THE SUSTAINABILITY OF DONOR FUNDED PROJECTS IN THE HEALTH SECTOR

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ABSTRACT

The need for donor funding has increased significantly over the last decade. Without donor funding millions of people wouldn't be alive today. Thanks either to research finding a cure, successful treatment, funds donated for food, aid toward building infrastructure, or giving people the opportunity to further their education. Donor funding thus facilitates a better future.

A literature review was conducted to give background on the health sector and how these funds were distributed, ethical clearance, different types of reporting, the role project managers pays in a project and the sustainability of projects. Expenses in different countries were evaluated by gathering data from the internet, while two international funded projects are also used to state how funders divide their line items into different categories. The empirical study used a qualitative research approach by collecting and analysing data obtained from the MDG 2010 report and other freely available data on the web.

The main findings from this thesis are:

- The Millennium Development Goals (MDG's) influence donor funding as it gives donors a guide towards funding needs. Donors are also influenced by their own preferences or what poses a burden to them individually.
- The different types of reporting required for funding received, delay a project and the bureaucratic structures thereof are a hindrance.
- Ethical clearance plays a fundamental role in the outcome of a project, as without ethical clearance a project cannot commence.
- The objectives of a project play a critical role when applying for funding. This can change the focus of a project.
- Expenses differ from country to country and funders need to take this into account when giving funding to recipient countries.
- Project Managers and community involvement plays a critical role in ensuring sustainability of projects.

- The MDG's are not on track and aid are focus on singular goals instead of multiple goals, to ensure an overall improved result.

There is a major gap between needed funds and given funds. A single injection of funds will not be the solution to our health problem; different sectors need to collaborate together as we are facing a multi-dimensional problem. Trade and reform must also form part of this aid, ensuring a sustainable progression in the life's of people. Donor funded projects may have a sustainable future, when taking in account the abovementioned findings.

With the world trend in reporting changing rapidly, cost and management accountants as well as financial accountants and project managers have to equip them to adhere to the new way of reporting, namely integrated and sustainability reporting. South Africa is way behind and needs to catch up fast if they want to stay competitive in the "global donor funding market".

The limitations in this study were that not all expenses were evaluated and only 15 countries were looked at. An indebt look was taken into Africa with the empirical review, while Asia is also combating poor health issues. Some African countries like Sierra Leone and Zimbabwe did not have sufficient data to compare with other countries.

From the research conducted, the following topics were identified that require further research:

- Why are most projects in Third World countries not sustainable?
- What plans are put into action to ensure that the MDG goals are reached?
- Investigate what works for First World countries health systems and consider how that can be applied to Third World countries to ensure that they also get the best health care available.
- Do donors take into account the different costs of countries when allocating funding to that specific country?
- Establishing models to evaluate the sustainability of pilot projects and normal projects.
- Establishing a model on how to distribute donor funds across different needs and not only one specific need.

UITTREKSEL

Die vraag na skenkingsfondse het oor die afgelope dekade aansienlik toegeneem. Die fondse wat beskikbaar gestel word vir navorsing, voedsel of die opbou van infrastruktuur kan toegeskryf word aan die oorlewing van sekere mense vandag. Befondsing lei ook daartoe dat mense hul kwalifikasies kan verbeter en soedoende ‘n beter lewe kan lei.

'n Literatuurstudie is uitgevoer om ‘n agtergrond te gee op die gesondheid sektor en hoe fondse versprei is, etiese keuring, verskillende tipes van verslagdoening, die rol wat projek bestuurders speel in 'n projek en die volhoubaarheid van die projekte. Uitgawes in verskillende lande is geëvalueer deur die insameling van data vanaf die internet, terwyl twee internasionale gefinansierde projekte ook gebruik was om aan te dui dat befondsers hul gelde in lyn items binne verskillende kategorieë verdeel. Die empiriese studie is gedoen deur ’n kwalitatiewe navorsings benadering. Data van die MDG 2010 verslag en ander vrylik beskikbare data op die internet is versamel en ontleed.

