

Understanding The Costs and Benefits of Unharmonized and Unaligned FM Arrangements PFM IN HEALTH SECTOR

PRELIMINARY DATA ANALYSIS

A Study of Service Delivery Challenges and Solutions



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LIST OF ACRONYMS

AFR	Africa Region
CRS	Creditor Reporting System
EAP	East Asia and the Pacific Region
ECA	Europe and Central Asia Region
GAVI	Global Alliance for Vaccines and Immunization
LAC	Latin America and the Caribbean Region
MENA	Middle East and North Africa Region
OECD	Organization for Economic Co-operation and Development
PFM	public finance management
PIU	project implementation unit
SAI	supreme audit institution
SAR	South Asia Region
TA	technical assistance
WHO	World Health Organization

EXECUTIVE SUMMARY

“Public Financial Management (PFM) in Health: Service Delivery Challenges and Opportunities” is a World Bank study that has been analyzing key challenges and opportunities associated with PFM arrangements in the health sector in client countries and programs. It also aims to propose possible ways to strengthen PFM design & arrangements for enhancing service delivery. In countries where a large portion of health sector funding comes from external development assistance, strengthening and using country PFM arrangements are influenced by the design and implementation approach for such assistance. Where such external assistance is channeled through the recipient country’s budget, and country systems are used for implementation in accordance with the principles of the International Health Partnership (IHP+), there is an opportunity to strengthen and reinforce and such systems. On the contrary, strengthening of country systems is undermined where development assistance is off-budget and implemented through parallel or donor-specific implementation arrangements.

The 2014 IHP+ performance monitoring report¹ noted that, despite improvements in partner countries’ PFM systems, health support on-budget and the use of country systems for implementation decreased. This reflects continued lack of donor trust in country systems; a situation that has perpetuated fragmentation and its attendant high transaction cost and inefficiency, notwithstanding evidence from several high profile financial scandals in certain countries in recent years that, such arrangements do not necessarily reduce fiduciary risks. As a part of the larger PFM in health study, a review was conducted to analyze data on specific FM cost items² from a variety of countries to help determine the costs and benefits of fragmented donor FM arrangements in the health sector. This study aims to provide an evidence-based approach for determining the costs and benefits of parallel FM arrangements for donor-financed projects. The study suggests that potential costs savings from alignment or harmonization could be used to strengthen aspects of the country system that are deemed weak. The findings of this cost-benefit review are presented here. Data for the review were collected and analyzed

¹ IHP+ report monitors compliance with IHP+ principles in partner countries.

² Cost elements include fees paid for FM consultants, internal audits, costs of accounting software, external audit other than SAI, FM-related special or in-depth reviews, and fees paid to UN agencies, fiduciary agents, project implementation units.

from the World Bank, The Global Fund, GAVI and KfW Development Bank over a period of four years, covering donor arrangements from calendar year 2011 through 2014. The data also included an average of two years of outstanding commitments for 2015 and 2016 relating to the same items (a period referred to as “2015 and beyond” in this report).

Preliminary analysis of the data show a rising trend in the cost of parallel implementation arrangements over the period 2011–14, from US\$37.8 million to US\$749.3 million, and a further increase to US\$1,170 million when an average of two years of outstanding commitments for 2015 and 2016 is included. While further analysis will be conducted in selected countries in the next phase of the study to identify the root causes of such a trend, it can be deduced from this trend that the use of FM parallel arrangements among the four development partners (DPs) surveyed has, at least, not decreased over the study period. This finding contrasts with the International Health Partnership (IHP+) principles, which promote harmonization and alignment in most of the countries where these DPs provide support.

The analysis also shows that a significant portion of the cost incurred through parallel implementation arrangements is associated with two main vehicles: UN agencies (44 per cent) and NGOs (22 per cent). Although reliance on UN agencies and NGOs may be needed under certain circumstances (such as during emergencies and fragile situations), these findings show that in countries that meet neither of these criteria, continued reliance on parallel arrangements may

have contributed to a ‘substitution effect,’ whereby DPs incur higher costs to establish or even strengthen parallel arrangements and expend less effort and costs to strengthen and use country systems because they consider them to be weak. Very little aid is used to purchase accounting software, and an insignificant amount is spent on external audit of aid support. The low spending on automation of accounting record-keeping and on external audit, when compared with the weaknesses in the control environment and of supreme audit institutions (SAIs) in the countries surveyed implies that project funds are at high risk of misuse. Such misuse might not be detected early, if at all, during implementation. In other words, the high spending on parallel arrangements may not necessarily be an adequate safeguard against fiduciary risks, so long as key aspects of the control environment fail to be consistently prioritized.

The next steps of the study will involve (i) collecting data from additional development partners and analyzing the implications of the findings; and (ii) conducting analyses based on alternative/baseline scenarios, by collecting data from selected case-study countries to compare the costs incurred by development partners using parallel arrangements to the costs arising from using one of the following two scenarios: (a) a situation where development partners harmonize their implementation arrangements, assuming country fiduciary systems are weak; or (b) the incremental cost of alignment, assuming development partners align their FM arrangements with country systems. Data will be collected on the same cost elements used in this report, to ensure consistency.

INTRODUCTION

1

The World Bank is conducting a study of service-delivery challenges and solutions in public financial management (PFM).

The study—“PFM in Health: Service Delivery Challenges and Opportunities”—aims to analyze key challenges and opportunities associated with PFM arrangements in the health sector in client countries and programs and to propose possible ways to strengthen PFM arrangements for better design, implementation, and service delivery. The specific objectives of the proposed study are to (a) deepen the understanding of PFM issues in health; (b) demonstrate the link between PFM and results in health-sector service delivery; (c) raise the PFM literacy of the global health community, leading to better appreciation of the causal chain; and (d) alert the ministries of finance and the PFM community to specific PFM challenges within the health sector while offering possible options for addressing them.

The first pillar under this study aims to provide an understanding of what elements of PFM and health financing are considered critical to effective and efficient service delivery in the health sector by developing a conceptual framework, which will be used to conduct country-specific studies under the second pillar. Development of the conceptual framework will be iterative, in that it will be progressively refined based on the findings of the country case studies as they are conducted.

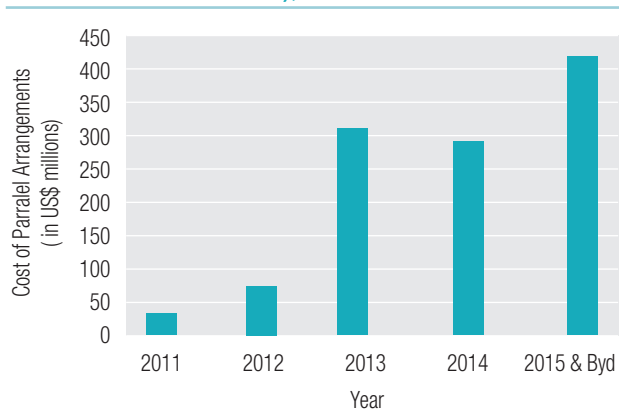
Understanding the costs and benefits of unharmonized and unaligned financial management (FM) arrangements is a task under the second pillar of the study. The proposed task is to collect and analyze data on specific FM cost items from a variety of countries to help determine the costs and benefits of fragmented donor FM arrangements in the health sector in the countries concerned. This report is a synthesis report that summarizes the finding of the data collected and analyzed from major donors in countries where they provide health sector support.

The analysis for this study was based on actual costs tied to project implementation arrangements gathered from four major global health donor agencies: the World Bank, The Global Fund to Fight AIDS, Tuberculosis, and Malaria (hereafter, the Global Fund), the Global Alliance for Vaccines and Immunization (hereafter, GAVI), and KfW Development

Bank (hereafter, KfW). A specific template (Appendix 8) was used that also aggregated data by cost element at the country level over a period of four years, from calendar year 2011 through 2014 (as well as an additional year, 2015, in countries where donor support was being implemented beyond 2014), for 63 countries across six regions (as listed in Table 1).

Figure 1 illustrates a desk review matrix including four entries: donor, year, country, and cost element.

FIGURE 1 ■ Pattern of Cost of Parallel Implementation Arrangement (in US\$ Millions), 2011–15



Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support.

TABLE 1 ■ Scope of Countries Per Region

Region	Number of countries involved
AFR	28
EAP	7
ECA	13
LAC	6
MENA	4
SAR	5
	63

METHODOLOGY

2

Three steps were followed in conducting the preliminary analysis. First, data from the major four development partners/donors were gathered and recorded, using a template shown in Appendix 8. Second, the analysis was carried out based on specific criteria and combinations of criteria. And third, disbursement data for all agencies over the period of 2011–15 were compiled.

Limitations

The disbursement data were sourced from the Creditor Reporting System (CRS) on the OECD website (<https://stats.oecd.org>) as provided by donors for project-type interventions over the period of review. However, in the absence of information for 2015, an average disbursement was derived based on 2013 and 2014. No cost data were provided for the Global Fund in 2015, except for Guinea Bissau, therefore no disbursement data were considered for Global Fund for that year either.

Overview

The total cost of parallel implementation arrangements in the health sector for the four development partners (World Bank, Global Fund, GAVI, and KfW) in the 63 countries surveyed is \$749.3 million over the period 2011–14. Taking into account the commitments of 2015 and beyond, this cost reaches \$1.17 billion. (See Tables 2a and 2b)

Considering historical data over the period of 2011–15, the level of the cost of parallel implementation as a portion of the total spent on health was 9 percent for the Global Fund, 8 percent for GAVI, 4 percent for the World Bank, and 3 percent for KfW. The ratios for each development partner, by year, are presented in Appendix 7 (tables A7.1 through A7.4). On average, this ratio is 6 percent for the four development partners, collectively.

