Papua New Guinea

NATIONAL HIV AND AIDS SPENDING ASSESSMENT

2022-2023

Flow of Resources and Expenditures for the National HIV Response

September 2025

Foreword

It is with great pride that we present the findings of the IV National AIDS Spending Assessment (NASA) for Papua New Guinea, covering the years 2022-2023. This assessment marks a significant milestone in our nation's ongoing efforts to understand and optimize the financial and other resource flows dedicated to combating HIV and AIDS. Co-led by STI and HIV Program of the National Department of Health (NDOH) and the Monitoring and Evaluation Department of the National AIDS Council (NACS), this comprehensive exercise provides invaluable insights into the allocation and utilization of resources from international, public, and private sources.

The report underscores the critical role of international funding in sustaining Papua New Guinea's HIV response, while also highlighting the growing contributions from domestic public sources, reflecting an encouraging trend of increased national ownership. Importantly, the assessment reveals that, despite the predominance of international funding, the majority of services delivered to populations in need—whether funded through domestic public or international sources—are implemented within a single government framework. This alignment ensures greater efficiency, coherence, and impact in the delivery of HIV-related services across the country.

The completion of this vital report was not without its challenges. Delays in data collection posed significant hurdles, yet the dedication and collaboration of stakeholders across various sectors ensured its successful conclusion. Their commitment reflects the shared responsibility and collective determination to combat HIV and AIDS in Papua New Guinea.

As we move forward, the data and insights derived from this assessment will serve as an essential foundation for shaping our policies and strategies to achieve the global goal of ending AIDS by 2030. We are committed to utilizing this information to enhance the effectiveness and sustainability of our HIV response, ensuring that resources are directed where they are needed most and that no one is left behind. Above all, we reaffirm our commitment to supporting all populations, especially the most vulnerable, to ensure equitable access to the care and support they deserve.

This report is a testament to our collective resolve and serves as a call to action for all partners to strengthen their contributions toward a future free of AIDS.

Dr Nano Gideon
National STI-HIV-AIDS Program Manager
National Department of Health
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Acknowledgements

The successful completion of the Fourth instalment of the National AIDS Spending Assessment (NASA) for the years 2022-2023 in Papua New Guinea would not have been possible without the collaborative efforts and dedication of numerous individuals and organizations. This assessment was conducted under the co-leadership of Dr. Peniel Boas of the National Department of Health and Mr. Tony Lupiwa of the National AIDS Council Secretariat, whose guidance and commitment were instrumental in driving this process forward.

We extend our heartfelt gratitude to the members of the Extended NASA Team, which included representatives from the National AIDS Council Secretariat (NACS), the National Department of Health (NDOH), World Vision, USAID, FHI360, WHO, and UNAIDS. Their expertise, insights, and unwavering support were invaluable at every stage of the assessment.

A special note of appreciation is reserved for the Joint United Nations Programme on HIV and AIDS (UNAIDS) for its essential financial and technical support, which was critical in ensuring the success of this exercise.

This report stands as a testament to the collective efforts of all stakeholders, reflecting their shared commitment to advancing Papua New Guinea's HIV response and achieving the goal of ending AIDS by 2030.

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Acronyms and Abbreviations

AIDS	Acquired Immune Deficiency Syndrome
ART	Antiretroviral Therapy
ARV	Antiretroviral
ASC	HIV AND AIDS Spending Category
BP	Beneficiary Population
CCHS	Catholic Church Health Services
CDC	Centre for Disease Control and Prevention
COVID-19	Coronavirus disease caused by SARS-Cov-2 virus
COPD	Chronic Obstructive Pulmonary Diseases
C&T	Care and Treatment
DCF	Data Collection Form
DCT	Data Consolidation Tool
DFAT	The Department of Foreign Affairs and Trade
EAP	East Asia and Pacific
FAP	Financing Agent-Purchaser
FE	Financing Entity
FHI360	Family Health International
FSW	Female Sex Worker
GAM	Global AIDS Monitoring
GDP	Gross Domestic Product
GFATM	Global Fund to Fight AIDS, Tuberculosis and Malaria
GoA	Government of Australia
GoPNG	Government of Papua New Guinea
HIV	Human Immunodeficiency Virus
HTC	HIV Testing and Counselling
IBBS	Integrated behavioural and biological survey
iNGO	International non-governmental organization
KP	Key Populations
KPAC	The Key Population Advocacy Consortium
LMIC	Lower-middle-income country
M&E	Monitoring and Evaluation
MSM	Men who have Sex with Men
MSW	Male Sex Workers
NACS	National AIDS Commission Secretariat
NASA	National AIDS Spending Assessment
NDOH	National Department of Health
NGO	Non-Governmental Organization
NSHS	National STI and HIV Strategy
OVC	Orphans and Vulnerable Children
PEPFAR	The United States President's Emergency Plan for AIDS Relief
PF	Production Factor
PGK	Papua New Guinean Kina
PHA	Provincial Health Authority
PHC	Primary Healthcare
PNG	Papua New Guinea
PLHIV	People Living with HIV
PMTCT	Prevention of Mother-to-Child Transmission
PR	Principal Recipient
PS	Provider of Services
REV	Revenue of the Financing Scheme
RTT	NASA Resource Tracking Tool
SCH	HIV Financing Scheme
SDM	Service Delivery Modality
SND	Sub National Data
SRHIP	Sexual and Reproductive Health Integration Project
STEPT	Support of triple elimination of mother-to-child transmission of HIV, hepatitis B, and syphilis
STI	Sexually Transmitted Infection
TA	Technical assistance
TB	Tuberculosis
TG	Transgender
THE	Total Health Expenditure
TWG	Technical Working Group
UBRAF	The Unified Budget, Results and Accountability Framework
UN	United Nations
UNAIDS	Joint United Nations Programme on HIV AND AIDS
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
USG	Government of the United States
WV PNG	World Vision Papua New Guinea

Key indicators of HIV spending in Papua New Guinea

HIV spending and Key Macro indicators	2022	2023
Total HIV spending – US$	US$ 23,190,153	US$ 24,086,851
Total HIV spending – PGK	81,612,365 PGK	86,511,093 PGK
PNG population – estimate[1]	10,203,169	10,389,635
Number of People Living with HIV – estimate[2]	71,000	77,000
Number of PLHIV on ART	43,816	48,951
HIV spending per capita – US$	US$ 2.27	US$ 2.32
HIV spending per PLHIV– US$	US$ 327	US$ 313
HIV and AIDS Expenditure by Funding Sources		
Public HIV Spending – US$	US$ 5,921,596	US$ 4,652,057
Private HIV Spending – US$	US$ 151,780	US$ 199,268
International HIV Spending – US$	US$ 17,116,777	US$ 19,235,527
Public HIV Spending – PGK	20,839,684 PGK	16,708,473 PGK
Private HIV Spending – PGK	534,154 PGK	715,697 PGK
International HIV Spending – PGK	60,238,527 PGK	69,086,924 PGK
Public HIV Spending - % of total HIV spending	26%	19%
Private HIV Spending - % of total HIV spending	1%	1%
International HIV Spending - % of total HIV spending	74%	80%
HIV and AIDS Expenditure by Programmatic Area %		
ASC.01 Prevention	11%	13%
ASC.02 HIV Testing and Counselling	4%	3%
ASC.03 HIV Care and Treatment	38%	30%
ASC.04 Social protection and economic support	1%	1%
ASC.05 Social Enablers	3%	3%
ASC.06 Programme enablers and systems strengthening	42%	50%
ASC.07 Development synergies	<1%	<1%
ASC.08 HIV and AIDS-related research	<1%	<1%
HIV Expenditure by Beneficiary %		
BP.01 People living with HIV	39%	30%
BP.02 Key populations	10%	10%
BP.03 Vulnerable, accessible and other target populations	1%	1%
BP.04 General population	4%	5%
BP.05 non-targeted interventions	46%	53%

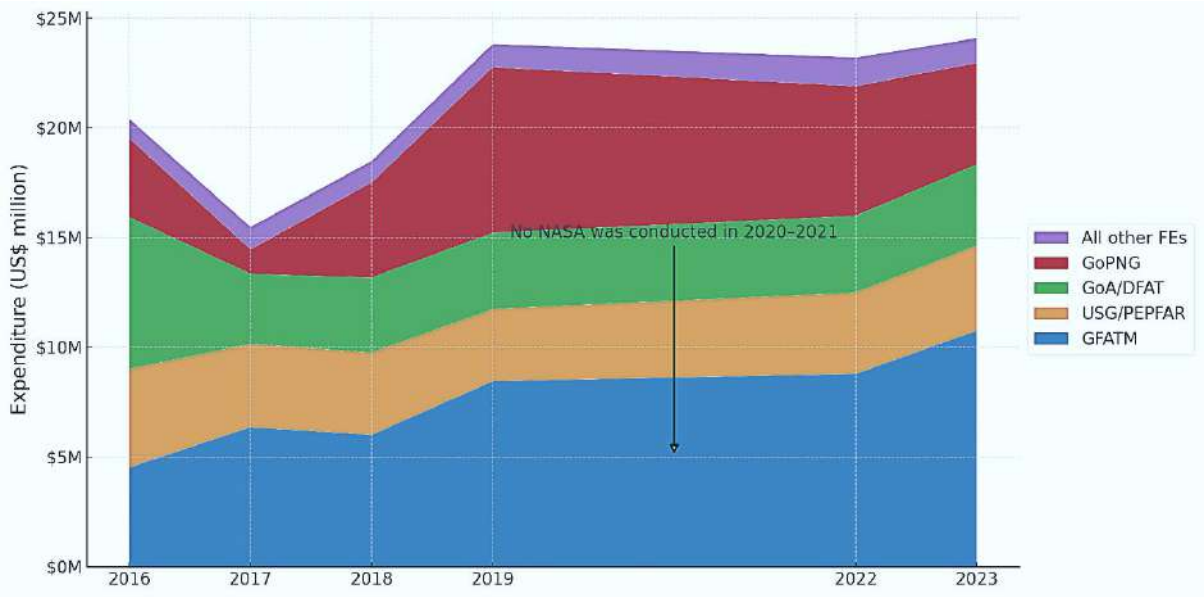
[1] UN World Population Prospects (2024 Revision)
https://data.un.org/Data.aspx?q=Papua+New+Guinea&d=PopDiv&f=variableID%3A12%3BcrID%3A598
[2] PLHIV estimates: Asia Pacific Data Hub http://aphub.unaids.org/

Executive summary

The IV National AIDS Spending Assessment (NASA) for Papua New Guinea (PNG) for the years 2022-2023 provides an in-depth analysis of financial flows within the national HIV response, tracking expenditure across financing entities (FE), financing schemes (SCH), financing agents (FAP), service providers (PS), HIV AND AIDS spending categories (ASC), and beneficiary populations (BP). This comprehensive assessment aims to enhance transparency, optimize resource allocation, and support decision-making for a sustainable HIV response.