Die belangrikste bevindings van hierdie tesis is:

- Die Millennium Ontwikkelingsdoelwitte (MDG's) het ’n invloed op hoe skenkers geld gee. Skenkers word ook beïnvloed deur hul eie voorkeure, of iets wat hulle as individu persoonlik raak.
- Die verskillende tipes verslagdoening wat vereis word vir skenkings befondsing ontvang, kan as ’n hindernis gesien word in 'n projek as gevolg van die burokratiese strukture daarvan.
- Etiese keuring speel 'n belangrike rol in die uitslag van 'n projek, want sonder etiese keuring kan 'n projek in die gesondheidsektor nie begin word nie.
- Die doelwitte van 'n projek speel 'n belangrike rol by die aansoek om befondsing. Befondsing wat wel beskikbaar is, kan die fokus van 'n projek verander.
- Uitgawes verskil van land tot land en befondsers moet dit in ag neem wanneer hul befondsing gee aan ander lande.
- Projek Bestuurders asook die gemeenskap se betrokkenheid speel 'n kritieke rol in die versekering in volhoubaarheid van projekte.
- Die MDG's se doelwitte is nie naasteby bereik nie en befondsing is gefokus op enkele doelwitte, in plaas daarvan om veelvoudige doelwitte gelyktydig te befonds, wat 'n algehele beter resultaat sal verseker.

Daar is 'n groot gaping tussen die befondsing wat nodig is en die befondsing gegee. Die skenking van geld alleenlik as hulp, sal nie die oplossing vir ons gesondheid probleem bied nie; verskillende sektore moet saamwerk, aangesien daar ’n multidimensionele probleem teenwoordig is.. Handel en hervorming moet ook deel vorm van hierdie hulp, dit sal sorg vir 'n volhoubare verbetering in die lewe van mense. Skenker-gefinansierde projekte kan slegs 'n volhoubare toekoms hê met inagneming van die bogenoemde bevindinge.

Met die wêreld tendens in verslaggewing wat vinnig besig is om te verander, sal koste en bestuurs rekenmeesters, sowel as finansiële rekenmeesters en projek-bestuurders hulle moet toerus om te voldoen aan die nuwe manier van verslagdoening, naamlik geïntegreerde en volhoubare verslagdoening. Suid-Afrika is egter ver agter aan hierdie manier van verslagdoen en sal vinnig moet inhaal, as hulle kompeterend wil bly in die "globale skenkergeld mark".

Die beperkinge in hierdie studie was dat, nie alle uitgawes geëvalueer was nie en slegs 15 lande gebruik is in die ontleding van uitgawes. Daar is in diepte gekyk na Afrika in die empiriese hoofstuk, terwyl Asië ook gekalsifiseer is as een van die kontinente met swak gesondheid kwessies bekampings. Sommige Afrika-lande soos Sierra Leone en Zimbabwe het nie voldoende data om met ander lande te vergelyk nie.

Uit die navorsing wat gedoen is, is die volgende onderwerpe geïdentifiseer wat verdere navorsing ontluik het:

- Hoekom is die meeste projekte in Derde Wêreld-lande nie volhoubaar nie?
- Watter planne in werking gestel om te verseker dat die MDG doelwitte bereik word?
- Ondersoek wat werk vir die Eerste Wêreld-lande se gesondheidstelsels en kyk hoe dit toegepas kan word na die Derde Wêreld-lande, om te verseker dat hulle ook die beste gesondheidsorg beskikbaar is.
- Neem skenkers kennis van die verskillende kostes van die lande by die toekenning van befondsing aan daardie spesifieke land?
- Die vestiging van modelle om die volhoubaarheid van die loods projekte en normale projekte te evalueer.
    - Die vestiging van 'n model vir die verspreiding van skenkergeld oor verskillende behoeftes en nie net een spesifieke behoefte nie..