The cost of unaligned implementation arrangements has substantially increased in 2013, up to \$330.1 million, from \$78.3 million in 2012, although this tapered off slightly in 2014. The major four development partners' contribution to the cost was more than four times higher in 2013 than it was in 2012.

TABLE 2.A ■ Total Cost and Disbursement of Parallel Implementation by Development Partner and Year, 2011–15 (in US\$ Millions)

	GAVI, World Bank, KfW & Global Fund					Total
	2011	2012	2013	2014	2015	
Total FM-related cost of parallel implementation arrangements provided by participating DPs	37.8	78.3	330.1	303.1	127.57	876.8
Total disbursement of health project-type disbursement obtained from OECD Creditor Reporting system	2,226.0	2,753.4	3,675.4	3,155.7	2,153.9	13,964.4
Cost as percentage of disbursement	2%	3%	9%	10%	6%	6%

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support and data from OECD's Creditor Reporting System (CRS).

TABLE 2.B ■ Total Disbursement for Health Sector by Development Partner and Year, 2011–15 (in US\$ Millions)

	2011	2012	2013	2014	2015	Total
World Bank	697.04	615.55	802.37	721.68	762.03	3,598.68
Global Fund	799.99	1,165.46	1,436.35	1,086.78	0.00	4,488.57
GAVI	579.77	838.14	1,208.60	1,167.63	1,188.11	4,982.25
KfW	149.19	134.28	228.07	179.57	203.82	894.93
	2,226.00	2,753.42	3,675.39	3,155.67	2,153.96	13,964.43

Source: OECD's Creditor Reporting System.

TABLE 3 ■ Development Partner Contribution to Total Cost of Parallel Implementation Arrangement by Year (in US\$ Millions)

Period	All agencies
2011	37.8
2011	78.3
2013	330.1
2014	303.1
Total 2011–14	749.3
2015 & beyond*	420.7
Total 2011–15 & beyond	1,170.0

Source: World Bank, Global Fund, GAVI and KfW data for health sector support.
* Average of two years.

TABLE 4 ■ Cost of Parallel Implementation as Percentage of Total Disbursement by Development Partner and Year, 2011–15

Period	World Bank	Global Fund	GAVI	KfW
2011	2	1	3	2
2012	3	1	5	4
2013	2	12	11	3
2014	2	18	7	6
2015 & beyond	2	n/a	9	1
Total, 2011–15 & beyond	2	9	8	3

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support and data from OECD's CRS.

Analysis by Development Partner

Based on historical data from 2011 to 2015, the yearly cost of parallel implementation contributed by each partner, as a percentage of the total disbursement, is laid out in Table 4.

Table 5 shows the breakdown of the cost paid by each development partner and that partner's respective contributions for each year from 2011 to 2015, including outstanding commitments. Figure 3 illustrates the relative share paid by each partner.

The Global Fund remains the major contributor with a share of 52 percent of the total cost, followed by GAVI at 36 percent. These two partners jointly contribute 85 to 88 percent of the costs, depending on the period, with the Global Fund being the major contributor. The World Bank and KfW contribute, on average, 10 percent and 3.5 percent, respectively. (See Figure 2.)

Analysis by Cost Element

It appears from the data that the cost structure of the parallel implementation arrangement is similar from one period to the other. The breakdown of the cost of parallel implementation arrangements by cost element is shown in Table 6 and in Figures 3 and 4.

The major channel used by development partners within the parallel implementation arrangements is the UN agencies, representing 44 percent of the total cost contribution to the health sector from 2011 to 2015 and beyond.³ NGOs are the second largest channel, representing 22 percent of the total contribution, followed by project implementation unit (PIU) and

³ Average of two years.

TABLE 5 ■ Development Partners' Respective Contributions to Total Cost of Parallel Implementation Arrangements by Year, 2011–15 & Beyond (in US\$ Millions)

Period	World Bank	Global Fund	GAVI	KfW	All agencies
2011	13.4	5.0	16.3	3.1	37.8
2012	19.6	9.5	44.2	5.1	78.3
2013	19.6	171.3	132.1	7.1	330.1
2014	17.3	196.8	79.0	10.0	303.1
Total 2011–14	69.8	382.6	271.6	25.3	749.3
2015 & beyond	72.4	224.9	108.4	15	420.7
Total 2011–15 & beyond	142.2	607.5	379.9	40.4	1,170.0

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support.

consultancy costs and technical assistance (TA), which account for 20 percent and 8 percent, respectively.

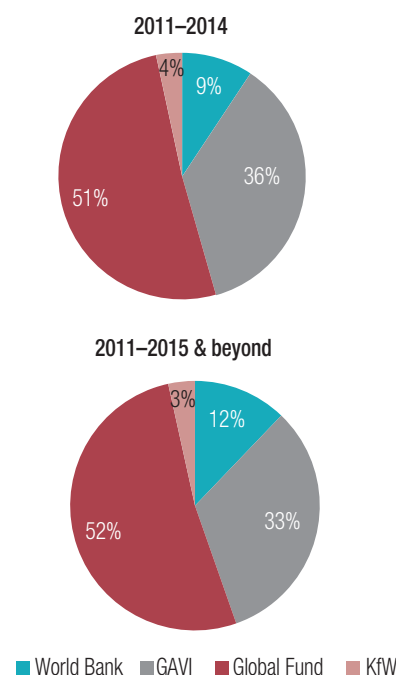
The top three cost elements (UN Agencies, NGOs, PIU & Consultancy cost) amount to \$1.002 billion, which makes up 86 percent of the total cost. These top three cost elements are primarily financed

TABLE 6 ■ Breakdown of Total Cost of Parallel Implementation Arrangements by Cost Element (in US\$ Millions)

	All Agencies			
	2011–14		2011–15 & beyond	
	Amount	Percent	Amount	Percent
UN Agencies	323.1	43	510.6	44
NGOs	168.6	23	258.7	22
PIU & Consultancy cost (FM, IA)	152.0	20	233.0	20
FM Technical Assistance (TA)	52.5	7	88.6	7
External Audit	40.7	5	54.2	5
Fiduciary Agent (FA)	11.8	2	23.8	2
Accounting Software	0.6	0	1.0	0
Total	749.3	100%	1,170.0	100%

Source: Based on World Bank, Global Fund, GAVI and KfW data for health sector support.

FIGURE 2 ■ Development Partners' Contributions to Total Cost of Parallel Implementation Arrangements



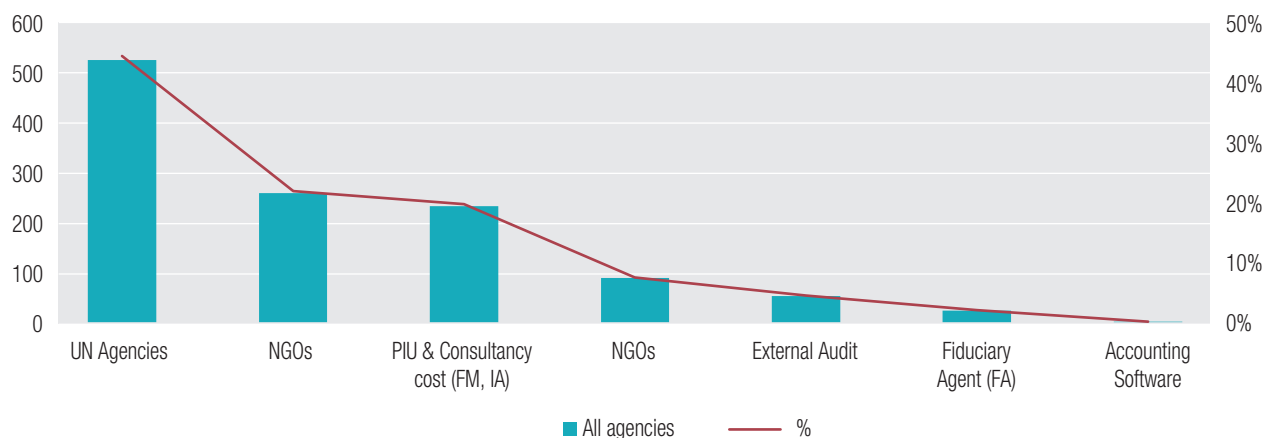
Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support.

by the Global Fund and GAVI (91 percent cumulatively, with portions respectively of 55 percent and 36 percent), while the World Bank provides 9 percent.

The data analysis also shows that donor partners' intervention in the health sector is fragmented and carried out through various mediums. For example:

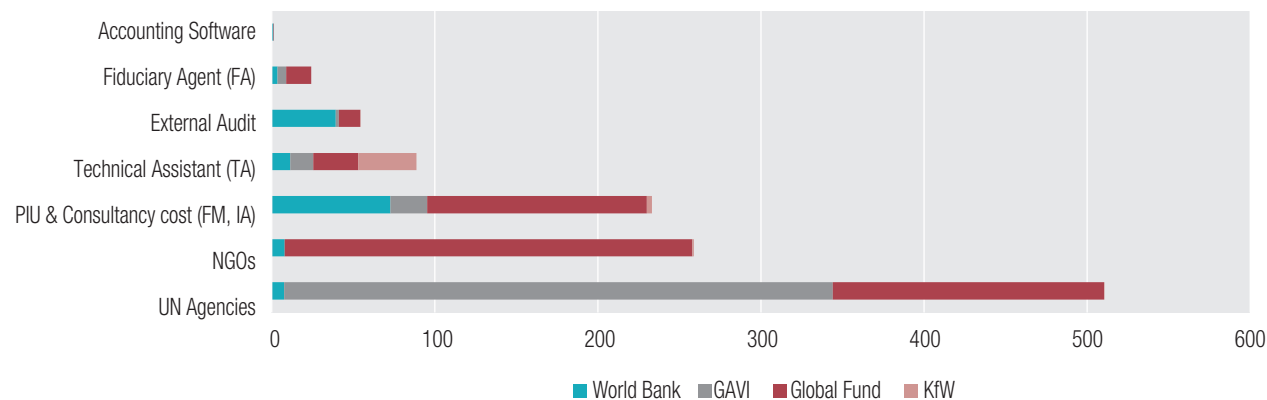
- ▶ The Global Fund's aid in the health sector is deployed mainly through NGOs (41 percent of its contribution), followed by UN agencies (27 percent), and PIU arrangements (22 percent).
- ▶ The bulk of the contribution from GAVI is directed to UN agencies (89 percent of its total contribution), followed by PIUs (6 percent). GAVI also finances technical assistance, which makes up 4 percent of its contribution to the health sector;
- ▶ The World Bank disburses to the health sector mainly through PIUs (which account for up to 51 percent of its contributions), and fiscal control

FIGURE 3 ■ Pattern of Cost of Parallel Implementation Arrangements by Cost Element



Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KFW data for health sector support.

