THE HENRY J. KAISER FAMILY FOUNDATION

UNAIDS

REPORT

Financing the Response to HIV in Low- and Middle-Income Countries:

International Assistance from Donor Governments in 2014

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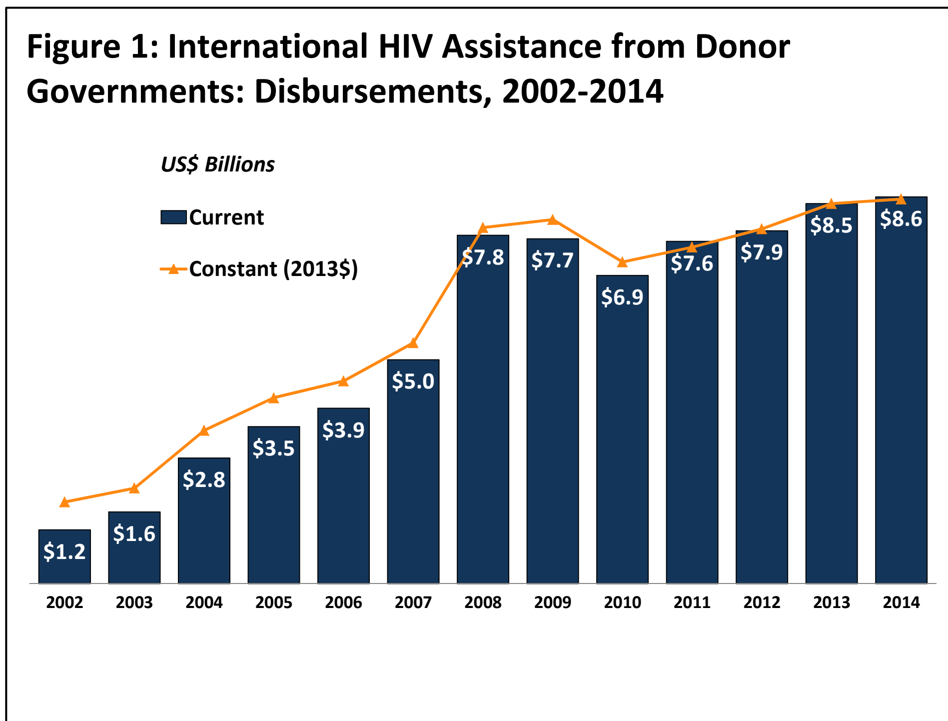
Executive Summary

As world leaders meet to discuss the future of financing for development[1], this report from the Joint United Nations Programme on HIV/AIDS (UNAIDS) and the Kaiser Family Foundation finds that funding to address HIV in low- and middle-income countries from nine of fourteen donor governments assessed either declined or remained flat in 2014; funding from five governments increased. Donor government funding for HIV overall grew by less than 2 percent, totaling US$8.64 billion in 2014. After adjusting for inflation and exchange rate changes, the increase was marginal (1%). Still, this was its highest level to date. Most of the increase in HIV funding in 2014 can be attributed to the United Kingdom, without which overall disbursements would have dropped. In addition, contributions to Global Fund to Fight AIDS, Tuberculosis and Malaria (the Global Fund), an increasing channel of HIV support for some donors over time, went up overall, while bilateral funding went down. Funding from the United States, the largest donor to HIV in the world, was essentially flat.

Key Findings Include:

- In 2014, donor government disbursements for HIV totaled US$8.64 billion (see Figure 1), a less than 2 percent increase (US$149 million) above 2013 levels (US$8.49 billion). While funding had risen sharply in the prior decade, it then stabilized and declined after the global economic crisis. Funding began to rise again recently, with 2014 levels being the highest to date. After adjusting for inflation and exchange rate changes, the increase between 2013 and 2014 was marginal (1%). Increases in funding over the past 10 year period were significantly less in constant dollars than in current dollar spending.
- Most of the overall increase in HIV support in 2014 can be attributed to the U.K., which increased both bilateral support and its contribution to the Global Fund. Without the U.K. increase, disbursements would have declined.
- Contributions to the Global Fund, which undertook significant reforms and finalized a major three year replenishment effort in 2013 to raise resources for the 2014-2016 period, went up overall. Bilateral assistance for HIV declined. While most international assistance for HIV is still provided bilaterally (73% in 2014), the Global Fund has become an increasing channel of support for a subset of donor governments over time. In 2014, six donors provided the majority of their funding for HIV through the Global Fund.
- In addition to the U.K., four of the 14 governments assessed (Italy, Japan, the Netherlands, and Norway) also increased disbursements for HIV in 2014, compared to 2013, although increases by Japan and the Netherlands follow prior declines and are still below earlier funding levels.
- Funding from most other governments (nine of 14) either declined (Australia, Canada, Denmark, France, Ireland, Sweden, and the European Commission) or was essentially flat (Germany and the United States), after accounting for exchange rate fluctuations.
- The U.S. remained the largest donor in 2014 (US$5.6 billion) accounting for approximately two-thirds (64.5%) of donor government disbursements for HIV. The U.K. was the second largest donor (12.9%) followed by France (3.7%), Germany (3.2%), and the Netherlands (2.5%).