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Do not withhold good from those to whom it is due, when it is in the power of your hands to do so.

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TABLE OF CONTENTS:

LIST OF ABBREVIATIONS: xi
LIST OF FIGURES xiii
LIST OF TABLES xix
LIST OF GRAPHS xx
CHAPTER 1: INTRODUCTION 1
1 INTRODUCTION 1
1.1 Background on Donor Funding 1
2 BACKGROUND ON DONOR FUNDING IN THE HEALTH SECTOR 2
3 STATEMENT OF THE PROBLEM AND BACKGROUND 3
3.1 Background on the Health Sector 3
3.2 The Problem Statement 4
4 OBJECTIVES 4
4.1 Main Objective 4
4.2 Secondary Objectives 4
5 RESEARCH METHOD 5
5.1 Literature Review 5
5.2 Empirical Review 6
6 OVERVIEW 6
- Chapter 1: Introduction 6
- Chapter 2: Donor Funding in the Health sector 6
- Chapter 3: Sustainability Reporting 7
- Chapter 4: Ethical Clearance for Research in the Health sector 7
- Chapter 5: Goal versus Financing Conditions 7
- Chapter 6: The Sustainability of a Project after Donor Funding has ended 7
- Chapter 7: Empirical Review about Donor Funding in the Health Sector 8

7.1–7.4 Research Conducted through Statistical Analysis 8
7.5 Conclusions made from Empirical Review conducted in 7.1 – 7.4 8
- Chapter 8: Conclusions and Recommendations 8

CHAPTER 2: DONOR FUNDING IN THE HEALTH SECTOR **10**

2.1 Introduction 10
2.2 The Value Chain 10
2.3 The MDG'S 13
2.4 WORLD WIDE VIEW 17
2.4.1 Canada 21
- Background on Canada 21
- Background on the health sector in Canada: 21
- Funding towards Canada's health sector: 22

2.4.2 Germany 24
- Background on Germany 24
- Background on Germany's health sector 25
- Funding towards Germany's health sector: 25

2.4.3 Australia 27
- Background on Australia 27
- Background to Australia's health sector 27
- Funding towards Australia's health sector: 28

2.5 AFRICA 30
2.5.1 Kenya 32
- Background to Kenya 32
- Background to Kenya's health sector 32
- Funding towards Kenya's health sector 34

2.5.2 Zambia 35
- Background to Zambia 35
- Background to Zambia's health sector 35
- Funding towards Zambia's health sector 36

2.5.3 Sierra Leone 38
- Background on Sierra Leone 38
- Background on Sierra Leone's health sector 39
- Funding towards Sierra Leone's health sector 39

2.6 SOUTH AFRICA 41
- Background to South Africa 41
- Background to the health sector in South Africa 42

Funding towards South Africa's health sector 42
2.7 CHAPTER SUMMARY 45
2.7.1 Evaluate African countries health sector growth 47
CHAPTER 3: SUSTAINABILITY REPORTING 50
3.1 Introduction 50
3.2 Background on Reporting **51**
3.3 Theory versus Actual Reporting **53**
3.4 Integrated Reporting **54**
3.5 Integrated Reporting Framework **56**
3.6 KING 1+II+III and Sustainability Reporting **56**
3.7 Sustainability Framework **61**
IFAC sustainability framework 61
Sustainability decision – making model 61
3.8 GRI (Global Reporting Initiative) Reporting 62
3.9 Triple Bottom Line **64**
3.10 The Way Forward **67**
The most important leadership challenges facing business today are: 67
Some pitfalls that have been identified thus far include: 68
3.11 Chapter Summary **68**
CHAPTER 4: ETHICAL CLEARANCE FOR RESEARCH IN THE HEALTH SECTOR 70
4.1 Introduction **70**
4.2 Background to Ethical Clearance **70**
4.2.1 Nuremberg Code (1949) 71
4.2.2 Declaration of Helsinki (1964) 72
4.2.3 Belmont Report (1978) 72
4.2.4 Universal Declaration of Human Rights of 1948 73
4.2.5 Bill of Rights (Act 108 of 1996) 75
4.2.6 National Health Act (Act 61 of 2003) 75
4.2.7 Ethics in Health Research: Principles, Structures and Processes 76
4.2.8 National Health Research Ethics Council (NHREC) 76
4.2.9 Research Ethics Committees (REC's) in South Africa 76
4.3 The Path of Ethical Clearance for RN4CAST **78**

