

HIV/AIDS Budget analysis for year 2007

Where is your money spent?

HIV and AIDS working Group of Policy Forum

1.0. Introduction

As part of implementing HIV/AIDS policy, the government and development partners have been allocating funds to implement the HIV/AIDS National Strategic Framework. According to the information that was publicly available for budget analysis, in 2006/7 a total of 90.5 billion Tsh. was allocated for HIV, with the Ministry of Health sharing about 73% of total resources (HIV Working Group budget analysis, August 2006). To continue following up on the AIDS expenditure, the group once again did budget analysis for year 2007/8.

The 2007/8 budget guidelines for HIV/AIDS prioritized scaling up community response by involving Civil Society Organizations. Other priorities included strengthening Public - Private Partnerships, scaling up care and treatment to reach a minimum of 200,000 patients, intensifying school education, operationalizing monitoring and evaluation and implementing work place programs. This budget analysis, therefore attempts to explore, among other issues, if these priorities are honoured. Our reference is the national discretionary expenditure¹ which for year 2007/8 is 5,451.83 Billion. Suffice to mention here is that once again this analysis suffered lack of information, especially from the health sector, thus functional classification is inadequately done. The information presented here is extracted from TACAIDS, the Ministry of health Medium Term Expenditure Framework and the Ministry of Finance HIV budget line for HIV and AIDS. Cross reference is also done from Public Expenditure Report 2007 and URT report on UNGASS to UNAIDS 2008.

2.0 Who did budget analysis?

This analysis is done by a group of Non Governmental Organizations working among others on policy issues. This is an HIV and AIDS working Group of Policy Forum, which initially comprised of eighteen organizations. The leading organizations in the budget analysis however were Human Development Trust (HDT), Youth Action Volunteers and CONCERN world wide. The Tanzania AIDS Forum (TAF) also provided a role in analysis, editing and making recommendations. We also want



¹We define discretionary expenditure as the amount money the government have to spend after paying consolidated services

²Members of this group include: Human Development Trust, Oxfam Ireland, Tanzania Gender Networking Programme (TGNP), Concern, CARE International, ACORD, Save the Children, Research on Poverty Alleviation (REPOA), Voluntary Service Overseas (VSO), Action Aid, Youth Action Volunteers, Kuleana, Transparency International, Amani ECCD, Shinyanga Foundation Fund, TADES0, Youth Empowerment for Sustainable Development and Youth Partnership Countrywide.

to acknowledge the support from TACAIDS and the Ministry of Finance during the data collection and analysis.

3.0 How much money is available for HIV?

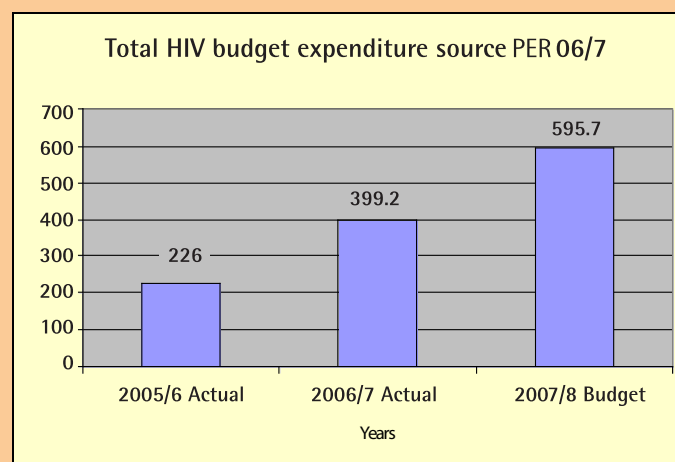
According to sectoral budget information, which was published in 2006/7, the government allocated 2% of its available money for expenditure to HIV and AIDS. In 2007/8, analysis shows that the Government allocates 6% of its available budget to be spent on HIV (see table 1 below).

Table 1: Absolute and proportional of funds budgeted for HIV year 2007/8

	2007/8	%
TACAIDS	53.27	16%
MDA	100.58	31%
MoH	159.08	48%
LGA/Reg	16.00	5%
Total in Bln	328.93	100%
Dis. Exp	5,451.83	
% dis. Exp		6%

The increase in proportion of the available budget may not only mean an actual increase of the allocated money to HIV. It might also mean that the analysis in 2006/7 missed most of the HIV funds and that most of it is captured this year. According to the Public Expenditure Report 2006/7 which was available January 2008, there is 595.7 billion budgeted for this financial year. This information presents a gap of Tsh. 270.7 billion, which further indicate that only 55% of AIDS funds is captured in this analysis. It may also be explained that the difference is off budget.

