1: Financing agent x Health Provider (HFx HP), 2002/03

	HF.1 Public				HF.2 Private Sector						
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF2.4.1	HF.2.4.1.2	HF.2.5	HF.3	Row totals and total expenditure measures
Provider	**Ministry of Health**	**National AIDS Commission**	**Other Ministries**	**Local Authorities**	**Private Insurance Scheme**	**Household OOP Payments**	**CHAM**	**Other NGOs**	**Private Firms / Employers**	**Rest of the World**	
HP.1 Hospital	2,855,316,830	-	-	-	92,000,000	1,113,172,452	313,666,199	27,760,490	12,424,700	120,302,550	**4,534,643,221**
HP.1.1 General Hospitals	2,830,990,069	-	-	-	92,000,000	1,113,172,452	313,666,199	27,760,490	12,424,700	120,302,550	4,510,316,460
HP.1.1.1 Government general hospitals	2,830,990,069	-	-	-	-	416,403,073	-	-	-	120,300,115	3,367,693,257
HP1.1.1.1 Central Hospitals	912,784,377					63,519,113					976,303,490
HP1.1.1.2 District Hospitals	1,918,205,692					352,883,960				120,300,115	2,391,389,767
HP.1.1.2 Private Not-for-profit hospitals.	-	-	-	-	-	495,801,964	313,666,199	27,760,490	12,424,700	2,435	849,655,788
HP1.1.2.1 Private-Not-for-profit hosp.(Other)								27,760,490	12,424,700	2,435	40,187,626
HP1.1..2.2 Private-not-for-profit hospitals (CHAM)						495,801,964	313,666,199				809,468,163
HP1.1.3 Private For-profit hospitals					92,000,000	200,967,415					292,967,415
HP.1.2 Specialized hospitals (mental hospital)	24,326,761										24,326,761
HP.3 Providers of ambulatory health care	2,203,957,520	-	19,246,600	8,813,150	142,000,000	342,473,883	100,120,629	27,046,649	416,117,460	435,931,392	**3,695,707,283**
HP3.1 Offices of physicians					142,000,000	98,983,951			53,823,000		294,806,951
HP.3.4.9.1 health centres/dispensaries/maternity	2,203,957,520		19,246,600	8,813,150		195,850,597	100,120,629	27,046,649	362,294,460	435,931,392	3,353,260,997
HP3.9.3 Traditional practitioners						47,639,335					47,639,335
HP.4 Retail sale and other providers of medical goods					32,000,000	254,076,451				301,138	**286,377,590**
HP.5 Provision and administration of public health programs	2,540,388,601	206,700,424		86,560,659			97,739,125	475,030,298	16,190,729	572,006,034	**3,994,615,870**
HP.6 General health administration and insurance	1,161,325,641	58,885,507	87,460,852	7,190,000	67,000,000	-	98,700,000	103,187,255	-	427,143,113	**2,010,892,368**
HP 6.1 General Administration of Health	1,161,325,641	58,885,507	87,460,852	7,190,000							1,314,862,000
HP.6.4 Other (private) Insurance					67,000,000						67,000,000
HP.6.9 All other providers of health administration							98,700,000	103,187,255		427,143,113	629,030,368
HP.9 Rest of the world	37,555,576				2,000,000						**39,555,576**
Provider not specified by kind						54,697,015			649,870		**55,346,885**
THE	8,798,544,168	265,585,931	106,707,452	102,563,810	335,000,000	1,764,419,800	610,225,953	633,024,692	445,382,759	1,555,684,228	**14,617,138,793**
HP.8 Institutions providing health related services	451,556,700		45,000,000	23,175,159			204,700,000	56,695,275		94,532,363	875,659,497
NHE	9,250,100,868	265,585,931	151,707,452	125,738,969	335,000,000	1,764,419,800	814,925,953	689,719,967	445,382,759	1,650,216,591	**15,492,798,290**

Annex A.1 GNHA Financing Agent x Function (HFxHC), 2002/03

	HF.1 Public				HF.2 Private Sector						Total function
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF2.4.1	HF.2.4.1.2	HF.2.5	HF.3	
Function	**Ministry of Health**	**National AIDS Commission**	**Other Ministries**	**Local Authorities**	**Private Insurance Scheme**	**Household OOP Payments**	**CHAM**	**Other NGOs**	**Private Firms / Employers**	**Rest of the World**	
HC.1 Services of curative care	3,804,107,320	-	19,246,600	8,813,150	236,000,000	1,455,646,334	413,786,828	54,807,139	428,542,160	436,234,966	**6,857,184,497**
HC.1.1 Inpatient curative care	2,506,298,652				71,000,000	834,879,339	310,340,121	20,284,986	281,039,370	108,982,848	4,132,825,316
HC.1.3 Out patient curative care	1,297,808,668		19,246,600	8,813,150	165,000,000	620,766,996	103,446,707	34,522,152	147,502,790	327,252,118	2,724,359,181
HC.2 Services of rehabilitative care										120,300,115	**120,300,115**
H5. Medical goods dispensed to outpatients					32,000,000	254,076,451					**286,076,451**
HC.6 Prevention and public health services	2,540,388,601	206,700,424		86,560,659			97,739,125	475,030,298	16,190,729	572,006,034	**3,994,615,870**
HC.7 Health administration and health insurance	1,161,325,641	58,885,507	87,460,852	7,190,000	67,000,000		98,700,000	103,187,255		427,143,113	**2,010,892,368**
HC 7.1 General Government Administration of Health	1,161,325,641	58,885,507	87,460,852	7,190,000							1,314,862,000
HC 7.2.2 Health Adminstration and Health Insurance: Other Private					67,000,000		98,700,000	103,187,255		427,143,113	696,030,368
HCR.nsk Expenditure not specified by kind						54,697,015			649,870		**55,346,885**
HC.R.1 Capital formation	1,292,722,606										**1,292,722,606**
THE	**8,798,544,168**	**265,585,931**	**106,707,452**	**102,563,810**	**335,000,000**	**1,764,419,800**	**610,225,953**	**633,024,692**	**445,382,759**	**1,555,684,228**	**14,617,138,793**
HC.R Health related functions	451,556,700		45,000,000	23,175,159			204,700,000	56,695,275		94,532,363	875,659,497
HCR.2 Eduation and Training of health personnel	370,326,136		45,000,000	603,940			153,700,000	56,695,275		94,532,363	720,857,714
HCR.3 Research and Development in health	78,641,048			18,321,533							96,962,581
HCR.4 Food Hygiene and Drinking water Control	749,687			38,980							788,667
HCR.5 Environmental Health	1,839,829			4,210,706			51,000,000				57,050,535
NHE	**9,250,100,868**	**265,585,931**	**151,707,452**	**125,738,969**	**335,000,000**	**1,764,419,800**	**814,925,953**	**689,719,967**	**445,382,759**	**1,650,216,591**	**15,492,798,290**

Annex A.1: GNHA Provider x Function (HPx HC), 2002/03

	HP.1 Hospital						HP.3 Providers of ambulatory health care			HP.4 Retail sale and other providers of medical goods	HP.5 Provision and administration of public health programs	HP.6 General health administration and insurance			HP.9 Rest of the world	Provider not specified by kind	HP.8 Institutions providing health related services	Total function
	HP.1.1 General Hospitals					HP.1.2 Specialized hospitals (including mental hospital)												
	HP.1.1.1 Government general		HP.1.1.2 Private Not-for-profit		HP1.1.3													
	HP1.1.1.1 Central Hospitals	HP1.1.1.2 District Hospitals	HP1.1.2.1 Private-Not-for profit hospitals (Other)	HP1.1..2.2 Private-not-for-profit hospital (CHAM)	Private For-profit hospitals		HP3.1 Offices of physicians	HP.3.4.9.1 health centres/dispensaries/maternity	HP3.9.3 Traditional practitioners			HP 6.1 General Administration of Health	HP.6.4 Other (private) Insurance	HP.6.9 All other providers of health administration				
HC.1 Services of curative care	926,158,087	1,584,305,198	40,187,626	809,468,163	292,967,415	23,626,917	294,806,951	2,798,168,092	47,639,335						39,555,576			6,856,883,358.97
HC.1.1 Inpatient curative care	682,010,049	1,227,806,281	9,318,525	607,101,122	219,725,561	23,626,917		1,323,681,285							39,555,576			4,132,825,316.11
HC.1.3 Out patient curative care	244,148,038	356,498,917	30,869,101	202,367,041	73,241,854		294,806,951	1,474,486,807	47,639,335									2,724,058,042.86
HC.2 Services of rehabilitative care		120,300,115																120,300,115.00
H5. Medical goods dispensed to outpatients										286,377,590								286,377,589.57
HC.6 Prevention and public health services											3,994,615,870							3,994,615,870.25
HC.7 Health administration and health insurance												1,314,862,000	67,000,000	629,030,368				2,010,892,368.00
HC 7.1 General Government Administration of Health												1,314,862,000						1,314,862,000.00
HC 7.2.2 Health Adminstration and Health Insurance: Other Private													67,000,000	629,030,368				696,030,368.00
HC.R.1 Capital formation	50,145,403	686,784,454				699,844		555,092,905										1,292,722,606.00
HCR.nsk Expenditure not specified by kind																55,346,885		55,346,884.80
THE	**976,303,490**	**2,391,389,767**	**40,187,626**	**809,468,163**	**292,967,415**	**24,326,761**	**294,806,951**	**3,353,260,997**	**47,639,335**	**286,377,590**	**3,994,615,870**	**1,314,862,000**	**67,000,000**	**629,030,368**	**39,555,576**	**55,346,885**	**0**	**14,617,138,792.58**
HC.R Health related functions																	875,659,497	875,659,497.00
HCR.2 Eduation and Training																	720,857,714	720,857,714.00
HCR.3 Research and Development																	96,962,581	96,962,581.00
HCR.4 Food Hygiene and Drinking water Control																	788,667	788,667.00
HCR.5 Environmental Health																	57,050,535	57,050,535.00
NHE	**976,303,490**	**2,391,389,767**	**40,187,626**	**809,468,163**	**292,967,415**	**24,326,761**	**294,806,951**	**3,353,260,997**	**47,639,335**	**286,377,590**	**3,994,615,870**	**1,314,862,000**	**67,000,000**	**629,030,368**	**39,555,576**	**55,346,885**	**875,659,497**	**15,492,798,289.58**

Annex B.1: Financing Sources x Financing Agents (FS x HF) For HIV/AIDS, 2002/03

	FS.1 Public Funds*			FS.2 Private Funds*			FS.3 ROW	FS.NsK Not Specified by Kind (NsK)	Totals Financing Agent
	FS.1.1 Territorial government		FS.1.2 Other Public Funds	FS.2.1 Employer Funds	FS.2.2 Household Funds	FS.2.4 Other Private Funds			
	FS.1.1.1. General government	FS.1.1.2 Local Government (City, town and district assemblies)							
	FS.1.1.1.1 Ministry of Finance								
HF.1.1.1.1 Ministry of Health	915,115,516						103,526,899		**1,018,642,415**
HF.1.1.1.2 National AIDS Commission	22,467,011						243,118,920		**265,585,931**
HF.1.1.1.3 Other Ministries	3,877,448						7,771,846		**11,649,294**
HF.1.1.1.4 Local Authorities							8,245,359		**8,245,359**
HF.2.2 Private Insurance Scheme				51,773,100	3,896,900				**55,670,000**
HF.2.3 Household Out of Pocket Payments					169,370,777				**169,370,777**
H.F.2.4 Non-Governmental Organizations									-
H.F.2.4.1 CHAM	80,675,573						63,387,951		**144,063,524**
H.F.2.4.2 Other NGOs							107,311,766		**107,311,766**
HF.2.5 Private Firms/Employers				121,964,226					**121,964,226**
HF.3 Rest of the World							440,804,098		**440,804,098**
HF.NsK Not Specified by Kind									-
THE	**1,022,135,548**	-	-	**173,737,326**	**173,267,677**	-	**974,166,838**	-	**2,343,307,389**
Financing agents of Health Care related activities									-
HCR.2 Training							**54,257,451**		**54,257,451**
NHE	**1,022,135,548**	-	-	**173,737,326**	**173,267,677**	-	**1,028,424,289**	-	**2,397,564,840**
Non-Health Expenditures							**139,303,962**		**139,303,962**
OVC							18,274,842		**18,274,842**
Policy Advocacy									
Legistration									
Non-health expenditures not specified by kind							**121,029,120**		**121,029,120**
Total National HIV/AIDS Expenditure	**1,022,135,548**	-	-	**173,737,326**	**173,267,677**	-	**1,167,728,252**	-	**2,536,868,803**

Annex B.1: Financing Agents x Providers (HF x HP) For HIV/AIDS, 2002/03

	HF.1 Public				HF.2 Private Sector						Row totals and total expenditure measures
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF2.4.1	HF.2.4.1.2	HF.2.5	HF.3	
Provider	Ministry of Health	National AIDS Commission	Other Ministries	Local Authorities	Private Insurance Scheme	Household Out-of-pocket payments	CHAM	Other NGOs	Private Firms / Employers	Rest of the World	
HP.1 Hospital											-
HP.1.1 General Hospitals											-
HP.1.1.1 Government general hospitals											-
HP1.1.1.1 Central Hospitals	320,541,324					6,892,433					327,433,757
HP1.1.1.2 District Hospitals	399,287,493					36,786,666					436,074,160
HP.1.1.2 Private Not-for-profit hospitals											-
HP1.1.2.1 Private-Not-for-profit hospitals (Other)								4,441,678	3,758,472		8,200,150
HP1.1..2.2 Private-not-for-profit hospital (CHAM)						53,532,488	94,884,025				148,416,514
HP1.1.3 Private For-profit hospitals					27,830,000	20,950,006					48,780,006
HP.3 Providers of ambulatory health care											-
HP.3.1 Offices of physicians					22,720,000	7,265,129			8,611,680		38,596,809
HP.3.4.9.1 health centres/dispensaries/maternity	182,387,292			881,315		15,322,770	29,535,586	2,704,665	109,594,074	143,532,280	483,957,982
HP.3.9.3 Traditional Healers						3,496,586					
HP.4 Retail sale and other providers of medical goods					5,120,000	18,648,459					23,768,459
HP.5 Provision and administration of public health programs	107,960,087	206,700,424	7,771,846	6,645,044	-		9,773,913	95,006,060	-	267,910,539	701,767,913
HP.6 Health administration and insurance											-
HP 6.1 Government Administration of Health	8,466,219	58,885,507	3,877,448	719,000							71,948,174
HP.6.9 All other health administration							9,870,000	5,159,363		29,361,279	44,390,642
HP nsk						6,476,239					
THE	**1,018,642,415**	**265,585,931**	**11,649,294**	**8,245,359**	**55,670,000**	**169,370,777**	**144,063,524**	**107,311,766**	**121,964,226**	**440,804,098**	**2,343,307,390**
HP.8 Institutions providing health related services										54,257,451	54,257,451
Sub-total	**1,018,642,415**	**265,585,931**	**11,649,294**	**8,245,359**	**55,670,000**	**169,370,777**	**144,063,524**	**107,311,766**	**121,964,226**	**495,061,549**	**2,397,564,841**
Non-Health Expenditures	-	18,274,842	-	-	-		-	-	-	121,029,120	139,303,962
OVC		18,274,842									18,274,842
Not specified by kind										121,029,120	121,029,120
Total National HIV/AIDS Expenditure	**1,018,642,415**	**283,860,773**	**11,649,294**	**8,245,359**	**55,670,000**	**169,370,777**	**144,063,524**	**107,311,766**	**121,964,226**	**616,090,669**	**2,536,868,803**