4.3.1 Background on RN4CAST Project 78
4.3.2 Ethical Clearance obtained for RN4CAST 78
4.4 Time versus Cost 82
4.5 Effectiveness of Reaching Original Goals 82
4.6 Chapter Summary 82
CHAPTER 5: GOAL VERSUS FINANCING CONDITIONS 84
5.1 Introduction 84
5.2 Funding versus Burden 84
5.3 An Investigation of how Applicants Alter their Original Goals to Apply for Funding 88
5.3.1 The MDG's 88
5.3.2 Funding Indicators 89
5.4 Expenses in Different Countries 90
5.4.1 Travel costs (fuel price per litre) 92
5.4.2 Subsistence/refreshments/catering costs (cost of living per month) 95
5.4.3 Training costs 96
5.4.4 Remuneration in different countries (annual) 97
5.4.5 Equipment expenses 98
5.4.6 Transcription costs 99
5.4.7 Accommodation costs 100
5.5 Teasdale Corti Funding Breakdown 101
5.5.1 A brief description of the Teasdale Corti project 101
5.5.2 Funding breakdown of Teasdale Corti 102
5.6 RN4CAST Funding Breakdown 105
5.6.1 A brief description of the RN4CAST project 105
5.6.2 Funding breakdown of RN4CAST project 105
5.7 Chapter Summary 107
5.7.1 Summary of most and least expensive countries for above expenses 107
CHAPTER 6: THE SUSTAINABILITY OF DONOR FUNDING AFTER A PROJECT HAS ENDED 110
6.1. Introduction 110
6.2. Sustainability of Projects 110

6.2.1. Features that must be present for a project to be sustainable (economic concepts in sustainability using the triple bottom line approach) 110
6.3. Project Managers **112**
6.3.1. Investigation of a project manager 113
6.4. Chapter Summary **115**
CHAPTER 7: EMPIRICAL REVIEW ON DONOR FUNDING IN THE HEALTH SECTOR **116**
7.1. Introduction **116**
7.2. Background on Sample Size **116**
7.3 Research Conducted Using Statistical Analysis **117**
7.3.1 Total donor funding 117
7.3.2 Top ten countries that gave funding 120
7.3.3 Top ten countries that received funding 121
7.3.4 Donor funding towards health sector 122
7.3.5 Different countries that contributed funds to the health sector 124
7.3.6 Different country's receiving donor funding in the health sector 125
7.3.7 Proportion of donations allocated towards the seven countries in the chapters on literature 127
7.4 Millennium Development Goals Analysis **128**
7.4.1 Funding given specifically towards the MDG's 128
7.4.2 In-depth analysis of the eight MDG's 130
7.5 Conclusions made from Empirical Review conducted in 7.1 – 7.4: **186**
CHAPTER 8: CONCLUSIONS AND RECOMMENDATIONS **187**
8.1. Introduction **187**
8.2. Summary **187**
8.3. Limitations of this study **193**
8.4. Implications for the Health- and Finance Profession **193**
8.5. Recommendations for Future Research **193**
8.6. Conclusion **194**
BIBLIOGRAPHY **197**

LIST OF ABBREVIATIONS:

AIDS	Acquired Immune Deficiency Syndrome
ARI	Acute Respiratory Infection
ART	Anti-retroviral therapy
BERD	Business Enterprise Research and Development
CHAK	Christian Health Association of Kenya
CVD's	Cardiovascular Diseases
DAC	Development Assistance Countries
DANIDA	Danish International Development Agency
DFID	Department for International Development
DHS	Demographic and Health Survey
DPHK	Development Partners in Health in Kenya
EC	European Commission
EU	European Union
G8	Canada, France, Germany, Italy, Japan, Russia, United Kingdom and the United States
GAVI	Global Alliance for Vaccines and Immunisations
GDP	Gross Domestic Product
GOK	Government of Kenya
GRZ	Government of the Republic of Zambia
HENNET	Health NGOs Network
HIPC	Heavily Indebted Poor Countries
HIV	Human Immunodeficiency Virus
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
JICA	Japan International Cooperation Agency
KDHS	Kenya Demographic Health Survey
MDG's	Millennium Development Goals
NASCOP	National AIDS and STI Control Programme
NGO's	Non-Government Organisations

ODA	Official Development Assistance
OECD	Organization for Economic Co-operation and Development
OECD-DAC	Organization for Economic Co-operation and Development-Development Assistance Committee
PEPFAR	President's Emergency Plan for AIDS Relief
SWAp	Sector-Wide Approaches
TB	Tuberculosis
UN	United Nations
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
WHO	World Health Organization
IFRS	International Financial Reporting Standards
GAAP	General Accepted Accounting Principles
EMA	Environmental Management Accounting
FCA	Full Cost Accounting
NRA	Natural Resource Accounting
GRI	Global Reporting Initiative
IFAC	International Federation of Accountants
A4S	the Accounting for Sustainability Project
CFO	Chief Financial Officer
CIMA	Charted Institute of Management Accountants
MNC's	Multinational corporations
ACCA	Association of Charted Certified Accountants

LIST OF FIGURES

FIGURES: **Page**

Figure 1.1: Secondary Objectives **5**
Figure 2.1: Value Chain Model of Michael Porter **11**
Figure 2.2: Value Chain for the Health Sector **12**
Figure 2.3: The Millennium Development Goals **13**
Figure 2.4: World Map **17**
Figure 2.5: Descriptive Map of the World **20**
Figure 2.6: Total expenditures on Health as a Share of Gross Domestic Product (GDP) from 1987 to 2007 for Selected OECD Countries **24**
Figure 2.7: Map of Africa **30**
Figure 2.8: Percentage Share of Health Resources from 2003/04 to 2007/08 ..... **33**
Figure 2.9: Map of South Africa **41**
Figure 2.10: Summary of Funding towards Health Sector **46**
Figure 3.1: Country Overview of Sustainability Reporting **52**
Figure 3.2: Industry Overview of Sustainability Reporting **52**
Figure 3.3: Reporting Progress. **54**
Figure 3.4: The Integrated Report – SA IRC **55**
Figure 3.5: Sustainability Leadership – Capturing Value in Three Key Areas **58**
Figure 3.6: Triple Bottom Line **65**
Figure 4.1: NHREC Graphic Depiction **77**
Figure 4.2: The Path of Ethical Clearance RN4CAST followed **79**
Figure 4.3: Extent of Ethics Clearance and Consent to Conduct Research and Access Patient's Records **81**
Figure 5.1: Average Annual Donor Funding in Millions of Dollars (1996-2000) **86**
Figure 5.2: Funding vs. Burden **86**
Figure 5.3: The Millennium Development Goals **88**
Figure 5.4: Fuel costs in different countries **92**
Figure 5.5: Country square kilometres **93**
Figure 5.6: Subsistence/Refreshments/Catering costs per different country (Cost of living per month) **95**