- In 2014, several donor governments provided a greater share of funding to HIV than their share of the world's GDP: the U.S., the U.K., Sweden, and Denmark. However, when standardized by the size of their economies (GDP per US$1 million), Denmark ranks first followed by the U.K., the U.S., Sweden, and the Netherlands.



Introduction

As world leaders meet to discuss the future of financing for development and to endorse new Sustainable Development Goals (SDGs) in the post-MDG era, the global community is taking stock of the progress made as well as the work that remains to be done, including in addressing the HIV epidemic. Since the establishment of the MDGs in 2000, through 2013 new HIV infections have decreased by almost 40% and the number of AIDS-related deaths has decreased by 35% since 2005.[2] Still, in 2013, more than 2 million people were newly infected with HIV and 1.5 million died.[2] In addition, new infections are rising in some parts of the world and some groups continue to be at disproportionately high risk for HIV and lack access to needed treatment and other interventions.[2] As a result, a new UNAIDS Lancet Commission Report on Defeating AIDS calls for a significant ramping up of funding for AIDS efforts now, stating that "the next 5 years present a window of opportunity to scale up the AIDS response to end AIDS as a public health problem by 2030".[3] While the Commission notes that affected countries with financial capacity should fund more of their AIDS response, the need for international funding, particularly from donor governments, remains high. UNAIDS and the Kaiser Family Foundation have been tracking donor government assistance provided to address HIV in low- and middle-income countries since 2002.[4] This report provides data from 2014, the latest available on their funding.

Box 1: Other Sources of Funding for HIV in Low- & Middle-Income Countries:

While this report focuses on donor governments, there are three other major funding streams for HIV assistance: multilateral organizations, the private sector, and domestic resources.

Multilateral Organizations: Provide assistance for HIV using pooled funds from member contributions and other means. Contributions are usually made by governments, but can be provided by private organizations and individuals, as in the case of the Global Fund. Some multilateral organizations are specifically designed to address HIV (such as the Global Fund, which also finances TB and malaria efforts, and UNITAID); donor government contributions to the Global Fund and UNITAID are counted as part of the donor government's financing effort in this analysis. Donor government contributions to multilateral organizations that are not specifically designed to address HIV, but may include HIV activities within their broader portfolio (such as the World Bank), are not included in this analysis.

Private Sector: Including foundations (charitable and corporate philanthropic organizations), corporations, faith-based organizations, international NGOs, and individuals. It is estimated that philanthropies provided US$498 million in 2013 to HIV activities internationally with U.S.-based philanthropies providing 73% of the total, E.U.-based philanthropies providing 22%, and philanthropies outside the U.S. and E.U. providing 5%.[5] Among foundations, the Bill and Melinda Gates Foundation is the leading philanthropic funder of international HIV efforts.[5] Corporations and businesses also support HIV programs in low- and middle-income countries through non-cash mechanisms such as price reductions for HIV medicines; in-kind support; commodity donations; employee and community prevention, care, and treatment programs; and co-investment strategies with government and other sectors.

Domestic Resources: Including both spending by country governments that also receive international assistance for HIV and by households/individuals within these countries, represent a significant and critical part of the response.

Findings

Overview

In 2014, disbursements for HIV totaled US$8.64 billion (see Figure 1 and Table 1), a less than 2 percent increase (US$149 million) above 2013 levels (US$8.49 billion). After adjusting for inflation, the increase was marginal (1%). In addition, increases in constant dollars over the past 10 year period were significantly less than increases in current dollar spending. Most of the overall increase in HIV support in 2014 can be attributed to the U.K., which increased both bilateral support and its contribution to the Global Fund. Without the U.K. increase, disbursements would have declined. In addition, contributions to the Global Fund, an increasing channel of support for a subset of donor governments over time; bilateral funding went down overall. Total funding from most other donor governments either declined or remained flat, including funding from the United States, the largest donor to HIV in the world, which was essentially flat in 2014 compared to 2013 (a less than 1% decrease).

Table 1: International HIV Assistance from Donor Governments (USD), 2014

Government	Bilateral Disbursement	Global Fund		UNITAID		Total Disbursement
		Total (100%)	Adjusted (55%)	Total (100%)	Adjusted (49%)	
Australia	$ 84.8	$ 28.4	$ 15.6	-	-	$ 100.5
Canada	$ 27.5	$ 176.6	$ 97.1	-	-	$ 124.6
Denmark	$ 150.5	$ 30.4	$ 16.7	-	-	$ 167.2
France	$ 49.9	$ 391.5	$ 215.3	$ 105.3	$ 51.7	$ 316.9
Germany	$ 103.7	$ 317.6	$ 174.7	-	-	$ 278.3
Ireland	$ 44.4	$ 16.6	$ 9.1	-	-	$ 53.6
Italy	$ 3.2	$ 40.9	$ 22.5	-	-	$ 25.6
Japan	$ 16.9	$ 289.0	$ 159.0	-	-	$ 175.9
Netherlands	$ 168.9	$ 90.5	$ 49.8	-	-	$ 218.7
Norway	$ 74.9	$ 71.4	$ 39.3	$ 19.2	$ 9.4	$ 123.5
Sweden	$ 90.6	$ 116.1	$ 63.8		-	$ 154.4
United Kingdom	$ 730.8	$ 640.3	$ 352.2	$ 63.2	$ 31.0	$ 1,114.0
United States	$ 4,718.3	$ 1,551.9	$ 853.5	-	-	$ 5,571.9
European Commission	$ 12.7	$ 142.7	$ 78.5	-	-	$ 91.1
Other DAC	$ 56.3	$ 56.6	$ 31.1	$ 4.0	$ 2.0	$ 89.4
Other Non-DAC	$ -	$ 16.3	$ 8.9	$ 47.1	$ 23.1	$ 32.1
TOTAL	**$ 6,333.3**	**$ 3,976.7**	**$ 2,187.2**	**$ 238.8**	**$ 117.2**	**$ 8,637.6**