FIGURE 4 ■ Development Partner Contributions to Each Cost Element (US\$ Millions)



Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KFW data for health sector support.

activities—short-term consultancies for financial management and in-depth reviews—constitute up to another 28 percent of the Bank's contribution.

The severe lack of funding to acquire accounting software implies that accounting for much of the spending is done either through existing stand-alone legacy software or through Excel-based manual entries. There is also opaqueness concerning what costs are funded across the four development partners in countries where all of them provide support. **The fragmentation of records and data that results from**

this state of affairs is a major challenge to transparency and accountability in the use of funds.

External audit is another area where the contribution allocation is quite low, with just 5 percent of the total contribution from the four partners being allocated to this work. Meanwhile, the risk in the control environment is rated as “high” in most of the countries surveyed, and most supreme audit institutions (SAIs) are not adequately equipped to carry out external audits on the use of aid support up to the standards required by donors due to limited capacity and lack of funding. **The small proportion of funding**

spent on external audit may contribute to low quality in audits and to a high incidence of misuse of project funds, which may not be detected on time, especially in countries with weak control environment. Consolidating the performance of audits across development partners at the country level may offer better opportunities for identifying fraud and double dipping. This may include developing comprehensive terms of reference for engaging high-quality auditors, whether through private-sector audit firms or as support for the country's SAI, where feasible.

Analysis by Region and Country

Among all World Bank regions, the Africa Region has the most fragmented health-sector financial management implementation arrangements. Of the total cost incurred by development partners in health, during the 2011–14 period 48 percent of it was directed to the Africa Region (US\$358.0 million). The South Asia (SAR) (22 percent) and East Asia & the Pacific (EAP) (19 percent) regions were, respectively, the second and third largest beneficiaries of development

TABLE 7 ■ Cost Structure of International Aid by Year, 2011–15 and Beyond (in US\$ Millions)

	All agencies						
	2011	2012	2013	2014	2011–14	2015 & beyond	2011–15 & beyond
All countries							
PIU & consultancy cost (FM, IA)	7.1	9.4	67.7	67.8	152.0	81.0	233.0
Fiduciary agent (FA)	0.0	1.9	3.9	5.9	11.8	12.1	23.8
External audit	6.5	9.9	15.5	8.8	40.7	13.6	54.2
Accounting software	0.1	0.1	0.2	0.2	0.6	0.4	1.0
Others & technical assistance (TA)	3.6	5.2	18.5	25.2	52.5	36.1	88.6
NGOs	5.2	10.4	71.0	82.1	168.6	90.0	258.7
UN agencies	15.3	41.5	153.3	113.1	323.1	187.5	510.6
Total	37.8	78.3	330.1	303.1	749.3	420.7	1,170.0

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support.

TABLE 7.A ■ Fiduciary Cost of Health Aid Support, by Development Partner, Totals for 2011–2014 (in US\$ Millions)

	World Bank	GAVI	Global Fund	KfW	All agencies
UN agencies	0.0	231.8	90.9	0.5	323.1
NGOs	5.3	0.0	163.0	0.3	168.6
PIU & consultancy cost (FM, IA)	30.1	20.4	99.2	2.4	152.0
Others & technical assistance (TA)	2.2	13.9	14.3	22.1	52.5
External audit	30.0	1.4	9.2	0.1	40.7
Fiduciary agent (FA)	1.6	4.1	6.0	0.0	11.8
Accounting software	0.6	0.0	0.0	0.0	0.6
Total	69.8	271.6	382.6	25.3	749.3

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support.

TABLE 7.B ■ Fiduciary Cost of Health Aid Support, by Development Partner, Totals for 2015 and beyond (in US\$ Millions)

	World Bank	GAVI	Global Fund	KfW	All agencies
UN agencies	7.5	336.3	166.4	0.5	510.6
NGOs	7.6	0.0	250.2	0.8	258.7
PIU & consultancy cost (FM, IA)	72.5	22.7	134.8	3.1	233.0
Other & technical assistance (TA)	11.2	14.0	27.4	35.9	88.6
External audit	39.1	1.7	13.3	0.1	54.2
Fiduciary agent (FA)	3.4	5.2	15.2	0.0	23.8
Accounting software	0.9	0.0	0.2	0.0	1.0
Total	142.2	379.9	607.5	40.4	1,170.0

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support.

partner support to the health sector (US\$164.4 million and US\$146.8 million).

Together, these three regions represent 89 percent of the support, while the remaining 11 percent was taken up by the Latin America and the Caribbean (LAC), Europe and Central Asia (ECA), and the Middle East and North Africa (MENA) regions combined. The pattern is similar over the period of 2011–15 and beyond, as shown in Figures 5 and 6 below.

Figures showing the allocation of aid from all development partners by region over the years are contained in the Appendix (Table A1), while the details of cost allocations by region over the years and by country are contained in Appendix 2 for the periods 2011–14 and 2011–15 and beyond.

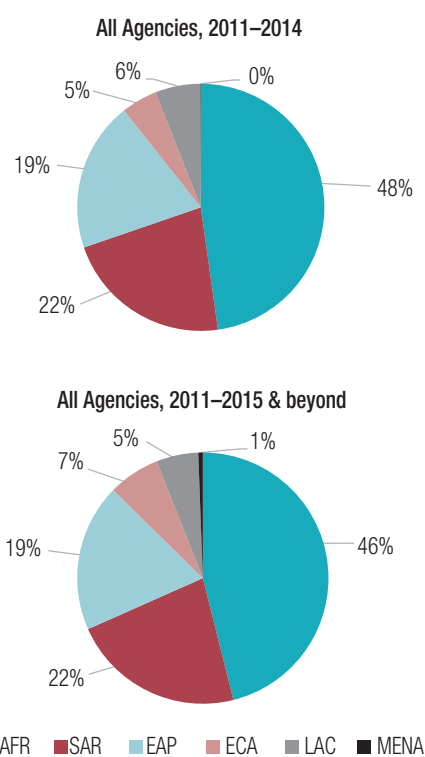
The details of development partners' contributions by country are listed in Appendix 3 (Table A3.1 for

the period 2011–14 and Table A3.2 for the period 2011–15 and beyond). The cost of parallel FM arrangements in the top 18 countries was US\$549.7 million from 2011 to 2014, representing 73 percent of the total cost of parallel implementation arrangements (Table 10.) The total these countries will have received for the period 2011 to 2015 and beyond is US\$830.8 million (71 percent). Each of these countries will have received more than US\$22 million during the 2011–15 (and beyond) period, the maximum being US\$87.3 million allocated to Myanmar and the minimum being US\$22.0 million received by Liberia. (Refer to Appendix Tables A4.1 and A4.2 for country-level details).

The matrices in Tables 8 and 9 depict development partners' costs by region for the periods 2011–14 and 2011–15 and beyond, respectively.

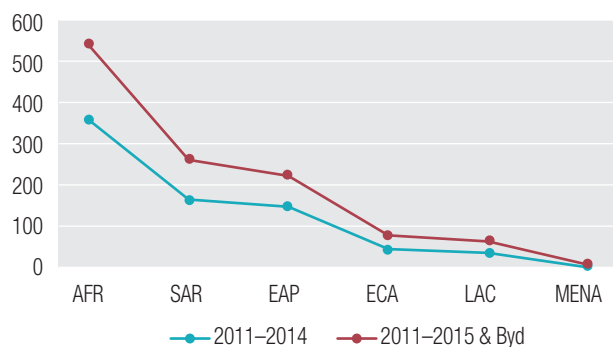
An analysis of the top three countries *in each region* leads to lower 18-country total amounts: US\$410.7 million over the period of 2011–14 (55 percent of the total cost of parallel implementation arrangements) and US\$660.7 million for the 2011–15 (and beyond) period (56 percent). See Table 11 and Appendix Tables A5.1 and A5.2 for country-level details.

FIGURE 5 ■ Allocation of Cost of Parallel Implementation Arrangement by Region



Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KFW data for health sector support.

FIGURE 6 ■ Pattern of All Development Partners' Contributions to Total Cost of Parallel Implementation Arrangements by Region



Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KFW data for health sector support.

TABLE 8 ■ Development Partners' Respective Contributions to the Total Cost of Parallel Implementation Arrangements by Region, 2011–14 (in US\$ Millions)

	World Bank	GAVI	Global Fund	KfW	All Agencies
AFR	11.1	115.2	218.2	13.5	358.0
SAR	5.4	108.3	49.5	1.2	164.4
EAP	8.6	47.9	87.4	3.0	146.8
LAC	36.3	0.0	8.1	0.0	44.4
ECA	8.2	0.0	19.4	7.6	35.2
MENA	0.4	0.1	0.0	0.0	0.5
Total	69.8	271.6	382.6	25.3	749.3

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support.