Figure 5.7: Training Costs according to Country.....**96**
Figure 5.8: Annual Remuneration Costs of Different Countries **97**
Figure 5.9: Equipment Expenses for Different Countries. **98**
Figure 5.10: Transcription Rates per Hour, for Different Countries.....**99**
Figure 5.11: Accommodation Costs of Different Countries **100**
Figure 5.12: Summary of Expenses in this Chapter.....**108**
Figure 6.1: Triple bottom line **111**
Figure 6.2: The Iron Triangle **113**
Figure 7.1: Illustration of Bilateral and Multilateral funding from 2000 to 2010.....**119**
Figure 7.2: Summary of the global progress on the MDG goals **128**
Figure 7.3 Regional Groupings **129**
Figure 7.4: The proportion of people living on less than $1.25 a day, 1990 and 2005 (Percentages) **130**
Figure 7.5: Employment-to-population ratio, 200, 2009 and 2010 preliminary estimates **131**
Figure 7.6: Proportion of own-account and contributing family workers in total employment, 1999, 2008 and 2009 (Percentages) **132**
Figure 7.7: Proportion of employed people living on less than $1.25 a day (Percentages) and number of working poor (Millions), 1999-2009 .....**133**
Figure 7.8: Number and proportion of people in the developing regions who are undernourished, 1990-1992, 1995-1997, 2000-2002 and 2005-2007.....**133**
Figure 7.9: Proportion of undernourished population, 2005-2007 (Percentages) 134
Figure 7.10: Proportion of children under age five who are underweight, 1990 and 2009 (Percentages) **134**
Figure 7.11: Number of refugees and internally displaced persons, 2000-2010 (Millions) **135**
Figure 7.12: Adjustment net enrolment ratio on primary education. *1998/1999 and 2008/2009 (Percentages) **137**
Figure 7.13: Distribution of out-of-school children by region, 1999 and 2009 (Percentages) **138**
Figure 7.14: Youth literacy rate, 1990 and 2009 (Percentages).....**139**
Figure 7.15: Gender parity index for gross enrolment into primary, secondary and tertiary education (girls' school enrolment ration in relation to boys' enrolment ratio: 1998/9 and 2008/9 – girls per 100 boys).....**140**

Figure 7.16: Proportion of seats held by woman in single or lower houses of national parliaments, 200 and 2011 (Percentages) **141**

Figure 7.17: Employees in non-agriculture employment who are women, 1999, 2009 and projections of 2015 (Percentages) **142**

Figure 7.18: Under-five mortality rate, 1990 and 2009 (deaths per 1 000 live births)..... **143**

Figure 7.19: Ratio of rural to urban under-five mortality rate, 2000/2008..... **144**

Figure 7.20: Ratio of under-five mortality rate for children from the poorest households to that of children from the richest households 2000/2008 ..... **144**

Figure 7.21: Ratio of under-five mortality rate of children of mothers with no education to that of children of mother with secondary or higher education; ratio of under-five mortality rate of children of mothers with no education to that of children of mothers with primary education, 2000/2008..... **145**

Figure 7.22: Proportion of children 12-23 months old who received at least one dose of measles vaccine, 2000 and 2009 (percentages) **146**

Figure 7.23: Estimated child deaths due to measles, 1999-2008 ..... **147**

Figure 7.24: Maternal deaths per 100 000 live births, 1990, 2000 and 2008 ..... **148**

Figure 7.25: Proportion of deliveries attended by skilled health personnel, around 1990 and around 2009 (percentages)..... **149**

Figure 7.26: Proportion of woman (15-49 years old) attended at least once by skilled health personnel during pregnancy, 1990 and 2009 (percentages)..... **150**

Figure 7.27: Proportion of women (15-49 years old) attended four or more time's by any provider during pregnancy, 1990 and 2009 (percentages)..... **151**

Figure 7.28: Number of births per 1 000 women aged 15-19, 1990, 2000 and 2008 ..... **152**

Figure 7.29: Proportion of women who are using some form of contraception among women aged 15-49, being married or in a union, 1990, 2000 and 2008 (percentages)..... **153**