Annex B.2: Financing Agent (HFx HC) for HIV/AIDS, 2002/03

	HF.1 Public				HF.2 Private Sector						
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF2.4.1	HF.2.4.1.2	HF.2.5	HF.3	**Total Function**
Function	Ministry of Health	National AIDS Commission	Other Ministries	Local Authorities	Private Insurance Scheme	Household Out-of - pocket payments	CHAM	Other NGOs	Private Firms / Employers	Rest of the World	
HC.1 Services of curative care											
HC.1.1 Inpatient curative care	684,752,957				24,150,000	101,058,988	107,868,138	2,028,499	98,363,780	107,649,210	1,125,871,571
HC.1.3 Out patient curative care	158,771,202			881,315	31,520,000	68,311,789	16,551,473	5,117,845	23,600,446	35,883,070	340,637,141
HC.1.1.3 ARV Treatment	58,691,950										58,691,950
HC.6 Prevention and public health services	107,960,087	206,700,424	7,771,846	6,645,044			9,773,913	95,006,060		267,910,539	701,767,913
HC.6.3.1 VCT	46,496,329	89,021,889					4,209,436	40,917,279		115,383,906	296,028,838
HC.6.3.4 I.E.C	47,117,193	90,210,597	7,771,846	6,645,044			4,265,644	41,463,647		116,924,625	314,398,596
HC.6.3.5 STI Prevention program	2,288,619	4,381,790					207,195	2,014,010		5,679,368	14,570,981
HC.6.3.7 Condom Distribution programs	10,589,131	20,273,955					958,662	9,318,552		26,277,673	67,417,973
HC.6.8 Surveillance	1,468,815	2,812,194					132,976	1,292,573		3,644,968	9,351,525
HC.7 Health administration and health insurance											116,338,816
HC 7.1 General Government Administration of Health	8,466,219	58,885,507	3,877,448	719,000							71,948,174
HC 7.2.2 Health Adminstration and Health Insurance: Other Private							9,870,000	5,159,363		29,361,279	44,390,642
Total Health Expenditure	**1,018,642,415**	**265,585,931**	**11,649,294**	**8,245,359**	**55,670,000**	**169,370,777**	**144,063,524**	**107,311,766**	**121,964,226**	**440,804,098**	**2,343,307,390**
HC.R Health related functions	-	-	-	-	-		-	-	-	54,257,451	54,257,451
HCR.2 Eduation and Training of health personnel										54,257,451	54,257,451
Sub-total	**1,018,642,415**	**265,585,931**	**11,649,294**	**8,245,359**	**55,670,000**	**169,370,777**	**144,063,524**	**107,311,766**	**121,964,226**	**495,061,549**	**2,397,564,841**
Non-Health Expenditures	-	18,274,842	-	-	-		-	-	-	121,029,120	139,303,962
OVC		18,274,842									18,274,842
Not specified by kind										121,029,120	121,029,120
Total National HIV/AIDS Expenditure	**1,018,642,415**	**283,860,773**	**11,649,294**	**8,245,359**	**55,670,000**	**169,370,777**	**144,063,524**	**107,311,766**	**121,964,226**	**616,090,669**	**2,536,868,803**

Annex B.1: Provider X Function (HP x HC) For HIV/AIDS, 2002/03

	HP.1 Hospital					HP.3 Providers of ambulatory health care			HP.4 Retail sale and other providers of medical goods, HP.4.1 Pharmacies	HP.5 Provision and administration of public health programs	HP.6 General health administration and insurance				HP.8 Institutions providing health related services	Providers of non-health expenditures	
	HP.1.1 General Hospitals																
	HP.1.1.1 Government general		HP.1.1.2 Private Not-for-profit		HP1.1.3												
18648458.84	HP1.1.1.1 Central Hospitals	HP1.1.1.2 District Hospitals	HP1.1.2.1 Private-Not-for-profit hospitals (Other)	HP1.1..2.2 Private-not-for-profit hospital (CHAM)	Private For-profit hospitals	HP3.1 Offices of physicians	HP.3.4.9.1 health centres/dispensaries/maternity	HP.3.9.3 Traditional Healers			HP 6.1 General Administration of Health	HP.6.4 Other (private) Insurance	HP.6.9 All other providers of health administration	HP.nsk			**Total function**
HC.1 Services of curative care																	0.00
HC.1.1 Inpatient services	240,444,068.78	386,674,532.09	3,261,483.75	125,397,266.75	41,412,403		323,983,532							4,698,284			1,125,871,571
HC.1.3 Out patient	28,297,738.28	49,399,627.64	4,938,666.45	23,019,246.79	7,367,603	38,596,809	159,974,449	3,496,586	23,768,459					1,777,955			340,637,141
HC.1.3.1 ARV Treatment	58,691,950																58,691,950
HC.6 Prevention and public health services										701,767,913							**701,767,913**
HC.6.3.1 VCT										296,028,838							296,028,838
HC.6.3.4 I.E.C										314,398,596							314,398,596
HC.6.3.5 STI Prevention program										14,570,981							14,570,981
HC.6.3.7 Condom Distribution programs										67,417,973							67,417,973
HC.6.8 Surveillance										9,351,525							9,351,525
HC.7 Health administration and health insurance											71,948,174		44,390,642				**116,338,816**
HC 7.1 General Government Administration of Health											71,948,174						71,948,174
HC 7.2.2 Health Adminstration and Health Insurance: Other Private													44,390,642				44,390,642
THE	**327,433,757.05**	**436,074,159.73**	**8,200,150.20**	**148,416,513.54**	**48,780,006**	**38,596,809**	**483,957,982**	**3,496,586**	**23,768,459**	**701,767,913**	**71,948,174**		**44,390,642**	**6,476,239**			**2,343,307,390**
HC.R Health related functions															54,257,451		54,257,451
HCR.2 Eduation and Training of health personnel															54,257,451		54,257,451
Sub-total	327,433,757.05	436,074,159.73	8,200,150.20	148,416,513.54	48,780,006	38,596,809	483,957,982	3,496,586	23,768,459	701,767,913	71,948,174		44,390,642	6,476,239	54,257,451		**2,397,564,841**
Non-Health Expenditures																139,303,962	139,303,962
OVC																18,274,842	18,274,842
Not specified by kind																121,029,120	121,029,120
Total National HIV/AIDS Expenditure	**327,433,757.05**	**436,074,159.73**	**8,200,150.20**	**148,416,513.54**	**48,780,006**	**38,596,809**	**483,957,982**	**3,496,586**	**23,768,459**	**701,767,913**	**71,948,174**		**44,390,642**	**6,476,239**	**54,257,451**	**139,303,962**	**2,536,868,803**

ubaccounts Table: Financing Sources x Financing Agents (FS x HF) For Malaria

	FS.1 Public Funds*		FS.2 Private Funds*			FS.3	
	FS.1.1 Territorial government		FS.2.1 Employer Funds	FS.2.2 Household Funds	FS.2.4 Other Private Funds		
	FS.1.1.1. General government	FS.1.1.2 Local Government (City, town and district assemblies)					
	FS.1.1.1.1 Ministry of Finance					Rest of the World Funds	Row Totals
HF.1.1.1.1 Ministry of Health	879,795,608					1,069,057,301	**1,948,852,909**
							-
HF.1.1.1.3 Other Ministries	18,893,108						**18,893,108**
HF.1.1.1.4 Local Authorities	21,394,077						**21,394,077**
HF.2.2 Private Insurance Scheme			32,615,100	2,454,900			**35,070,000**
HF.2.3 Household Out of Pocket Payments				286,224,621			**286,224,621**
H.F.2.4 Non-Governmental Organizations	102,106,754	-	-	-	-	126,790,141	**228,896,894**
H.F.2.4.1 CHAM	102,106,754						102,106,754
H.F.2.4.2 Other NGOs						126,790,141	126,790,141
HF.2.5 Private Firms/Employers			62,215,027				**62,215,027**
HF.3 Rest of the World						306,633,020	**306,633,020**
HF.NsK Not Specified by Kind							-
THE	**1,022,189,547**	**-**	**94,830,127**	**288,679,521**	**-**	**1,502,480,462**	**2,908,179,657**
%	**35%**	**0%**	**3%**	**10%**	**0%**	**52%**	**100%**
Financing agents expenditure on Health Care related activities		**-**	**-**	**-**		**257,761,272**	**257,761,272**
NHE	**1,022,189,547**	**-**	**94,830,127**	**288,679,521**	**-**	**1,760,241,734**	**3,165,940,929**

Malaria Subaccounts Table: Financing agent x Health Provider (HFx HP) For Malaria, 2002/03

	HF.1 Public				HF.2 Private Sector						Row totals and total expenditure measures
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF2.4.1	HF.2.4.1.2	HF.2.5	HF.3	
Provider	**Ministry of Health**	**National AIDS Commission**	**Other Ministries**	**Local Authorities**	**Private Insurance Scheme**	**Household OOP Payments**	**CHAM**	**Other NGOs**	**Private Firms / Employers**	**Rest of the World**	
HP.1 Hospital	303,644,717	-	-	-	8,970,000	156,425,078	47,049,930	7,495,332	1,863,705	-	**525,448,763**
HP.1.1 General Hospitals	303,644,717	-	-	-	8,970,000	156,425,078	47,049,930	7,495,332	1,863,705	-	525,448,763
HP.1.1.1 Government general hospitals	303,644,717	-	-	-	-	62,460,461	-	-	-		366,105,178
HP1.1.1.1 Central Hospitals	119,151,563					9,527,867					128,679,430
HP1.1.1.2 District Hospitals	184,493,154					52,932,594					237,425,748
HP.1.1.2 Private Not-for-profit hospitals.	-	-	-	-	-	74,370,295	47,049,930	7,495,332	1,863,705		130,779,262
HP1.1.2.1 Private-Not-for-profit hosp.(Other)								7,495,332	1,863,705		9,359,037
HP1.1..2.2 Private-not-for-profit hospitals (CHAM)						74,370,295	47,049,930				121,420,224
HP1.1.3 Private For-profit hospitals					8,970,000	19,594,323					28,564,323
HP.1.2 Specialized hospitals (mental hospital)											-
HP.3 Providers of ambulatory health care	185,462,142	-	5,773,980	2,643,945	21,300,000	80,748,672	15,768,999	3,651,298	56,983,202	106,803,191	**479,135,429**
HP3.1 Offices of physicians					21,300,000	14,847,593			8,073,450		44,221,043
HP.3.4.9.1 health centres/dispensaries/maternity	185,462,142		5,773,980	2,643,945		58,755,179	15,768,999	3,651,298	48,909,752	106,803,191	427,768,486
HP3.9.3 Traditional practitioners						7,145,900					7,145,900
HP.4 Retail sale and other providers of medical goods					4,800,000	38,111,468					**42,911,468**
HP.5 Provision and administration of public health programs	1,326,818,573			17,312,132			19,547,825	95,006,060	3,238,146	114,401,207	**1,576,323,942**
HP.6 General health administration and insurance	132,927,477		13,119,128	1,438,000	-	-	19,740,000	20,637,451	-	85,428,623	**273,290,679**
HP 6.1 General Administration of Health	132,927,477		13,119,128	1,438,000							147,484,605
HP.6.4 Other (private) Insurance											-
HP.6.9 All other providers of health administration							19,740,000	20,637,451		85,428,623	125,806,074
HP.9 Rest of the world											-
Provider not specified by kind						10,939,403			129,974		**11,069,377**
THE	**1,948,852,909**	**-**	**18,893,108**	**21,394,077**	**35,070,000**	**286,224,621**	**102,106,754**	**126,790,141**	**62,215,027**	**306,633,020**	**2,908,179,657**
HP.8 Institutions providing health related services	257,761,272										**257,761,272**
NHE	2,206,614,181	-	18,893,108	21,394,077	35,070,000	286,224,621	102,106,754	126,790,141	62,215,027	306,633,020	**3,165,940,929**

Malaria Subaccounts Table: Financing Agent x Function (HFxHC), 2002/03

	HF.1 Public				HF.2 Private Sector						Total function
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF2.4.1	HF.2.4.1.2	HF.2.5	HF.3	
Function	Ministry of Health	National AIDS Commission	Other Ministries	Local Authorities	Private Insurance Scheme	Household OOP Payments	CHAM	Other NGOs	Private Firms / Employers	Rest of the World	
HC.1 Services of curative care	477,515,835	-	5,773,980	2,643,945	30,270,000	237,173,750	62,818,929	11,146,630	58,846,907	106,803,191	**992,993,168**
HC.1.1 Inpatient curative care	192,955,459				5,520,000	87,314,960	34,137,413	1,622,799	22,762,705	8,718,628	353,031,964
HC.1.3 Out patient curative care	284,560,377		5,773,980	2,643,945	24,750,000	149,858,790	28,681,516	9,523,831	36,084,202	98,084,563	639,961,203
HC.2 Services of rehabilitative care											**0**
H5. Medical goods dispensed to outpatients					4,800,000	38,111,468					**42,911,468**
HC.6 Prevention and public health services	1,326,818,573			17,312,132			19,547,825	95,006,060	3,238,146	114,401,207	**1,576,323,942**
HC.7 Health administration and health insurance	132,927,477		13,119,128	1,438,000	0		19,740,000	20,637,451		85,428,623	**273,290,679**
HC 7.1 General Government Administration of Health	132,927,477		13,119,128	1,438,000							147,484,605
HC 7.2.2 Health Adminstration and Health Insurance: Other Private							19,740,000	20,637,451		85,428,623	125,806,074
HCR.nsk Expenditure not specified by kind						10,939,403			129,974		**11,069,377**
HC.R.1 Capital formation	11,591,024										**11,591,024**
THE	**1,948,852,909**	**0**	**18,893,108**	**21,394,077**	**35,070,000**	**286,224,621**	**102,106,754**	**126,790,141**	**62,215,027**	**306,633,020**	**2,908,179,657**
	1,948,852,909		**18,893,108**	**21,394,077**	**35,070,000**	**286,224,621**	**102,106,754**	**126,790,141**	**62,215,027**	**306,633,020**	**2,908,179,657**
	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
HC.R Health related functions	257,761,272	0	0	0	0	0	0	0	0	0	257,761,272
HCR.2 Eduation and Training of health personnel	257,761,272										257,761,272
HCR.3 Research and Development in health											0
HCR.4 Food Hygiene and Drinking water Control											0
HCR.5 Environmental Health											0
NHE	**2,206,614,181**	**0**	**18,893,108**	**21,394,077**	**35,070,000**	**286,224,621**	**102,106,754**	**126,790,141**	**62,215,027**	**306,633,020**	**3,165,940,929**

Malaria Subaccounts Table: Provider x Function (HPx HC), 2002/03

	HP.1 Hospital						HP.3 Providers of ambulatory health care			HP.4 Retail sale and other providers of medical goods	HP.5 Provision and administration of public health programs	HP.6 General health administration and insurance			HP.9 Rest of the world	Provider not specified by kind	HP.8 Institutions providing health related services	Total function
	HP.1.1 General Hospitals					HP.1.2 Specialized hospitals (including mental hospital)												
	HP.1.1.1 Government general		HP.1.1.2 Private Not-for-		HP1.1.3													
	HP1.1.1.1 Central Hospitals	HP1.1.1.2 District Hospitals	HP1.1.2.1 Private-Not-for-profit hospitals	HP1.1..2.2 Private-not-for-profit hospital (CHAM)	Private For-profit hospitals		HP3.1 Offices of physicians	HP.3.4.9.1 health centres/dispensaries/maternity	HP3.9.3 Traditional practitioners			HP 6.1 General Administration of Health	HP.6.4 Other (private) Insurance	HP.6.9 All other providers of health administration				
HC.1 Services of curative care	125,094,249	231,313,399	9,359,037	121,420,224	28,564,323	0	44,221,043	425,874,993	7,145,900						0			992,993,167.94
HC.1.1 Inpatient curative care	75,021,105	135,058,691	1,025,038	66,781,123	17,578,045	0		57,567,962							0			353,031,964.46
HC.1.3 Out patient curative care	50,073,144	96,254,708	8,334,000	54,639,101	10,986,278		44,221,043	368,307,031	7,145,900									639,961,203.48
HC.2 Services of rehabilitative care		0																0.00
H5. Medical goods dispensed to outpatients										42,911,468								42,911,467.68
HC.6 Prevention and public health services											1,576,323,942							1,576,323,942.05
HC.7 Health administration and health insurance												147,484,605	0	125,806,074				273,290,678.60
HC 7.1 General Government Administration of Health												147,484,605						147,484,605.00
HC 7.2.2 Health Adminstration and Health Insurance: Other Private													0	125,806,074				125,806,073.60
HC.R.1 Capital formation	3,585,181	6,112,350				0		1,893,493										11,591,023.60
HCR.nsk Expenditure not specified by kind																11,069,377		11,069,376.96
THE	**128,679,430**	**237,425,748**	**9,359,037**	**121,420,224**	**28,564,323**	**0**	**44,221,043**	**427,768,486**	**7,145,900**	**42,911,468**	**1,576,323,942**	**147,484,605**	**0**	**125,806,074**	**0**	**11,069,377**	**0**	**2,908,179,656.83**
HC.R Health related functions																	257,761,272	**257,761,272.00**
HCR.2 Eduation and Training																	257,761,272	257,761,272.00
HCR.3 Research and Development																	0	0.00
HCR.4 Food Hygiene and Drinking water Control																	0	0.00
HCR.5 Environmental Health																	0	0.00
NHE	**128,679,430**	**237,425,748**	**9,359,037**	**121,420,224**	**28,564,323**	**0**	**44,221,043**	**427,768,486**	**7,145,900**	**42,911,468**	**1,576,323,942**	**147,484,605**	**0**	**125,806,074**	**0**	**11,069,377**	**257,761,272**	**3,165,940,928.83**