TABLE 10 ■ Regional Breakdown of Allocation of Cost of Parallel Arrangement for Top 18 Countries (US\$ Millions)

Region	2011–14		2011–15 & beyond	
	Number of countries involved	Amount	Number of countries involved	2011–2015 & beyond
AFR	11	353.6	10	379.9
SAR	4	110.5	4	248.1
EAP	2	52.1	3	158.5
LAC	1	33.5	1	44.3
	18	549.7	18	830.8

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support.

TABLE 9 ■ Development Partners' Respective Contributions to The Total Cost of Parallel Implementation Arrangements by Region, 2011–15 & Beyond (in US\$ Millions)

	World Bank	GAVI	Global Fund	KfW	All Agencies
AFR	35.3	173.8	311.1	18.9	539.2
SAR	19.4	157.2	80.6	3.2	260.5
EAP	9.4	48.7	159.1	5.0	222.2
ECA	24.2	0.0	40.5	13.2	77.9
LAC	47.3	0.0	16.2	0.0	63.4
MENA	6.6	0.2	0.0	0.0	6.8
Total	142.2	379.9	607.5	40.4	1,170.0

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support.

TABLE 11 ■ Regional Breakdown of Allocation of Cost of Parallel Arrangement for Top 3 Countries in Each Region (US\$ Millions)

Region	2011–14		2011–15 & beyond	
	Number of countries involved	Amount	Number of countries involved	2011–2015 & beyond
AFR	3	107.9	3	172.4
EAP	3	107.6	3	158.5
ECA	3	24.8	3	51.0
LAC	3	43.0	3	61.5
MENA	3	0.4	3	6.6
SAR	3	127.0	3	210.8
	18	410.7	18	660.7

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KfW data for health sector support.

PRELIMINARY CONCLUSIONS AND NEXT STEPS

4

Preliminary Conclusions

Four key patterns emerge from these analyses. First, there is an increasing trend in the cost of parallel implementation arrangements over the period 2011–14, which continues when one examines the longer period 2011–15 (that includes an average of two years of outstanding commitments as of 2014). While further analysis will be conducted in selected countries to identify the root causes of such a trend, one can deduce that the use of FM parallel arrangements among the four DPs surveyed has at least not decreased over the study period. This finding contrasts with IHP+ principles that promote harmonization and alignment in most of the countries that the DPs support.

Second, a significant portion of the cost incurred in implementation arrangements involves the use of UN agencies and NGOs.

Third, the pattern of practice among donor partners shows that the Global Fund, the major contributor to the health sector, uses three main vehicles, namely NGOs, PIUs, and UN agencies; that GAVI, the second largest contributor, mainly utilizes UN agencies; and that the World Bank contribution is essentially driven by costs incurred through the use of PIUs.

Fourth and finally, very little aid is used to purchase accounting software, and the use of aid for external audit purposes is insignificant. Considering the weaknesses in the control environment and of the supreme audit institutions (SAIs) in the countries surveyed, there is a high risk that misuse of project funds may not be detected. It is worth noting that the World Bank is the development partner most focused on controls, providing the greater portion of the aid to this area.

Next Steps

In line with the overall methodology outlined in the concept note, the next steps in this PFM study will be as follows:

1. Collect more data from willing donor partners and update the analysis in FY2017. The updated report will attempt to analyze the implications of the findings for health financing and the attainment of service delivery results.

2. Analyze the gathered data at either the aggregated or disaggregated level and highlight the broader implications of the findings for health sector financing, operational efficiency of implementing donor financed projects, and the achievement of health sector results.
3. Collect data from selected countries to compare the costs incurred by development partners on parallel arrangements to the costs arising from

one of two scenarios: (i) a situation where development partners harmonize their implementation arrangements, assuming country fiduciary systems are weak; or (ii) the incremental cost of alignment assuming development partners align their FM arrangements with country systems, assuming those systems are assessed as adequate. Data will be collected on the same cost elements used in this report to ensure consistency.

APPENDIXES

Appendix 1: All Development Partners' Aid Allocations

TABLE A1 ■ All Development Partners' Aid Allocation by Region and Year, 2011–15 and Beyond (in \$US)

	All Agencies						
	2011	2012	2013	2014	2011–2014	2015 & beyond	2011–2015 & Byd
AFR	15,728,515.25	45 181 662.00	151 824 818.14	145 289 096.85	358 024 092.24	181 135 739.07	539 159 831.31
SAR	3,987,878.46	7 361 491.60	107 363 794.93	45 728 905.61	164 442 070.60	96 038 492.53	260 480 563.13
EAP	7,979,638.78	11 107 964.36	46 990 135.38	80 739 209.47	146 816 947.99	75 411 494.05	222 228 442.04
ECA	2,684,123.99	3,595,058.59	13,214,761.81	15,663,965.87	35,157,910.26	42,752,233.97	77,910,144.23
LAC	7,373,423.54	10,919,049.41	10,617,563.44	15,462,086.47	44,372,122.86	19,062,386.94	63,434,509.79
MENA	30,000.00	105,118.00	75,161.00	264,155.00	474,434.00	6,299,442.00	6,773,876.00
Total	37,783,580.02	78,270,343.96	330,086,234.70	303,147,419.27	749,287,577.95	420,699,788.56	1,169,987,366.51

Source: Based on data received from World Bank, Global Fund, GAVI and KFW data for health sector support.

Appendix 2: Cost Allocations by Country Over the Years

TABLE A2.1 ■ AFR Region by Country and Year, 2011–15 and Beyond (in US\$)

AFR	All Agencies						
	2011	2012	2013	2014	2011–2014	2015 & beyond	2011–2015 & Byd
Ethiopia	0.00	0.00	6,351,044.00	11,849,582.00	18,200,626.00	0.00	18,200,626.00
Nigeria	0.00	0.00	0.00	0.00	0.00	3,026,198.67	3,026,198.67
Congo, DRC	695,406.90	712,663.00	746,757.00	803,725.00	2,958,551.90	918,384.12	3,876,936.02
Sudan, Republic	30,000.00	488,152.00	1,935,376.13	2,543,857.13	4,997,385.26	3,437,630.43	8,435,015.69
Tanzania	1,803,735.00	705,245.00	7,393,857.00	11,642,789.00	21,545,626.00	8,038,485.00	29,584,111.00
Ghana	185,514.00	1,390,000.00	13,447,500.00	2,508,601.00	17,531,615.00	40,441,021.00	57,972,636.00
Kenya	974,661.33	2,611,340.48	4,370,101.53	5,345,904.95	13,302,008.29	7,514,593.83	20,816,602.12
Cameroun	0.00	0.00	0.00	0.00	0.00	3,206,800.00	3,206,800.00
Uganda	731,730.37	2,557,128.00	2,183,402.00	11,020,549.00	16,492,809.37	2,940,993.00	19,433,802.37
Burundi	2,280,406.00	1,842,880.00	14,662,400.00	1,279,551.00	20,065,237.00	0.00	20,065,237.00
Burkina Faso	30,000.00	1,979,753.00	30,000.00	30,000.00	2,069,753.00	30,000.00	2,099,753.00
Côte d'Ivoire	0.00	0.00	8,343,471.00	7,002,461.00	15,345,932.00	6,941,260.00	22,287,192.00
Rwanda	0.00	0.00	3,085,099.00	7,022,860.13	10,107,959.13	5,712,209.00	15,820,168.13
Kirgistan	974,661.33	2,611,340.48	4,370,101.53	5,345,904.95	13,302,008.29	7,514,593.83	20,816,602.12
Tunisia	487,967.40	1,039,273.10	1,119,947.17	2,221,906.40	4,869,094.07	2,436,398.14	7,305,492.21
Mozambique	0.00	0.00	5,146,785.92	4,353,042.45	9,499,828.37	3,683,972.16	13,183,800.53
Somalia	0.00	0.00	2,228,925.00	2,657,545.00	4,886,470.00	17,132,545.00	22,019,015.00
Guinea	2,473,205.43	5,608,121.29	6,845,907.02	7,387,688.05	22,314,921.79	0.00	22,314,921.79
Liberia	4,652,626.54	6,178,177.73	12,360,626.02	14,878,450.66	38,069,880.95	7,304,610.23	45,374,491.18
Senegal	30,000.00	30,000.00	3,309,500.00	30,000.00	3,399,500.00	30,000.00	3,429,500.00
Botswana	0.00	0.00	11,256,890.00	10,941,427.00	22,198,317.00	7,970,994.00	30,169,311.00
Lesotho	0.00	0.00	2,621,097.00	2,265,034.00	4,886,131.00	2,265,034.00	7,151,165.00
South Sudan	0.00	0.00	17,554,268.00	16,240,287.00	33,794,555.00	18,783,111.00	52,577,666.00
Eritrea	0.00	0.00	17,718,917.00	18,313,655.00	36,032,572.00	26,000,387.00	62,032,959.00
Guinea Bissau	0.00	10,987,008.00	5,148,358.00	832,649.00	16,968,015.00	3,657,048.00	20,625,063.00
Sierra Leone	1,323,262.28	6,282,206.40	575,097.71	818,534.98	8,999,101.37	970,748.49	9,969,849.86
Benin	0.00	0.00	25,940.00	36,612.00	62,552.00	29,929.00	92,481.00
Djibouti	731,730.37	2,557,128.00	2,183,402.00	11,020,549.00	16,492,809.37	2,940,993.00	19,433,802.37
Total AFR	17,404,907.00	47,580,416.50	155,014,770.00	158,393,165.70	378,393,259.20	182,927,938.90	561,321,198.10

Source: Based on data received from World Bank, Global Fund, GAVI and KFW data for health sector support.