Donors

International assistance for HIV includes both actual funding provided (e.g., cash transfers) as well as other types of transactions and activities (e.g., technical assistance) and products (e.g., commodities) (see Box 2). In 2014, the U.S. continued to be the largest donor in the world, accounting for approximately two-thirds (64.5%) of HIV disbursements by donor governments (See Table 1 and Figure 2). The U.K. was the second largest donor (12.9%), followed by France (3.7%), Germany (3.2%), and the Netherlands (2.5%).

Box 2: Types of Donor Government Assistance for HIV

Donor governments provide multiple types of financial and other assistance to address HIV in low- and middle-income countries, which together are included in the definition of bilateral disbursements, as follows:

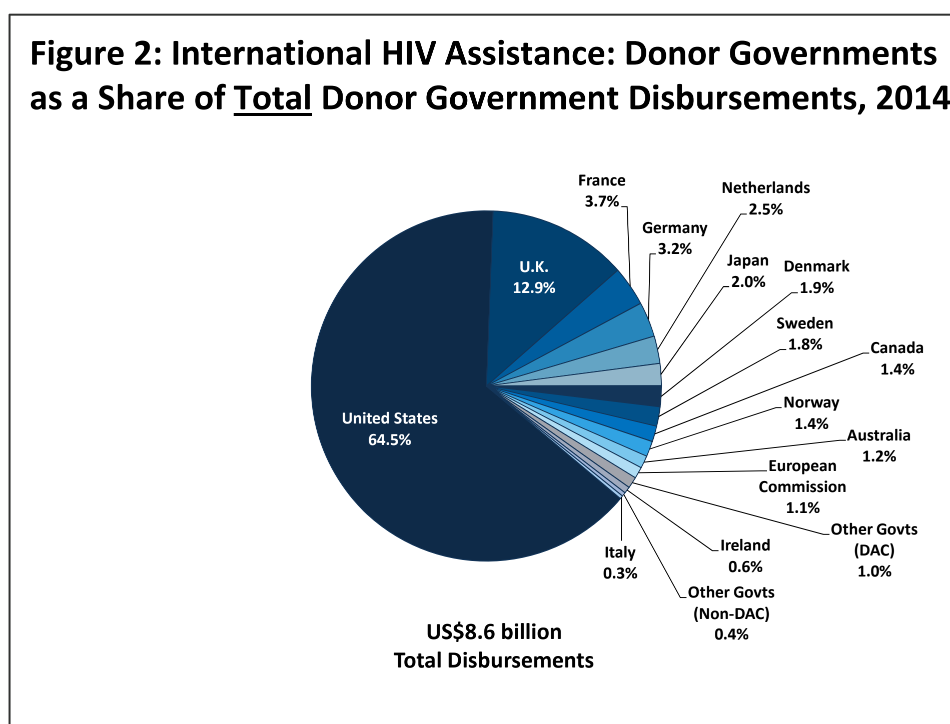
Grants: Transfers made in cash, goods or services for which no repayment is required and no legal debt is incurred by the recipient. Grants may be made from a grantor to a grantee, or to an intermediary organization on a grantee's behalf. Grants can be unconditional or conditional.

Loans: Transfers for which the recipient incurs a legal debt and repayment is required in convertible currencies or in-kind.

Concessional loans: Loans that are made at or below market interest rates (including at zero interest), and typically are given a much longer grace period and maturity than other forms of financing. To be considered part of official development assistance (ODA) as defined by the Organisation for Economic Co-operation and Development (OECD), a loan must have a grant element (a grant "equivalent") of at least 25%.

Commodities: Materials, supplies, and equipment, such as medicines and diagnostics.

Technical assistance/co-operation: Transfer of knowledge through training, staff, and other services.



Funding from most donor governments assessed either decreased or remained flat. Seven (Australia, Canada, Denmark, France, Ireland, Sweden, and the European Commission) decreased HIV disbursements in 2014 and funding from two (Germany and the U.S.) was essentially flat. Five donor governments (Italy, Japan, the Netherlands, Norway, and the U.K.) increased total disbursements for HIV in 2014, although increases by Japan and the Netherlands follow prior declines and are still below earlier funding levels.

The majority of international assistance for HIV has historically been provided by a subset of donors (France, Germany, the Netherlands, the U.K., and the U.S.), with the U.S. consistently being the single largest (in both bilateral disbursements and contributions to the Global Fund). Since 2006, these five donors have accounted for approximately 80% or more of total assistance for HIV.