Total HIV expenditure in Papua New Guinea was estimated at US$ 23.2 million in 2022 and US$ 24.1 million in 2023, reflecting a modest but visible 4% increase year-over-year. Following a sharp rise in spending between 2017 and 2019, total expenditure has stabilized, remaining relatively constant through 2022–2023. It is important to note that no NASA assessment was conducted in 2020 and 2021, limiting the ability to observe trends during those years. (Figure 1).

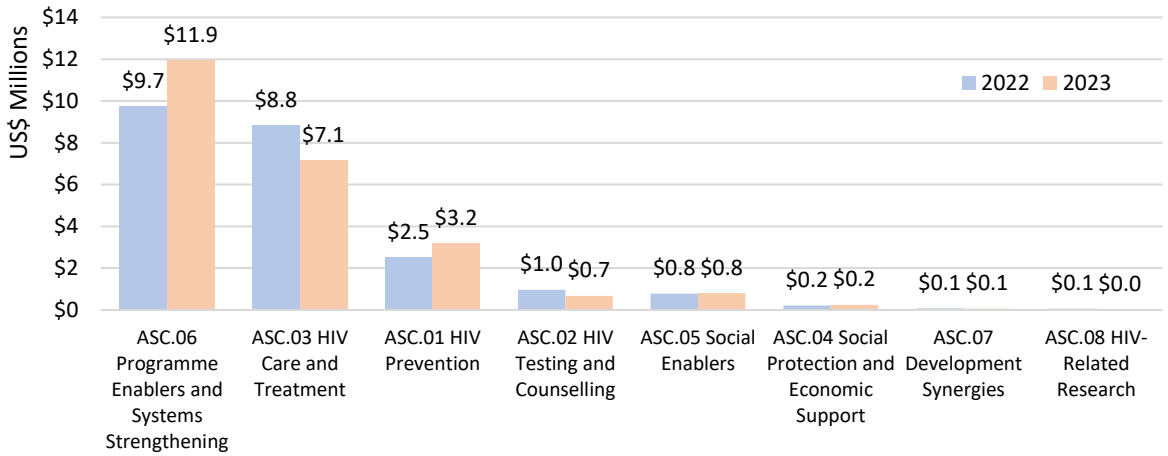
Figure 1. Evolution of HIV spending from major financing entities in 2016-2023, US$ million



The largest contributor to the national HIV response remained international financing entities, which accounted for 74% of total funding in 2022 and increased to 80% in 2023. The Government of Papua New Guinea (GoPNG) contributed US$ 5.9M (26%) in 2022, but its share dropped to US$ 4.7M (19%) in 2023, largely due to reduced allocations for antiretroviral drug (ARV) procurement. The United States (USG/PEPFAR), The Global Fund (GFATM), and the Government of Australia (GoA/DFAT) remained the key international donors, with GFATM being the largest single funding source, providing US$ 8.8M in 2022 and US$ 10.8M in 2023. “All other FEs” combine contributions from PNG’s provincial governments, various UN agencies and programmes, Médecins sans Frontières, governments of Canada and New Zealand, European Commission, Regional Development Banks, domestic and international for-profit corporations and other International not-for-profit organizations and foundations.

Programmatic analysis of HIV expenditure in Papua New Guinea showed that the majority of resources were concentrated in two key areas: programme enablers and systems strengthening, and HIV care and treatment (Figure 2).

Figure 2. HIV spending by major HIV AND AIDS Spending Categories in 2022-2023, US$ million



Programme Enablers and Systems Strengthening was the largest spending category, absorbing 42% of total HIV spending in 2022 and growing to 50% in 2023. Previous NASA estimates placed the cost of this area of the HIV response at US$8.6 million in 2018 and US$9.3 million in 2019, accounting for 47% and 39% of PNG's total HIV spending in those years, respectively. This category included investments in policy development, program management and administration of the national HIV response, monitoring and evaluation (M&E), and capacity building. The largest contributors were GFATM, USG/PEPFAR, and GoA/DFAT, with increasing investments in health system strengthening and service delivery improvements. While the HIV response requires sound programme management and general system strengthening to support the delivery of services, almost half of the available resource going to these needs further examination, as it points to costly and possibly inefficient management. Given the shortage of funds directed towards service delivery (when compared to the resources needed to achieve the NSHS objectives), there may be need to consider reallocating resources to a more optimal mix of interventions.

HIV Care and Treatment was the second-largest spending category, representing 38% of total HIV expenditure in 2022 but decreasing to 30% in 2023. The drop was due to the declining ARV procurement budget within GoPNG, while The Global Fund remained the main contributor to this category. Despite the decrease, ART coverage expanded, with the number of people on ART increasing from 43,816 in 2022 to 48,951 in 2023.

HIV Prevention accounted for 11% of total HIV spending in 2022, rising to 13% in 2023. The Global Fund was the primary financier, covering 86% in 2022 and 88% in 2023 of all prevention expenditures. The GoA/DFAT and USG/PEPFAR also contributed, particularly to key population (KP) programs targeting female sex workers (FSW), men who have sex with men (MSM), and transgender individuals (TG). However, spending on HIV prevention for key populations declined in 2023, largely due to reduced funding across all major international donors.

HIV Testing and Counselling experienced a sharp decline in expenditure from US$ 0.97M in 2022 to US$ 0.68M in 2023. Testing services targeted both general and key populations, with 41% of testing funds allocated to National Capital District (NCD) in 2022, decreasing to 35% in 2023. The decline in funding for HIV testing, particularly for key populations, may affect early detection and linkage to treatment.

Social Enablers spending was estimated at US$ 0.79M in 2022 and US$ 0.81M in 2023, representing 3.4% of total HIV expenditure. Advocacy and human rights-related activities were the main areas of investment, with the Global Fund and the Government of Australia among the largest contributors.

Expenditure on People Living with HIV (PLHIV) decreased from 39% in 2022 to 30% in 2023, correlating with the reduced investment in ARVs and care services. Funding targeting key populations remained stable at 10% of total spending, with most funds directed toward HIV prevention and targeted interventions. Investments for the general population slightly increased from 4% in 2022 to 5% in 2023, mainly due to expanded HIV testing in public sector settings.

A significant portion of HIV funding remained not disaggregated by province, especially in HIV prevention (57% in 2022 and 66% in 2023) and HIV testing and counselling (51% in 2022 and 55% in 2023). However, provincial breakdowns showed that NCD, Morobe, and Eastern Highlands received the largest share of the geographically identified HIV spending.

For HIV care and treatment, 23% of spending was allocated to NCD in 2022 and 27% in 2023, followed by Morobe (9% and 8%), Southern Highlands (8% and 7%), and Eastern Highlands (7% and 6%).

Over 50% of total HIV funding in PNG was channelled through government schemes, ensuring that essential services like HIV testing, care, and treatment remained accessible. However, a significant portion of the government schemes funding (55% in 2022 and 62% in 2023) was sourced from international donors, raising concerns about the long-term sustainability of the national HIV response.

The reduction in GoPNG allocations for HIV, particularly for ARV procurement, threatens service continuity, as international funding—while increasing—remains project-based and dependent on donor priorities. There is an urgent need to increase domestic funding, strengthen financial planning, and ensure long-term resource mobilization strategies.

Despite the comprehensive nature of the NASA exercise, several key limitations were encountered. Out-of-pocket payments related to HIV, such as hospital admissions, household purchases of STI and OI treatments, and condoms for prevention, were not captured. Limited disaggregation of financial data, particularly from GFATM and FHI360, by province, programmatic area, and beneficiary population, restricted the granularity of the analysis. Where possible, the NASA team addressed this by applying distribution keys based on ART coverage, testing, and prevention data. The absence of expenditure information from private hospitals further constrained the assessment of the full scope of HIV-related health spending. In addition, reliance on procurement expenditure reports — rather than on commodity distribution data — posed a challenge due to inaccuracies in the MSupply database. Strengthening and regular updating of distribution tracking systems is critical to improving the precision and utility of future HIV expenditure analyses.

NASA provides valuable insights into unit costs for various interventions, which, when combined with National STI and HIV Strategy (NSHS) targets, enhance future cost projections using real expenditure data. The NSHS 2024–2028 estimates Papua New Guinea's HIV response costs at US$ 47M in 2024, rising to US$ 69M by 2028, with an average annual increase of 9%. If HIV expenditure remains at 2023 NASA levels, nearly 50% of financial needs will remain unfunded. However, revising resource requirements estimates by applying more realistic NASA-derived unit costs could reduce total financial needs, with HIV Prevention among Key Populations decreasing by 50% and ART & Service Delivery by

55% by 2028. Revising unit cost assumptions for these two critical interventions could lower the overall NSHS 2024–2028 financial requirements by 25%, significantly improving the financial sustainability of PNG's HIV response.

1 Scope and objectives of the National HIV AND AIDS Spending Assessment in Papua New Guinea

The National HIV AND AIDS Spending Assessment (NASA) is a comprehensive and systematic tool designed to track and analyse financial flows related to HIV and AIDS programs within a country. This is the fourth round of NASA conducted in Papua New Guinea (PNG), focusing on expenditure in the calendar years 2022 and 2023.

In this round, the assessment tracked HIV expenditure across all key vectors and dimensions, including Financing schemes (SCH), Revenues of the financing schemes (REV), Financing entities (FE), Financing agents-purchasers (FAP), Providers of services (PS), Production factors (PF), HIV AND AIDS spending categories (ASC) and Service delivery modalities (SDM).

HIV expenditure was collected in different currencies, namely US Dollars (US$), Australian Dollars (AUD), Euro (EUR) or Kina (PGK). The results in this document are reported in US dollars (US$).

For the first time in PNG's NASA history, a geographical breakdown was introduced, covering both 2022 and 2023. This addition allows for a more nuanced understanding of how resources are distributed and utilized across different regions in the country. In addition, the deeper dive into Community-Led Organizations funding was included for the first time in Papua New Guinea.

The v.18 English version of the Data Consolidation Tool (DCT) used to develop an integrated Data Collection Form (DCF). NASA Team used the Alternative import option for generating Master dataset. Once the new version of NASA RTT and the newest version (v.22 English) of the DCT has been issued in November 2024, the Master dataset was converted to the new NASA categories.

The results from this assessment aim to provide critical insights for improving resource allocation, enhancing financial accountability, and supporting the national HIV response in PNG.

2 Country context

2.1 Health system structure and health financing

The Independent State of Papua New Guinea (PNG) is a lower-middle-income country (LMIC) with a population of over about 10.5 million, with a growth rate of 1.9% and a fertility rate of 4.3%. The life expectancy has improved by 2.2 years from 63.3 years in 2000 to 65.5 years in 2021. The top 10 leading causes of death are: Ischemic Heart Disease, Stroke, Chronic Obstructive Pulmonary Diseases (COPD), Diabetes Mellitus, Neonatal Conditions, Tuberculosis, Lower Respiratory Tract Infections, Malaria, Diarrhoeal Disease and Asthma[3]. The under 5 mortality rate per 1,000 live births is 49, maternal mortality ratio per 100 000 live births is 171, and births attended by skilled health staff is at 56.4% (of the total births)[4].