TABLE A2.2 ■ SAR Region by Country and Year, 2011–15 and Beyond (in US\$)

SAR	All Agencies						
	2011	2012	2013	2014	2011–2014	2015 & beyond	2011–2015 & beyond
Pakistan	1,660,511.00	2,440,769.00	14,387,679.00	15,053,969.00	33,542,928.00	29,824,526.00	63,367,454.00
Bangladesh	25,000.00	25,000.00	14,750,234.00	18,002,006.00	32,802,240.00	4,606,525.00	37,408,765.00
Afghanistan	-784,477.00	0.00	30,452,790.00	3,589,172.00	33,257,485.00	45,484,099.00	78,741,584.00
India	303,846.46	290,222.60	2,483,690.93	1,547,495.61	4,625,255.60	7,640,490.53	12,265,746.13
Nepal	2,782,998.00	4,605,500.00	45,289,401.00	7,536,263.00	60,214,162.00	8,482,852.00	68,697,014.00
Total SAR	3,987,878.50	7,361,491.60	107,363,794.90	45,728,905.60	164,442,070.60	96,038,492.50	260,480,563.10

Source: Based on data received from World Bank, Global Fund, GAVI and KFW data for health sector support.

TABLE A2.3 ■ EAP Region by Country and Year, 2011–15 and Beyond (in US\$)

EAP	All Agencies						
	2011	2012	2013	2014	2011–2014	2015 & beyond	2011–2015 & Beyond
Vietnam	493,003.86	577,828.06	6,244,229.12	11,107,534.90	18,422,595.94	28,435,453.05	46,858,048.99
Myanmar	968,549.92	1,658,942.30	4,393,619.26	5,143,755.57	12,164,867.05	4,946,297.00	17,111,164.05
Indonesia	5,645,405.00	7,776,666.00	16,837,686.00	44,533,973.00	74,793,730.00	12,523,470.00	87,317,200.00
Cambodia	0.00	0.00	6,523,039.00	7,876,855.00	14,399,894.00	10,028,428.00	24,428,322.00
Philippines	0.00	0.00	2,597,410.00	3,755,327.00	6,352,737.00	3,480,169.00	9,832,906.00
Papua	0.00	0.00	3,218,241.00	2,827,085.00	6,045,326.00	10,296,661.00	16,341,987.00
Korea, DPR	872,680.00	1,094,528.00	7,175,911.00	5,494,679.00	14,637,798.00	5,701,016.00	20,338,814.00
Total EAP	7,979,638.80	11,107,964.40	46,990,135.40	80,739,209.50	146,816,948.00	75,411,494.10	222,228,442.00

Source: Based on data received from World Bank, Global Fund, GAVI and KFW data for health sector support.

TABLE A2.4 ■ ECA Region by Country and Year, 2011–15 and Beyond (in US\$)

ECA	All Agencies						2011–2015 & beyond
	2011	2012	2013	2014	2011–2014	2015 & beyond	
Tajikistan	0.00	0.00	0.00	0.00	0.00	330,711.65	330,711.65
Uzbekistan	839,556.00	691,979.00	455,336.00	578,559.00	2,565,430.00	3,565,210.00	6,130,640.00
Malawi	0.00	0.00	218,662.00	323,088.00	541,750.00	562,623.00	1,104,373.00
Georgia	744,330.00	710,218.30	692,755.00	774,997.80	2,922,301.10	678,040.00	3,600,341.10
Ukraine	0.00	0.00	0.00	0.00	0.00	724,020.00	724,020.00
Armenia	0.00	515,001.00	1,085,636.00	1,486,323.00	3,086,960.00	4,921,040.00	8,008,000.00
Kazakhstan	130,808.00	151,282.00	160,496.00	73,375.00	515,961.00	156,180.00	672,141.00
Romania	247,453.27	238,572.73	235,436.60	23,070.76	744,533.36	3,272,640.00	4,017,173.36
Moldovo	0.00	0.00	0.00	0.00	0.00	1,711,484.89	1,711,484.89
Albania	693,874.60	647,092.12	3,323,385.27	4,596,755.50	9,261,107.49	10,929,179.31	20,190,286.80
Kosovo	0.00	0.00	0.00	0.00	0.00	623,768.00	623,768.00
Serbia	0.00	0.00	4,109,177.00	5,015,702.00	9,124,879.00	10,984,179.00	20,109,058.00
Turkey	28,102.12	640,913.44	2,933,877.94	2,792,094.81	6,394,988.31	4,293,158.12	10,688,146.43
Total ECA	2,684,124.00	3,595,058.60	13,214,761.80	15,663,965.90	35,157,910.30	42,752,234.00	77,910,144.20

Source: Based on data received from World Bank, Global Fund, GAVI and KFW for health sector support.

TABLE A2.5 ■ LAC Region by Country and Year, 2011–15 and Beyond (in US\$)

LAC	All Agencies						2011–2015 & beyond
	2011	2012	2013	2014	2011–2014	2015 & beyond	
El Salvador	6,453,741.83	10,902,118.22	10,293,346.24	6,263,141.97	33,912,348.26	10,434,480.63	44,346,828.88
Peru	0.00	0.00	19,732.00	334,919.00	354,651.00	427,338.28	781,989.28
Argentina	0.00	0.00	0.00	2,676,771.00	2,676,771.00	2,529,660.00	5,206,431.00
Nicaragua	0.00	0.00	259,238.07	6,124,607.36	6,383,845.43	5,550,020.82	11,933,866.25
Haiti	914,805.82	0.00	0.00	0.00	914,805.82	0.00	914,805.82
Guatemala	4,875.89	16,931.19	45,247.13	62,647.14	129,701.35	120,887.21	250,588.56
Total LAC	7,373,423.50	10,919,049.40	10,617,563.40	15,462,086.50	44,372,122.90	19,062,386.90	63,434,509.80

Source: Based on data received from World Bank, Global Fund, GAVI and KFW for health sector support.

TABLE A2.6 ■ MENA Region by Country and Year, 2011–15 and Beyond (in US\$)

MENA	All Agencies						2011–2015 & beyond
	2011	2012	2013	2014	2011–2014	2015 & beyond	
Yemen	0.00	0.00	0.00	0.00	0.00	70,000.00	70,000.00
Lebanon	0.00	0.00	0.00	0.00	0.00	2,402,000.00	2,402,000.00
Egypt	0.00	0.00	0.00	0.00	0.00	194,184.00	194,184.00
Palestine	30,000.00	105,118.00	75,161.00	264,155.00	474,434.00	3,633,258.00	4,107,692.00
Total MENA	30,000.00	105,118.00	75,161.00	264,155.00	474,434.00	6,299,442.00	6,773,876.00

Source: Based on data received from World Bank, Global Fund, GAVI and KFW for health sector support.

Appendix 3: Development Partners Contribution by Country

TABLE A3.1 ■ Contributions by Development Partner and Country, 2011–14 (in US\$)

	World Bank	GAVI	Global Fund	KfW	All Agencies
Afghanistan	5,369,427.00	18,686,978.00	9,486,523.00	0.00	33,542,928.00
Albania	0.00	0.00	0.00	0.00	0.00
Argentina	33,912,348.26	0.00	0.00	0.00	33,912,348.26
Armenia	2,565,430.00	0.00	0.00	0.00	2,565,430.00
Bangladesh	0.00	16,451,120.00	16,351,120.00	0.00	32,802,240.00
Benin	0.00	0.00	18,200,626.00	0.00	18,200,626.00
Botswana	0.00	0.00	0.00	0.00	0.00
Burkina Faso	2,838,551.90	120,000.00	0.00	0.00	2,958,551.90
Burundi	0.00	1,289,795.00	3,707,590.26	0.00	4,997,385.26
Cambodia	0.00	120,000.00	15,310,368.00	2,992,227.94	18,422,595.94
Cameroun	0.00	4,592,980.00	16,952,646.00	0.00	21,545,626.00
Congo DRC	0.00	17,531,615.00	0.00	0.00	17,531,615.00
Côte d'Ivoire	0.00	2,859,714.00	0.00	0.00	2,859,714.00
Djibouti	0.00	0.00	0.00	0.00	0.00
Egypt	0.00	0.00	0.00	0.00	0.00
El Salvador	354,651.00	0.00	0.00	0.00	354,651.00
Eritrea	0.00	0.00	6,565,936.74	0.00	6,565,936.74
Ethiopia	0.00	12,302,500.00	7,762,737.00	0.00	20,065,237.00
Georgia	0.00	0.00	541,750.00	0.00	541,750.00
Ghana	0.00	2,069,753.00	0.00	0.00	2,069,753.00
Guatemala	0.00	0.00	2,676,771.00	0.00	2,676,771.00
Guinea	0.00	0.00	15,345,932.00	0.00	15,345,932.00
Guinea Bissau	0.00	0.00	10,107,959.13	0.00	10,107,959.13
Haiti	939,391.43	0.00	5,444,454.00	0.00	6,383,845.43
India	0.00	26,501,523.00	6,755,962.00	0.00	33,257,485.00
Indonesia	4,057,500.05	120,000.00	7,987,367.00	0.00	12,164,867.05
Kazakhstan	2,922,301.10	0.00	0.00	0.00	2,922,301.10
Kenya	7,067,123.16	109,080.00	0.00	6,125,805.13	13,302,008.29
Kirgistan	0.00	0.00	0.00	4,869,094.07	4,869,094.07
Kosovo	0.00	0.00	0.00	0.00	0.00
Lebanon	0.00	0.00	0.00	0.00	0.00
Lesotho	0.00	0.00	9,499,828.37	0.00	9,499,828.37
Liberia	0.00	0.00	4,886,470.00	0.00	4,886,470.00
Malawi	0.00	0.00	0.00	3,086,960.00	3,086,960.00
Moldovo	515,961.00	0.00	0.00	0.00	515,961.00

(continued on next page)

TABLE A3.1 ■ Contributions by Development Partner and Country, 2011–14 (in US\$) *(continued)*