TB Subaccounts Table: Financing Sources x Financing Agents (FS x HF), 2002/03

	FS.1 Public Funds*		FS.2 Private Funds*			FS.3	
	FS.1.1 Territorial government		FS.2.1 Employer Funds	FS.2.2 Household Funds	FS.2.4 Other Private Funds		
	FS.1.1.1. General government	FS.1.1.2 Local Government (City, town and district assemblies)					
	FS.1.1.1.1 Ministry of Finance					Rest of the World Funds	Row Totals
HF.1.1.1.1 Ministry of Health	158,134,902					47,722,694	**205,857,596**
HF.1.1.1.3 Other Ministries	6,507,192						**6,507,192**
HF.1.1.1.4 Local Authorities	6,738,809						**6,738,809**
H.F.2.4.1 CHAM	31,336,679				34,800,000	174,943,436	31,336,679
HF.3 Rest of the World						81,928,554	**81,928,554**
HF.NsK Not Specified by Kind							-
THE	**202,717,582**	**-**	**-**	**-**	**34,800,000**	**304,594,684**	**332,368,829**
%	**61%**	**0%**	**0%**	**0%**	**10%**	**92%**	**100%**
Financing agents expenditure on Health Care related activities		**-**	**-**	**-**		**3,838,931**	**3,838,931**
NHE	**202,717,582**	**-**	**-**	**-**	**34,800,000**	**308,433,615**	**336,207,760**

TB Subaccounts: Financing agent x Health Provider (HFx HP), 2002/03

	HF.1 Public					Row totals and total expenditure measures
	HF.1.1.1.1	HF1.1.1.3	HF.1.1.1.4	HF2.4.1	HF.3	
Provider	**Ministry of Health**	**Other Ministries**	**Local Authorities**	**CHAM**	**Rest of the World**	
HP.1 Hospital	92,026,922	-	-	13,330,813		**105,357,735**
HP.1.1 General Hospitals	92,026,922	-	-	13,330,813		105,357,735
HP.1.1.1 Government general hospitals	92,026,922	-	-	-		92,026,922
HP1.1.1.1 Central Hospitals	36,364,875					36,364,875
HP1.1.1.2 District Hospitals	55,662,047					55,662,047
HP.1.1.2 Private Not-for-profit hospitals.	-	-	-	13,330,813		13,330,813
HP1.1.2.1 Private-Not-for-profit hosp.(Other)						-
HP1.1..2.2 Private-not-for-profit hospitals (CHAM)				13,330,813		13,330,813
HP1.1.3 Private For-profit hospitals						-
HP.1.2 Specialized hospitals (mental hospital)						-
HP.3 Providers of ambulatory health care	19,583,364	384,932	176,263	4,255,127	11,988,113	**36,387,799**
HP3.1 Offices of physicians						-
HP.3.4.9.1 health centres/dispensaries/maternity	19,583,364	384,932	176,263	4,255,127	11,988,113	36,387,799
HP3.9.3 Traditional practitioners						-
HP.4 Retail sale and other providers of medical goods						-
HP.5 Provision and administration of public health programs	23,658,293		6,059,246	6,841,739	40,040,422	**76,599,700**
HP.6 General health administration and insurance	46,524,617	6,122,260	503,300	6,909,000	29,900,018	**89,959,195**
HP 6.1 General Administration of Health	46,524,617	6,122,260	503,300			53,150,177
HP.6.4 Other (private) Insurance						-
HP.6.9 All other providers of health administration				6,909,000	29,900,018	36,809,018
HP.9 Rest of the world						-
Provider not specified by kind	24,064,401					**24,064,401**
THE	**205,857,596**	**6,507,192**	**6,738,809**	**31,336,679**	**81,928,554**	**332,368,829**

TB Subaccounts Table: Financing Agent x Function (HFxHC), 2002/03

	HF.1 Public					
	HF.1.1.1.1	HF1.1.1.3	HF.1.1.1.4	HF2.4.1	HF.3	Total function
Function	Ministry of Health	Other Ministries	Local Authorities	CHAM	Rest of the World	
HC.1 Services of curative care	107,553,427	384,932	176,263	17,585,940	11,988,113	**137,688,675**
HC.1.1 Inpatient curative care	87,707,027			15,517,006	5,449,142	108,673,175
HC.1.3 Out patient curative care	19,846,400	384,932	176,263	2,068,934	6,538,971	29,015,500
HC.2 Services of rehabilitative care						**0**
H5. Medical goods dispensed to outpatients						**0**
HC.6 Prevention and public health services	23,658,293		6,059,246	6,841,739	40,040,422	**76,599,700**
HC.7 Health administration and health insurance	46,524,617	6,122,260	503,300	6,909,000	29,900,018	**89,959,195**
HC 7.1 General Government Administration of Health	46,524,617	6,122,260	503,300			53,150,177
HC 7.2.2 Health Adminstration and Health Insurance: Other Private				6,909,000	29,900,018	36,809,018
HCR.nsk Expenditure not specified by kind						**0**
HC.R.1 Capital formation	28,121,259					**28,121,259**
THE	**205,857,596**	**6,507,192**	**6,738,809**	**31,336,679**	**81,928,554**	**332,368,829**
HC.R Health related functions	3,838,931	0	0	0	0	3,838,931
HCR.2 Eduation and Training of health personnel	3,838,931					3,838,931
HCR.3 Research and Development in health						0
HCR.4 Food Hygiene and Drinking water Control						0
HCR.5 Environmental Health						0
NHE	**209,696,527**	**6,507,192**	**6,738,809**	**31,336,679**	**81,928,554**	**336,207,760**

TB Subaccounts Table: Provider x Function (HPx HC), 2002/03

	HP.1 Hospital						HP.3 Providers of ambulatory health care			HP.4 Retail sale and other providers of medical goods	HP.5 Provision and administration of public health programs	HP.6 General health administration and insurance			HP.9 Rest of the world	Provider not specified by kind	HP.8 Institutions providing health related services	Total function
	HP.1.1 General Hospitals					HP.1.2 Specialized hospitals (including mental hospital)												
	HP.1.1.1 Government general		HP.1.1.2 Private Not-for-profit		HP1.1.3													
	HP1.1.1.1 Central Hospitals	HP1.1.1.2 District Hospitals	HP1.1.2.1 Private-Not-for profit hospitals (Other)	HP1.1..2.2 Private-not-for-profit hospital (CHAM)	Private For-profit hospitals		HP3.1 Offices of physicians	HP.3.4.9.1 health centres/dispensaries/maternity	HP3.9.3 Traditional practitioners			HP 6.1 General Administration of Health	HP.6.4 Other (private) Insurance	HP.6.9 All other providers of health administration				
HC.1 Services of curative care	35,110,062	53,522,724	0	13,330,813	0	0	0	35,725,076	0						0			137,688,675.39
HC.1.1 Inpatient curative care	31,718,536	48,157,166	0	11,762,482	0	0		17,034,991							0			108,673,175.10
HC.1.3 Out patient curative care	3,391,526	5,365,559	0	1,568,331	0		0	18,690,085	0									29,015,500.29
HC.2 Services of rehabilitative care		0																0.00
H5. Medical goods dispensed to outpatients										0								0.00
HC.6 Prevention and public health services											76,599,700							76,599,700.28
HC.7 Health administration and health insurance												53,150,177	0	36,809,018				89,959,194.57
HC 7.1 General Government Administration of Health												53,150,177						53,150,176.66
HC 7.2.2 Health Administration and Health Insurance: Other Private													0	36,809,018				36,809,017.91
HC.R.1 Capital formation	1,254,813	2,139,322				0		662,723								24,064,401		28,121,259.26
HCR.nsk Expenditure not specified by kind																0		0.00
THE	**36,364,875**	**55,662,047**	**0**	**13,330,813**	**0**	**0**	**0**	**36,387,799**	**0**	**0**	**76,599,700**	**53,150,177**	**0**	**36,809,018**	**0**	**24,064,401**	**0**	**332,368,829.49**
HC.R Health related functions																	3,838,931	3,838,931.00
HCR.2 Eduation and Training																	3,838,931	3,838,931.00
HCR.3 Research and Development																	0	0.00
HCR.4 Food Hygiene and Drinking water Control																	0	0.00
HCR.5 Environmental Health																	0	0.00
NHE	**36,364,875**	**55,662,047**	**0**	**13,330,813**	**0**	**0**	**0**	**36,387,799**	**0**	**0**	**76,599,700**	**53,150,177**	**0**	**36,809,018**	**0**	**24,064,401**	**3,838,931**	**336,207,760.49**

General NHA Table: Financing Sources x Financing Agents (FS x HF), 2005/06

	FS.1 Public Funds*		FS.2 Private Funds*			FS.3		
						FS.3.1 Global Fund	FS.3.2 All other Donors	
	FS.1.1 Territorial government		FS.2.1 Employer Funds	FS.2.2 Household Funds	FS.2.4 Other Private Funds			
	FS.1.1.1. General government	FS.1.1.2 Local Authorities						
	FS.1.1.1.1 Ministry of Finance							Row Totals
HF.1.1.1.1 Ministry of Health	**3,854,502,228**					**771,309,000**	**6,366,327,879**	**10,992,139,107**
HF.1.1.1.2 National AIDS Commission	**240,904,937**					**638,944,464**	**779,111,089**	**1,658,960,490**
HF.1.1.1.3 Other Ministries & Government Agencies	**806,940,010**				**138,656,567**		**726,338,607**	**1,671,935,184**
HF.1.1.1.4 Local Authorities	**2,218,607,933**	**104,556,789.00**					**1,967,444,771**	**4,290,609,493**
HF.2.2 Private Insurance Schemes			**1,293,072,223**	**97,328,017**				**1,390,400,240**
HF.2.3 Household Out of Pocket Payments				**3,356,420,000**				**3,356,420,000**
H.F.2.4 Non-Governmental Organizations	**847,869,126**	**-**	**-**	**-**	**26,980,456**		**3,802,238,628**	**4,677,088,210**
HF.2.4.1 CHAM	**847,869,126**				**26,980,456**		**346,107,728**	**1,220,957,310**
HF.2.4.2 Local NGOs							**3,456,130,899**	**3,456,130,899**
HF.2.5 Private Firms/Employers			**1,924,750,289**					**1,924,750,289**
HF.3 Rest of the World						**2,093,340,000**	**5,554,817,732**	**7,648,157,732**
THE	**7,968,824,234**	**104,556,789**	**3,217,822,512**	**3,453,748,017**	**165,637,023**	**3,503,593,464**	**19,196,278,706**	**37,610,460,746**
%	**21.3%**	**0.3%**	**8.6%**	**9.2%**	**0.4%**	**9.4%**	**51.3%**	**100.5%**
Financing agents of Health Care Related Activities	**1,740,819,156**	**-**	**-**	**-**	**-**	40,937,382	**3,653,185,308**	**5,434,941,845**
HC.R.2 Education and training of personnel	1,398,202,446					40,937,382	2,618,713,973	**4,057,853,801**
HC.R.3 Research and development	89,293,123						921,620,880	**1,010,914,003**
HC.R.4 Food, hygiene and drinking-water control	120,674,695						**48,280,950**	**168,955,645**
HC.R.5 Environment	132,648,892						**64,569,505**	**197,218,397**
HC.R.nsk		-	-	-	-			**-**
NHE	**9,709,643,390**	**104,556,789**	**3,217,822,512**	**3,453,748,017**	**165,637,023**	**3,544,530,846**	**22,849,464,014**	**43,045,402,591**

General NHA Table: Financing Agent by Provider (HFXHP), 2005/06

	HF.1 Public				HF.2 Private Sector						
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.2.5	HF.3	Row totals and total expenditure measures
Provider	Ministry of Health	National AIDS Commission	Other Ministries & Government Agencies	Local Authorities	Private Insurance Scheme	Household OOP Payments	CHAM	All Other Local NGOs	Private Firms / Employers	Rest of the World	
HP.1 Hospital	**3,374,180,170**	**779,949,439**	**-**	**2,454,315,414**	**638,800,240**	**2,117,565,375**	**593,508,388**	**-**	**678,134,893**	**1,758,405,600**	**12,394,859,519**
HP.1.1 General Hospitals	3,112,566,786	779,949,439	-	2,454,315,414	638,800,240	2,117,565,375	593,508,388	-	678,134,893	1,758,405,600	12,133,246,135
HP.1.1.1 Government general hospitals	3,112,566,786	779,949,439	-	2,454,315,414	45,558,590	792,115,120	-	-	36,268,704	1,444,404,600	8,665,178,653
HP.1.1.1.1 Central Hospitals	3,112,566,786	467,969,663	-		45,558,590	120,831,120			36,268,704	607,068,600	**4,390,263,464**
HP.1.1.1.3 District Hospitals	-	311,979,776		2,454,315,414		671,283,999				837,336,000	**4,274,915,189**
HP.1.1.2.2 Private-not-for-profit hospital (Mission)	-				50,641,650	943,154,019	593,508,388		38,024,789	293,067,600	**1,918,396,446**
HP.1.1.3 Private For-profit hospitals	-				542,600,000	382,296,236			603,841,400	20933400	**1,549,671,036**
HP.1.2 Specialized hospitals (including mental hospital)	261,613,384				-						**261,613,384**
HP.3 Providers of ambulatory health care	**89,900,456**	**334,264,045**	**90,790,670**	**1,820,610,561**	**240,450,000**	**651,481,121**	**292,002,094**	**927,976,000**	**570,245,988**	**794,681,374**	**5,812,402,310**
HP.3.1 Offices of physicians					240,450,000	188,295,162			246,273,344	62,800,200	**737,818,706**
HP.3.4.9.1 health centres/dispensaries/maternity		334,264,045	90,790,670	1,820,610,561		372,562,618	292,002,094	927,976,000	323,972,644	272,134,200	**4,434,312,832**
HP.3.5 Medical and diagnostic laborotaries	89,900,456									459,746,974	**549,647,430**
HP3.9.3 Traditional practitioners	-					90,623,341					**90,623,341**
HP.4 Retail sale and other providers of medical goods	-				165,200,000	483,324,480					**648,524,480**
HP.5 Provision and administration of public health programs	5,831,008,517	136,970,000	612,656,900	15,683,518	-	-	195,908,828	532,612,725	195,342,667	1,051,553,144	**8,571,736,299**
HP.6 General health administration and insurance	1,567,045,372	407,777,007	366,499,525		124,550,000	-	139,538,000	1,453,475,731	-	2,820,171,641	**6,879,057,276**
HP. 6.1 General Administration of Health	1,567,045,372	407,777,007	366,499,525								**2,341,321,904**
HP.6.4 Other (private) Insurance					124,550,000						**124,550,000**
HP.6.9 All other providers of health administration	-					-	139,538,000	1,453,475,731		2,820,171,641	**4,413,185,372**
HP.9 Rest of the world	-	-			221,400,000	-	-		345,890,005		**567,290,005**
Provider not specified by kind	130,004,592	-	601,988,089		-	104,049,024		542,066,443	135,136,736	1,223,345,973	**2,736,590,857**
THE	**10,992,139,107**	**1,658,960,491**	**1,671,935,184**	**4,290,609,493**	**1,390,400,240**	**3,356,420,000**	**1,220,957,310**	**3,456,130,899**	**1,924,750,289**	**7,648,157,732**	**37,610,460,746**