Predominantly rural, with 86.9 percent of its population residing in rural areas, PNG faces significant challenges due to its rugged topography and impaired and deficient transport infrastructure, particularly in remote and hard-to-reach regions. PNG's Human Capital score is below the East Asia and Pacific (EAP) region average at 0.62 and aligns more closely with Sub-Saharan Africa (0.40). Unfortunately, PNG fell short of achieving any of the health- related global Millennium Development Goals. The burden of disease in PNG per capita is the highest in the Pacific region and much higher than the average for LMICs.

PNG faces significant challenges with communicable diseases, with a higher burden compared to many of its Pacific neighbours. The most prevalent diseases include malaria, tuberculosis (TB), and HIV AND AIDS. In 2022, PNG experienced 90% of an estimated 1.9 million malaria cases in the World Health Organization (WHO) Western Pacific Region and accounted for 94% of all malaria-related deaths in the region[5]. TB remains a major public health issue in PNG, with a high incidence rate compared to neighbouring countries. The average annual TB incidence rate is 432 per 100,000 population in PNG. Meanwhile, the notification rate for TB cases has increased from 290 to 347 per 100,000 population[6]. However, the mortality rate has decreased, particularly for non-HIV co-infected TB cases. The country has also made progress in managing multi-drug-resistant TB and TB-HIV co-infections, leading to its removal from the WHO's list of high-burden countries for HIV-associated TB.

PNG also has an alarming rate of new HIV infections, with approximately 18 new cases per day in 2022, a 131% increase since 2010. The estimated number of new infections per year rose from 2,500 in 2010 to 6,500 in 2022. By the end of 2022, PNG had about 72,000 people living with HIV, with a national adult prevalence of 1%, the highest in 12 years. Around 70% of people living with HIV were aware of

[3] WHO (2024). PNG Health Data Overview. https://data.who.int/countries/598

[4] WHO (2020). Human Resources for Health for Papua New Guinea. https://iris.who.int/bitstream/handle/10665/336855/9789290619246-eng.pdf

[5] World Health Organization. World Malaria Report 2023 Geneva (2023). https://www.who.int/teams/global-malaria-programme/reports/world-malaria-report-2023

[6] World Health Organization. Global Tuberculosis Report (2023). https://www.who.int/teams/global-tuberculosis-programme/tb-reports/global-tuberculosis-report-2023/tb-disease-burden/1-1-tb-incidence

their status, and of these, 87% were on treatment. Most provinces reported an upward trend in new cases[7].

The framework and structure of the PNG health system starts with frontline health facilities at the community level (aid posts, health centres) that are linked to district hospitals and provincial hospitals. The provincial hospitals refer critically ill or those needing tertiary level care to Port Moresby General Hospital (the national referral hospital). This structure forms the backbone of the health system, where the emphasis is on primary health care to improve health outcomes. The structure prioritizes primary healthcare infrastructure and service delivery, supported by a referral system across different levels of care (This structure technically, however, does not exist because of poor recognition and funding). There is the existence of a detailed national health plan. The plan outlines aspirational standards at each level of the health system. The National Health Plan serves as a solid planning framework. There is also a shift towards digital health systems that can improve the health system by improving data quality, data availability, and data utilization to improve health outcomes.

The health budget is funded mostly by the Government of PNG, with approximately 25% from donor agencies. Historically, Australia has provided the majority of donor funds, but in recent years other donors have increased their share of health financing[8]. Despite impressive recent economic growth, PNG is now facing a challenging economic forecast that will make safeguarding the health sector difficult. The government-funded health system is supplemented by the government-subsidized Church Health Services. The current health expenditure as a percentage of GDP stands at 2.3% in 2021[9]. External resources for health play an important role in total health financing (with DFAT leading the way). Health financing is predominantly centralized. In 2014, government spending—including government spending financed by external sources—accounted for over 80 percent of total health spending; the remaining 20 percent was attributed to private expenditure.

In comparison, the percentage of government expenditure as a share of Total Health Expenditure (THE) for Fiji was 66%, the Solomon Islands (92%), and Vanuatu (90%) indicating that PNG Government spending is in the mid-range for the immediate region. External resources on health, as a percentage of THE, continue to play a significant role in PNG's health financing. In 2014, external resources accounted for 21% and have stabilized around 20% in the preceding years. This share is high when compared to the low-middle-income average of 3.3% and some Pacific countries, for example, Fiji (9%). The percentage is, however, lower than for many others in the region: Timor-Leste (31%), the Solomon Islands (56%), and Vanuatu (48%).

While 87% of the population live in rural areas, they receive only 36% of the resource allocation. Rural health services and infrastructure need significant improvement. In a country with limited access to

[7] UNAIDS Regional Director Urges Action to Address the HIV Epidemic in Papua New Guinea. February 2024. https://unaids-ap.org/2024/02/22/unaids-regional-director-urges-action-to-address-the-hiv-epidemic-in-papua-new-guinea/

[8] The World Bank (2017). Health Financing System Assessment Papua New Guinea. Available online from: https://documents1.worldbank.org/curated/en/906971515655591305/pdf/122589-WP-P154901-PUBLIC-23994-PNG-HEALTH-FINANCING-SYSTEM-ASSESSMENT-Web.pdf

[9] World Bank (2024). Current Health Expenditure (as a % of GDP). Available online from: Current health expenditure (% of GDP) - Papua New Guinea | Data

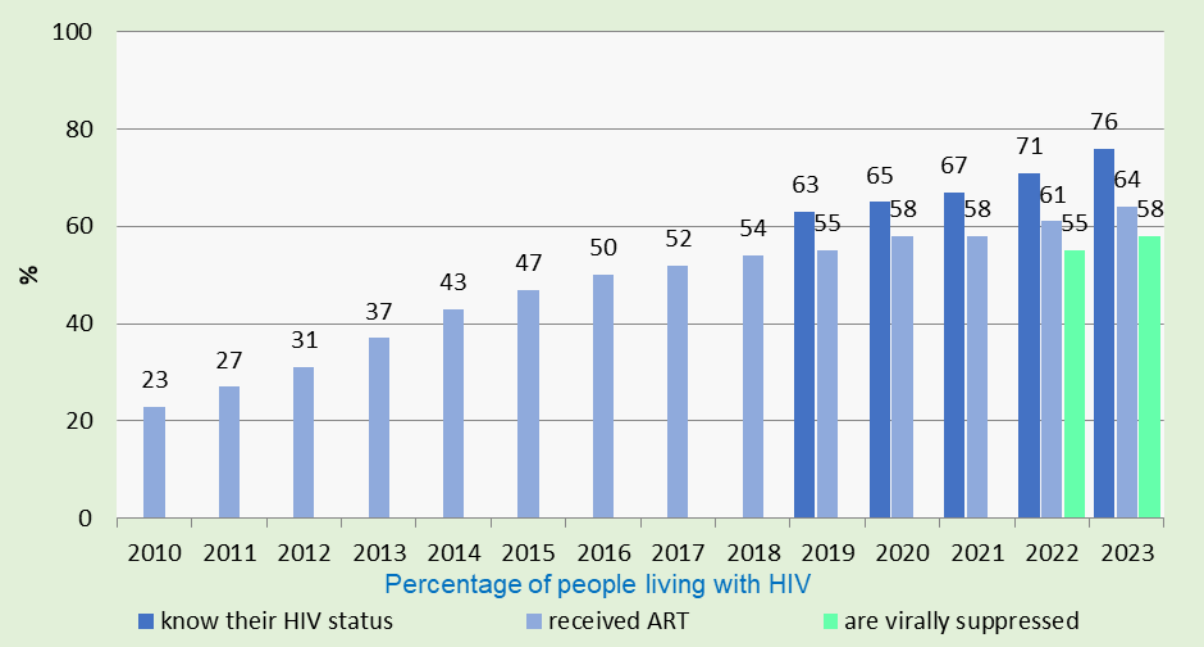
services, functioning radios and telephones in health facilities are essential. However, the proportion of health facilities with such working equipment decreased from 69% to 35% between 2013 and 2017.

2.2 Epidemiological context and HIV response

Papua New Guinea has the highest HIV prevalence in the Pacific, at 1.13% and is one of only a few countries globally with an increasing HIV epidemic. The number of people living with HIV in PNG has increased 131% since 2010 and stood at 77,000 in 2023. Primary HIV transmission is through sexual activity with prevalence rates disproportionately impacting sex workers and other women who exchange sex for money, goods, and protection, and their male partners and clients, men who have sex with men (MSM), and transgender women (TGW) and their sexual partners.

The national care and treatment cascade stood at 70:87:87 (about 70% of the PLHIV know their HIV status, 87% of those who know their HIV status are on treatment, and 87% of those that are on treatment and has a viral load test had a viral load suppression)[10]. Of the 77,000 PLHIV, about 59 000 know their HIV status, and 49,000 are on ART, with a 44,000 PLHIV with viral suppression. For those on ART: adults aged 15 and over receiving ART – 46,752; women aged 15 and over receiving ART – 29,029; men aged 15 and over receiving ART – 17,723; children aged 0 to 14 receiving ART – 2,200 (Figure 3).

Figure 3. HIV Testing and Treatment Cascade 2010-2023 (for all age groups)



HIV in Papua New Guinea is being called an "epidemic of concern" by the National Department of Health. The National prevalence has increased to above 1% for the first time since 2010, and all of PNG's 22 provinces have reported an increase in the number of new HIV cases, with 14 provinces recording prevalence rates of one percent or higher. While PNG is experiencing increasing numbers of PLHIV in populations other than Key Populations (KP), prevalence is considerably higher in KPs, with

[10] PNG National HIV Estimates and Projections Report, 2023.

rates estimated between 11.9% and 19.6% among FSWs, and between 7% and 9% among MSM and TG populations (2023 Estimates).

The National Department of Health (NDOH) through the National HIV Program, with the support of PHAs, coordinates and leads all HIV response activities. The National AIDS Council Secretariat (NACS) leads the prevention aspects of the response. Key partners like Global Fund, PEPFAR and Australia's Department of Foreign Affairs and Trade (DFAT) provide funding support, whilst WHO, FHI360, UNICEF, and others provide technical support.

PNG's HIV epidemic is set against a backdrop where there are insufficient human resources and budgets allocated by the national government to provide even basic health services to the population. PNG has the lowest ratio of doctors and nurses across the Pacific – only 500 licensed medical doctors within the public health system – with more than 14,000 vacant health-related posts. Hospitals, health facilities, and aid posts are routinely stocked out of even the most basic commodities and supplies[11]. PNG also records the highest under-five and maternal mortality rates in the Pacific, among the lowest routine immunization rates in the world, and high stunting rates, with more than 50 percent of children stunted. Therefore, HIV is not necessarily the first priority of most government officials and communities in PNG and getting and holding their attention is not easy[12].