Bilateral/Multilateral Distribution

Assistance is provided by donor governments through both bilateral and multilateral channels, and some mix of the two (see Box 3). Decisions about how much assistance to provide through these different channels (what "mix" to use) are dependent on several factors, such as: the desired level of control over the use of funds by donors; varying approaches to cooperation and coordination; a donor's own internal capabilities and field staff capacity for carrying out programs; and recipient country governance and capacity.

Box 3: Defining Bilateral and Multilateral Channels for Assistance

The different channels for delivery of international assistance can be described as follows:

Bilateral assistance: Direct assistance from one government to, or for the benefit of, one or more other countries. Bilateral assistance generally consists of projects and programs, the content and direction of which is decided by the donor, providing more direct control over decisions about how and where funding is targeted (e.g., donors can stipulate countries, conditions, etc.).

Multilateral assistance: Indirect assistance, in that it is provided by donor governments (usually unconditionally) to multilateral organizations that also receive funding from many other donors and in turn provide assistance to, or on behalf of, one or more countries. Multilateral assistance generally consists of projects and programs, the content and direction of which is decided by the multilateral organization, using pooled funding from multiple donors. Multilateral aid may enable donors to satisfy other goals, such as leveraging support from other donors, financing the response through alternative vehicles, reaching more or different countries and regions, and/or accessing different capacities. For example, a donor without a large field presence may choose to provide more of its aid through a multilateral mechanism.

Multi-bi assistance (multilateral-bilateral): Assistance provided by a donor to a multilateral organization for specific activities, as defined by the donor, and for which the multilateral organization acts as an implementing agent.

The majority of donor government assistance for HIV is provided bilaterally, although in recent years there has been a shift towards greater use of multilateral channels (see Figures 3 & 4):

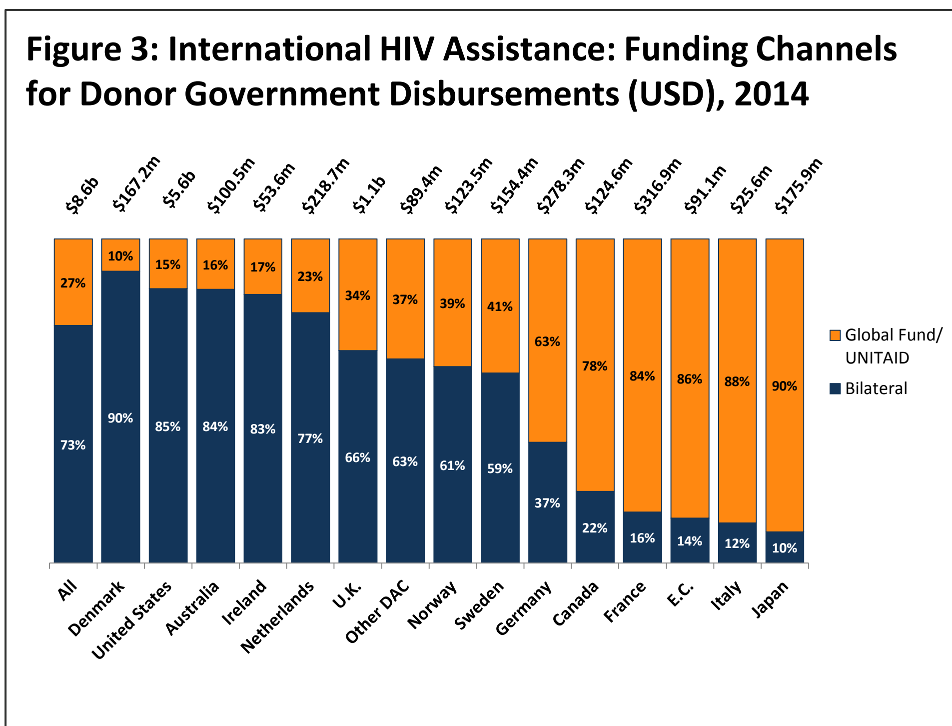


Figure 3: International HIV Assistance: Funding Channels for Donor Government Disbursements (USD), 2014