General NHA Table: Financing Agent by Function (HFxHC); 2005/06

	HF.1 Public				HF.2 Private Sector						
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.2.5	HF.3	**Row totals and total expenditure measures**
Function	Ministry of Health	National AIDS Commission	Other Ministries & Government Agencies	Local Authorities	Private Insurance Scheme	Household OOP Payments	CHAM	All other Local NGOs	Private Firms / Employers	Rest of the World	
HC.1 Services of curative care	**2,700,039,040**	**1,114,213,484**	**90,790,670**	**3,934,097,548**	**1,100,650,240**	**2,769,046,496**	**847,869,126**	**927,976,000**	**1,594,270,886**	**3,071,007,069**	**18,149,960,559**
HC.1.1 Inpatient curative care	2,049,051,970	764,369,760.16	22,697,667.50	2,091,392,144.63	653,450,360.00	1,588,174,032.06	635,901,844.40	231,994,000.00	1,029,029,793.00	679,818,886.56	**9,745,880,458.50**
HC.1.3 Out patient curative care	650,987,070.07	349,843,724.07	68,093,002.50	1,842,705,403.43	447,199,880.00	1,180,872,464.19	211,967,281.47	695,982,000.00	565,241,093.00	2,391,188,182.00	**8,404,080,100.72**
HC.2 Services of rehabilitative care	**350,634,662.54**										**350,634,662.54**
HC.4 Ancillary services to medical care	**89,900,456.00**									**459,746,974.44**	**549,647,430.44**
HC.5 Medical goods dispensed to outpatients					165,200,000.00	483,324,479.65					**648,524,479.65**
HC.6 Prevention and public health services	**5,831,008,516.56**	**136,970,000.00**	**612,656,900.00**	**15,683,518.35**	**0.00**	**0.00**	**195,908,828.29**	**532,612,725.00**	**195,342,667.00**	**1,051,553,144.00**	**8,571,736,299.20**
HC.7 Health administration and health insurance	**1,567,045,372.39**	**407,777,006.82**	**366,499,525.00**		**124,550,000.00**		**139,538,000.00**	**1,453,475,731.00**	**0.00**	**2,820,171,641.00**	**6,879,057,276.21**
HC.7.1 General Government Administration of Health Services	1,567,045,372.39	407,777,006.82	366,499,525.00								**2,341,321,904.21**
HC 7.2.1 Health Administration and Health Insurance: Insurance					124,550,000.00						**124,550,000.00**
HC 7.2.2 Health Adminstration and Health Insurance: Other Private							139,538,000.00	1,453,475,731.00		2,820,171,641.00	**4,413,185,372.00**
HC.R.1 Capital formation	**453,511,059.01**	**0.00**		**340,828,427.00**	**0.00**		**37,641,356.00**		**135,136,736.00**		**967,117,578.01**
HC. Expenditure not specified by kind		**0.00**	**601,988,089.00**		**0.00**	**104,049,024.46**		**542,066,443**		**245,678,904**	**1,493,782,460**
THE	**10,992,139,107**	**1,658,960,491**	**1,671,935,184**	**4,290,609,493**	**1,390,400,240**	**3,356,420,000**	**1,220,957,310**	**3,456,130,899**	**1,924,750,289**	**7,648,157,732**	**37,610,460,746**
HC.R Health related functions	**1,500,194,794**	**626,977,741**	**1,355,956,730**	**445,600,670**		**-**	**226,855,930**	**358,281,179**	**-**	**921,074,804**	**5,434,941,847**
HC.R.2 Eduation and Training	1,157,578,084	563,016,000	862,125,380	445,600,670			226,855,930	345,780,679		456,897,060	**4,057,853,803**
HC.R.3 Research and Development	89,293,123	63,961,741	493,831,350	-			-	-		363,827,789	**1,010,914,003**
HC.R.4 Food Hygiene and Drinking water Control	120,674,695		-	-		-	-	12,500,500			**133,175,195**
HC.R.5 Environmental Health	132,648,892		-	-							**132,648,892**
HC.R.nsk						-					**0**
NHE	**12,492,333,900**	**2,285,938,232**	**3,027,891,914**	**4,736,210,163**	**1,390,400,240**	**3,356,420,000**	**1,447,813,240**	**3,814,412,078**	**1,924,750,289**	**8,569,232,536**	**43,045,402,593**

General NHA Table: Health Provider by Function (HPXHC); 2005/06

	HP.1 Hospital					HP.3 Providers of ambulatory health care				HP.4 Retail sale and other providers of medical goods	HP.5 Provision and administration of public health programs	HP.6 General health administration and insurance			HP.9 Rest of the world	Provider not specified by kind	HP.8 Institutions providing health related services	Total function
	HP.1.1 General Hospitals				HP.1.2 Specialized hospitals (including mental hospital)													
	HP.1.1.1 Government general hospitals			HP.1.1.3 Private		HP.3.1 Offices of physicians	HP.3.5 Medical and diagnostic laboratories	HP.3.4.9.1 health centres/dispensaries /maternity	HP.3.9.3 Traditional practitioners			HP. 6.1 General Government Administration of Health	HP.6.4 Other (private) Insurance	HP.6.9 All other providers of health administration				
	HP1.1.1.1 Central Hospitals	HP.1.1.1.2 District Hospitals	HP.1.1..2.2 Private-not-for-profit hospital (Mission)	For-profit hospitals														
HC.1 Services of curative care	**3,881,644,958**	**4,036,335,290**	**1,918,396,446**	**1,549,671,036**	**96,090,760**	**737,818,706**	**0**	**4,294,422,948**	**90,623,341**	**0**	**0**	**0**	**0**	**0**	**567,290,005**	**977,667,069**	**0**	**18,149,960,559**
HC.1.1 Inpatient curative care	2,447,031,188	2,399,249,468	1,212,924,456	1,070,402,978	96,090,760			1,273,072,718	0						567,290,005	679,818,887		**9,745,880,459**
HC.1.3 Out patient curative care	1,434,613,770	1,637,085,822	705,471,990	479,268,059		737,818,706		3,021,350,230	90,623,341					0	0	297,848,182		**8,404,080,101**
HC.2 Services of rehabilitative care	**349,906,847**				**727,816**													**350,634,663**
HC.4 Ancillary services to medical care							**549,647,430**											**549,647,430**
4.1 Clinical Laboratory							549,647,430											**549,647,430**
HC.5 Medical goods dispensed to outpatients										**648,524,480**								**648,524,480**
HC.6 Prevention and public health services											**8,571,736,299**							**8,571,736,299**
HC.7 Health administration and health insurance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,341,321,904**	**124,550,000**	**4,413,185,372**	**0**	**0**	**0**	**6,879,057,276**
HC.7.1 General Government Administration of Health Services												2,341,321,904						**2,341,321,904**
HC 7.2.1 Health Administration and Health Insurance: Insurance													124,550,000					**124,550,000**
HC 7.2.2 Health Adminstration and Health Insurance: Other Private														4,413,185,372				**4,413,185,372**
HC.R.1 Capital formation	**158,711,659**	**238,579,899**			**164,794,808**			**139,889,884**							**0**	**265,141,328**		**967,117,578**
HCR.nsk Expenditure not specified by kind																**1,493,782,460**		**1,493,782,460**
THE	**4,390,263,464**	**4,274,915,189**	**1,918,396,446**	**1,549,671,036**	**261,613,384**	**737,818,706**	**549,647,430**	**4,434,312,832**	**90,623,341**	**648,524,480**	**8,571,736,299**	**2,341,321,904**	**124,550,000**	**4,413,185,372**	**567,290,005**	**2,736,590,857**	**0**	**37,610,460,746**
HC.R Health related functions																	**5,434,941,847**	**5,434,941,847**
HC.R.2 Eduation and Training																	**4,057,853,803**	**4,057,853,803**
HC.R.3 Research and Development																	**1,010,914,003**	**1,010,914,003**
HC.R.4 Food Hygiene and Drinking water Control																	**168,955,645**	**168,955,645**
HC.R.5 Environmental Health																	**197,218,397**	**197,218,397**
HC.R.nsk																	**0**	**0**
NHE	**4,390,263,464**	**4,274,915,189**	**1,918,396,446**	**1,549,671,036**	**261,613,384**	**737,818,706**	**549,647,430**	**4,434,312,832**	**90,623,341**	**648,524,480**	**8,571,736,299**	**2,341,321,904**	**124,550,000**	**4,413,185,372**	**567,290,005**	**2,736,590,857**	**5,434,941,847**	**43,045,402,593**

MALAWI HIV/AIDS SUBACCOUNTS TABLE: FINANCING SOURCES X FINANCING AGENTS (FS x HF), 2005/06

	FS.1 Public Funds*		FS.2 Private Funds*			FS.3		
						FS.3.1 Global Fund	FS.3.2 All other Donors	
	FS.1.1 Territorial government		FS.2.1 Employer Funds	FS.2.2 Household Funds	FS.2.4 Other Private Funds			
	FS.1.1.1. General government	FS.1.1.2 Local Authorities						
	FS.1.1.1.1 Ministry of Finance							Row Totals
HF.1.1.1.1 Ministry of Health	**437,474,985**						**387,949,515**	**825,424,499**
Inpatient	175,961,805						156,041,601	**332,003,406**
Outpatient	24,151,620						21,417,475	**45,569,095**
Capital	49,007,811						43,459,757	
Ancillary services to health care	11,435,338						10,140,771	**21,576,109**
Pharmaceuticals								
Prevention and public health services	90,243,815						80,027,534	**170,271,349**
Health administrtion	86,674,595						76,862,377	**163,536,972**
Functions not specified by kind								-
HF.1.1.1.2 National AIDS Commission	**240,904,937**					**638,944,464**	**779,111,089**	**1,658,960,491**
Inpatient						438,326,976	326,042,784	**764,369,760**
Outpatient						200,617,488	149,226,236	**349,843,724**
Capital								
Ancillary services to health care								
Pharmaceuticals								
Prevention and public health services							136,970,000	**136,970,000**
Health administrtion	240,904,937						166,872,070	**407,777,007**
Functions not specified by kind								-
HF.1.1.1.3 Other Ministries & Government Agencies	**482,200,000**						**46,409,950**	**528,609,950**
Inpatient							3,631,627	**3,631,627**
Outpatient							6,128,370	**6,128,370**
Capital								
Ancillary services to health care								
Pharmaceuticals								
Prevention and public health services	482,200,000							**482,200,000**
Health administrtion							36,649,953	**36,649,953**
Functions not specified by kind								-
HF.1.1.1.4 Local Authorities	**325,730,037**	**13,063,627.00**					**288,854,938**	**627,648,602**
Inpatient	230,195,346	1,346,789.00					204,135,495	**435,677,630**
Outpatient	95,534,691	860,580.00					84,719,442	**181,114,714**
Capital								
Ancillary services to health care								
Pharmaceuticals								
Prevention and public health services		10,856,258.00						**10,856,258**
Health administrtion								
Functions not specified by kind								
HF.2.2 Private Insurance Schemes			**144,799,573**	**10,898,893**				**155,698,466**
Inpatient			86,069,616	6,478,358				**92,547,975**
Outpatient			40,293,637	4,420,534				**44,714,172**
Capital								
Ancillary services to health care								
Pharmaceuticals			18,436,320					**18,436,320**
Prevention and public health services								
Health administrtion								
Functions not specified by kind								
HF.2.3 Household Out of Pocket Payments				**571,702,943**				**571,702,943**
Inpatient				380,677,782				**380,677,782**
Outpatient				123,581,039				**123,581,039**
Capital								
Ancillary services to health care								
Pharmaceuticals				34,151,949				**34,151,949**
Prevention and public health services								
Health administrtion								
Functions not specified by kind				33,292,173				**33,292,173**
H.F.2.4 Non-Governmental Organizations	141,084,172	-	-	-	-		**478,610,035**	**619,694,207**
HF.2.4.1 CHAM	**141,084,172**						**54,866,067**	**195,950,239**
Inpatient	92,485,564						35,966,608	**128,452,173**
Outpatient	6,576,864						4,021,500	**10,598,364**
Capital	3,764,136							**3,764,136**
Ancillary services to health care								
Pharmaceuticals								
Prevention and public health services	28,210,872						10,970,895	**39,181,766**
Health administrtion	10,046,735						3,907,064	**13,953,799**
Functions not specified by kind								
HF.2.4.2 Local NGOs							**423,743,968**	**423,743,968**
Inpatient							57,998,500	**57,998,500**
Outpatient							83,517,840	**83,517,840**
Capital								
Ancillary services to health care								
Pharmaceuticals								
Prevention and public health services							159,783,818	**159,783,818**
Health administrtion							122,443,811	**122,443,811**
Functions not specified by kind								
HF.2.5 Private Firms/Employers			**363,967,297**					**363,967,297**
Inpatient			122,042,687					**122,042,687**
Outpatient			54,248,939					**54,248,939**
Capital								-
Ancillary services to health care								-
Pharmaceuticals								-
Prevention and public health services			141,770,000					**141,770,000**
Health administrtion			-					-
Functions not specified by kind								-
HF.3 Rest of the World						**2,093,340,000**	**1,451,876,548**	**3,545,216,548**
Inpatient						-	-	-
Outpatient						2,093,340,000		**2,093,340,000**
Capital								
Ancillary services to health care							459,746,974	**459,746,974**
Pharmaceuticals								
Prevention and public health services							365,833,258	**365,833,258**
Health administrtion							428,565,063	**428,565,063**
Functions not specified by kind							197,731,252	
Providers not specified kind								
Inpatient								
Outpatient								
Capital			45,905,670					**45,905,670**
Ancillary services to health care								
Pharmaceuticals								
Prevention and public health services								
Health administrtion								
Functions not specified by kind								
							1,602,735,224	
FUNCTIONS								-
Inpatient	498,642,715	1,346,789	208,112,303	387,156,140	-	438,326,976	783,816,616	2,317,401,539
Outpatient	126,263,176	860,580	94,542,577	128,001,573	-	2,293,957,488	349,030,863	2,992,656,257
Capital	52,771,947	-	45,905,670	-	-	-	43,459,757	142,137,374
Ancillary services to health care	11,435,338	-	-	-	-	-	469,887,746	481,323,084
Pharmaceuticals	-	-	18,436,320	34,151,949	-	-	-	52,588,269
Prevention and public health services	600,654,687	10,856,258	141,770,000	-	-	-	753,585,505	1,506,866,450
Health administrtion	337,626,267	-	-	-	-	-	835,300,337	1,172,926,604
Functions not specified by kind	-	-	-	33,292,173	-	-	197,731,252	231,023,426
	1,627,394,130							
TOTAL HIV/AIDS HEALTH EXPENDITURE	**1,627,394,130**	**13,063,627**	**508,766,870**	**582,601,836**	**-**	**2,732,284,464**	**3,432,812,075**	**8,896,923,002**
%	**18.6%**	**0.1%**	**5.8%**	**6.7%**	**0.0%**	**31.2%**	**39.2%**	**101.7%**
Financing agents of Health Care Related Activities	**4,567,670**	**-**	**-**	**-**	**-**	**-**	**1,893,570,530**	**1,898,138,200**
HC.R.2 Education and training of personnel	4,567,670						1,126,032,000	**1,130,599,670**
HC.R.3 Research and development							767,538,530	**767,538,530**
HC.R.4 Food, hygiene and drinking-water control	-						-	-
HC.R.5 Environment	-	-						-
HC.R.nsk	-	-	-	-	-			-
NATIONAL HIV/AIDS HEALTH EXPENDITURE	**1,631,961,800**	**13,063,627**	**508,766,870**	**582,601,836**	**-**	**2,732,284,464**	**5,326,382,605**	**10,795,061,202**
%	**15.2%**	**0.1%**	**4.7%**	**5.4%**	**0.0%**	**25.5%**	**49.7%**	**100.8%**
HP Institutions providing non-health expenditures	**64,457,612**	**-**	**258,000,000**	**-**	**-**	**-**	**1,405,096,424**	**1,727,554,036**
Orphans and vulnerable children	5,778,036	-	-	-	-	-	134,458,114	**140,236,150**
OVC Education								
OVC family support	5,778,036						43,233,114	**49,011,150**
OVC Institutional care							91,225,000	**91,225,000**
Income generating activities							36,190,411	**36,190,411**
Advocacy and strategy communication	58,679,576						253,357,200	**312,036,776**
Social science research							32,679,656	
Home based care							222,030,214	**222,030,214**
Palliative care							55,507,554	**55,507,554**
AIDS Specific Institutional Development							506,714,400	**506,714,400**
Enabling environement							67,905,000	
Other			258,000,000				96,253,875	**354,253,875**
TOTAL HIV/AIDS EXPENDITURES	**1,696,419,412**	**13,063,627**	**766,766,870**	**582,601,836**	**-**	**2,732,284,464**	**6,731,479,029**	**12,522,615,238**