PNG has just updated and costed its National HIV and STI Strategy 2024 – 2028 (NSHS 2024-2028). Of the estimated PGK 218M/year (US$ 59M) required, it is expected that the government will fund only PGK 9M (US$ 2.4M), the majority of which will go to procurement of commodities, such as antiretroviral therapy (ART) drugs. There is a small increase in HIV/STI funding projected from the PNG National Government starting in 2025. External donors including the PEPFAR, GFATM, and DFAT support parts of the strategy, but overall, there is still a significant shortfall in funding[13]. HIV donors have been discussing an advocacy strategy to encourage the federal government to commit more funding for HIV in the future, but it is unlikely that the government will be able to meet the shortfall. Moreover, with limited prospects for increased donor support—and the potential withdrawal of PEPFAR funding altogether—the HIV response must focus on maximizing the impact of existing resources. This will require innovative strategies to sustain and expand service coverage, reduce unit costs, and significantly enhance efficiency.

[11] PNG Health Watch (2023). Available online at: Shortage Of Doctors And Shortage Of Specialist Doctors In Certain Medical Fields In Papua New Guinea - PNG Health Watch
[12] PNG National HIV and STI Strategy 2018-2022 (available locally)
[13] PEPFAR PNG Regional Operational Plan Strategy Document, 2024

3 NASA results

3.1 Trends in HIV expenditure

The continuity of NASA implementation in Papua New Guinea allows for analysing annual HIV spending trends for key financing entities (FEs) over the years 2016 to 2023. Overall, the total HIV expenditure reflects a fluctuating trend, starting at US$ 20.4M in 2016, dropping to US$ 15.5M in 2017, and rising to a peak of US$ 23.8M in 2019. Spending stabilized in 2022 at US$ 23.2M and further grew to US$ 24.1M in 2023 (Table 1).

Table 1. NASA III and NASA IV results by Financing Entity (1st digit), US$ and %

Year	Public FE		Private FE		International FE		Grand Total
	US$	%	US$	%	US$	%	
2016	3,593,464	18%			16,796,931	82%	20,390,395
2017	1,118,532	7%			14,370,122	93%	15,488,654
2018	4,340,866	23%	62,011	>1%	14,082,527	76%	18,485,404
2019	7,557,055	32%	73,587	>1%	16,190,527	68%	23,821,168
2020	*No NASA data*		*No NASA data*		*No NASA data*		*No NASA data*
2021	*No NASA data*		*No NASA data*		*No NASA data*		*No NASA data*
2022	5,921,596	26%	151,780	1%	17,116,777	74%	23,190,153
2023	4,652,057	19%	199,268	1%	19,235,527	80%	24,086,851

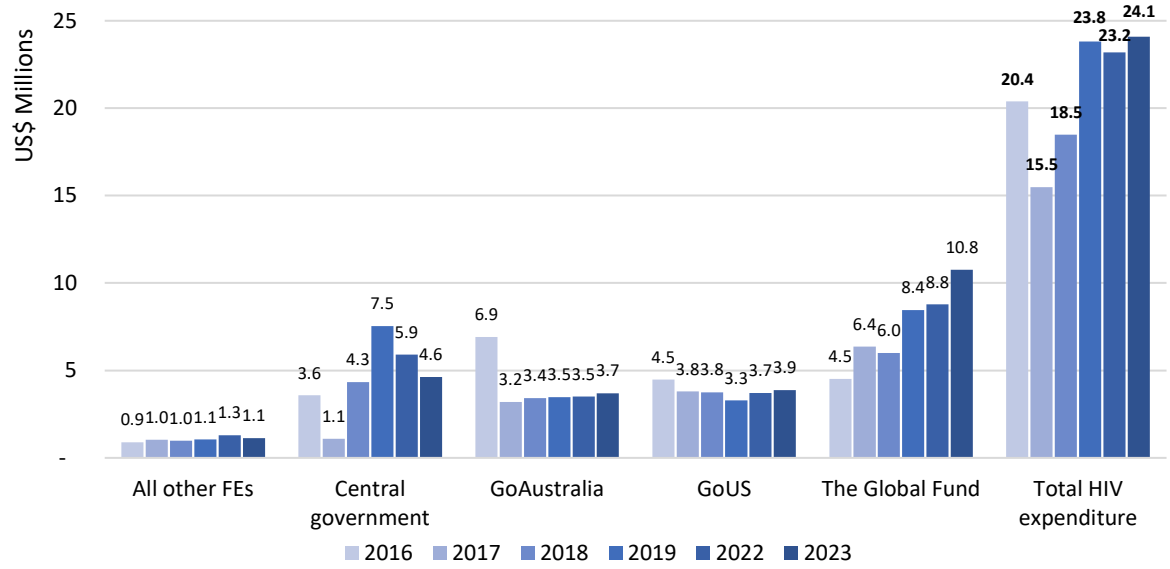
Starting at US$ 3.6M in 2016, public spending experienced a sharp decline to US$ 1.1M in 2017. It rebounded significantly to US$ 4.3M in 2018 and reached a peak of US$ 7.6M in 2019. However, after 2019, the trend reversed, showing a gradual decline with public contributions dropping to US$ 5.9M in 2022 and further to US$ 4.7M in 2023. The reduction between 2022 and 2023 can be attributed to a decreasing allocation within the National Department of Health (NDOH) budget for HIV drug procurement.

Private financing entities contributed relatively modest amounts throughout the years but show a gradual increase. In 2016, private spending was negligible at US$ 62,011, followed by a slight increase to US$ 73,587 in 2019. By 2022, private funding rose to US$ 151,780 and further increased to US$ 199,268 in 2023, indicating a growing yet small role in HIV financing. Private out-of-pocket expenditure of households was partially collected and analysed for the first time in 2022 and 2023.

International financing entities consistently remained the dominant contributors to HIV financing, accounting for the largest share of total spending. Starting at US$ 16.8M in 2016, international funding experienced a decline to US$ 14.4M in 2017 and US$ 14.1M in 2018. However, it rebounded to US$ 16.2M in 2019 and continued growing to reach US$ 17.1M in 2022 and US$ 19.2M in 2023, underscoring the critical role of international donors in sustaining Papua New Guinea's HIV response.

Figure 4 illustrates the trends in contributions from key financing entities to PNG's HIV response across the years 2016 to 2023, highlighting the evolving roles of international and domestic funders.

Figure 4. HIV spending by key Financing Entities in 2016-2023, US$ million



The Global Fund consistently emerged as the largest financing entity over the years. Starting at US$ 4.5M in 2016, its contribution steadily grew, reaching US$ 6.4M in 2017 and US$ 6M in 2018. After a slight decline, funding increased again, peaking at US$ 8.8M in 2022 and further rising to US$ 10.8M in 2023.

Central Government displayed fluctuating trends. Its contributions started at US$ 3.6M in 2016 but dropped sharply to US$ 1.1M in 2017. Following a recovery to US$ 4.3M in 2018, the government's investment peaked at US$ 7.5M in 2019. However, since then, the spending reduced to US$ 5.9M in 2022 and further declined to US$ 4.6M in 2023. The drop in allocations toward ARV procurement cost explains this decline, highlighting challenges in maintaining consistent domestic support.

The Government of Australia through various mechanisms and projects contributed significantly in earlier years, starting at US$ 6.9M in 2016. However, its role diminished sharply to US$ 3.2M in 2017, but thereafter, contributions stabilized at around US$ 3.4M–3.7M between 2018 and 2023. Despite the 2017 reduction, it remains a reliable contributor, particularly for treatment and care and technical assistance projects.

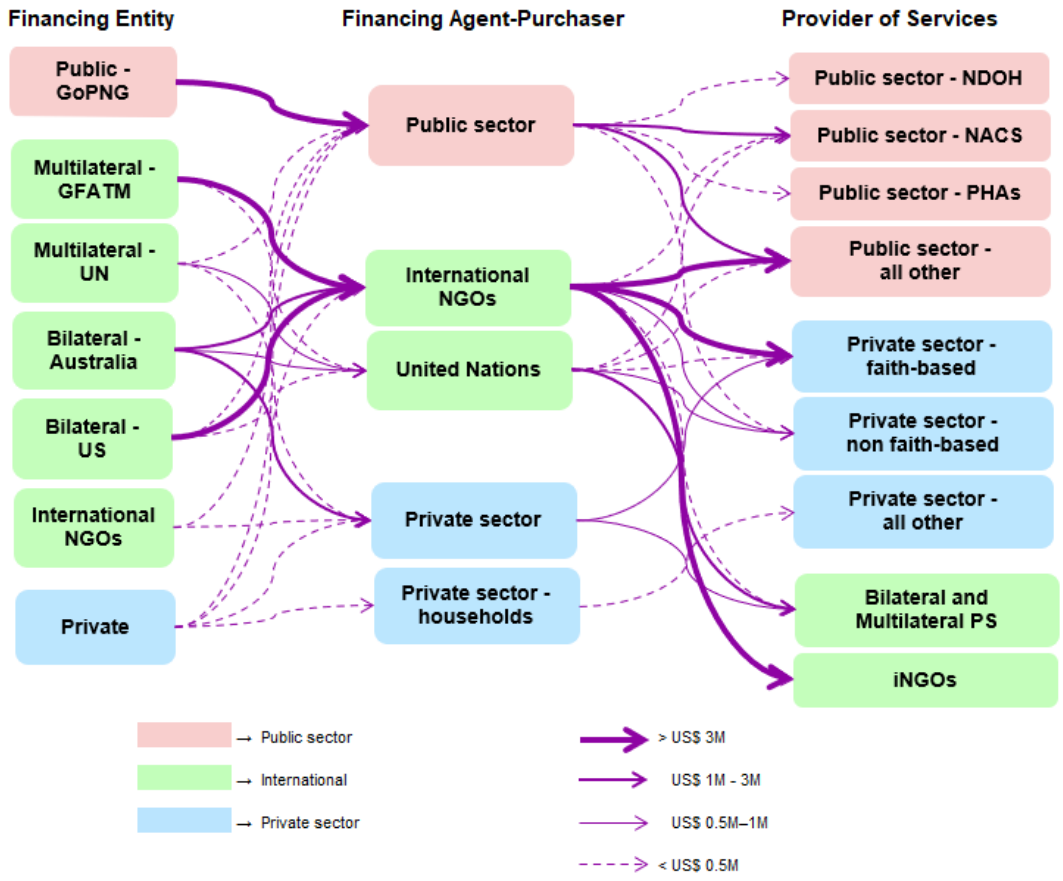
The United States Government (USG), mainly via PEPFAR, maintained a relatively steady role, with funding ranging between US$ 3.3M and US$ 4.5M. Its contribution started at US$ 4.5M in 2016 and dipped slightly in the subsequent years. By 2022 and 2023, USG contributions rebounded to US$ 3.7M and US$ 3.9M, respectively, indicating stable support, primarily in targeted HIV testing and prevention for key populations.