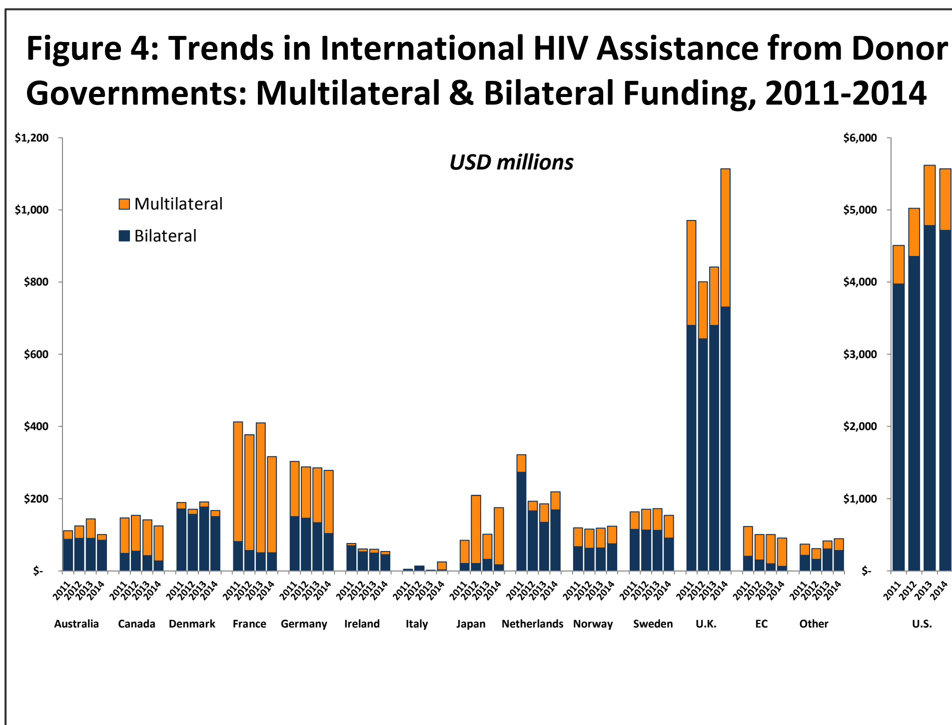


Figure 4: Trends in International HIV Assistance from Donor Governments: Multilateral & Bilateral Funding, 2011-2014

- Bilateral assistance, which accounted for 73% of funding for HIV from donor governments, totaled US$6.3 billion in 2014, a decline of approximately US$100 million (2%) below the 2013 level (US$6.4 billion). Four donors (Italy, Netherlands, Norway, and the U.K.) increased bilateral assistance, while eight donors

(Australia, Canada, Denmark, Germany, Ireland, Japan, Sweden, and the European Commission) declined and two (France and the U.S.) remained essentially flat.

- Multilateral assistance, which accounted for 27% of funding for HIV, totaled US$2.3 billion. This represents an adjusted "AIDS share" based on the share of both Global Fund approved grant funding for HIV (55%) and UNITAID commitments for HIV through 2014 (49%).[6,7] Multilateral assistance increased by approximately US$250 million (12%) above the 2013 level (US$2.1 billion).[6] Seven donors (Denmark, Germany, Italy, Japan, Sweden, the U.K. and the U.S.) increased multilateral assistance, while four (Australia, France, Ireland, and Norway) declined and three (Canada, the Netherlands, and the European Commission) remained essentially flat. The U.S. was the largest donor to the Global Fund followed by the U.K., France, Germany, and Japan. France was the largest donor to UNITAID followed by the U.K. and Norway.
- The Global Fund has become an increasing channel of support for a subset of donor governments over time. The 2014 increase in overall funding for HIV was almost entirely due to an increase in contributions to the Global Fund, which undertook significant reforms and finalized a major three year replenishment effort in 2013 to raise resources for the 2014-2016 period. In 2014, six donors (Canada, the European Commission, France, Germany, Italy, and Japan) provided the majority of their funding for HIV through the Global Fund.
- Overall, the share of HIV funding provided by donor governments through multilateral channels has increased over time, rising from 24% in 2006 to 27% in 2014. Without the U.S., which provides most of its funding bilaterally, the share rose from 29% to 47%.
- At the same time, not all governments provided multilateral contributions. In 2014, for example, nine members of the Organisation for Economic Co-operation and Development's (OECD) Development Assistance Committee (DAC) did not contribute to the Global Fund. In addition, only four DAC members contributed to UNITAID[i]
- For the first time, this analysis includes multilateral contributions by donor governments that are not members of the OECD DAC (and prior year amounts were adjusted accordingly). In 2014, these non-DAC donors provided US$32.1 million in multilateral funding for HIV.[ii]

Assessing Fair Share

One question that often arises is what constitutes each government's "fair share" of international HIV assistance efforts. Yet, such assessments are complex and there is no single, agreed-upon methodology for making them, and several questions must be considered, including:

- What is the "total" against which individual contributions are assessed? Estimated total funding by donor governments? Should that total include just direct HIV-related costs or be broadened to include critical infrastructure and capacity deficits?

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[i] Based on analysis of the Global Fund's Pledges and Contributions database and UNITAID's 2015 Annual Report. The four DAC members that contributed to UNITAID in 2014 include: France, Norway, the Republic of Korea, and the U.K.

[ii] Non-DAC donors that have contributed to the Global Fund at some point between 2001 and 2014 include: Brunei Darussalam, China, Estonia, Georgia, Hungary, India, Kenya, Kuwait, Latvia, Liechtenstein, Malawi, Malaysia, Monaco, Namibia, Nigeria, Romania, Russia, Rwanda, Saudi Arabia, Singapore, South Africa, Thailand, Tunisia, and Zimbabwe. Non-DAC donors that have contributed to UNITAID at some point between 2006 and 2014 include: Brazil, Cameroon, Chile, Congo, Cyprus, Guinea, Madagascar, Mali, Mauritius, and Niger.

- Which funders should be included in a fair share calculation? DAC governments only, or private sector, recipient government and out-of-pocket spending by individuals?
- To what extent should the efficiency of donor assistance be taken into account (e.g., how much is "tied" aid)?
- How should differences in relative wealth between donors be taken into account?
- Should factors other than funding (e.g. differences in country tax subsidy policies for charitable giving for HIV by individuals, foundations, and corporations; patent policies) be taken into account?