HIV/AIDS SUBACCOUNTS TABLE: Financing Agent by Provider (HFXHP), 2005/06

	HF.1 Public				HF.2 Private Sector						Row totals and total expenditure measures
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.2.5	HF.3	
Provider	Ministry of Health	National AIDS Commission	Other Ministries & Government Agencies	Local Authorities	Private Insurance Scheme	Household OOP Payments	CHAM	All Other Local NGOs	Private Firms / Employers	Rest of the World	
HP.1 Hospital	**377,572,501**	**779,949,439**	**-**	**432,068,425**	**107,020,466**	**441,844,839**	**105,347,739**	**-**	**106,492,839**	**1,758,405,600**	**4,108,701,848**
HP.1.1 General Hospitals	377,572,501	779,949,439	-	432,068,425	107,020,466	441,844,839	105,347,739	-	106,492,839	1,758,405,600	4,108,701,848
HP.1.1.1 Government general hospitals	377,572,501	779,949,439	-	432,068,425	5,977,070	156,269,447	-	-	4,997,779	1,444,404,600	3,201,239,261
HP.1.1.1.1 Central Hospitals	377,572,501	467,969,663	-		5,977,070	27,803,814			4,997,779	607,068,600	**1,491,389,428**
HP.1.1.1.3 District Hospitals	-	311,979,776		432,068,425		128,465,633				837,336,000	**1,709,849,834**
HP.1.1.2.2 Private-not-for-profit hospital (Mission)	-				7,981,396	212,414,214	105,347,739		5,501,254	293,067,600	**624,312,203**
HP.1.1.3 Private For-profit hospitals	-				93,062,000	73,161,178			95,993,806	20933400	**283,150,384**
HP.1.2 Specialized hospitals (including mental hospital)	-				-						**-**
HP.3 Providers of ambulatory health care	**21,576,109**	**334,264,045**	**9,759,997**	**184,723,919**	**28,854,000**	**62,413,982**	**37,466,933**	**141,516,340**	**69,798,787**	**794,681,374**	**1,685,055,487**
HP.3.1 Offices of physicians					28,854,000	13,305,030			29,552,801	62,800,200	**134,512,032**
HP.3.4.9.1 health centres/dispensaries/maternity		334,264,045	9,759,997	184,723,919		42,705,461	37,466,933	141,516,340	40,245,986	272,134,200	**1,062,816,881**
HP.3.5 Medical and diagnostic laborotaries	21,576,109									459,746,974	**481,323,084**
HP3.9.3 Traditional practitioners	-					6,403,491					**6,403,491**
HP.4 Retail sale and other providers of medical goods	-				19,824,000	34,151,949					**53,975,949**
HP.5 Provision and administration of public health programs	**170,271,349**	**136,970,000**	**482,200,000**	**10,856,258**	**-**	**-**	**39,181,766**	**159,783,818**	**141,770,000**	**365,833,258**	**1,506,866,450**
HP.6 General health administration and insurance	163,536,972	407,777,007	36,649,953		-	-	13,953,800	122,443,811	-	428,565,063	**1,172,926,605**
HP. 6.1 General Administration of Health	163,536,972	407,777,007	36,649,953								**607,963,931**
HP.6.4 Other (private) Insurance					-						**-**
HP.6.9 All other providers of health administration	-					-	13,953,800	122,443,811		428,565,063	**564,962,674**
HP.9 Rest of the world	-	-			-	-	-		-		**-**
Provider not specified by kind	92,467,568	-	-		-	33,292,173		-	45,905,670	197,731,252	**369,396,664**
TOTAL HIV/AIDS HEALTH EXPENDITURES	**825,424,499**	**1,658,960,492**	**528,609,950**	**627,648,602**	**155,698,466**	**571,702,943**	**195,950,239**	**423,743,968**	**363,967,297**	**3,545,216,548**	**8,896,923,003**
HP.8 Institutions providing health related services	89,336,670	626,977,741	320,456,789	-		-	-	132,162,000		729,205,000	**1,898,138,200**
HP.8.1 Research Institutions	84,769,000	63,961,741								298,351,000	**447,081,741**
HP.8.2 Educationa and training institutions	4,567,670	563,016,000	320,456,789					132,162,000		430,854,000	**1,451,056,459**
HP.8.3 All other institutions providing health related activities											**-**
NATIONAL HIV/AIDS HEALTH EXPENDITURES	**914,761,169**	**2,285,938,233**	**849,066,739**	**627,648,602**	**155,698,466**	**571,702,943**	**195,950,239**		**363,967,297**	**4,274,421,548**	**10,795,061,203**
HP Institutions providing Non-health activities	58,679,576	1,304,511,768	38,457,692	0	-	-	-	-	258,000,000	67,905,000	**1,727,554,036**
TOTAL HIV/AIDS EXPENDITURES	**973,440,745**	**3,590,450,000**	**887,524,431**	**627,648,602**	**155,698,466**	**571,702,943**	**195,950,239**	**-**	**621,967,297**	**4,342,326,548**	**12,522,615,239**

HIV/AIDS SUBACCOUNTS TABLE: Financing Agent by Function (HFxHC); 2005/06

	HF.1 Public				HF.2 Private Sector					HF.3	Row totals and total expenditure measures
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.2.5		
Function	Ministry of Health	National AIDS Commission	Other Ministries & Government Agencies	Local Authorities	Private Insurance Scheme	Household OOP Payments	CHAM	All other Local NGOs	Private Firms / Employers	Rest of the World	
HC.1 Services of curative care	**377,572,501**	**1,114,213,484**	**9,759,997**	**616,792,344**	**135,874,466**	**504,258,820**	**139,050,537**	**141,516,340**	**176,291,627**	**2,093,340,000**	**5,308,670,116**
HC.1.1 Inpatient curative care	332,003,406	764,369,760.16	3,631,626.80	434,330,841.33	92,547,974.60	380,677,781.65	128,452,172.57	57,998,500.00	122,042,687.08	0.00	**2,316,054,750**
HC.1.3 Out patient curative care	45,569,094.90	349,843,724.07	6,128,370.23	182,461,502.67	43,326,491.60	123,581,038.74	10,598,364.07	83,517,840.00	54,248,939.44	2,093,340,000.00	**2,992,615,366**
HC.1.3.1 ARV treatment										2,093,340,000.00	**2,093,340,000**
HC.2 Services of rehabilitative care	**0.00**										**0**
HC.4 Ancillary services to medical care	**21,576,109.44**									**459,746,974.44**	**481,323,084**
HC.4.1 Clinical laboratories	21,576,109.44									459,746,974.44	**481,323,084**
HC.5 Medical goods dispensed to outpatients					19,824,000.00	34,151,949.39					**53,975,949**
HC.6 Prevention and public health services	**170,271,349.50**	**136,970,000.48**	**482,200,000.00**	**10,856,258.00**	**0.00**	**0.00**	**39,181,766.40**	**159,783,817.60**	**141,770,000.00**	**365,833,258.00**	**1,506,866,450**
HC 6.3 Prevention of Communicable Diseases	**170,271,349.50**	**136,970,000.48**	**482,200,000.00**	**10,856,258.00**			**39,181,766.40**	**159,783,817.60**	**141,770,000.00**	**365,833,258.00**	**1,506,866,450**
HC 6.3.1 HIV/AIDS Control	**170,271,349.50**	**136,970,000.48**	**482,200,000.00**	**10,856,258.00**			**39,181,766.40**	**159,783,817.60**	**141,770,000.00**	**365,833,258.00**	**1,506,866,450**
HC.6.3.1.1 Communication for social behaviour change	37,572,367.55	45,448,823.66		10,856,258.00			5,877,264.90	23,967,573.00	0.00	54,874,988.70	178,597,276
HC.6.3.1.2 VCT	25,858,421.08	60,056,702.14					11,754,529.80	31,956,763.60	0.00	73,166,651.60	202,793,068
HC.6.3.1.3 Workplace activities	0.00	0.00	482,200,000.00					0.00	95,870,000.00	0.00	578,070,000
HC.6.3.1.4 Public sector and commercial condom distribution	12,262,073.70	5,111,288.02						47,935,145.40	0.00	164,624,966.10	229,933,473
HC.6.3.1.5 Prevention, diagnosis and treatment of STI	80,744,002.85	0.00						39,945,954.50	0.00	0.00	120,689,957
HC.6.3.1.6 PMTCT	778,628.73	2,183,461.60					7,836,353.20		0.00	36,583,325.80	47,381,769
HC.6.3.1.7 Blood safety	0.00	480,384.21					9,795,441.50		0.00	0.00	10,275,826
HC.6.3.1.8 Post exposure prophilaxis	5,749,409.91	0.00							0.00	0.00	5,749,410
HC.6.3.1.9 All other HIV/AIDS prevention activities	7,306,445.68	23,689,340.85					3,918,177.00	15,978,381.10	45,900,000.0	36,583,325.80	133,375,670
HC.7 Health administration and health insurance	**163,536,971.90**	**407,777,006.82**	**36,649,952.50**		**0.00**		**13,953,800.00**	**122,443,810.79**	**0.00**	**428,565,063.00**	**1,172,926,605**
HC.7.1 General Government Administration of Health Services	163,536,971.90	407,777,006.82	36,649,952.50								**607,963,931**
HC 7.2.1 Health Administration and Health Insurance: Insurance					0.00						**0**
HC 7.2.2 Health Adminstration and Health Insurance: Other Private							13,953,800.00	122,443,810.79		428,565,063.00	**564,962,674**
HC.R.1 Capital formation	**92,467,568.00**	**0.00**		**0.00**	**0.00**		**3,764,135.60**		**45,905,670.00**		**142,137,374**
HC. Expenditure not specified by kind		**0.00**	**0.00**		**0.00**	**33,292,173.38**		-		**197,731,252**	**231,023,426**
TOTAL HIV/AIDS HEALTH EXPENDITURES	**825,424,499**	**1,658,960,492**	**528,609,950**	**627,648,602**	**155,698,466**	**571,702,943**	**195,950,239**	**423,743,968**	**363,967,297**	**3,545,216,548**	**8,896,923,003**
HC.R Health related functions	**89,336,670**	**626,977,741**	**320,456,789**	**-**		**-**	**-**	**132,162,000**	**-**	**729,205,000**	**1,898,138,200**
HC.R.2 Eduation and Training	4,567,670	563,016,000	-	-			-	132,162,000		430,854,000	**1,130,599,670**
HC.R.3 Research and Development	84,769,000	63,961,741								298,351,000	**447,081,741**
HC.R.4 Food Hygiene and Drinking water Control	-		-	-		-	-	-			**0**
HC.R.5 Environmental Health	-			-							**0**
HC.R.nsk						-					**0**
NATIONAL HIV/AIDS HEALTH EXPENDITURES	**914,761,169**	**2,285,938,233**	**849,066,739**	**627,648,602**	**155,698,466**	**571,702,943**	**195,950,239**	**555,905,968**	**363,967,297**	**4,274,421,548**	**10,795,061,203**
HP Institutions providing non-health expenditures	**58,679,576**	**1,304,511,768**	**38,457,692**	**-**	**-**	**-**	**-**	**-**	**258,000,000**	**67,905,000**	**1,727,554,036**
Orphans and vulnerable children	-	134,458,114	5,778,036	-	-	-	-	-	-	-	**140,236,150**
OVC Education		-	5,778,036							-	**5,778,036**
OVC family support		43,233,114								-	**43,233,114**
OVC Institutional care		91,225,000								-	**91,225,000**
Income generating activities		36,190,411								-	**36,190,411**
Advocacy and strategy communication	58,679,576	253,357,200								-	**312,036,776**
Social science research		-	32,679,656								**32,679,656**
Home based care		222,030,214								-	**222,030,214**
Palliative care		55,507,554						-			**55,507,554**
AIDS Specific institutional development		506,714,400								67,905,000	**574,619,400**
Other		96,253,875						-	258,000,000	-	**354,253,875**
TOTAL HIV/AIDS EXPENDITURES	**973,440,745**	**3,590,450,000**	**887,524,431**	**627,648,602**	**155,698,466**	**571,702,943**	**195,950,239**	**555,905,968**	**621,967,297**	**4,342,326,548**	**12,522,615,239**