“All other FEs” – a group of financing entities with more modest funding towards HIV response in PNG - combine contributions from PNG’s provincial governments, various UN agencies and programmes, Médecins sans Frontières, governments of Canada and New Zealand, European Commission, Regional Development Banks, domestic and international for-profit corporations and other International not-for-profit organizations and foundations.

3.2 Funding flows: from financing entities to service providers

The resource flows of the national HIV response in PNG illustrate a complex network of financial transactions between financing entities, financing agent-purchasers, and service providers. Public financing, led by the GoPNG, alongside international contributions from multilateral donors (GFATM, UN), bilateral partners (Australia, US), and international NGOs, constitute the primary funding sources (*Figure 5*).

Figure 5. Resource flows 2023: from Financing Entities (FE) to Providers of Services (PS)



Funds flow through various financing agent-purchasers, with the public sector, international NGOs, the United Nations, and private sector entities managing significant portions of the financial resources. The distribution of funds varies in magnitude, with major transactions exceeding US$ 3M primarily flowing from the Global Fund and USG to key implementing agents, including government institutions, NGOs, and the private sector.

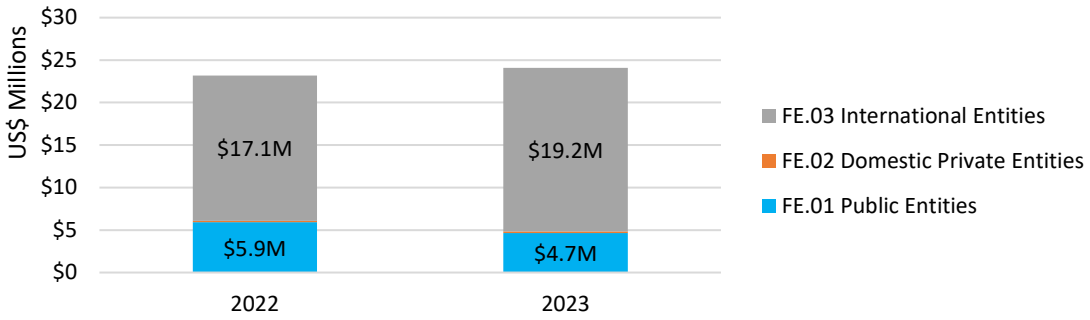
Service delivery is facilitated by public sector entities such as NDOH, NACS, PHAs and government-run healthcare facilities, as well as private sector providers, including faith-based and non-faith-based organizations. Bilateral and multilateral program support further strengthens service provision through technical and financial assistance. The diagram highlights the critical role of international financing in sustaining the national HIV response and the diverse pathways through which funds are allocated and utilized to ensure effective program implementation.

3.3 NASA dimensions

3.3.1 Financing entities (FE)

The distribution of HIV expenditure in Papua New Guinea across financing entities (FE) for 2022 and 2023 highlights the significant reliance on international funding, complemented by contributions from public and private domestic entities (Figure 6).

Figure 6. Financing Entities (FE) (1st digit) in 2022-2023, US$ million



In 2022, international entities (FE.03) accounted for the majority of financing, contributing US$ 17.1M, which represented 73.8% of total HIV spending. This reflects the critical role of global partners such as The Global Fund, USAID/PEPFAR, and DFAT in supporting Papua New Guinea's HIV response. Public entities (FE.01), including the Government of Papua New Guinea and provincial governments, contributed US$ 5.9M, making up 25.5% of total spending. Contributions from domestic private entities (FE.02) were minimal, amounting to just US$ 0.15M or 0.7% of the total (Table 2).

In 2023, the share of international entities increased further, with funding rising to US$ 19.2M, comprising 79.9% of the total expenditure. The contribution of public entities declined to US$ 4.7M, representing 19.3% of the total, reflecting a reduced allocation towards HIV drugs. Domestic private entities showed a modest increase in their contribution, rising to US$ 0.2M or 0.8% of total spending.

Table 2. Financing Entities (FE) in 2022-2023, US$ and % of annual (column) total

		2022		2023	
		US$	%	US$	%
FE.01 Public Entities	FE.01.01.01 Central government	$5,900,000	25.44%	$4,620,340	19.18%
	FE.01.01.02 State/provincial government	$21,596	0.09%	$31,717	0.13%
FE.01 Public Entities Total		**$5,921,596**	**25.53%**	**$4,652,057**	**19.31%**
FE.02 Domestic Private Entities	FE.02.01 Domestic for-profit organizations	$91,889	0.40%	$103,982	0.43%
	FE.02.02 Individuals/Households	$59,891	0.26%	$95,286	0.40%
FE.02 Domestic Private Entities Total		**$151,780**	**0.65%**	**$199,268**	**0.83%**
FE.03 International Entities	FE.03.01.01 Government of Australia	$3,499,772	15.09%	$3,696,298	15.35%
	FE.03.01.05 Government of Canada	$20,235	0.09%		0.00%
	FE.03.01.18 Government of New Zealand	$10,914	0.05%		0.00%
	FE.03.01.30 Government of United States	$3,706,784	15.98%	$3,876,222	16.09%
	FE.03.02.02 European Commission	$15,000	0.06%	$99,000	0.41%
	FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria	$8,785,746	37.89%	$10,763,696	44.69%
	FE.03.02.08 UNAIDS Secretariat	$339,449	1.46%	$419,037	1.74%
	FE.03.02.09 United Nations Children's Fund (UNICEF)	$104,347	0.45%	$104,003	0.43%
	FE.03.02.20 World Health Organization (WHO)	$465,688	2.01%	$165,093	0.69%

FE.03.03.19 Médecins sans Frontières		0.00%	$750	0.00%
FE.03.03.99 Other International not-for-profit organizations and foundations n.e.c.	$72,157	0.31%	$5,090	0.02%
FE.03.04 International for-profit organizations	$25,570	0.11%	$32,562	0.14%
FE.03.02.10 United Nations Development Fund for Women (UNIFEM)		0.00%	$36,000	0.15%
FE.03.02.17 United Nations Population Fund (UNFPA)	$71,115	0.31%	$37,776	0.16%
FE.03 International Entities Total	**$17,116,777**	**73.81%**	**$19,235,527**	**79.86%**
Grand Total	**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

The Global Fund was the largest single contributor to Papua New Guinea's HIV response across both years. In 2022, GFATM financed approximately US$ 8.8M, accounting for nearly 38% of total HIV spending. This increased to US$ 10.8M in 2023, representing 45% of the total. GFATM funding supported a wide range of interventions, with a focus on care and treatment, programme enablers, and prevention services.

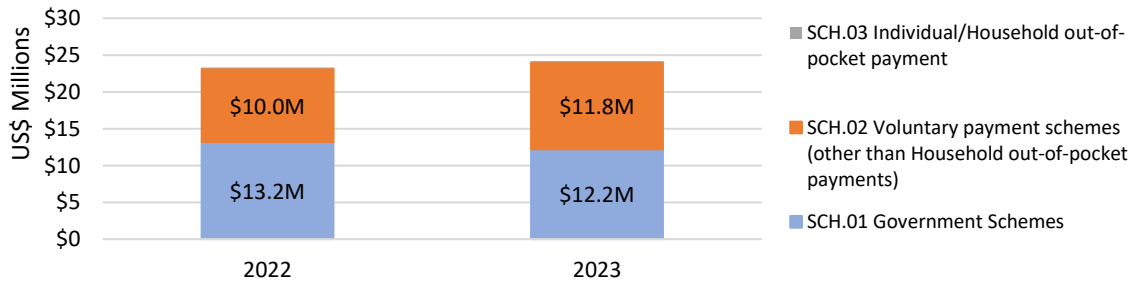
USAID/PEPFAR was the third-largest financing entity, contributing US$ 3.7M in 2022, which represented 16% of country's total HIV expenditure, and slightly increasing its contribution to US$ 3.9M in 2023, making up 16.2% of the total. PEPFAR funding focused primarily on HIV prevention efforts, particularly among key populations, as well as HIV testing services (ASC.02). A significant portion of the funding supported programme enablers (ASC.06).

Government of Australia through DFAT financed US$ 3.5M in 2022, representing 15% of total HIV spending, and increased its contribution to US$ 3.7M in 2023, maintaining its 15% share of the total expenditure. DFAT's funding supported key initiatives, including the Sexual and Reproductive Health Integration Project (SRHIP) and the Support of triple elimination of mother-to-child transmission of HIV, hepatitis B, and syphilis (STEPT).

3.3.2 HIV financing schemes (SCH)

Health care financing schemes are structural components of health care financing systems: they are the main types of financing arrangements through which people obtain health services. Health care financing schemes include direct payments by households for services and goods and third-party financing arrangements. Third party financing schemes are distinct bodies of rules that govern the mode of participation in the scheme, the basis for entitlement to health and social services and the rules on raising and then pooling the revenues of the given scheme (Figure 7, Table 3**Error! Reference source not found.**).

Figure 7. HIV Financing Schemes (1st digit) in 2022-2023, US$ million



The HIV financing schemes in Papua New Guinea for 2022 and 2023 were represented almost equally by government schemes and voluntary payment schemes, with a very small portion via individual/household out-of-pocket payment schemes.

Table 3. HIV Financing Schemes in 2022-2023, US$ and % of annual (column) total

		2022		2023	
HIV Financing Scheme (SCH)		**US$**	**%**	**US$**	**%**
SCH.01 Government Schemes	SCH.01.01.01 Central government schemes	$5,901,137	25.45%	$4,613,784	19.15%
	SCH.01.01.02 State/regional/local government schemes	$21,596	0.09%	$29,565	0.12%
	SCH.01.01.99 Other Government schemes n.e.c.	$7,265,587	31.33%	$7,580,550	31.47%
SCH.01 Government Schemes Total		**$13,188,320**	**56.87%**	**$12,223,900**	**50.75%**
SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments)	SCH.02.02.01 Not-for-profit organisation schemes (excluding SCH.02.02.02)	$8,402,440	36.23%	$9,969,329	41.39%
	SCH.02.02.02 Resident foreign agencies schemes	$1,011,806	4.36%	$1,182,991	4.91%
	SCH.02.02.99 Other Not-for-profit organisation schemes n.e.c.	$570,320	2.46%	$668,215	2.77%
SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments) Total		**$9,984,566**	**43.06%**	**$11,820,535**	**49.07%**
SCH.03 Individual/Household out-of-pocket payment	SCH.03.01 Individual/Household out-of-pocket excluding cost-sharing	$17,268	0.07%	$42,416	0.18%
SCH.03 Individual/Household out-of-pocket payment Total		**$17,268**	**0.07%**	**$42,416**	**0.18%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

Government schemes were the largest scheme in the National HIV Response, with expenditures of US$ 13.2M in 2022, representing 56.9% of the total spending. However, this share declined slightly to US$ 12.2M in 2023, comprising 50.8% of the total expenditure. The characteristics of government health care financing schemes are usually determined by law or by the government. A separate budget is set for the programme, and a government unit has an overall responsibility for it. Usually, but not necessarily, government schemes are operated by government unit(s). The government schemes in Papua New Guinea are also be managed by not-for-profit organizations, such as Catholic Church Health Service (CCHS). Government schemes remain the largest in the national HIV response, and included a majority of facility- or community-based HIV testing, care and treatment services, which are provided to the population on behalf of the government by various providers.