	World Bank	GAVI	Global Fund	KfW	All Agencies
Mozambique	0.00	0.00	22,314,921.79	0.00	22,314,921.79
Myanmar	0.00	47,538,253.00	27,255,477.00	0.00	74,793,730.00
Nepal	0.00	0.00	3,380,823.00	1,244,432.60	4,625,255.60
Nicaragua	914,805.82	0.00	0.00	0.00	914,805.82
Nigeria	1,140,013.95	36,929,867.00	0.00	0.00	38,069,880.95
Pakistan	0.00	46,679,083.00	13,535,079.00	0.00	60,214,162.00
Palestine	0.00	0.00	0.00	0.00	0.00
Papua	0.00	0.00	14,399,894.00	0.00	14,399,894.00
Peru	129,701.35	0.00	0.00	0.00	129,701.35
Philippines	0.00	0.00	6,352,737.00	0.00	6,352,737.00
Korea, DPR	0.00	0.00	6,045,326.00	0.00	6,045,326.00
Romania	744,533.36	0.00	0.00	0.00	744,533.36
Rwanda	0.00	3,399,500.00	0.00	0.00	3,399,500.00
Senegal	0.00	0.00	22,198,317.00	0.00	22,198,317.00
Serbia	0.00	0.00	0.00	0.00	0.00
Sierra Leone	0.00	0.00	4,886,131.00	0.00	4,886,131.00
Somalia	0.00	0.00	33,794,555.00	0.00	33,794,555.00
South Sudan	0.00	0.00	36,032,572.00	0.00	36,032,572.00
Sudan, Republic	0.00	16,968,015.00	0.00	0.00	16,968,015.00
Tajikistan	134,173.00	0.00	5,830,142.00	3,296,792.49	9,261,107.49
Tanzania	0.00	6,542,500.00	0.00	2,456,601.37	8,999,101.37
Tunisia	62,552.00	0.00	0.00	0.00	62,552.00
Turkey	0.00	0.00	0.00	0.00	0.00
Uganda	0.00	10,520,701.00	5,972,108.37	0.00	16,492,809.37
Ukraine	0.00	0.00	9,124,879.00	0.00	9,124,879.00
Uzbekistan	1,284,737.00	0.00	3,866,550.00	1,243,701.31	6,394,988.31
Vietnam	4,537,402.00	100,000.00	10,000,396.00	0.00	14,637,798.00
Yemen	354,434.00	120,000.00	0.00	0.00	474,434.00
All countries	69,845,037.38	271,552,977.00	382,573,948.66	25,315,614.91	749,287,577.95

Source: Based on data received from World Bank, Global Fund, GAVI and KfW for health sector support.

TABLE A3.2 ■ Contributions by Development Partner and Country, 2011–15 and Beyond (in US\$)

	World Bank	GAVI	Global Fund	KfW	All Agencies
Afghanistan	19,422,003.00	23,069,878.00	20,875,573.00	0.00	63,367,454.00
Albania	330,711.65	0.00	0.00	0.00	330,711.65
Argentina	44,346,828.88	0.00	0.00	0.00	44,346,828.88
Armenia	6,130,640.00	0.00	0.00	0.00	6,130,640.00
Bangladesh	0.00	16,476,120.00	20,932,645.00	0.00	37,408,765.00
Benin	0.00	0.00	18,200,626.00	0.00	18,200,626.00
Botswana	0.00	0.00	3,026,198.67	0.00	3,026,198.67
Burkina Faso	3,726,936.02	150,000.00	0.00	0.00	3,876,936.02
Burundi	0.00	1,609,726.00	6,825,289.69	0.00	8,435,015.69
Cambodia	0.00	150,000.00	41,683,170.00	5,024,878.99	46,858,048.99
Cameroun	0.00	4,592,980.00	24,991,131.00	0.00	29,584,111.00
Congo DRC	0.00	57,972,636.00	0.00	0.00	57,972,636.00
Côte d'Ivoire	0.00	9,289,884.00	0.00	0.00	9,289,884.00
Djibouti	3,206,800.00	0.00	0.00	0.00	3,206,800.00
Egypt	70,000.00	0.00	0.00	0.00	70,000.00
El Salvador	781,989.28	0.00	0.00	0.00	781,989.28
Eritrea	0.00	0.00	8,799,153.74	0.00	8,799,153.74
Ethiopia	0.00	12,302,500.00	7,762,737.00	0.00	20,065,237.00
Georgia	0.00	0.00	1,104,373.00	0.00	1,104,373.00
Ghana	0.00	2,099,753.00	0.00	0.00	2,099,753.00
Guatemala	0.00	0.00	5,206,431.00	0.00	5,206,431.00
Guinea	0.00	0.00	22,287,192.00	0.00	22,287,192.00
Guinea Bissau	0.00	0.00	15,820,168.13	0.00	15,820,168.13
Haiti	967,019.25	0.00	10,966,847.00	0.00	11,933,866.25
India	0.00	67,595,523.00	11,146,061.00	0.00	78,741,584.00
Indonesia	4,057,500.05	150,000.00	12,903,664.00	0.00	17,111,164.05
Kazakhstan	3,600,341.10	0.00	0.00	0.00	3,600,341.10
Kenya	11,311,627.95	1,297,320.00	0.00	8,207,654.17	20,816,602.12
Kirgistan	0.00	0.00	0.00	7,305,492.21	7,305,492.21
Kosovo	724,020.00	0.00	0.00	0.00	724,020.00
Lebanon	2,402,000.00	0.00	0.00	0.00	2,402,000.00
Lesotho	0.00	0.00	13,183,800.53	0.00	13,183,800.53
Liberia	14,475,000.00	0.00	7,544,015.00	0.00	22,019,015.00
Malawi	0.00	0.00	0.00	8,008,000.00	8,008,000.00
Moldovo	672,141.00	0.00	0.00	0.00	672,141.00
Mozambique	0.00	0.00	22,314,921.79	0.00	22,314,921.79
Myanmar	0.00	48,261,753.00	39,055,447.00	0.00	87,317,200.00

(continued on next page)

TABLE A3.2 ■ Contributions by Development Partner and Country, 2011–15 and Beyond (in US\$) *(continued)*

	World Bank	GAVI	Global Fund	KfW	All Agencies
Nepal	0.00	0.00	9,095,925.00	3,169,821.13	12,265,746.13
Nicaragua	914,805.82	0.00	0.00	0.00	914,805.82
Nigeria	2,496,677.18	42,877,814.00	0.00	0.00	45,374,491.18
Pakistan	0.00	50,099,977.00	18,597,037.00	0.00	68,697,014.00
Palestine	194,184.00	0.00	0.00	0.00	194,184.00
Papua	0.00	0.00	24,428,322.00	0.00	24,428,322.00
Peru	250,588.56	0.00	0.00	0.00	250,588.56
Philippines	0.00	0.00	9,832,906.00	0.00	9,832,906.00
Korea,DPR	0.00	0.00	16,341,987.00	0.00	16,341,987.00
Romania	4,017,173.36	0.00	0.00	0.00	4,017,173.36
Rwanda	0.00	3,429,500.00	0.00	0.00	3,429,500.00
Senegal	0.00	0.00	30,169,311.00	0.00	30,169,311.00
Serbia	1,711,484.89	0.00	0.00	0.00	1,711,484.89
Sierra,Leone	0.00	0.00	7,151,165.00	0.00	7,151,165.00
Somalia	0.00	0.00	52,577,666.00	0.00	52,577,666.00
South Sudan	0.00	0.00	62,032,959.00	0.00	62,032,959.00
Sudan, Republic	0.00	20,625,063.00	0.00	0.00	20,625,063.00
Tajikistan	2,276,824.00	0.00	13,975,356.00	3,938,106.80	20,190,286.80
Tanzania	0.00	6,542,500.00	0.00	3,427,349.86	9,969,849.86
Tunisia	92,481.00	0.00	0.00	0.00	92,481.00
Turkey	623,768.00	0.00	0.00	0.00	623,768.00
Uganda	0.00	11,047,771.00	8,386,031.37	0.00	19,433,802.37
Ukraine	0.00	0.00	20,109,058.00	0.00	20,109,058.00
Uzbekistan	4,114,624.00	0.00	5,301,719.00	1,271,803.43	10,688,146.43
Vietnam	5,369,921.00	125,000.00	14,843,893.00	0.00	20,338,814.00
Yemen	3,957,692.00	150,000.00	0.00	0.00	4,107,692.00
All countries	142,245,781.99	379,915,698.00	607,472,779.92	40,353,106.59	1,169,987,366.51

Source: Based on data received from World Bank, Global Fund, GAVI and KfW for health sector support.

Appendix 4: Analysis of Top 18 Beneficiary Countries

TABLE A4.1 ■ Contributions by Development Partner and Country, Top 18 Beneficiary Countries, 2011–2014 (in US\$)

	World, Bank	GAVI	Global, Fund	KfW	All Agencies
Myanmar	0.00	47,538,253.00	27,255,477.00	0.00	74,793,730.00
Pakistan	0.00	46,679,083.00	13,535,079.00	0.00	60,214,162.00
Nigeria	1,140,013.95	36,929,867.00	0.00	0.00	38,069,880.95
South Sudan	0.00	0.00	36,032,572.00	0.00	36,032,572.00
Argentina	33,912,348.26	0.00	0.00	0.00	33,912,348.26
Somalia	0.00	0.00	33,794,555.00	0.00	33,794,555.00
Afghanistan	5,369,427.00	18,686,978.00	9,486,523.00	0.00	33,542,928.00
India	0.00	26,501,523.00	6,755,962.00	0.00	33,257,485.00
Bangladesh	0.00	16,351,120.00	16,351,120.00	0.00	32,702,240.00
Mozambique	0.00	0.00	22,314,921.79	0.00	22,314,921.79
Senegal	0.00	0.00	22,198,317.00	0.00	22,198,317.00
Cameroun	0.00	4,592,980.00	16,952,646.00	0.00	21,545,626.00
Ethiopia	0.00	12,302,500.00	7,762,737.00	0.00	20,065,237.00
Cambodia	0.00	0.00	15,310,368.00	2,992,227.94	18,302,595.94
Benin	0.00	0.00	18,200,626.00	0.00	18,200,626.00
Congo DRC	0.00	17,411,615.00	0.00	0.00	17,411,615.00
Sudan Republic	0.00	16,968,015.00	0.00	0.00	16,968,015.00
Uganda	0.00	10,440,701.00	5,972,108.37	0.00	16,412,809.37
Top 18 countries	40,421,789.21	254,402,635.00	251,923,012.16	2,992,227.94	549,739,664.31

Source: Based on data received from World Bank, Global Fund, GAVI and KfW for health sector support.