HIV/AIDS SUBACCOUNTS TABLE: Health Provider by Function (HPXHC); 2005/06

	HP.1 Hospital					HP.3 Providers of ambulatory health care				HP.4 Retail sale and other providers of medical goods	HP.5 Provision and administration of public health programs	HP.6 General health administration and insurance			HP.9 Rest of the world	Provider not specified by kind	HP.8 Institutions providing health related services	HP Institutions providing Non-Health Activities	Total function
	HP.1.1 General Hospitals																		
	HP.1.1.1 Government general hospitals			HP.1.1.3 Private	HP.1.2 Specialized hospitals (including mental hospital)														
	HP1.1.1.1 Central Hospitals	HP.1.1.1.2 District Hospitals	HP.1.1..2.2 Private-not-for-profit hospital (Mission)	For-profit hospitals		HP.3.1 Offices of physicians	HP.3.5 Medical and diagnostic laboratories	HP.3.4.9.1 health centres/dispensaries /maternity	HP.3.9.3 Traditional practitioners			HP. 6.1 General Government Administration of Health	HP.6.4 Other (private) Insurance	HP.6.9 All other providers of health administration					
HC.1 Services of curative care	**1,491,389,428**	**1,709,849,834**	**624,312,203**	**283,150,384**	**0**	**134,512,032**	**0**	**1,059,052,746**	**6,403,491**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		**5,308,670,116**
HC.1.1 Inpatient curative care	717,569,767	716,188,509	280,699,709	226,323,219	0			375,273,547	0						0	0			**2,316,054,750**
HC.1.3 Out patient curative care	773,819,661	993,661,325	343,612,494	56,827,165		134,512,032		683,779,199	6,403,491					0	0	0			**2,992,615,366**
HC.1.3.1 ARV Treatment	607,068,600	837,336,000	293,067,600	20,933,400		62,800,200		272,134,200											
HC.2 Services of rehabilitative care	**0**				**0**														**0**
HC.4 Ancillary services to medical care							**481,323,084**												**481,323,084**
4.1 Clinical Laboratory							481,323,084												**481,323,084**
HC.5 Medical goods dispensed to outpatients										**53,975,949**									**53,975,949**
HC.6 Prevention and public health services											**1,506,866,450**								**1,506,866,450**
HC 6.3 Prevention of Communicable Diseases											**1,506,866,450**								**1,506,866,450**
HC 6.3.1 HIV/AIDS Control											**1,506,866,450**								**1,506,866,450**
HC.6.3.1.1 Communication for social behaviour change											178,597,276								**178,597,276**
HC.6.3.1.2 VCT											202,793,068								**202,793,068**
HC.6.3.1.3 Workplace activities											578,070,000								**578,070,000**
HC.6.3.1.4 Public sector and commercial condom distribution											229,933,473								**229,933,473**
HC.6.3.1.5 Prevention, diagnosis and treatment of STI											120,689,957								**120,689,957**
HC.6.3.1.6 PMTCT											47,381,769								**47,381,769**
HC.6.3.1.7 Blood safety											10,275,826								**10,275,826**
HC.6.3.1.8 Post exposure prophilaxis											5,749,410								**5,749,410**
HC.6.3.1.9 All other HIV/AIDS prevention activities											133,375,670								**133,375,670**
HC.7 Health administration and health insurance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**607,963,931**	**0**	**564,962,674**	**0**	**0**	**0**		**1,172,926,605**
HC.7.1 General Government Administration of Health Services												607,963,931							**607,963,931**
HC 7.2.1 Health Administration and Health Insurance: Insurance													0						**0**
HC 7.2.2 Health Adminstration and Health Insurance: Other Private														564,962,674					**564,962,674**
HC.R.1 Capital formation	**0**	**0**			**0**			**3,764,136**							**0**	**138,373,238**			**142,137,374**
HCR.nsk Expenditure not specified by kind																**231,023,426**			**231,023,426**
TOTAL HIV/AIDS HEALTH EXPENDITURES	**1,491,389,428**	**1,709,849,834**	**624,312,203**	**283,150,384**	**0**	**134,512,032**	**481,323,084**	**1,062,816,881**	**6,403,491**	**53,975,949**	**1,506,866,450**	**607,963,931**	**0**	**564,962,674**	**0**	**369,396,664**	**0**		**8,896,923,003**
HC.R Health related functions																	**1,898,138,200**		**1,898,138,200**
HC.R.2 Eduation and Training																	**1,130,599,670**		**1,130,599,670**
HC.R.3 Research and Development																	**767,538,530**		**767,538,530**
HC.R.4 Food Hygiene and Drinking water Control																	**0**		**0**
HC.R.5 Environmental Health																	**0**		**0**
HC.R.nsk																	**0**		**0**
NATIONAL HIV/AIDS HEALTH EXPENDITURES	**1,491,389,428**	**1,709,849,834**	**624,312,203**	**283,150,384**	**0**	**134,512,032**	**481,323,084**	**1,062,816,881**	**6,403,491**	**53,975,949**	**1,506,866,450**	**607,963,931**	**0**	**564,962,674**	**0**	**369,396,664**	**1,898,138,200**	**0**	**10,795,061,203**
Institutions providing non-health expenditures																		**1,727,554,036**	**1,727,554,035.92**
Orphans and vulnerable children																		140,236,150	**140,236,149.57**
OVC Education																		5,778,036	**5,778,036**
OVC family support																		43,233,114	**43,233,114**
OVC Institutional care																		91,225,000	**91,225,000**
Income generating activities																		36,190,411	**36,190,411**
Advocacy and strategy communication																		312,036,776	**312,036,776**
Social science research																		32,679,656	**32,679,656**
Home based care																		222,030,214	**222,030,214**
Palliative care																		55,507,554	**55,507,554**
AIDS Specific Institutional Development																		506,714,400	**506,714,400**
Enabling environment																		67,905,000	**67,905,000**
Other																		354,253,875	**354,253,875**
TOTAL HIV/AIDS EXPENDITURES																		**1,727,554,036**	**12,522,615,239**

MALARIA SBACCOUNTS TABLE: Financing Sources x Financing Agents (FS x HF), 2005/06

	FS.1 Public Funds*		FS.2 Private Funds*			FS.3		
						FS.3.1 Global Fund	FS.3.2 All other Donors	
	FS.1.1 Territorial government		FS.2.1 Employer Funds	FS.2.2 Household Funds	FS.2.4 Other Private Funds			
	FS.1.1.1. General government	FS.1.1.2 Local Authorities						
	FS.1.1.1.1 Ministry of Finance							Row Totals
HF.1.1.1.1 Ministry of Health	**1,218,559,328**					**771,309,000**	**1,733,161,116**	**3,723,029,444**
Inpatient	134,559,027						119,325,930	**253,884,957**
Outpatient	106,957,176						94,848,816	**201,805,992**
Capital	16,823,436						14,918,896	**31,742,332**
Ancillary services to health care	6,194,141						5,492,918	**11,687,059**
Pharmaceuticals								
Prevention and public health services	779,628,118					771,309,000	1,343,920,232	**2,894,857,350**
Health administrtion	174,397,430						154,654,324	**329,051,754**
Functions not specified by kind								
HF.1.1.1.2 National AIDS Commission								
Inpatient								
Outpatient								
Capital								
Ancillary services to health care								
Pharmaceuticals								
Prevention and public health services								
Health administrtion								
Functions not specified by kind								
HF.1.1.1.3 Other Ministries & Government Agencies	**329,122,230**						**291,863,110**	**620,985,340**
Inpatient	962,381						853,432	**1,815,813**
Outpatient	13,353,038						11,841,373	**25,194,411**
Capital								-
Ancillary services to health care								-
Pharmaceuticals								-
Prevention and public health services	10,371,324						9,197,211	**19,568,535**
Health administrtion	29,136,712						25,838,217	**54,974,929**
Functions not specified by kind	275,298,776						244,132,877	**519,431,652**
HF.1.1.1.4 Local Authorities	**503,661,747**	**19,371,605.66**					**445,546,930**	**968,580,283**
Inpatient	130,208,756	5,008,029.07					115,184,669	**250,401,453**
Outpatient	337,253,783	12,971,299.33					298,339,885	**648,564,967**
Capital	35,446,156	1,363,313.71					31,356,215	**68,165,685**
Ancillary services to health care								-
Pharmaceuticals								-
Prevention and public health services	753,053	28,963.56					666,162	**1,448,178**
Health administrtion								
Functions not specified by kind								
HF.2.2 Private Insurance Schemes			**211,665,684**	**15,931,826**				**227,597,510**
Inpatient			38,575,049	2,903,498				**41,478,547**
Outpatient			116,245,315	8,749,647				**124,994,963**
Capital								
Ancillary services to health care								
Pharmaceuticals			56,845,320	4,278,680				**61,124,000**
Prevention and public health services								
Health administrtion								
Functions not specified by kind								
HF.2.3 Household Out of Pocket Payments				**802,189,415**				**802,189,415**
Inpatient				194,993,737				**194,993,737**
Outpatient				389,867,482				**389,867,482**
Capital								-
Ancillary services to health care								-
Pharmaceuticals				178,830,057				**178,830,057**
Prevention and public health services								-
Health administrtion								-
Functions not specified by kind				38,498,139				**38,498,139**
H.F.2.4 Non-Governmental Organizations	**171,124,810**	-	-	-	-		**583,667,116**	**754,791,925**
Inpatient								
Outpatient								
Capital								
Ancillary services to health care								
Pharmaceuticals								
Prevention and public health services								
Health administrtion								
Functions not specified by kind								
HF.2.4.1 CHAM	**171,124,810**						**69,896,049**	**241,020,859**
Inpatient	51,921,386						21,207,327	**73,128,712**
Outpatient	49,362,941						20,162,328	**69,525,268**
Capital	5,345,073						2,183,199	**7,528,271**
Ancillary services to health care								
Pharmaceuticals								
Prevention and public health services	34,773,817						14,203,390	**48,977,207**
Health administrtion	29,721,594						12,139,806	**41,861,400**
Functions not specified by kind								
HF.2.4.2 Local NGOs							**513,771,066**	**513,771,066**
Inpatient							9,279,760	**9,279,760**
Outpatient							55,678,560	**55,678,560**
Capital								-
Ancillary services to health care								-
Pharmaceuticals								-
Prevention and public health services							133,153,181	**133,153,181**
Health administrtion							234,349,599	**234,349,599**
Functions not specified by kind							81,309,966	**81,309,966**
HF.2.5 Private Firms/Employers			**388,382,123**					**388,382,123**
Inpatient			63,404,448					**63,404,448**
Outpatient			315,175,650					**315,175,650**
Capital			-					-
Ancillary services to health care								-
Pharmaceuticals								-
Prevention and public health services			9,802,025					**9,802,025**
Health administrtion								-
Functions not specified by kind								-
HF.3 Rest of the World							**755,028,587**	**755,028,587**
Inpatient							102,855,075	**102,855,075**
Outpatient							24,978,399	**24,978,399**
Capital								-
Ancillary services to health care								-
Pharmaceuticals								-
Prevention and public health services							274,374,943	**274,374,943**
Health administrtion							107,141,266	**107,141,266**
Functions not specified by kind							245,678,904	**245,678,904**
FUNCTIONS								
Inpatient	317,651,550	5,008,029	101,979,497	197,897,235	-	-	368,706,193	**991,242,504**
Outpatient	506,926,937	12,971,299	431,420,966	398,617,129	-	-	505,849,361	**1,855,785,691**
Capital	57,614,665	1,363,314	-	-	-	-	48,458,310	**107,436,288**
Ancillary services to health care	6,194,141	-	-	-	-	-	5,492,918	**11,687,059**
Pharmaceuticals	-	-	56,845,320	183,108,737	-	-	-	**239,954,057**
Prevention and public health services	825,526,311	28,964	9,802,025	-	-	771,309,000	1,775,515,119	**3,382,181,419**
Health administrtion	233,255,736	-	-	-	-	-	534,123,212	**767,378,947**
Functions not specified by kind	275,298,777	-	-	38,498,139	-	-	571,121,747	**884,918,663**
	2,222,468,116	19,371,606	600,047,807	818,121,241	-	771,309,000	3,809,266,859	**8,240,584,629**
	(0)	(0)	0	0	-	-	(1)	-
THE	**2,222,468,116**	**19,371,606**	**600,047,808**	**818,121,241**	**-**	**771,309,000**	**3,809,266,859**	**8,240,584,629**
%	**6.4%**	**0.1%**	**1.7%**	**2.4%**	**0.0%**	**2.2%**	**11.0%**	**23.9%**
Financing agents of Health Care Related Activities	-	-	-	-	-	-	**78,967,350**	**78,967,350**
HC.R.2 Education and training of personnel							78,967,350	**78,967,350**
HC.R.3 Research and development								-
HC.R.4 Food, hygiene and drinking-water control								-
HC.R.5 Environment								-
HC.R.risk								-
NHE	**2,222,468,116**	**19,371,606**	**600,047,808**	**818,121,241**	**-**	**771,309,000**	**3,888,234,209**	**8,319,551,979**

MALARIA SUBACCOUNTS TABLE: FINANCING (HFXHP), 2005/06

	HF.1 Public				HF.2 Private Sector						Row totals and total expenditure measures
	HF.1.1.1.1	HF.1.1.1.2	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.2.5	HF.3	
Provider	Ministry of Health	National AIDS Commission	Other Ministries & Government Agencies	Local Authorities	Private Insurance Scheme	Household OOP Payments	CHAM	All Other Local NGOs	Private Firms / Employers	Rest of the World	
HP.1 Hospital	**487,433,281**	**-**	**-**	**435,469,695**	**77,507,010**	**343,813,204**	**103,863,968**	**-**	**79,969,942**	**-**	**1,528,057,100**
HP.1.1 General Hospitals	487,433,281	-	-	435,469,695	77,507,010	343,813,204	103,863,968	-	79,969,942	-	1,528,057,100
HP.1.1.1 Government general hospitals	487,433,281	-	-	435,469,695	9,104,819	138,620,146	-	-	6,817,152	-	1,077,445,093
HP.1.1.1.1 Central Hospitals	487,433,281	-	-		9,104,819	21,145,446			6,817,152	-	**524,500,698**
HP.1.1.1.3 District Hospitals	-	-		435,469,695		117,474,700				-	**552,944,395**
HP.1.1.2.2 Private-not-for-profit hospital (Mission)	-				9,044,191	165,051,953	103,863,968		7,565,428	-	**285,525,540**
HP.1.1.3 Private For-profit hospitals	-				59,358,000	40,141,105			65,587,362	0	**165,086,467**
HP.3 Providers of ambulatory health care	**11,687,059**	**-**	**27,010,224**	**531,662,410**	**88,966,500**	**241,048,015**	**46,318,284**	**64,958,320**	**298,610,156**	**-**	**1,310,260,968**
HP.3.1 Offices of physicians					88,966,500	69,669,210			246,273,344	-	**404,909,054**
HP.3.4.9.1 health centres/dispensaries/maternity		-	27,010,224	531,662,410		137,848,169	46,318,284	64,958,320	52,336,812	-	**860,134,219**
HP.3.5 Medical and diagnostic laborotaries	11,687,059									-	**11,687,059**
HP3.9.3 Traditional practitioners	-					33,530,636					**33,530,636**
HP.4 Retail sale and other providers of medical goods	-				61,124,000	178,830,057					**239,954,057**
HP.5 Provision and administration of public health programs	2,894,857,350	-	19,568,535	1,448,178	-	-	48,977,207	133,153,181	9,802,025	274,374,943	**3,382,181,419**
HP.6 General health administration and insurance	329,051,754	-	54,974,929		-	-	41,861,400	234,349,599	-	107,141,266	**767,378,947**
HP. 6.1 General Administration of Health	329,051,754	-	54,974,929								**384,026,683**
HP.6.4 Other (private) Insurance					-						**-**
HP.6.9 All other providers of health administration	-					-	41,861,400	234,349,599		107,141,266	**383,352,265**
HP.9 Rest of the world	-	-			-	-	-		-		**-**
Provider not specified by kind	-	-	519,431,652		-	38,498,139		81,309,966	-	373,512,379	**1,012,752,136**
THE	**3,723,029,444**	**-**	**620,985,340**	**968,580,283**	**227,597,510**	**802,189,415**	**241,020,859**	**513,771,066**	**388,382,123**	**755,028,587**	**8,240,584,628**
HP.8 Institutions providing health related services	78,967,350	-	-	-		-	-	-		-	**78,967,350**
NHE	**3,801,996,794**	**-**	**620,985,340**	**968,580,283**	**227,597,510**	**802,189,415**	**241,020,859**		**388,382,123**	**755,028,587**	**8,319,551,978**