Figure 7.30: Proportion of women who have an unmet need for family planning among woman aged 15-49 who are married or in a union, 1990, 2000 and 2008 (percentages)..... **154**

Figure 7.31: Contraceptive prevalence, unmet need for contraception, and total demand from contraception that is satisfied among women who are married or in union, by age group, selected countries in Sub-Sahara Africa, 1998/2008 (percentages)..... **155**

Figure 7.32: Official development assistance to health, total (Constant 2009 US$ millions) and proportion going to reproductive health care and family planning 2000-2009 (percentages) **156**

Figure 7.33: HIV incidence rates, 2001 and 2009 ..... **157**

Figure 7.34: Number of people living with HIV, number of people newly infected with HIV and number of AIDS deaths worldwide, 1990-2009 (millions) **158**

Figure 7.35: Proportion of women and men aged 15-24 who know they can reduce their risk of getting HIV by using a condom every time they have sexual intercourse, selected countries, 2005/9 (percentages) **159**

Figure 7.36: Proportion of woman and men aged 15-24 reporting use of a condom during higher-risk sex, selected countries 2005/9 (percentages) **160**

Figure 7.37: Ratio of school attendance of children aged 10-14, who have lost both biological parents compared to school attendance of nor-orphaned children of the same age. Selected countries in Sub-Saharan Africa, around 2000 and around 2008 where evaluated **161**

Figure 7.38: Proportion of population living with HIV who is receiving anti-retroviral treatment, 2004 and 2009 (percentages) **162**

Figure 7.39: Proportion of women receiving anti-retroviral drugs to prevent mother-to-child transmission of HIV, 2004 and 2009 (percentages) **163**

Figure 7.40: Proportion of children under age five sleeping under an insecticide-treated mosquito net in sub-Saharan African countries with two or more comparable data points, around 2000 and around 2010 (percentages) **164**

Figure 7.41: Number of tuberculosis deaths per 100 000 populations (excluding people who are HIV-positive), 1990 and 2009 ..... **165**

Figure 7.42: Net change in forested area between 1990 and 2000 and between 2000 and 2010 (million hectares per year) **167**

Figure 7.43: Emissions of carbon dioxide (CO2), 1990 and 2008 (billions of metric tons) **168**

Figure 7.44: Consumption of all ozone-depleting substances (ODSs), 1986-2009 (thousands of tonnes of ozone depletion potential) **169**

Figure 7.45: Proportion of terrestrial areas protected and proportion of coastal waters (up to 12 Nautical miles) protected 1990-2010 (percentages) **169**

Figure 7.46: IUCN Red List Index of species survival for mammals (1996-2008), birds (1988-2008) and aggregate index (1986-2008) **170**

Figure 7.47: Status of the exploited fish stocks, 1974-2008 (percentages) **171**

Figure 7.48: Surface water and groundwater as a percentage of internal renewable water resources, taking into consideration official treaties between countries, around 2005 ..... **171**

Figure 7.49: Proportion of population using different sources of water, 1990 and 2008 (percentages)..... **173**

Figure 7.50: Proportion of population using different sources of water by wealth quintile, rural and urban areas, sub-Saharan Africa, 2004/9 (percentages).. **174**

Figure 7.51: Proportion of population using an improved sanitation facility, 1990 and 2008 (percentages)..... **175**

Figure 7.52: Urban/rural ration of the proportion of population using an improved sanitation facility, 1990 and 2008..... **176**

Figure 7.53: Proportion of population by sanitation practices and wealth quintile, Southern Asia, 1995 and 2008 (percentages) 177

Figure 7.54: Population living in slums and proportion of urban population living in slums, developing regions, 1990-2010 ..... **178**

Figure 7.55: Official development assistance (ODA) from developed countries, 2000-2010 (Billions of constant 2009 US$ and current US$)..... **179**