Voluntary payment schemes, which include all domestic pre-paid health care financing schemes under which the access to health services is at the discretion of private actors (though this “discretion” can and often is influenced by government laws and regulations), constituted the second-largest financing scheme. These schemes accounted for US$ 10M in 2022, or 43.1% of the total spending. Their share increased to US$ 11.8M in 2023, representing 49.1% of the total expenditure.

Individual/household out-of-pocket payments remained minimal, contributing only US$ 0.02M (0.1%) in 2022 and US$ 0.04M (0.2%) in 2023. Although small in scale, these payments highlight the need for continued efforts to reduce financial barriers to accessing HIV prevention and treatment services.

An analysis of the key programmatic areas, 1st-digit HIV AND AIDS Spending Categories, of the HIV response by financing scheme demonstrates which services and non-service-related activities are being provided within each scheme (Table 4).

HIV prevention services in Papua New Guinea are predominantly financed through voluntary payment schemes, managed by various non-governmental organizations (NGOs). These programs rely heavily on international donors and non-government entities to sustain, govern and implement activities such as awareness campaigns, outreach efforts, and targeted interventions for key populations. In contrast, HIV testing services are much more integrated into government schemes, reflecting the country's commitment to providing broader access to diagnostic services as part of its public health system.

HIV treatment and care, however, are almost entirely delivered within the framework of government schemes. These services are implemented through both public-sector facilities, such as hospitals and health centres, and private-sector operators, including faith-based organizations and clinics working in collaboration with the government. Being part of the government scheme means that beneficiaries are guaranteed access to treatment and care based on their health status or condition, ensuring equitable service delivery. This integration underscores the critical role of government schemes in upholding the rights of individuals to essential HIV-related healthcare services, while voluntary payment schemes complement the system by addressing prevention needs and expanding coverage to underserved populations.

Table 4. HIV AND AIDS Spending Categories (1st digit) by HIV Financing Scheme (1st digit) in 2022-2023, US$ and % of annual (column) total

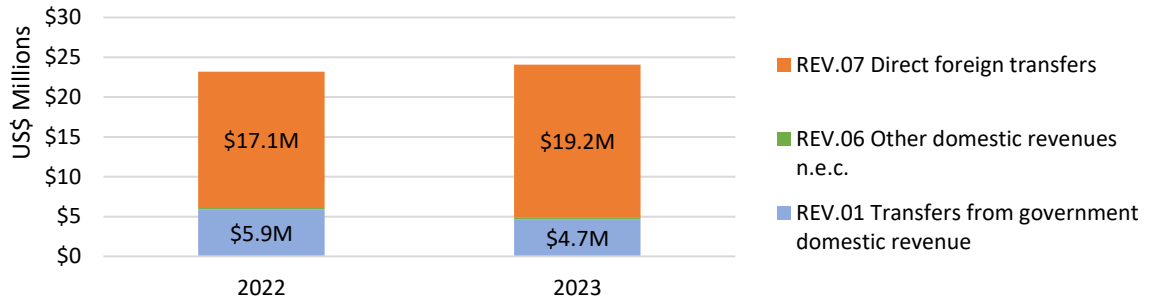
		2022		2023	
ASC	**SCH**	**US$**	**%**	**US$**	**%**
ASC.01 HIV Prevention	SCH.01 Government Schemes	$466,311	18.42%	$742,283	23.23%
	SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments)	$2,049,369	80.93%	$2,412,845	75.52%
	SCH.03 Individual/Household out-of-pocket payment	$16,471	0.65%	$39,715	1.24%
ASC.01 HIV Prevention Total		**$2,532,150**	**10.92%**	**$3,194,844**	**13.26%**
ASC.02 HIV Testing and Counselling	SCH.01 Government Schemes	$912,738	94.54%	$675,928	99.60%
	SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments)	$51,902	5.38%		
	SCH.03 Individual/Household out-of-pocket payment	$797	0.08%	$2,701	0.40%
ASC.02 HIV Testing and Counselling Total		**$965,437**	**4.16%**	**$678,629**	**2.82%**
ASC.03 HIV Care and Treatment	SCH.01 Government Schemes	$8,825,941	100.00%	$7,107,491	99.63%
	SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments)			$26,435	0.37%
ASC.03 HIV Care and Treatment Total		**$8,825,941**	**38.06%**	**$7,133,926**	**29.62%**
ASC.04 Social Protection and Economic Support	SCH.01 Government Schemes	$71	0.03%		0.00%
	SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments)	$212,127	99.97%	$238,253	100.00%
ASC.04 Social Protection and Economic Support Total		**$212,198**	**0.92%**	**$238,253**	**0.99%**
ASC.05 Social Enablers	SCH.01 Government Schemes	$472,970	60.23%	$371,395	45.94%
	SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments)	$312,292	39.77%	$436,962	54.06%
ASC.05 Social Enablers Total		**$785,262**	**3.39%**	**$808,358**	**3.36%**
	SCH.01 Government Schemes	$2,455,821	25.25%	$3,287,669	27.56%

ASC	SCH	2022 US$	%	2023 US$	%
ASC.06 Programme Enablers and Systems Strengthening	SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments)	$7,271,522	74.75%	$8,640,492	72.44%
ASC.06 Programme Enablers and Systems Strengthening Total		**$9,727,342**	**41.95%**	**$11,928,161**	**49.52%**
ASC.07 Development Synergies	SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments)	$81,354	100.00%	$65,548	100.00%
ASC.07 Development Synergies Total		**$81,354**	**0.35%**	**$65,548**	**0.27%**
ASC.08 HIV-Related Research	SCH.01 Government Schemes	$54,469	90.08%	$39,132	100.00%
	SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments)	$6,000	9.92%		
ASC.08 HIV-Related Research Total		**$60,469**	**0.26%**	**$39,132**	**0.16%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

3.3.3 Sources of revenue (REV)

The analysis of revenue sources (REV) of the financing schemes in Papua New Guinea's HIV response in 2022 and 2023 highlights the significant role of external and internal transfers in financing the national response (Figure 8).

Figure 8. Sources of Revenue of HIV Financing Schemes in 2022-2023, US$ million



In 2022, the largest source of revenue came from direct multilateral financial transfers (REV.07.01.02), which totalled US$ 9.4M or 40.4% of total HIV expenditure. This funding primarily reflects contributions from international multilateral organizations like The Global Fund. The second-largest source was direct bilateral financial transfers (REV.07.01.01), amounting to US$ 6.2M, accounting for 26.8% of total spending. This category includes bilateral aid from governments such as Australia's DFAT and the US Government through PEPFAR. Internal transfers and grants (REV.01.01), transfers from government domestic revenue, represented US$ 5.9M, contributing 25.5% of the total (Table 5).

In 2023, the trend of reliance on external funding intensified. Direct multilateral financial transfers (REV.07.01.02) grew to US$ 11.2M, making up 46.6% of the total revenue. Direct bilateral financial transfers (REV.07.01.01) slightly declined to US$ 6.0M, representing 25% of total funding. The share of internal transfers and grants (REV.01.01) decreased to US$ 4.6M, contributing 19.2% of total HIV expenditure, signalling reduced reliance on domestic public sources compared to the previous year (Table 5).

Table 5. Sources of Revenue of the HIV Financing Schemes in 2022-2023, US$ and % of annual (column) total

Sources of Revenue of the Financing Schemes		2022 US$	%	2023 US$	%
REV.01 Transfers from government domestic revenue	REV.01.01 Internal transfers and grants	$5,921,312	25.53%	$4,635,448	19.24%
	REV.01.04 Transfers from government domestic revenues to non-profit organization financing schemes	$284	0.00%	$16,608	0.07%
REV.01 Transfers from government domestic revenue Total		**$5,921,596**	**25.53%**	**$4,652,057**	**19.31%**
REV.06 Other domestic revenues n.e.c.	REV.06.01.01 Financial transfers from individuals/households	$59,891	0.26%	$95,286	0.40%
	REV.06.02.01 Financial transfers from for-profit organizations	$91,889	0.40%	$103,982	0.43%
	REV.06.03.02 In-kind goods/donations from not-for-profit organizations			$750	0.00%
REV.06 Other domestic revenues n.e.c. Total		**$151,780**	**0.65%**	**$200,018**	**0.83%**
REV.07 Direct foreign transfers	REV.07.01.01 Direct bilateral financial transfers	$6,211,214	26.78%	$6,022,719	25.00%
	REV.07.01.02 Direct multilateral financial transfers	$9,357,789	40.35%	$11,218,683	46.58%
	REV.07.01.03 Direct international not-for-profit organizations transfers	$72,157	0.31%	$5,090	0.02%
	REV.07.02.01.01 Direct bilateral aid in goods			$2,975	0.01%
	REV.07.02.02.01 Direct bilateral aid in kind: services (including TA)	$1,026,491	4.43%	$1,546,825	6.42%
	REV.07.02.02.03 Direct international not-for-profit organization aid in kind: services (including TA)	$25,570	0.11%	$32,562	0.14%
	REV.07.02.02.02 Direct multilateral aid in kind: services (including TA)	$423,556	1.83%	$405,922	1.69%
REV.07 Direct foreign transfers Total		**$17,116,777**	**73.81%**	**$19,234,777**	**79.86%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

In Papua New Guinea, a significant proportion of the resources supporting government schemes comes from international funding (Table 6). In 2022, 55% of the funding for government schemes originated from external sources, and this reliance grew to 62% in 2023. These external resources flow through various bilateral and multilateral mechanisms, underscoring the critical role of international partnerships in sustaining the country's HIV response. However, such dependency on external funding for the services guaranteed by the Government highlights the importance of diversifying revenue streams and strengthening domestic funding mechanisms to ensure the continuity and resilience of essential services.