TABLE A4.2 ■ Contributions by Development Partner and Country, Top 18 Beneficiary Countries, 2011–2015 & Beyond (in US\$)

	World Bank	GAVI	Global Fund	KfW	All Agencies
Myanmar	0.00	48,261,753.00	39,055,447.00	0.00	87,317,200.00
India	0.00	67,595,523.00	11,146,061.00	0.00	78,741,584.00
Pakistan	0.00	50,099,977.00	18,597,037.00	0.00	68,697,014.00
Afghanistan	19,422,003.00	23,069,878.00	20,875,573.00	0.00	63,367,454.00
South Sudan	0.00	0.00	62,032,959.00	0.00	62,032,959.00
Congo DRC	0.00	57,822,636.00	0.00	0.00	57,822,636.00
Somalia	0.00	0.00	52,577,666.00	0.00	52,577,666.00
Cambodia	0.00	0.00	41,683,170.00	5,024,878.99	46,708,048.99
Nigeria	2,496,677.18	42,877,814.00	0.00	0.00	45,374,491.18
Argentina	44,346,828.88	0.00	0.00	0.00	44,346,828.88
Bangladesh	0.00	16,351,120.00	20,932,645.00	0.00	37,283,765.00
Kenya	3,288,759.26	16,216,500.00	8,022,868.36	8,207,654.18	35,735,781.80
Senegal	0.00	0.00	30,169,311.00	0.00	30,169,311.00
Cameroun	0.00	4,592,980.00	24,991,131.00	0.00	29,584,111.00
Papua	0.00	0.00	24,428,322.00	0.00	24,428,322.00
Mozambique	0.00	0.00	22,314,921.79	0.00	22,314,921.79
Guinea	0.00	0.00	22,287,192.00	0.00	22,287,192.00
Liberia	14,475,000.00	0.00	7,544,015.00	0.00	22,019,015.00
Top 18 countries	84,029,268.32	326,888,181.00	406,658,319.15	13,232,533.17	830,808,301.65

Source: Based on data received from World Bank, Global Fund, GAVI and KfW for health sector support.

Appendix 5: Analysis of Top 3 Beneficiary Countries in Each Region

TABLE A5.1 ■ Contributions by Development Partner and Country, Top 3 Beneficiary Countries in Each Region, 2011–2014 (in US\$)

	World Bank	GAVI	Global Fund	KfW	All Agencies
Nigeria	1,140,013.95	36,929,867.00	0.00	0.00	38,069,880.95
South Sudan	0.00	0.00	36,032,572.00	0.00	36,032,572.00
Somalia	0.00	0.00	33,794,555.00	0.00	33,794,555.00
Myanmar	0.00	47,538,253.00	27,255,477.00	0.00	74,793,730.00
Cambodia	0.00	0.00	15,310,368.00	2,992,227.94	18,302,595.94
Vietnam	4,537,402.00	0.00	10,000,396.00	0.00	14,537,798.00
Tajikistan	134,173.00	0.00	5,830,142.00	3,296,792.49	9,261,107.49
Ukraine	0.00	0.00	9,124,879.00	0.00	9,124,879.00
Uzbekistan	1,284,737.00	0.00	3,866,550.00	1,243,701.31	6,394,988.31
Argentina	33,912,348.26	0.00	0.00	0.00	33,912,348.26
Haiti	939,391.43	0.00	5,444,454.00	0.00	6,383,845.43
Guatemala	0.00	0.00	2,676,771.00	0.00	2,676,771.00
Yemen	354,434.00	0.00	0.00	0.00	354,434.00
Lebanon	0.00	0.00	0.00	0.00	0.00
Egypt	0.00	0.00	0.00	0.00	0.00
Pakistan	0.00	46,679,083.00	13,535,079.00	0.00	60,214,162.00
Afghanistan	5,369,427.00	18,686,978.00	9,486,523.00	0.00	33,542,928.00
India	0.00	26,501,523.00	6,755,962.00	0.00	33,257,485.00
All countries	47,671,926.64	176,335,704.00	179,113,728.00	7,532,721.74	410,654,080.38

Source: Based on data received from World Bank, Global Fund, GAVI and KfW for health sector support.

TABLE A5.2 ■ Contributions by Development Partner and Country, Top 3 Beneficiary Countries in Each Region, 2011–2015 & Beyond (in US\$)

	World Bank	GAVI	Global Fund	KfW	All Agencies
South Sudan	0.00	0.00	62,032,959.00	0.00	62,032,959.00
Congo DRC	0.00	57,822,636.00	0.00	0.00	57,822,636.00
Somalia	0.00	0.00	52,577,666.00	0.00	52,577,666.00
Myanmar	0.00	48,261,753.00	39,055,447.00	0.00	87,317,200.00
Cambodia	0.00	0.00	41,683,170.00	5,024,878.99	46,708,048.99
Papua	0.00	0.00	24,428,322.00	0.00	24,428,322.00
Tajikistan	2,276,824.00	0.00	13,975,356.00	3,938,106.80	20,190,286.80
Ukraine	0.00	0.00	20,109,058.00	0.00	20,109,058.00
Uzbekistan	4,114,624.00	0.00	5,301,719.00	1,271,803.43	10,688,146.43
Argentina	44,346,828.88	0.00	0.00	0.00	44,346,828.88
Haiti	967,019.25	0.00	10,966,847.00	0.00	11,933,866.25
Guatemala	0.00	0.00	5,206,431.00	0.00	5,206,431.00
Yemen	3,957,692.00	0.00	0.00	0.00	3,957,692.00
Lebanon	2,402,000.00	0.00	0.00	0.00	2,402,000.00
Palestine	194,184.00	0.00	0.00	0.00	194,184.00
India	0.00	67,595,523.00	11,146,061.00	0.00	78,741,584.00
Pakistan	0.00	50,099,977.00	18,597,037.00	0.00	68,697,014.00
Afghanistan	19,422,003.00	23,069,878.00	20,875,573.00	0.00	63,367,454.00
All countries	77,681,175.13	246,849,767.00	325,955,646.00	10,234,789.22	660,721,377.36

Source: Based on data received from World Bank, Global Fund, GAVI and KfW for health sector support.

Appendix 6: Cost by Country by Year for Each Development Partner

TABLE A6.1 ■ World Bank: Cost by Country and Year, 2011–15 (in US\$)

	World Bank					Total
	2011	2012	2013	2014	2015	
Argentina	6,453,741.83	10,902,118.22	10,293,346.24	6,263,141.97	10,434,480.63	44,346,828.88
Kenya	211,730.00	1,528,443.00	2,276,301.23	3,050,648.93	4,244,504.79	11,311,627.95
Afghanistan	1,238,011.00	1,275,769.00	1,393,900.00	1,461,747.00	1,502,576.00	6,872,003.00
Vietnam	847,680.00	1,069,528.00	1,398,225.00	1,221,969.00	0.00	4,537,402.00
Indonesia	938,549.92	1,628,942.30	709,897.26	780,110.57	0.00	4,057,500.05
Kazakhstan	744,330.00	710,218.30	692,755.00	774,997.80	0.00	2,922,301.10
Burkina Faso	665,406.90	682,663.00	716,757.00	773,725.00	0.00	2,838,551.90
Armenia	839,556.00	691,979.00	455,336.00	578,559.00	0.00	2,565,430.00
Uzbekistan	0.00	373,649.00	526,983.00	384,105.00	0.00	1,284,737.00
Nigeria	155,676.54	226,639.73	355,626.02	402,071.66	0.00	1,140,013.95
Haiti	0.00	0.00	259,238.07	680,153.36	0.00	939,391.43
Nicaragua	914,805.82	0.00	0.00	0.00	0.00	914,805.82
Romania	247,453.27	238,572.73	235,436.60	23,070.76	0.00	744,533.36
Moldovo	130,808.00	151,282.00	160,496.00	73,375.00	0.00	515,961.00
El Salvador	0.00	0.00	19,732.00	334,919.00	0.00	354,651.00
Yemen	0.00	75,118.00	45,161.00	234,155.00	0.00	354,434.00
Tajikistan	0.00	0.00	0.00	134,173.00	0.00	134,173.00
Peru	4,875.89	16,931.19	45,247.13	62,647.14	0.00	129,701.35
Tunisia	0.00	0.00	25,940.00	36,612.00	0.00	62,552.00
Palestine	0.00	0.00	0.00	0.00	46,500.00	46,500.00
Total cost	13,392,625.17	19,571,853.47	19,610,377.55	17,270,181.19	16,228,061.42	86,073,098.79

Source: Based on data received from World Bank, Global Fund, GAVI and KFW for health sector support.