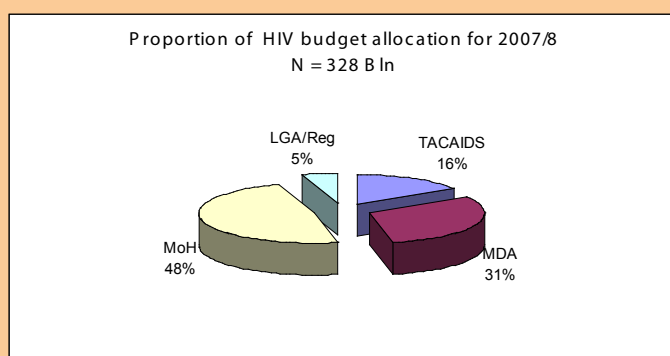
Source: PER report Dec 2007.



4.0. Where is the money being spent?

From health sector budget analysis (YAV 2007), the Ministry of Health has a total budget of 583 billion for 2007/8 which is 11% of the Tanzania discretionary expenditure. 159 billion (27%) of HIV budget is allocated to HIV health related interventions. The money under supporting HIV program of 42.53 billion remains unclassified as last year making it harder to make functional classification. The analysis team attempted to get hold of information to identify functional allocation, but documents could not be obtained. It raises some concern of how these funds will be utilised if the allocations are done unclassified. We also doubt how the Ministry of Finance can allocate these funds without knowing what they are set for. With the aim of maintaining transparency and accountability, NACP need to classify the funds allocated for public expenditure.

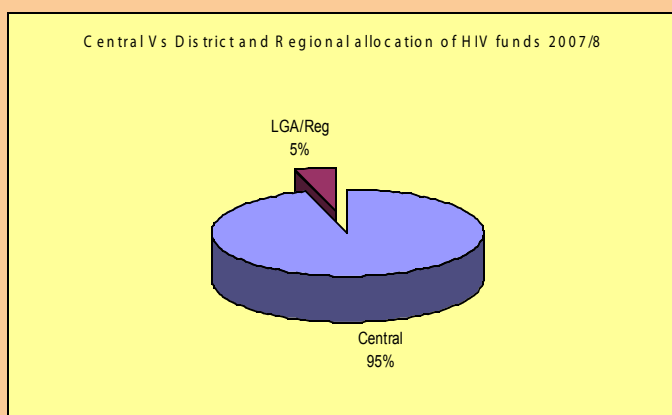
Proportionally, TACAIDS budget went down this year to 16% as compared to last year (2006/7) when it was about 29%. This analysis could not determine if the decrease affects coordination or the money channelled to community responses. Strategically however, we may argue that coordination at district level needs to be supported further, and the current allocation is unable to get this done. This argument of less allocation to TACAIDS is supported by PER report 2007 especially now that TACAIDS has to strength Monitoring, evaluation, data quality and validation.



Among the ministries, the Ministry of Health has the largest share of the budget in 2007/8, presumably due to care and treatment, but this remains unclassified.

5.0. How much money remains at central and how much goes to the districts?

Some of the funds allocated to TACAIDS are allocated to Civil Society Organizations through Regional Facilitating Agencies (RFA). In the fiscal year 2007/08, only 5% of HIV budget was allocated to both district and regional level. This allocation however is far less than the resources required for community response. Further scrutiny of the budget shows that the allocations to regions accounted for only Tshs 0.48 billion out of Tshs. 328.93 billion budgeted for HIV in the year. It thus appears that the government has not kept to its commitment to increase funding to community based responses including coordination at district level. Looking at the pattern of allocations, one gets the impression that there is inequity in resource allocation for HIV/AIDS between rural and urban areas. If this is the case, then it is evident that those in need of care and treatment at the community level are not accessing the services.



For Tanzania to amount strong response, locally based interventions will need to be prioritized and resources made available at district level (NMSF 08 to 2012). If the current trend continues, interventions at local level will remain weak and most of the people will not be reached. The Ministry of Education shares 20% of the MDA budget and this is commendable to encourage a focus on school HIV and reproductive health programs. Expenditure tracking and value of money becomes necessary steps to strengthen accountability.