These questions have implications for the methodology chosen to assess fair share and there are inherent limits in using any one methodology for doing so. For example, a rank by total funding does not capture the relative wealth of a nation. Yet a standardized measure including wealth does not take into account certain other donor policies that may inhibit or facilitate the amount of assistance such as tax subsidies for charitable giving. Table 2 provides several different comparative measures that could be used to assess fair share:

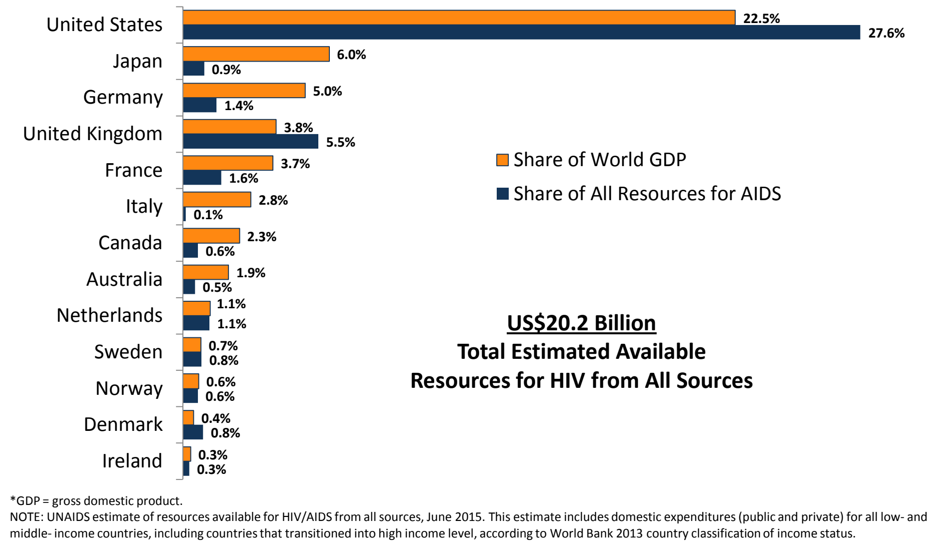
- **Rank by share of total donor government funding for HIV**: By this measure, the U.S. ranked first in 2014, followed by the U.K., France, Germany and Denmark (see Table 2 and Figure 2).
- **Rank by share of total resources available for HIV compared to share of the global economy** (as measured by GDP): In 2014, UNAIDS estimates that US$20.2 billion was made available for HIV from all sources (donor governments, multilaterals, the private sector, and domestic sources) for HIV.[8] Of this the U.S. provided 28%, the largest share of any donor and above its share of the world's economy as measured by gross domestic product or GDP (23% in 2014). Denmark, Sweden, and the U.K. also provided greater shares of total HIV resources than their shares of GDP (see Table 2 and Figure 5).

Table 2: Assessing Fair Share Across Donors

Government	Share of World GDP	Share of Total Donor Government Funding for HIV	Share of Global Resources Available for HIV	Total HIV Funding Per $1 Million GDP
Australia	1.9%	1.2%	0.5%	$69.6
Canada	2.3%	1.4%	0.6%	$69.7
Denmark	0.4%	1.9%	0.8%	$490.7
France	3.7%	3.7%	1.6%	$111.3
Germany	5.0%	3.2%	1.4%	$72.1
Ireland	0.3%	0.6%	0.3%	$217.4
Italy	2.8%	0.3%	0.1%	$11.9
Japan	6.0%	2.0%	0.9%	$38.1
Netherlands	1.1%	2.5%	1.1%	$252.4
Norway	0.6%	1.4%	0.6%	$247.0
Sweden	0.7%	1.8%	0.8%	$270.9
United Kingdom	3.8%	12.9%	5.5%	$378.2
United States	22.5%	64.5%	27.6%	$319.9
European Commission	-	1.1%	0.5%	-
Other DAC	-	1.0%	0.4%	-
Other Non-DAC*	-	0.4%	0.2%	-

*Represents Non-DAC member contributions to the Global Fund and UNITAID. Bilateral HIV funding from these donor governments is not currently available.

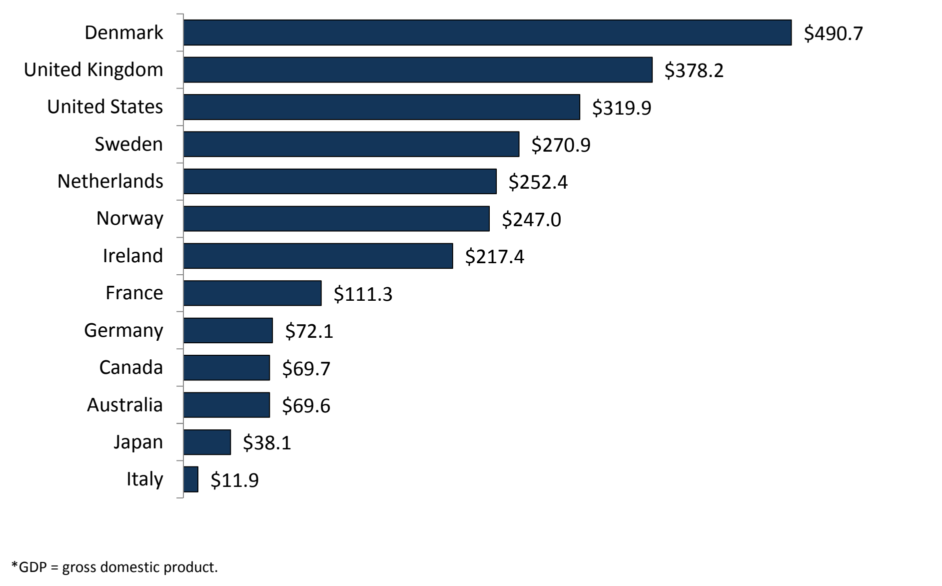
Figure 5: Assessing Fair Share 1: Donor Share of World GDP* Compared to Donor Share of All Resources Available for HIV, 2014