MALARIA SUBACCOUNTS TABLE (HPXHC); 2005/06

	HP.1 Hospital					HP.3 Providers of ambulatory health care				HP.4 Retail sale and other providers of medical goods	HP.5 Provision and administration of public health programs	HP.6 General health administration and insurance			HP.9 Rest of the world	Provider not specified by kind	HP.8 Institutions providing health related services	Total function
	HP.1.1 General Hospitals				HP.1.2 Specialized hospitals (including mental hospital)													
	HP.1.1.1 Government general hospitals			HP.1.1.3 Private														
	HP1.1.1.1 Central Hospitals	HP.1.1.1.2 District Hospitals	HP.1.1..2.2 Private-not-for-profit hospital (Mission)	For-profit hospitals		HP.3.1 Offices of physicians	HP.3.5 Medical and diagnostic laboratories	HP.3.4.9.1 health centres/dispensaries /maternity	HP.3.9.3 Traditional practitioners			HP. 6.1 General Government Administration of Health	HP.6.4 Other (private) Insurance	HP.6.9 All other providers of health administration				
HC.1 Services of curative care	**492,758,366**	**505,228,415**	**285,525,540**	**165,086,467**	**0**	**404,909,054**	**0**	**832,156,242**	**33,530,636**	**0**	**0**	**0**	**0**	**0**	**0**	**127,833,475**	**0**	**2,847,028,195**
HC.1.1 Inpatient curative care	272,487,012	281,484,403	157,680,179	96,336,268	0			80,399,566	0						0	102,855,075		**991,242,504**
HC.1.3 Out patient curative care	220,271,354	223,744,012	127,845,361	68,750,199		404,909,054		751,756,676	33,530,636					0	0	24,978,399		**1,855,785,691**
HC.4 Ancillary services to medical care							**11,687,059**											**11,687,059**
4.1 Clinical Laboratory							11,687,059											**11,687,059**
HC.5 Medical goods dispensed to outpatients										**239,954,057**								**239,954,057**
HC.6 Prevention and public health services											**3,382,181,419**							**3,382,181,419**
HC 6.3 Prevention of Communicable Diseases (malaria)											**3,382,181,419**							**3,382,181,419**
HC.6.3.3 Indoor residual spraying campaign											**1,224,300**							**1,224,300**
HC.6.3.5 IEC (Malaria awareness)											**3,060,750**							**3,060,750**
HC.6.3.6 Suivellance and monitoring											**122,430,000**							**122,430,000**
HC.6.3.7 ITN Distribution											**473,760,716**							**473,760,716**
HC.3.9 (All other Malaria preventive activities)											**2,781,705,653**							**2,781,705,653**
HC.7 Health administration and health insurance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**384,026,683**	**0**	**383,352,265**	**0**	**0**	**0**	**767,378,947**
HC.7.1 General Government Administration of Health Services												384,026,683						**384,026,683**
HC 7.2.1 Health Administration and Health Insurance: Insurance													0					**0**
HC 7.2.2 Health Adminstration and Health Insurance: Other Private														383,352,265				**383,352,265**
HC.R.1 Capital formation	**31,742,332**	**47,715,980**			**0**			**27,977,977**							**0**	**0**		**107,436,288**
HCR.nsk Expenditure not specified by kind																**884,918,662**		**884,918,662**
THE	**524,500,698**	**552,944,395**	**285,525,540**	**165,086,467**	**0**	**404,909,054**	**11,687,059**	**860,134,219**	**33,530,636**	**239,954,057**	**3,382,181,419**	**384,026,683**	**0**	**383,352,265**	**0**	**1,012,752,136**	**0**	**8,240,584,628**
HC.R Health related functions																	**78,967,350**	**78,967,350**
HC.R.2 Eduation and Training																	**78,967,350**	**78,967,350**
HC.R.3 Research and Development																	**0**	**0**
HC.R.4 Food Hygiene and Drinking water Control																	**0**	**0**
HC.R.5 Environmental Health																	**0**	**0**
HC.R.nsk																	**0**	**0**
NHE	**524,500,698**	**552,944,395**	**285,525,540**	**165,086,467**	**0**	**404,909,054**	**11,687,059**	**860,134,219**	**33,530,636**	**239,954,057**	**3,382,181,419**	**384,026,683**	**0**	**383,352,265**	**0**	**1,012,752,136**	**78,967,350**	**8,319,551,978**

MALARIA SUBACCONTS TABLE (HFxHC); 2005/06

	HF.1 Public			HF.2 Private Sector						
2,894,857,350.00	HF.1.1.1.1	HF1.1.1.3	HF.1.1.1.4	HF.2.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.2.5	HF.3	**Row totals and total expenditure measures**
Function	Ministry of Health	Other Ministries & Government Agencies	Local Authorities	Private Insurance Scheme	Household OOP Payments	CHAM	All other Local NGOs	Private Firms / Employers	Rest of the World	
HC.1 Services of curative care	**455,690,949**	**27,010,224**	**898,966,420**	**166,473,510**	**584,861,219**	**142,653,980**	**64,958,320**	**378,580,098**	**127,833,475**	**2,847,028,195**
HC.1.1 Inpatient curative care	253,884,957	1,815,813.40	250,401,453.39	41,478,546.80	194,993,737.06	73,128,712.11	9,279,760.00	63,404,448.12	102,855,075.40	**991,242,503.60**
HC.1.3 Out patient curative care	201,805,991.72	25,194,410.93	648,564,966.54	124,994,962.80	389,867,481.82	69,525,268.32	55,678,560.00	315,175,650.19	24,978,399.15	**1,855,785,691.46**
HC.4 Ancillary services to medical care	**11,687,059.28**								**0.00**	**11,687,059.28**
HC.5 Medical goods dispensed to outpatients				61,124,000.00	178,830,057.47					**239,954,057.47**
HC.6 Prevention and public health services	**2,894,857,350.00**	**19,568,535.00**	**1,448,178.00**	**0.00**	**0.00**	**48,977,207.00**	**133,153,181.00**	**9,802,025.00**	**274,374,943.00**	**3,382,181,419.00**
HC 6.3 Prevention of Communicable Diseases (malaria)	**2,894,857,350.00**	**19,568,535.00**	**1,448,178.00**			**48,977,207.00**	**133,153,181.00**	**9,802,025.00**	**274,374,943.00**	**3,382,181,419.00**
HC.6.3.3 Indoor residual spraying campaign	**1,224,300.00**	**0.00**								**1,224,300.00**
HC.6.3.5 IEC (Malaria awareness)	**3,060,750.00**	**0.00**								**3,060,750.00**
HC.6.3.6 Suivellance and monitoring	**122,430,000.00**	**0.00**								**122,430,000.00**
HC.6.3.7 ITN Distribution	**309,135,750.00**	**0.00**							**164,624,966.00**	**473,760,716.00**
HC.3.9 (All other Malaria preventive activities)	**2,459,006,550.00**	**19,568,535.00**	**1,448,178.00**	**0.00**		**48,977,207.00**	**133,153,181.00**	**9,802,025.00**	**109,749,977.00**	**2,781,705,653.00**
HC.7.1 General Government Administration of Health Services	**329,051,753.82**	**54,974,928.75**	**0.00**	**0.00**		**41,861,400.00**	**234,349,599.00**		**107,141,265.75**	**767,378,947.32**
HC.7.1 General Government Administration of Health Services	329,051,753.82	54,974,928.75								
HC 7.2.1 Health Administration and Health Insurance: Insurance				0.00						**0.00**
HC 7.2.2 Health Adminstration and Health Insurance: Other Private						41,861,400.00	234,349,599.00		107,141,265.75	**383,352,264.75**
HC.R.1 Capital formation	**31,742,331.85**		**68,165,685.40**	**0.00**		**7,528,271.20**		**0.00**		**107,436,288.45**
HC. Expenditure not specified by kind		**519,431,652.20**		**0.00**	**38,498,139.05**		**81,309,966**		**245,678,904**	**884,918,662**
THE	**3,723,029,444**	**620,985,340**	**968,580,283**	**227,597,510**	**802,189,415**	**241,020,859**	**513,771,066**	**388,382,123**	**755,028,587**	**8,240,584,628**
HC.R Health related functions	**78,967,350**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**78,967,350**
HC.R.2 Eduation and Training	78,967,350	-	-			-	-		-	**78,967,350**
HC.R.3 Research and Development	-								-	**0**
HC.R.4 Food Hygiene and Drinking water Control	-	-	-		-	-	-			**0**
HC.R.5 Environmental Health	-		-							**0**
HC.R.nsk					-					**0**
NHE	**3,801,996,794**	**620,985,340**	**968,580,283**	**227,597,510**	**802,189,415**	**241,020,859**	**513,771,066**	**388,382,123**	**755,028,587**	**8,319,551,978**

TB SUBACCOUNTS TABLE: FINANCING SOURCES X FINANCING AGENTS (FS x HF), 2005/06

	FS.1 Public Funds*		FS.2 Private Funds*			FS.3		
						FS.3.1 Global Fund	FS.3.2 All other Donors	
	FS.1.1 Territorial government		FS.2.1 Employer Funds	FS.2.2 Household Funds	FS.2.4 Other Private Funds			
	FS.1.1.1. General government	FS.1.1.2 Local Authorities						
	FS.1.1.1.1 Ministry of Finance							Row Totals
HF.1.1.1.1 Ministry of Health	**151,318,392**						**85,703,874**	**237,022,266**
HF.1.1.1.3 Other Ministries & Government Agencies	**26,436,658**							**26,436,658**
HF.1.1.1.4 Local Authorities	**63,263,728**						**56,101,796**	**119,365,524**
HF.2.4.1 CHAM	**46,210,155**							**46,210,155**
HF.3 Rest of the World							**45,729,157**	**45,729,157**
THE	**287,228,933**	**-**	**-**	**-**	**-**	**-**	**187,534,828**	**474,763,761**
%	**60.5%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**39.5%**	**100.0%**
Financing agents of Health Care Related Activities	**-**	**-**	**-**	**-**	**-**	-	**2,956,260**	**2,956,260**
HC.R.2 Education and training of personnel								**-**
HC.R.3 Research and development	-						-	**-**
HC.R.4 Food, hygiene and drinking-water control	-						**-**	**-**
HC.R.5 Environment	-							**-**
HC.R.nsk		-	-	-	-			**-**
NHE	**287,228,933**	**-**	**-**	**-**	**-**	**-**	**190,491,088**	**477,720,021**

TB SUBACCOUNTS TABLE: FINANCING AGENT X HEALTH PROVIDER (HFXHP), 2005/06

	HF.1 Public					Row totals and total expenditure measures
	HF.1.1.1.1	HF1.1.1.3	HF.1.1.1.4	HF.2.4.1	HF.3	
Provider	Ministry of Health	Other Ministries & Government Agencies	Local Authorities	CHAM	Rest of the World	
HP.1 Hospital	**92,563,902**	**-**	**83,940,399**	**19,289,023**	**-**	**195,793,324**
HP.1.1 General Hospitals	92,563,902	-	83,940,399	19,289,023	-	195,793,324
HP.1.1.1 Government general hospitals	92,563,902	-	83,940,399	-	-	176,504,301
HP.1.1.1.1 Central Hospitals	92,563,902	-			-	**92,563,902**
HP.1.1.1.3 District Hospitals	-		83,940,399		-	**83,940,399**
HP.1.1.2.2 Private-not-for-profit hospital (Mission)	-			19,289,023	-	**19,289,023**
HP.3 Providers of ambulatory health care	**4,495,023**	**1,588,837**	**35,183,762**	**10,148,792**	**-**	**51,416,413**
HP.3.1 Offices of physicians					-	**-**
HP.3.4.9.1 health centres/dispensaries/maternity		1,588,837	35,183,762	10,148,792	-	**46,921,390**
HP.3.5 Medical and diagnostic laborotaries	4,495,023				-	**4,495,023**
HP.5 Provision and administration of public health programs	19,803,778	6,522,845	241,363	9,795,441	45,729,157	**82,092,584**
HP.6 General health administration and insurance	82,622,540	18,324,976		6,976,900	-	**107,924,417**
HP. 6.1 General Administration of Health	82,622,540	18,324,976				**100,947,517**
HP.6.4 Other (private) Insurance						**-**
HP.6.9 All other providers of health administration	-			6,976,900	-	**6,976,900**
HP.9 Rest of the world	-			-		**-**
Provider not specified by kind	37,537,024	-			-	**37,537,024**
THE	**237,022,266**	**26,436,658**	**119,365,524**	**46,210,155**	**45,729,157**	**474,763,761**
HP.8 Institutions providing health related services	2,956,260	-	-	-	-	**2,956,260**
NHE	**239,978,526**	**26,436,658**	**119,365,524**	**46,210,155**	**45,729,157**	**477,720,021**

TB SUBACCOUNTS TABLE: FINANCING AGENTS X FUNCTION (HFxHC); 2005/06

	HF.1 Public					
	HF.1.1.1.1	HF1.1.1.3	HF.1.1.1.4	HF.2.4.1	HF.3	**Row totals and total expenditure measures**
Function	Ministry of Health	Other Ministries & Government Agencies	Local Authorities	CHAM	Rest of the World	
HC.1 Services of curative care	**84,628,319**	**1,588,837**	**102,082,740**	**27,555,747**	**-**	**215,855,642**
HC.1.1 Inpatient curative care	78,118,448	907,906.70	83,655,685.79	25,436,073.78	0.00	**188,118,114.67**
HC.1.3 Out patient curative care	6,509,870.70	680,930.03	18,427,054.03	2,119,672.81	0.00	**27,737,527.57**
HC.2 Services of rehabilitative care	**0.00**					**0.00**
HC.4 Ancillary services to medical care	**4,495,022.80**				**0.00**	**4,495,022.80**
HC.6 Prevention and public health services	**19,803,777.51**	**6,522,845.00**	**241,363.00**	**9,795,441.00**	**45,729,157.00**	**82,092,583.51**
HC 6.3.3 Prevention of Communicable Diseases (TB)	19,803,777.51	6,522,845.00	241,363.00	9,795,441.00	45,729,157.00	82,092,583.51
HC.7 Health administration and health insurance	**82,622,540.28**	**18,324,976.25**		**6,976,900.00**	**0.00**	**107,924,416.53**
HC.7.1 General Government Administration of Health Services	82,622,540.28	18,324,976.25				**100,947,516.53**
HC 7.2.1 Health Administration and Health Insurance: Insurance						**0.00**
HC 7.2.2 Health Adminstration and Health Insurance: Other Private				6,976,900.00	0.00	**6,976,900.00**
HC.R.1 Capital formation	**45,472,606.71**		**17,041,421.35**	**1,882,067.80**		**64,396,095.86**
HC. Expenditure not specified by kind		**0.00**			**-**	**0**
THE	**237,022,266**	**26,436,658**	**119,365,524**	**46,210,155**	**45,729,157**	**474,763,761**
HC.R Health related functions	**2,956,260**	**-**	**-**	**-**	**-**	**2,956,260**
HC.R.2 Eduation and Training	2,956,260	-	-	-	-	**2,956,260**
HC.R.3 Research and Development	-				-	**0**
HC.R.4 Food Hygiene and Drinking water Control	-	-	-	-		**0**
HC.R.5 Environmental Health	-		-			**0**
HC.R.nsk						**0**
NHE	**239,978,526**	**26,436,658**	**119,365,524**	**46,210,155**	**45,729,157**	**477,720,021**

TB SUBACCOUNTS TABLE: HEALTH PROVIDER X FUNCTION (HPXHC); 2005/06

	HP.1 Hospital			HP.3 Providers of ambulatory health care		HP.5 Provision and administration of public health programs	HP.6 General health administration and insurance		Provider not specified by kind	HP.8 Institutions providing health related services	Total function
	HP.1.1 General Hospitals										
	HP.1.1.1 Government general hospitals										
	HP1.1.1.1 Central Hospitals	HP.1.1.1.2 District Hospitals	HP.1.1..2.2 Private-not-for-profit hospital (Mission)	HP.3.5 Medical and diagnostic laborotaries	HP.3.4.9.1 health centres/dispensaries /maternity		HP. 6.1 General Government Administration of Health	HP.6.9 All other providers of health administration			
HC.1 Services of curative care	**84,628,319**	**72,011,404**	**19,289,023**	**0**	**39,926,896**	**0**	**0**	**0**	**0**	**0**	**215,855,642**
HC.1.1 Inpatient curative care	78,118,448	66,472,065	17,805,252		25,722,349				0		**188,118,115**
HC.1.3 Out patient curative care	6,509,871	5,539,339	1,483,771		14,204,547			0	0		**27,737,528**
HC.2 Services of rehabilitative care	**0**										**0**
HC.4 Ancillary services to medical care				**4,495,023**							**4,495,023**
4.1 Clinical Laboratory				4,495,023							**4,495,023**
HC.6 Prevention and public health services						**82,092,584**					**82,092,584**
HC 6.3.3 Prevention of Communicable Diseases (TB)						**82,092,584**					**82,092,584**
HC.7 Health administration and health insurance	**0**	**0**	**0**	**0**	**0**	**0**	**100,947,517**	**6,976,900**	**0**	**0**	**107,924,417**
HC.7.1 General Government Administration of Health Services							100,947,517				**100,947,517**
HC 7.2.1 Health Administration and Health Insurance: Insurance											**0**
HC 7.2.2 Health Adminstration and Health Insurance: Other Private								6,976,900			**6,976,900**
HC.R.1 Capital formation	**7,935,583**	**11,928,995**			**6,994,494**				**37,537,024**		**64,396,096**
HCR.nsk Expenditure not specified by kind									**0**		**0**
THE	**92,563,902**	**83,940,399**	**19,289,023**	**4,495,023**	**46,921,390**	**82,092,584**	**100,947,517**	**6,976,900**	**37,537,024**	**0**	**474,763,761**
HC.R Health related functions										**2,956,260**	**2,956,260**
HC.R.2 Eduation and Training										**2,956,260**	**2,956,260**
HC.R.3 Research and Development										**0**	**0**
HC.R.4 Food Hygiene and Drinking water Control										**0**	**0**
HC.R.5 Environmental Health										**0**	**0**
HC.R.nsk										**0**	**0**
NHE	**92,563,902**	**83,940,399**	**19,289,023**	**4,495,023**	**46,921,390**	**82,092,584**	**100,947,517**	**6,976,900**	**37,537,024**	**2,956,260**	**477,720,021**