6.0. How the money is allocated on thematic basis?

There is no clear criteria for allocating funds to various thematic areas or activities, hence this budget analysis is unable to present functional

classification, which is the base of NMSF and National AIDS Spending Assessment as recommended by UNAIDS. This type of block budget hinders transparency, accountability and efficiency in budgeting. For Tanzania to be able to closely report on the functional spending, expenditure tracking needs to be done. For future budgets, breakdown of where money is planned to be spent will need to be identified.

7.0. Conclusions

We conclude that there is both a proportional and absolute budget increase for HIV/AIDS in year 2007/8 as compared to 2006/7. However, the framework of the budget in many areas does not allow thematic classifications which are outlined in the national HIV policy and NMSF 2008 to 2012. The inability to classify the budget on thematic basis indicates a weakness in alignment of planning and budgeting. We commend the efforts to allocate a substantial amount of funds to the Ministry of Education, which among its responsibilities will be spearheading life skills, a missing gap in HIV interventions. The fact that more money is allocated to the Ministry and Department Agencies and a less amount to Local Government presents a worrying scenario considering number of people in MDA and at district level.

8.0 Recommendations

From the above, the budget analysis team cites recommendations to improve transparency, equity and to provide information to objectively evaluate on the implementation of the policy priorities. The recommendations are as follows:

- Ministries and Departments should unpack their budget to allow the public to understand how much money is to be spent on what interventions. This will improve transparency and accountability.
- Considering that the current budget structure and even the Public Expenditure Review are unable to allow Tanzania to report on functional expenditure, we recommend that expenditure tracking be done to allow appropriate expenditure reporting.
- Allocation to MDA and LGA should be weighed on per capital expenditure and more money should be allocated to local Governments to strengthen the response at local level.
- Lastly, the involvement of Civil Society in the

budgeting process will improve the Public Private Partnership and dual accountability as stated in the Joint Assistance Strategy for Tanzania Nov 2006.

Strengthening CSO Coordination, A case of Tanzania AIDS forum.

Tanzania AIDS Forum (www.hdt.or.tz/taf) was established on 30th May 2006 as a result of six months work from CSO and support from TACAIDS and UNAIDS. Key organizations behind this were Human Development Trust, Care International, Youth Action Volunteer, CONCERN, and Policy Project with support from TACAIDS. (VSO supported volunteers who worked with TAF in the establishment).

Tanzania Aids Forum [TAF] was formed to strengthen the member organizations' with knowledge, skill and build capacity to position themselves to speak with one voice on HIV/AIDS matters.

Functions / objectives of the forum

The functions of the Forum are provided in MoU signed by members. These can be summarized by the following five objectives below:

- Facilitate learning and sharing knowledge, lessons and experiences among members at community, national and international levels.
- Facilitate high level engagement in policy and legal processes related to social cultural and economical issues.
- Establishment of comprehensive mechanisms for capacity building among members
- Strengthening strategic engagement on HIV/AIDS work of CSO's with national and community based priorities
- Support, provide and nurture a conducive atmosphere that will facilitate appropriate coordination, collaboration and linkage among CSO's.

In its infancy, TAF has to date registered a number of achievements and has been instrumental to the national response. To mention a few;

Revision of NMSF (2008 to 2012).

TAF actively participated and contributed in the revision of NMSF (2008 to 2012) on the first hand in the steering committee and in thematic groups consultation. TAF facilitated independent consultation on the draft and followed up of the writing of the same until the final inauguration in Dodoma.



Participants during revision of NMSF 2008 to 2012

Stakeholders in-put in AIDS Bill.

TAF coordinated the input from over seventy CSO into the AIDS Bill which has now been passed into a law. The technical; submission developed by TAF was used as a resource by other actors including TACAIDS, Parliamentary hearing and Foundation For Civil Society to mention a few.



Stakeholders during AIDS Bill consultation

Development and consolidation of UNGASS report.

Tanzania was for the second time producing national report to report on progress against UNGASS indicators. TAF provided advice and expertise on indicator description including contributing to technical meeting before the document was finalized.

For more information about TAF, please contact TAF secretariat at
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