Table 6. HIV Financing Schemes by Revenue in 2022-2023, US$ and % of the SCH sub-total

SCH	REV	2022 US$	%	2023 US$	%
SCH.01 Government Schemes	REV.01 Transfers from government domestic revenue	$5,921,312	44.90%	$4,635,448	37.92%
	REV.06 Other domestic revenues n.e.c.	$22,271	0.17%	$44,871	0.37%
	REV.07 Direct foreign transfers	$7,244,737	54.93%	$7,543,580	61.71%
SCH.01 Government Schemes Total		**$13,188,320**	**56.87%**	**$12,223,900**	**50.75%**
SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments)	REV.01 Transfers from government domestic revenue	$284	0.00%	$16,608	0.14%
	REV.06 Other domestic revenues n.e.c.	$112,241	1.12%	$112,731	0.95%
	REV.07 Direct foreign transfers	$9,872,040	98.87%	$11,691,196	98.91%
SCH.02 Voluntary payment schemes (other than Household out-of-pocket payments) Total		**$9,984,566**	**43.06%**	**$11,820,535**	**49.07%**

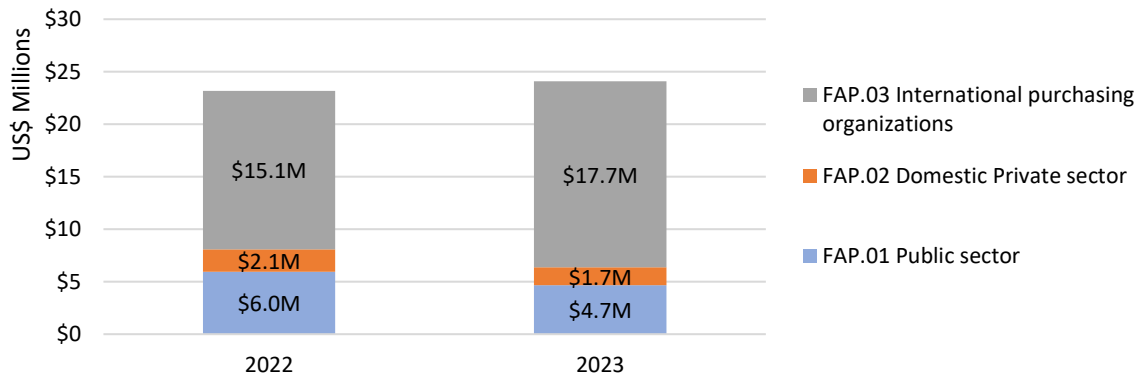
SCH.03 Individual / Household out-of-pocket payment	REV.06 Other domestic revenues n.e.c.	$17,268	100.00%	$42,416	100.00%
SCH.03 Individual/Household out-of-pocket payment Total		**$17,268**	**0.07%**	**$42,416**	**0.18%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

3.3.4 Financing agents-purchasers (FAP)

The analysis of Financing Agents-Purchasers (FAP) for Papua New Guinea's HIV response in 2022 and 2023 reveals significant variations in the role and contributions of different entities in managing resources and purchasing HIV-related services.

International organizations served as the largest FAP in Papua New Guinea's HIV response, handling US$ 15M in 2022 and rising significantly to US$ 18M in 2023. Public sector FAPs ranked second, managing US$ 6M in 2022, but their contribution declined to US$ 5M in 2023. Domestic private sector FAPs consistently managed approximately US$ 2M in spending each year (Figure 9).

Figure 9. Financing Agents-Purchasers (1st digit) in 2022-2023, US$ million



In 2022, the largest financing agent was World Vision (FAP.03.33), which managed US$ 8.8M, representing 37.9% of total HIV spending. World Vision served as the principal recipient (PR) for The Global Fund in Papua New Guinea, overseeing resources for prevention, treatment, and systems strengthening. The National Department of Health (FAP.01.01.01.01) was the second-largest financing agent, managing US$ 4.2M, or 18.2% of the total, reflecting its critical role in policy development, coordination and administering public health services, including procurement of antiretrovirals and supply chain management (Table 7).

Family Health International (FHI360) (FAP.03.13.14), as the primary implementer of PEPFAR funding, managed US$ 3.5M or 15.3%, with expenditures focused on prevention, testing, care and treatment and capacity building for service delivery to key populations (Table 7).

Domestic non-profit non-community-led organizations (FAP.02.05.02), contributed US$ 2.1M, making up 8.9%, with the Catholic Church Health Services (CCHS) being the largest organizations in this NASA category. CCHS acted as a key implementor of the DFAT-funded SRHIP project, managing US$ 2M-expenditure in 2022 (Table 7).

UNAIDS (FAP.03.02.07) managed US$ 0.96M, accounting for 4.1% of the total, focusing on technical assistance, policy support, and advocacy. Other notable financing agents included United Nations

Population Fund (UNFPA) (FAP.03.02.16), managing US$ 0.04M (0.2%), and projects within international universities (FAP.03.04), managing US$ 1.1M (4.6%) (Table 7).

Table 7. Financing Agents-Purchasers (FAP) in 2022-2023, US$ and % of annual (column) total

Financing Agents-Purchasers (FAP)		2022 US$	2022 %	2023 US$	2023 %
FAP.01 Public sector	FAP.01.01.01.01 Ministry of Health (or equivalent sector entity)	$4,230,349	18.24%	$2,688,683	11.16%
	FAP.01.01.01.10 National AIDS Commission	$1,675,276	7.22%	$1,905,649	7.91%
	FAP.01.01.02.01 Ministry of Health (or equivalent state sector entity)	$47,907	0.21%	$79,317	0.33%
FAP.01 Public sector Total		**$5,953,532**	**25.67%**	**$4,673,649**	**19.40%**
FAP.02 Domestic Private sector	FAP.02.04 Domestic Individual/Households (out-of-pocket payments)	$17,268	0.07%	$42,416	0.18%
	FAP.02.05.01 Domestic Not-for-profit organizations which are Community-led organizations	$63,633	0.27%	$6,482	0.03%
	FAP.02.05.02 The rest of Domestic Not-for-profit organizations which are not Community-led organizations	$2,057,027	8.87%	$1,641,827	6.82%
FAP.02 Domestic Private sector Total		**$2,137,928**	**9.22%**	**$1,690,725**	**7.02%**
FAP.03 International purchasing organizations	FAP.03.02.07 UNAIDS Secretariat	$956,405	4.12%	$1,421,845	5.90%
	FAP.03.02.08 United Nations Children's Fund (UNICEF)	$104,347	0.45%	$90,312	0.37%
	FAP.03.02.09 UN Women	$15,000	0.06%	$135,000	0.56%
	FAP.03.02.16 United Nations Population Fund (UNFPA)	$40,600	0.18%		0.00%
	FAP.03.02.19 World Health Organization (WHO)	$465,688	2.01%	$429,183	1.78%
	FAP.03.03.14 Family Health International/FHI 360	$3,540,371	15.27%	$3,459,420	14.36%
	FAP.03.03.33 World Vision	$8,785,746	37.89%	$10,719,097	44.50%
	FAP.03.03.99 Other International not-for-profit organizations n.e.c.	$115,152	0.50%	$226,754	0.94%
	FAP.03.04 Projects within International Universities	$1,075,384	4.64%	$1,240,867	5.15%
FAP.03 International purchasing organizations Total		**$15,098,693**	**65.11%**	**$17,722,478**	**73.58%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

In 2023, the dominance of World Vision increased further as it managed US$ 10.7M, representing 44.5% of total HIV spending. This marked a significant rise in its share, reflecting an expansion of the Global Fund-supported activities. NDOH managed US$ 2.7M, accounting for 11.2%, showing a decline in its share compared to the previous year, despite its continued role in coordinating the HIV Response in Papua New Guinea.

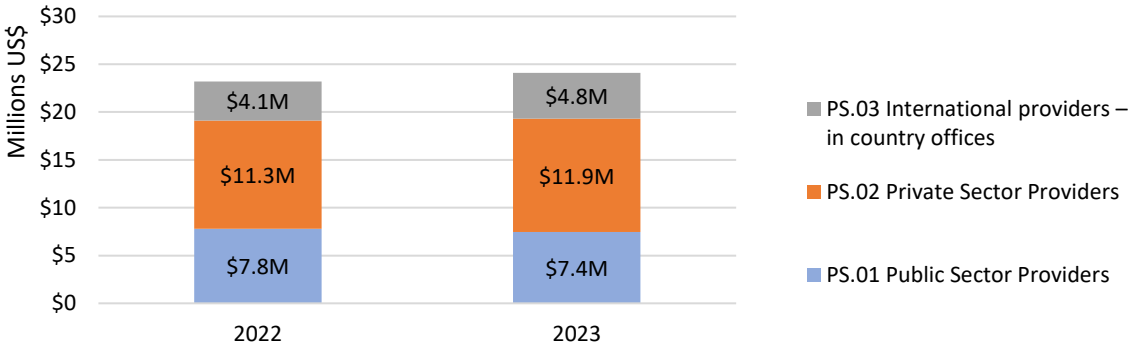
Family Health International (FHI360) maintained its critical role, managing US$ 3.5M, contributing 14.4% of total expenditures, with similar focuses as in 2022. The share managed by CCHS decreased to US$ 1.6M, or 6.3%.

UNAIDS Secretariat managed US$ 1.4M in 2023, increasing its share to 5.9%, emphasizing its ongoing technical and advocacy role. Contributions from other financing agents, including international universities and UNFPA, remained relatively small but increased in absolute terms, reflecting broader diversification of funding sources and managing entities.

3.3.5 Providers of services (PS)

The analysis of Providers of Services (PS) for Papua New Guinea's HIV response in 2022 and 2023 reveals the distribution of spending among public, private, and international providers (Figure 10).

Figure 10. Providers of Services (PS) (1st digit) in 2022-2023, US$ million



In 2022, the private sector providers (PS.02) accounted for the largest share of spending, with US$ 11.3M, representing 48.8% of the total. This highlights the significant role of private organizations, including non-profit and faith-based providers, in delivering HIV-related services. Public sector providers (PS.01) were the second-largest group, managing US$ 7.8M, which constituted 33.6% of total expenditure, reflecting the government's continued role in providing care and treatment services. International providers operating through in-country offices (PS.03) contributed US$ 4.1M, or 17.6%, underscoring the critical role of international organizations like FHI360 (key implementing partner for PEPFAR funding) and UNAIDS (implements activities financed by multiple sources, like UNAIDS UBRAF, DFAT and USAID/PEPFAR) in program execution (Table 8).

In 2023, the trend remained similar, with private sector providers (PS.02) increasing their expenditure to US$ 11.9M, accounting for 49.2% of the total. Public sector providers (PS.01) saw a slight decline in spending to US$ 7.4M, representing 30.9% of total expenditure. Meanwhile, international providers (PS.03) increased their contribution to US$ 4.8M, making up 19.9% of total spending.