TABLE A6.2 ■ GAVI: Cost by Country and Year, 2011–15 (in US\$)

	GAVI					
	2011	2012	2013	2014	2015	Total
India	-784,477.00	0.00	27,286,000.00	0.00	41,094,000.00	67,595,523.00
Congo DRC	185,514.00	1,390,000.00	13,447,500.00	2,508,601.00	40,441,021.00	57,972,636.00
Pakistan	2,782,998.00	4,605,500.00	39,290,585.00	0.00	3,420,894.00	50,099,977.00
Myanmar	5,645,405.00	7,776,666.00	2,768,500.00	31,347,682.00	723,500.00	48,261,753.00
Nigeria	4,496,950.00	5,951,538.00	12,005,000.00	14,476,379.00	5,947,947.00	42,877,814.00
Afghanistan	422,500.00	1,165,000.00	7,960,522.00	9,138,956.00	4,382,900.00	23,069,878.00
Sudan, Republic	0.00	10,987,008.00	5,148,358.00	832,649.00	3,657,048.00	20,625,063.00
Bangladesh	25,000.00	25,000.00	7,387,617.00	9,013,503.00	25,000.00	16,476,120.00
Ethiopia	0.00	0.00	12,302,500.00	0.00	0.00	12,302,500.00
Uganda	520,000.00	545,854.00	585,063.00	8,869,784.00	527,070.00	11,047,771.00
Côte d'Ivoire	30,000.00	2,769,714.00	30,000.00	30,000.00	6,430,170.00	9,289,884.00
Tanzania	924,500.00	5,618,000.00	0.00	0.00	0.00	6,542,500.00
Cameroun	1,803,735.00	705,245.00	0.00	2,084,000.00	0.00	4,592,980.00
Rwanda	30,000.00	30,000.00	3,309,500.00	30,000.00	30,000.00	3,429,500.00
Ghana	30,000.00	1,979,753.00	30,000.00	30,000.00	30,000.00	2,099,753.00
Burundi	30,000.00	488,152.00	352,702.00	418,941.00	319,931.00	1,609,726.00
Kenya	0.00	0.00	11,600.00	97,480.00	1,188,240.00	1,297,320.00
Total cost	16,287,125.00	44,182,430.00	132,060,447.00	79,022,975.00	108,362,721.00	379,915,698.00

Source: Based on data received from World Bank, Global Fund, GAVI and KFW for health sector support.

TABLE A6.3 ■ Global Fund: Cost by Country and Year, 2011–15 (in US\$)

	Global Fund					Total
	2011	2012	2013	2014	2015	
Afghanistan	0.00	0.00	5,033,257.00	4,453,266.00	0.00	9,486,523.00
Bangladesh	0.00	0.00	7,362,617.00	8,988,503.00	0.00	16,351,120.00
Benin	0.00	0.00	6,351,044.00	11,849,582.00	0.00	18,200,626.00
Burundi	0.00	0.00	1,582,674.13	2,124,916.13	0.00	3,707,590.26
Cambodia	0.00	0.00	5,539,037.00	9,771,331.00	0.00	15,310,368.00
Cameroun	0.00	0.00	7,393,857.00	9,558,789.00	0.00	16,952,646.00
Eritrea	0.00	0.00	3,333,551.64	3,232,385.10	0.00	6,565,936.74
Ethiopia	2,280,406.00	1,842,880.00	2,359,900.00	1,279,551.00	0.00	7,762,737.00
Georgia	0.00	0.00	218,662.00	323,088.00	0.00	541,750.00
Guatemala	0.00	0.00	0.00	2,676,771.00	0.00	2,676,771.00
Guinea	0.00	0.00	8,343,471.00	7,002,461.00	0.00	15,345,932.00
Guinea Bissau	0.00	0.00	3,085,099.00	7,022,860.13	5,712,209.00	15,820,168.13
Haiti	0.00	0.00	0.00	5,444,454.00	0.00	5,444,454.00
India	0.00	0.00	3,166,790.00	3,589,172.00	0.00	6,755,962.00
Indonesia	0.00	0.00	3,653,722.00	4,333,645.00	0.00	7,987,367.00
Lesotho	0.00	0.00	5,146,785.92	4,353,042.45	0.00	9,499,828.37
Liberia	0.00	0.00	2,228,925.00	2,657,545.00	0.00	4,886,470.00
Mozambique	2,473,205.43	5,608,121.29	6,845,907.02	7,387,688.05	0.00	22,314,921.79
Myanmar	0.00	0.00	14,069,186.00	13,186,291.00	0.00	27,255,477.00
Nepal	0.00	0.00	2,122,426.00	1,258,397.00	0.00	3,380,823.00
Pakistan	0.00	0.00	5,998,816.00	7,536,263.00	0.00	13,535,079.00
Papua	0.00	0.00	6,523,039.00	7,876,855.00	0.00	14,399,894.00
Philippines	0.00	0.00	2,597,410.00	3,755,327.00	0.00	6,352,737.00
RD Korea	0.00	0.00	3,218,241.00	2,827,085.00	0.00	6,045,326.00
Senegal	0.00	0.00	11,256,890.00	10,941,427.00	0.00	22,198,317.00
Sierra Leone	0.00	0.00	2,621,097.00	2,265,034.00	0.00	4,886,131.00
Somalia	0.00	0.00	17,554,268.00	16,240,287.00	0.00	33,794,555.00
South Sudan	0.00	0.00	17,718,917.00	18,313,655.00	0.00	36,032,572.00
Tajikistan	0.00	0.00	2,500,055.00	3,330,087.00	0.00	5,830,142.00
Uganda	211,730.37	2,011,274.00	1,598,339.00	2,150,765.00	0.00	5,972,108.37
Ukraine	0.00	0.00	4,109,177.00	5,015,702.00	0.00	9,124,879.00
Uzbekistan	0.00	0.00	2,047,790.00	1,818,760.00	0.00	3,866,550.00
Vietnam	0.00	0.00	5,752,686.00	4,247,710.00	0.00	10,000,396.00
Total cost	4,965,341.80	9,462,275.29	171,333,636.71	196,812,694.86	5,712,209.00	388,286,157.66

Source: Based on data received from World Bank, Global Fund, GAVI and KFW for health sector support.

TABLE A6.4 ■ KfW: Cost by Country and Year, 2011–15 (in US\$)

	KfW					
	2011	2012	2013	2014	2015	Total
Kenya	762,931.33	1,082,897.48	2,082,200.30	2,197,776.02	2,081,849.04	8,207,654.17
Kirgistan	487,967.40	1,039,273.10	1,119,947.17	2,221,906.40	0.00	4,869,094.07
Tajikistan	693,874.60	647,092.12	823,330.27	1,132,495.50	641,314.31	3,938,106.80
Malawi	0.00	515,001.00	1,085,636.00	1,486,323.00	0.00	3,086,960.00
Cambodia	463,003.86	547,828.06	675,192.12	1,306,203.90	0.00	2,992,227.94
Tanzania	398,762.28	664,206.40	575,097.71	818,534.98	0.00	2,456,601.37
Nepal	303,846.46	290,222.60	361,264.93	289,098.61	254,433.53	1,498,866.13
Uzbekistan	28,102.12	267,264.44	359,104.94	589,229.81	0.00	1,243,701.31
Total cost	3,138,488.05	5,053,785.20	7,081,773.44	10,041,568.22	2,977,596.88	28,293,211.79

Source: Based on data received from World Bank, Global Fund, GAVI and KfW for health sector support.

Appendix 7: Costs of Parallel Implementation Related to Total Disbursement by Each Development Partner on a Yearly Basis

TABLE A7.1 ■ Global Fund: Total Cost of Parallel Implementation, Total Disbursement, and Ratio by Year, 2011–15 & Beyond

	Global Fund					
	2011	2012	2013	2014	2015	Total
Total cost	4.97	9.46	171.33	196.81	—	382.64
Total disbursement	799.99	1,165.46	1,436.35	1,086.78	0.00	4,488.57
Ratio	1%	1%	12%	18%	n/a	9%

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KFW data for health sector support and data from OECD's CRS.

TABLE A7.2 ■ GAVI: Total Cost of Parallel Implementation, Total Disbursement, and Ratio by Year, 2011–15 & Beyond

	GAVI					
	2011	2012	2013	2014	2015	Total
Total cost	16.29	44.18	132.06	79.02	108.36	379.92
Total disbursement	579.77	838.14	1,208.60	1,167.63	1,188.11	4,982.25
Ratio	3%	5%	11%	7%	9%	8%

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KFW data for health sector support and data from OECD's CRS.

TABLE A7.3 ■ KfW: Total Cost of Parallel Implementation, Total Disbursement, and Ratio by Year, 2011–15

	KfW					
	2011	2012	2013	2014	2015	Total
Total cost	3.14	5.05	7.08	10.04	2.98	28.29
Total disbursement	149.19	134.28	228.07	179.57	203.82	894.93
Ratio	2%	4%	3%	6%	1%	3%

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KFW data for health sector support and data from OECD's CRS.

TABLE A7.4 ■ World Bank: Total Cost of Parallel Implementation, Total Disbursement, and Ratio by Year, 2011–15

	World Bank					
	2011	2012	2013	2014	2015	Total
Total cost	13.39	19.57	19.61	17.27	16.23	86.07
Total disbursement	697.04	615.55	802.37	721.68	762.03	3,598.68
Ratio	2%	3%	2%	2%	2%	2%

Source: Authors' calculations, based on World Bank, Global Fund, GAVI and KFW data for health sector support and data from OECD's CRS.

Appendix 8: Desk review template (Matrix)

		Development partner							
		2011	2012	2013	2014	Sub-Total	2015	Commitment	Total
Country	PIU & consultancy cost (FM, IA)					0.00			0.00
	Fiduciary agent (FA)					0.00			0.00
	External audit					0.00			0.00
	Accounting software					0.00			0.00
	Technical assistance (TA)					0.00			0.00
	NGOs					0.00			0.00
	UN agencies					0.00			0.00
	Total, Ethiopia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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