Annex 8: Target GFATM Tables for 2002/03 and 2005/06

GFTAM TAGERT TABLE: FINANCING SOURCE BY FUNCTION AND DISEASE (FSXHCXDISEASE): 2002/03

Financing Sources

Functions X Diseases		FS.1 Government	FS.2.2 Private	FS.3.1 GFATM	FS.3.2 Other external resources	TOTAL
HC.1	**Services of curative care**					
HC.1.1	**Inpatient curative care**	**2,118,623,846**	**1,199,880,210**	**-**	**816,592,163**	**4,135,096,219**
GBD.1.A.1	HIV/AIDS	745,159,114	223,572,768		157,139,689	**1,125,871,571**
GBD.1.A.3	Tuberculosis	103,224,033	-		5,449,142	**108,673,175**
GBD.1.A.8	Malaria	227,092,872	115,597,666		10,341,427	**353,031,964**
	Other diseases	1,043,147,828	860,709,777		643,661,904	**2,547,519,509**
HC.1.3	**Outpatient curative care**	**1,228,403,113**	**951,012,423**	**-**	**542,672,742**	**2,722,088,277**
GBD.1.A.1	HIV/AIDS	226,731,977	99,663,777		49,164,878	**375,560,632**
GBD.1.A.3	Tuberculosis	22,476,529	-		6,538,971	**29,015,500**
GBD.1.A.8	Malaria	321,659,817	210,692,992		107,608,394	**639,961,203**
	Other diseases	657,534,789	640,655,654		379,360,499	**1,677,550,942**
HC.1.9	**Other curative care**	**-**	**55,346,885**	**-**	**-**	**55,346,885**
GBD.1.A.1	HIV/AIDS	-	-		-	**-**
GBD.1.A.3	Tuberculosis	-	-		-	**-**
GBD.1.A.8	Malaria	-	11,069,377		-	**11,069,377**
	Other diseases	-	44,277,508		-	**44,277,508**
HC.2	**Rehabilitative care**	**-**	**-**	**-**	**120,300,115**	**120,300,115**
GBD.1.A.1	HIV/AIDS	-			-	**-**
GBD.1.A.3	Tuberculosis	-			-	**-**
GBD.1.A.8	Malaria	-			-	**-**
	Other diseases				120,300,115	**120,300,115**
HC.3	**Services of long-term nursing care**					**-**
GBD.1.A.1	HIV/AIDS					**-**
GBD.1.A.3	Tuberculosis					**-**
GBD.1.A.8	Malaria					**-**
	Other diseases					**-**
HC.4	**Ancillary services to medical care**					**-**
GBD.1.A.1	HIV/AIDS	-				**-**
GBD.1.A.3	Tuberculosis	-				**-**
GBD.1.A.8	Malaria	-				**-**
	Other diseases	-				**-**
HC.5	**Medical goods dispensed to outpatients**	**-**	**286,076,451**	**-**	**-**	**286,076,451**
GBD.1.A.1	HIV/AIDS	-	23,768,459		-	**23,768,459**
GBD.1.A.3	Tuberculosis		-		-	**-**
GBD.1.A.8	Malaria	-	42,911,468		-	**42,911,468**
	Other diseases	-	219,396,525		-	**219,396,525**
HC.5	**Medical goods dispensed to outpatients**	**-**	**286,076,451**	**-**	**-**	**286,076,451**
HC.5.1	**Pharmaceuticals and other medical nondurables**	-	286,076,451	-	-	**286,076,451**
GBD.1.A.1	HIV/AIDS		23,768,459		-	**23,768,459**
GBD.1.A.3	Tuberculosis		-		-	**-**
GBD.1.A.8	Malaria		42,911,468		-	**42,911,468**
	Other diseases		219,396,525		-	**219,396,525**
HC.5.2	**Therapeutic appliances and other medical durables**	-				**-**
GBD.1.A.1	HIV/AIDS					**-**
GBD.1.A.3	Tuberculosis					**-**
GBD.1.A.8	Malaria					**-**
	Other diseases					**-**
Subtotal 1 : Personal health expenditure		**3,347,026,959**	**2,492,315,969**	**-**	**1,479,565,020**	**7,318,907,947**
						-
						-
HC.6	**Prevention and public health services**	**376,451,021**	**136,256,661**	**-**	**3,481,908,189**	**3,994,615,871**
GBD.1.A.1	HIV/AIDS	5,563,779	-		696,204,134	**701,767,913**
GBD.1.A.3	Tuberculosis	12,900,985	-		63,698,715	**76,599,700**
GBD.1.A.8	Malaria	294,621,229	3,238,146		1,278,464,567	**1,576,323,942**
	Other diseases	63,365,028	133,018,516		1,443,540,772	**1,639,924,316**
HC.7	**Health administration and health insurance**	**702,972,539**	**108,740,770**	**-**	**1,199,179,059**	**2,010,892,368**
GBD.1.A.1	HIV/AIDS	44,680,678	-		71,658,138	**116,338,816**
GBD.1.A.3	Tuberculosis	60,059,177	-		29,900,018	**89,959,195**
GBD.1.A.8	Malaria	167,224,605	-		106,066,074	**273,290,679**
	Other diseases	431,008,079	108,740,770		991,554,830	**1,531,303,679**
Subtotal 2 : Current health expenditure		**4,426,450,519**	**2,737,313,400**	**-**	**6,160,652,268**	**13,324,416,187**
HC.R.1	**Capital formation for health care provider institutions**	**747,086,167**	**-**	**-**	**545,636,439**	**1,292,722,606**
GBD.1.A.1	HIV/AIDS	-	-		-	**-**
GBD.1.A.3	Tuberculosis	4,056,858	-		24,064,401	**28,121,259**
GBD.1.A.8	Malaria	11,591,024	-		-	**11,591,024**
	Other diseases	731,438,285	-		521,572,038	**1,253,010,323**
	Total THE HIV/AIDS	1,022,135,548	347,005,003	-	974,166,839	**2,343,307,390**
	Total THE TB	202,717,582	-	-	129,651,248	**332,368,829**
	Total THE Malaria	1,022,189,547	383,509,648	-	1,502,480,462	**2,908,179,657**
	Total THE Other	2,926,494,009	2,006,798,749		4,099,990,158	**9,033,282,916**
	Total	5,173,536,686	2,737,313,400		6,706,288,707	**14,617,138,793**
Subtotal 3 : Total health expenditure		**5,173,536,686**	**2,737,313,400**	**-**	**6,706,288,707**	**14,617,138,793**
	Difference	**-**	**-**	**-**	**-**	
		5,173,536,686	**2,737,313,400**		**6,706,288,707**	
Health related		**496,556,700**				**496,556,700**
GBD.1.A.1	HIV/AIDS	-	-		54,257,451	**54,257,451**
GBD.1.A.3	Tuberculosis	-	-		3,838,931	**3,838,931**
GBD.1.A.8	Malaria	-	-		257,761,272	**257,761,272**
	Other diseases	496,556,700	-		40,069,984	**536,626,684**
No subtotal because we will not collect for all diseases		**5,670,093,386**	**2,737,313,400**	**-**	**6,706,288,707**	**15,113,695,493**
Non-Health						**-**
GBD.1.A.1	HIV/AIDS				139,303,962	**139,303,962**
GBD.1.A.3	Tuberculosis				-	**-**
GBD.1.A.8	Malaria				-	**-**
	Other diseases				-	**-**
No subtotal because we will not collect for all diseases						**-**

GFATM TARGET TABLE: FINANCING SOURCE BY FUNCTION AND DISEASE (FS X HC X DISEASE): 2005/06

Financing Sources

Functions X Diseases		FS.1 Government	FS.2.2 Private	FS.3.1 GFATM	FS.3.2 Other external resources	TOTAL
HC.1	**Services of curative care**					
HC.1.1	**Inpatient curative care**	**2,919,381,108**	**3,270,654,185**	**438,326,976**	**3,076,636,818**	**9,704,999,086**
GBD.1.A.1	HIV/AIDS	499,989,504	595,268,443	438,326,976	783,816,616	2,317,401,539
GBD.1.A.3	Tuberculosis	120,677,301	-	-	67,440,814	188,118,115
GBD.1.A.8	Malaria	322,659,579	299,876,732	-	368,706,193	991,242,504
	Other diseases	1,976,054,724	2,375,509,010	-	1,856,673,195	6,208,236,929
HC.1.3	**Outpatient curative care**	**1,624,244,350**	**2,193,313,437**	**2,293,957,488**	**2,333,446,199**	**8,444,961,474**
GBD.1.A.1	HIV/AIDS	127,123,756	222,544,150	2,293,957,488	349,030,863	2,992,656,257
GBD.1.A.3	Tuberculosis	16,733,259	-	-	11,004,269	27,737,528
GBD.1.A.8	Malaria	519,898,236	830,038,095	-	505,849,361	1,855,785,691
	Other diseases	960,489,100	1,140,731,193	-	1,467,561,706	3,568,781,998
HC.1.9	**Other curative care**	**164,807,183**	**104,049,024**	**-**	**1,224,926,253**	**1,493,782,460**
GBD.1.A.1	HIV/AIDS	-	33,292,173	-	197,731,252	231,023,426
GBD.1.A.3	Tuberculosis	-	-	-	-	-
GBD.1.A.8	Malaria	275,298,777	38,498,139	-	571,121,747	884,918,663
	Other diseases	110,491,594	32,258,712	-	456,073,254	377,840,372
HC.2	**Rehabilitative care**	**185,836,371**	**-**	**-**	**164,798,291**	**350,634,663**
GBD.1.A.1	HIV/AIDS		-		-	-
GBD.1.A.3	Tuberculosis		-		-	-
GBD.1.A.8	Malaria		-		-	-
	Other diseases	185,836,371	-		164,798,291	350,634,663
HC.3	**Services of long-term nursing care**					-
GBD.1.A.1	HIV/AIDS					-
GBD.1.A.3	Tuberculosis					-
GBD.1.A.8	Malaria					-
	Other diseases					-
HC.4	**Ancillary services to medical care**	**47,647,242**	**-**	**-**	**502,000,189**	**549,647,430**
GBD.1.A.1	HIV/AIDS	11,435,338	-		469,887,746	481,323,084
GBD.1.A.3	Tuberculosis	2,876,815	-		1,618,208	4,495,023
GBD.1.A.8	Malaria	6,194,141	-		5,492,918	11,687,059
	Other diseases	27,140,948	-		25,001,317	52,142,264
HC.5	**Medical goods dispensed to outpatients**		648,524,480			648,524,480
GBD.1.A.1	HIV/AIDS		52,588,269			52,588,269
GBD.1.A.3	Tuberculosis		-			-
GBD.1.A.8	Malaria		239,954,057			239,954,057
	Other diseases		355,982,153			355,982,153
HC.5	**Medical goods dispensed to outpatients**		648,524,480			648,524,480
HC.5.1	**Pharmaceuticals and other medical nondurables**		648,524,480			648,524,480
GBD.1.A.1	HIV/AIDS		52,588,269			52,588,269
GBD.1.A.3	Tuberculosis		-			-
GBD.1.A.8	Malaria		239,954,057			239,954,057
	Other diseases		355,982,153			355,982,153
HC.5.2	**Therapeutic appliances and other medical durables**		-			-
GBD.1.A.1	HIV/AIDS		-			-
GBD.1.A.3	Tuberculosis		-			-
GBD.1.A.8	Malaria		-			-
	Other diseases		-			-
Subtotal 1 : Personal health expenditure		**4,941,916,254**	**6,216,541,126**	**2,732,284,464**	**7,301,807,749**	**21,192,549,593**

Financing Sources

		FS.1 Government	FS.2.2 Private	FS.3.1 GFATM	FS.3.2 Other external resources	
HC.6	**Prevention and public health services**	**1,666,268,476**	**195,342,667**	**771,309,000**	**5,938,816,156**	**8,571,736,299**
GBD.1.A.1	HIV/AIDS	611,510,945	141,770,000	-	753,585,505	1,506,866,450
GBD.1.A.3	Tuberculosis	29,120,626	-	-	52,971,958	82,092,584
GBD.1.A.8	Malaria	825,555,275	9,802,025	771,309,000	1,775,515,119	3,382,181,419
	Other diseases	200,081,630	43,770,642	-	3,356,743,574	3,600,595,847
HC.7	**Health administration and health insurance**	**1,091,299,199**	**290,187,023**	**-**	**5,497,571,054**	**6,879,057,276**
GBD.1.A.1	HIV/AIDS	337,626,267	-		835,300,337	1,172,926,604
GBD.1.A.3	Tuberculosis	77,804,444	-		30,119,973	107,924,417
GBD.1.A.8	Malaria	233,255,736	-		534,123,212	767,378,947
	Other diseases	442,612,752	290,187,023		4,098,027,533	4,830,827,308
Subtotal 2 : Current health expenditure		**7,699,483,928**	**6,702,070,817**	**3,503,593,464**	**18,738,194,959**	**36,643,343,169**
HC.R.1	**Capital formation for health care provider institutions**	373,897,094	135,136,736	-	458,083,747	967,117,577
GBD.1.A.1	HIV/AIDS	52,771,947	45,905,670		43,459,757	142,137,374
GBD.1.A.3	Tuberculosis	40,016,489	-		24,379,606	64,396,096
GBD.1.A.8	Malaria	58,977,979	-		48,458,310	107,436,288
	Other diseases	222,130,679	89,231,066		341,786,074	653,147,819
	Total THE HIV/AIDS	1,640,457,757	1,091,368,706	2,732,284,464	3,432,812,075	8,896,923,002
	Total THE TB	287,228,934	-	-	187,534,827	474,763,761
	Total Malaria	2,241,839,722	1,418,169,048	771,309,000	3,809,266,859	8,240,584,629
	Total Other	3,903,854,610	4,327,669,799	-	11,766,664,945	19,998,189,353
	Total THE	8,073,381,022	6,837,207,553	3,503,593,464	19,196,278,707	37,610,460,746
Subtotal 3 : Total health expenditure		**8,073,381,022**	**6,837,207,553**	**3,503,593,464**	**19,196,278,707**	**37,610,460,746**
		-	**-**	**-**	**-**	**-**
Health related		**1,740,819,156**	**-**	**40,937,382**	**3,653,185,308**	5,434,941,845
GBD.1.A.1	HIV/AIDS	4,567,670	-	-	1,893,570,530	1,898,138,200
GBD.1.A.3	Tuberculosis	-	-	-	2,956,260	2,956,260
GBD.1.A.8	Malaria	-	-	-	78,967,350	78,967,350
	Other diseases	1,736,251,486	-	40,937,382	1,677,691,168	3,454,880,035
No subtotal because we will not collect for all diseases		9,814,200,178	6,837,207,553	3,544,530,846	22,849,464,014	**43,045,402,591**
Non-Health		**64,457,612**	**258,000,000**	**-**	**1,405,096,424**	1,727,554,036
GBD.1.A.1	HIV/AIDS	64,457,612	258,000,000		1,405,096,424	1,727,554,036
GBD.1.A.3	Tuberculosis	-	-		-	-
GBD.1.A.8	Malaria	-	-		-	-
	Other diseases	-			-	-
No subtotal because we will not collect for all diseases		**9,878,657,790**	**7,095,207,553**	**3,544,530,846**	**24,254,560,438**	**44,772,956,627**

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