*GDP = gross domestic product.
NOTE: UNAIDS estimate of resources available for HIV/AIDS from all sources, June 2015. This estimate includes domestic expenditures (public and private) for all low- and middle- income countries, including countries that transitioned into high income level, according to World Bank 2013 country classification of income status.

- **Rank by funding for HIV per US$1 million GDP**: When donor government disbursements are standardized by the size of their economies (GDP per US$1 million), donors rank quite differently than when measured by actual disbursement amounts. Whereas Denmark ranked seventh in actual disbursements provided for HIV in 2014, it ranked number one when standardized by GDP. The U.K. ranked second by this measure, followed by the U.S., Sweden, and the Netherlands (see Table 2 and Figure 6).

Figure 6: Assessing Fair Share 2: Donor Rank by Disbursements for HIV per US$1 Million GDP*, 2014



*GDP = gross domestic product.

Resources Available Compared to Need

Funding from donor governments has played a significant role in the HIV response. With global resources from donor governments and all other sources reaching US$20.2 billion in 2014, and taking into account donor commitments for 2015 and increased domestic financing of the AIDS response, the world is close to meeting the target set by member states at the 2011 United Nations High Level Meeting (US$22-24 billion).[8, 9]

Conclusion

In 2014, funding for HIV from donor governments increased slightly, though this was driven primarily by a single donor – the U.K., the second largest donor to HIV – without this increase, overall funding would have declined. This, combined with the fact that most donor government funding for HIV is still provided by the United States, indicates some vulnerability in the total donor government funding envelope. Future increases will largely depend on the U.K. and U.S. unless other donor governments are able to allocate additional resources for HIV. This is important as 2015 ushers in a new era for development, raising hard questions about competing priorities and financial resources. The quest to end AIDS as a public health threat by 2030 is squarely in the midst of this discussion. Having made tremendous gains and turning around the trajectory of the HIV epidemic in many parts of the world, there is still much more to be done and a continued need for donor financing to meet the challenge.

Annex: Methodology

This project represents a collaboration between the Joint United Nations Programme on HIV/AIDS (UNAIDS) and the Kaiser Family Foundation. Data provided in this report were collected and analyzed by UNAIDS and the Kaiser Family Foundation.

Bilateral and multilateral data on donor government assistance for HIV in low- and middle-income countries were collected from multiple sources. The research team solicited bilateral assistance data directly, from the governments of Australia, Canada, Denmark, France, Germany, Ireland, Japan, the Netherlands, Norway, Sweden, the United Kingdom, and the United States during the first half of 2015, representing the fiscal year 2014 period. Direct data collection from these donors was desirable because the latest official statistics on international HIV specific assistance – from the Organisation for Economic Co-operation and Development (OECD) Creditor Reporting System (CRS) (see: http://www.oecd.org/dac/stats/data) – are from 2013 and do not include all forms of international assistance (e.g., funding to countries such as Russia and the Baltic States that are no longer included in the CRS database). In addition, the CRS data may not include certain funding streams provided by donors, such as HIV components of mixed grants to non-governmental organizations. The research team therefore undertook direct data collection from the donors who provide significant shares for international HIV assistance through bilateral channels.

Where donor governments were members of the European Union (EU), the research team ensured that no double-counting of funds occurred between EU Member State reported amounts and EC reported amounts for international HIV assistance. Figures obtained directly using this approach should be considered as the upper bound estimation of financial flows in support of HIV-related activities. Although the Russian Federation is a Member of the G8 and has contributed to the Global Fund to Fight AIDS, Tuberculosis and Malaria (Global Fund), it has also been a net recipient of HIV assistance, and therefore is not included in the donor analysis.

Data for all other member governments of the OECD Development Assistance Committee (DAC) – Austria, Belgium, the Czech Republic, the European Commission, Finland, Greece, Iceland, Korea, Luxembourg, New Zealand, Poland, Portugal, the Slovak Republic, Slovenia, Spain, Switzerland – were obtained from the OECD CRS database and UNAIDS records of core contributions. The CRS data are from calendar year 2013, and therefore, do not necessarily reflect 2014 calendar year amounts. However, collectively, these governments have accounted for less than 5 percent of bilateral disbursements in each of the past several years. UNAIDS core contributions reflect 2014 amounts.

Data included in this report represent funding assistance for HIV prevention, care, treatment and support activities, but do not include funding for international HIV research conducted in donor countries (which is not considered in estimates of resource needs for service delivery of HIV-related activities).