Figure 7.56: Net official development assistance from OECD-DAC countries as a proportion of donors' gross national income to all developing countries and to the least developed countries (LDC's), 1999-2010 (percentages)..... **180**

Figure 7.57: Proportion of developed country imports from developing countries and from the LDC"s admitted free of duty, all duty-free access and preferential duty-free access, 1996-2009 (percentages) **181**

Figure 7.58: Developed countries' average tariffs on imports of key products from developing countries, 1996-2009 (percentages)..... **181**

Figure 7.59: Developed countries' average tariffs on imports of key products from LDC's, 1996-2009 (percentage)..... **182**

Figure 7.60: External debt service payments as a proportion of export revenues, 2000, 2008 and 2009 (percentages)..... **183**

Figure 7.61: Number of fixed telephone lines and mobile cellular subscriptions per 100 inhabitants, 1995-2010 ..... **184**

Figure 7.62: Number of Internet users per 100 inhabitants, 1995-2010..... **184**

Figure 7.63: Fixed broadband subscriptions and mobile broadband subscriptions per 100 inhabitants, 200-2010 ..... **185**

LIST OF TABLES

TABLES:		Page
Table 2.1:	Annual Funding Situation for Zambia EPI Programme 2003-2012	**37**
Table 3.1:	Reporting Principles	**64**
Table 5.1:	Diseases ranked from Highest to Lowest per disease	**87**
Table 5.2:	Conversions to Rand	**91**
Table 5.3:	Budget Categories and Budget Lines of Teasdale Corti Project	**103**
Table 5.4:	RN4CAST Budget Categories and Budget Lines	**106**

LIST OF GRAPHS

GRAPHS: **Page**

Graph 2.1: Contributions to Donor Funding in Billions of Dollars **14**
Graph 2.2: Contributions in Billions of Dollars to different categories **15**
Graph 2.3: Health Official Development Assistance (ODA) by Region 2001 – 2008 .....**19**
Graph 2.4: Health Sector Funding **22**
Graph 2.5: Public Sector Healthcare Expenditure 2008.....**23**
Graph 2.6: Health Sector Funding in 2007.....**25**
Graph 2.7: Healthcare Expenditure 2007.....**26**
Graph 2.8: Recurrent Expenditure on Health Research, 2003–04.....**28**
Graph 2.9: Estimated Total Health Expenditure 2003-04.....**29**
Graph 2.10: Financing sources for 2005 - 2006.....**34**
Graph 2.11: Funding from Different Donors in 2000 - 2002. .....**38**
Graph 2.12: Health Care Financing 2006.....**40**
Graph 2.13: Government Expenditure share 2000/01 (functional classification).....**43**
Graph 2.14: Government Expenditure Share 2007/08 (functional classification) **43**
Graph 2.15: Health Sector Financing South Africa 2007.....**44**
Graph 2.16: Distribution of Total Government Health Care Expenditure **45**
Graph 2.17: Health Requirements and Funding for 2006 - 2010 .....**47**
Graph 3.1: GRI Reporters 1999 – 2010 .....**63**
Graph 7.1: Donor Funding in Total for 2009 towards Recipient Sectors **117**
Graph 7.2: Donor Funding in Total for 2009 towards Recipient Countries.....**118**
Graph 7.3: 2001 and 2008 distribution of funding towards recipeint countries.....**118**
Graph 7.4: Top ten countries that donated funds in 2009. .....**120**
Graph 7.5: Top ten countries that received funding analysed for 2009.....**121**
Graph 7.6: Donor Funding towards the Health Sector in 2009.....**122**
Graph 7.7: Further breakdown of Funding towards the Health sector.....**122**
Graph 7.8: Different countries contributing towards the Health Sector **124**
Graph 7.9: Different countries receiving funding in the Health sector, in 2009.....**125**
Graph 7.10: Health requirements and funding for 2006 - 2010.....**126**

Graph 7.11: Funding analysed towards the seven countries mentioned in Chapter 2 of the literature study **127**