Bilateral funding is defined as any earmarked (HIV-designated) amount, including earmarked ("multi-bi") contributions to multilateral organizations, such as UNAIDS. In some cases, donors use policy markers to attribute portions of mixed-purpose projects to HIV. This is done, for example, by the Netherlands, Norway, Denmark, and the U.K. Global Fund contributions from all governments correspond to amounts received by the Fund during the 2014 calendar year, regardless of which contributor's fiscal year such disbursements pertain to. Data from the U.K., Canada, Australia, Denmark, France, Norway and Germany should be considered preliminary estimates.

Bilateral assistance data were collected for disbursements. A disbursement is the actual release of funds to, or the purchase of goods or services for, a recipient. Disbursements in any given year may include disbursements of funds committed in prior years and in some cases, not all funds committed during a government fiscal year are disbursed in that year. In addition, a disbursement by a government does not necessarily mean that the funds were provided to a country or other intended end-user.

Included in multilateral funding were contributions to the Global Fund (see: http://www.theglobalfund.org/en/) and UNITAID (see: http://www.unitaid.eu/). All Global Fund contributions were adjusted to represent 55% of the donor's total contribution, reflecting the Fund's reported grant approvals for HIV-related projects to date and includes HIV/TB and Health System Strengthening (HSS) funding. The Global Fund attributes funds received to the years that they were pledged rather than the year of actual receipt. As a result, Global Fund totals presented in this report may differ from those currently available on the Global Fund website. UNITAID contributions were adjusted to represent 49% of the donor's total contribution, reflecting UNITAID's reported attribution for HIV-related projects to date. The entire French contribution to UNITAID as well as a significant part of the French contribution to the Global Fund was derived from air ticket and financial transaction taxes; 5% of total French Global Fund contributions in 2014 was provided in the form of technical assistance supporting implementation of Global Fund grants.

Other than contributions provided by governments to the Global Fund and UNITAID, un-earmarked general contributions to United Nations entities, most of which are membership contributions set by treaty or other formal agreement (e.g., the World Bank's International Development Association or United Nations country membership assessments), are not identified as part of a donor government's HIV assistance even if the multilateral organization in turn directs some of these funds to HIV. Rather, these would be considered as HIV funding provided by the multilateral organization, as in the case of the World Bank's efforts, and are not considered for purposes of this report.

Data collected directly from the Canadian, Japanese, U.K., and U.S. governments reflect the fiscal year (FY) period as defined by the donor, which varies by country. The U.S. fiscal year runs from October 1-September 30. The fiscal years for Canada, Japan, and the U.K. are April 1-March 31. Australia, the European Commission, Denmark, France, Germany, Italy, Ireland, the Netherlands, Norway, and Sweden use the calendar year. The OECD uses the calendar year, so data collected from the CRS for other donor governments reflect January 1-December 31. Most UN agencies use the calendar year and their budgets are biennial. The Global Fund's fiscal year is also the calendar year.

All data are expressed in current US dollars (USD), unless otherwise noted. Where data were provided by governments in their currencies, they were adjusted by average daily exchange rates to obtain a USD equivalent, based on foreign exchange rate historical data available from the U.S. Federal Reserve (see: http://www.federalreserve.gov/) or the OECD. Data obtained from the Global Fund and UNITAID were already adjusted by each to represent a USD equivalent based on date of receipts. Data on gross domestic product (GDP) were obtained from the International Monetary Fund's World Economic Outlook Database and represent current price data for 2014
(see: http://www.imf.org/external/pubs/ft/weo/2014/01/weodata/index.aspx). Where data are expressed in constant USD, they were based on analysis of data from the OECD DAC, and account for both inflation and exchange rate differences.

Endnotes

[1] The Third International Conference on Financing for Development, Addis Ababa, Ethiopia, July 2015.

[2] UNAIDS, *GAP Report*; 2014.

[3] The Lancet, *Defeating AIDS – advancing global health*; June 2015.

[4] See, Kaiser Family Foundation, http://kff.org/global-health-policy/report/financing-the-response-to-aids-in-low/.

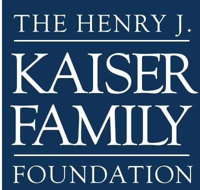
[5] FCAA estimates of Philanthropic support in 2013 to address HIV/AIDS in Low-and-Middle-Income countries, Sep 2014.

[6] The Global Fund to Fight AIDS, Tuberculosis and Malaria, Grant Portfolio: Portfolio Overview (http://portfolio.theglobalfund.org/en/Home/Index), accessed January 2015.

[7] UNITAID, 2014 Financial Statements.

[8] UNAIDS estimate of resources available for HIV from all sources, June 2015. This estimate includes domestic expenditures (public and private) for all low- and middle- income countries, including countries that transitioned into the high income level, according to World Bank 2013 country classification of income status.

[9] United Nations, General Assembly, Political Declaration on HIV and AIDS: Intensifying Our Efforts to Eliminate HIV and AIDS, A/RES/65/277 (8 July 2011), http://www.unaids.org/sites/default/files/sub_landing/files/20110610_UN_A-RES-65-277_en.pdf.



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