Table 8. Providers of Services (PS) in 2022-2023, US$ and % of annual (column) total

Providers of Services (PS)		2022 US$	2022 %	2023 US$	2023 %
PS.01 Public Sector Providers	PS.01.01.01 Hospitals (public)	$319,982	1.38%	$438,245	1.82%
	PS.01.01.02 Ambulatory care (public)	$5,134,080	22.14%	$4,265,065	17.71%
	PS.01.01.04 Laboratory and imaging facilities (public)			$5,468	0.02%
	PS.01.01.09.03 Higher education (public)	$28,415	0.12%	$28,415	0.12%
	PS.01.01.12 Research institutions (public)	$206,564	0.89%	$220,807	0.92%
	PS.01.01.13.01 National AIDS Coordinating Authority (NACs)	$1,842,362	7.94%	$2,248,248	9.33%
	PS.01.01.13.02 Departments inside the Ministry of Health or equivalent	$93,096	0.40%	$112,985	0.47%
	PS.01.01.13.99 Other Government entities n.e.c.	$159,373	0.69%	$129,187	0.54%
PS.01 Public Sector Providers Total		**$7,783,872**	**33.57%**	**$7,448,419**	**30.92%**
PS.02 Private Sector Providers	PS.02.01.01.02 Ambulatory care (private non-profit non-faith based)	$80,760	0.35%	$75,266	0.31%
	PS.02.01.01.10 Foster homes/shelters (private non-profit non-faith based)	$7,104	0.03%	$13,921	0.06%
	PS.02.01.01.14.01 Civil society organizations, Not-for-profit organizations	$1,038,806	4.48%	$1,283,234	5.33%

Providers of Services (PS)		2022 US$	%	2023 US$	%
	that are Community-led organizations (non-faith based)				
	PS.02.01.01.14.02 Civil society organizations, Not-for-profit organizations that are not Community-led organizations (non-faith based)	$152,752	0.66%	$276,728	1.15%
	PS.02.01.02.02 Ambulatory care (private non-profit faith based)	$3,600,115	15.52%	$2,776,396	11.53%
	PS.02.01.02.13.02 Civil society organizations, Not-for-profit organizations that are not Community-led organizations (faith based)	$6,215,486	26.80%	$7,237,000	30.05%
	PS.02.02.02 Ambulatory care (For-profit private)	$206,302	0.89%	$151,757	0.63%
	PS.02.02.07 Pharmacies and providers of medical goods (For-profit private)	$17,403	0.08%	$42,416	0.18%
	PS.02.02.99 Other Domestic For-profit private sector providers n.e.c.	$207	0.00%		
PS.02 Private Sector Providers Total		**$11,318,935**	**48.81%**	**$11,856,718**	**49.22%**
PS.03 International providers – in country offices	PS.03.02 Multilateral agencies	$1,011,806	4.36%	$1,409,808	5.85%
	PS.03.03 International not-for-profit organizations and foundations	$2,533,636	10.93%	$2,732,106	11.34%
	PS.03.04 International research centers and other for-profit international providers	$541,905	2.34%	$639,800	2.66%
PS.03 International providers – in country offices Total		**$4,087,347**	**17.63%**	**$4,781,714**	**19.85%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

In Papua New Guinea's HIV response, **public sector providers** showed notable shifts in expenditure between 2022 and 2023. Public ambulatory care service providers (clinics) (PS.01.01.02), in other words, outpatient health clinics, remained the largest component within public providers in both years, with expenditures decreasing from US$ 5.1M in 2022 (66% of public sector spending) to US$ 4.3M in 2023 (57.3%), reflecting a reduction in resource allocation for ART. The National AIDS Coordinating Authority (NACS) (PS.01.01.13.01) saw its spending increase from US$ 1.8M in 2022 (23.7% of public sector spending, and 7.94% of total HIV spending) to US$ 2.2M in 2023 (30.2% and 9.33% of total spend), underscoring its growing role in coordinating efforts within the National HIV Response.

Spending on public hospital-based service provision (PS.01.01.01) also increased slightly, from US$ 0.32M in 2022 (4.1% of public sector spending) to US$ 0.44M in 2023 (5.9%), although it should be mentioned that the data on some costs occurring in this type of service providers, e.g. hospital admission fees paid out-of-pocket by patients, were not available in this NASA round, potentially leading to an underestimate.

Expenditure implemented by public research institutions (PS.01.01.12) was relatively stable, with US$ 0.21M in 2022 (2.7%) and US$ 0.22M in 2023 (3%), reflecting consistent support for research activities. Meanwhile, NDOH (PS.01.01.13.02) increased their HIV expenditure from US$ 0.09M in 2022 (1.2%) to US$ 0.11M in 2023 (1.5%).

Provincial Health Authorities (PHAs), classified under PS.01.01.13.99, experienced a reduction in reported spending, from US$ 0.16M in 2022 (2.1% of public sector spending) to US$ 0.13M in 2023 (1.7%). However, the data collected from PHAs during the assessment was limited, which may not fully capture their actual contributions and involvement in the implementation of HIV response activities.

Private sector service providers, which were mostly non-profit organisations, played a significant role in Papua New Guinea's HIV response in both 2022 and 2023, with total expenditures increasing slightly from US$ 11.3M in 2022 to US$ 11.9M in 2023, maintaining their share of nearly half of the total HIV spending in both years. The largest category of private sector service providers was faith-based civil society organizations (PS.02.01.02.13.02), which accounted for US$ 6.2M in 2022 (55% of private sector spending, and 26.8% of total HIV spending) and increased to US$ 7.2M in 2023 (61% and 30% of total HIV spending), reflecting their dominant role in delivering HIV services in PNG.

Faith-based outpatient clinics accounted for US$ 3.6M in 20222 and US$ 2.8M in 2023, representing the provision of almost 16 and 12 per cent of the HIV response expenditure in the respective years.

Non-faith-based **community-led** civil society organizations (PS.02.01.01.14.01) were the third-largest group of providers, with their spending rising by 24% from US$ 1.0M in 2022 (9.2% of private sector) to US$ 1.3M in 2023 (10.8%), which made up 4.5% and 5.3% of the total HIV spending in each year, showcasing the growing importance of community-led initiatives in the HIV response. This NASA code collectively presents expenditure executed by such organizations as Friends Frangipani, Hetura, Igat Hope, Kapul Champions, KPAC etc. Refer to the section on community-led activities for further insights.

Non-faith-based civil society organizations not classified as community-led (PS.02.01.01.14.02) increased their expenditures from US$ 0.15M in 2022 (1.4%) to US$ 0.28M in 2023 (2.3%).

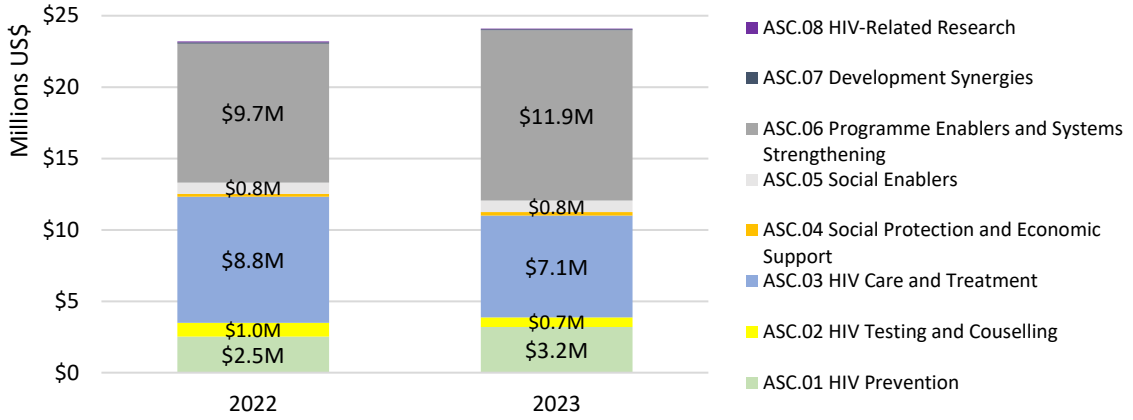
Private non-profit ambulatory care providers classified as non-faith-based (PS.02.01.01.02) spent US$ 0.08M in 2022 (0.7% of private sector spending) and US$ 0.08M in 2023 (0.6%), showing consistent involvement in HIV service delivery. For-profit ambulatory care providers (PS.02.02) had a minor but consistent role, with expenditures of US$ 0.21M in 2022 (1.8%) and US$ 0.15M in 2023 (1.3%). Services implemented through pharmacies (PS.02.02.07) also increased from US$ 0.02M in 2022 (0.2%) to US$ 0.04M in 2023 (0.4%), reflecting a greater demand for condoms in the general population.

The small but growing resources to community-led organizations and the consistent involvement of faith-based providers highlight the non-profit sector's fundamental role in implementing the national HIV response. The substantial increase in spending by faith-based CSOs (that are not community-led) underscores their centrality in delivering HIV testing and care, while the rising investment in community-led civil society organizations illustrates an increasing emphasis on community-based approaches to HIV prevention and care.

3.3.6 HIV AND AIDS spending categories (ASC)

The distribution of HIV expenditure in Papua New Guinea can be described according to NASA's main HIV AND AIDS Spending Categories. The largest proportion of spending was directed toward programme enablers, which support the systems strengthening, policy, and management costs necessary for an effective HIV response. In contrast, the smallest share of expenditure was allocated to HIV-related research, indicating limited investment in generating new knowledge or innovations to combat the epidemic. Second-largest allocation was for care and treatment services, reflecting the country's commitment to ensuring that individuals living with HIV have access to antiretroviral therapy and related healthcare services.

Figure 11. HIV AND AIDS Spending Categories (ASC) (1st digit) in 2022-2023, US$ million



Spending tracked under **ASC.01 HIV Prevention** amounted to US$ 2.53M in 2022 increasing to US$ 3.2M in 2023 (Table 9). It represented 11% and 13% of the overall HIV expenditure in the country in the assessed years.

Table 9. ASC.01 HIV Prevention spending in 2022 and 2023, US$ million and % of total expenditure

HIV AND AIDS Spending Categories (ASC)			Year			
			2022		2023	
			US$	% of total	US$	% of total
ASC.01 HIV Prevention	**ASC.01.01.01 Programmatic activities for adolescent girls and young women (AGYW)**	ASC.01.01.01.04 Empowerment and protection services for adolescent girls and young women (AGYW)		0.0%	$13,921	0.1%
		ASC.01.01.01.05 STI/SRH services for adolescent girls and young women (AGYW) including Human Papillomavirus (HPV) vaccination	$20,850	0.1%	$39,945	0.2%
	ASC.01.01.01 Programmatic activities for adolescent girls and young women (AGYW) Total		**$20,850**	**0.1%**	**$53,866**	**0.2%**
	ASC.01.01.02 Prevention services for key populations (exclusively for the five populations)	ASC.01.01.02.01.05 Empowerment and protection services for sex workers (SW)	$2,842	0.0%	$5,090	0.0%
		ASC.01.01.02.01.98 Programmatic activities for sex workers (SW) and their clients not disaggregated	$1,215,515	5.2%	$1,510,230	6.3%
		ASC.01.01.02.02.98 Programmatic activities for men who have sex with men (MSM) not disaggregated	$224,073	1.0%	$288,939	1.2%
		ASC.01.01.02.03.04 Behaviour change communication (BCC) as part of programmes for Transgenders (TG)	$25,000	0.1%		0.0%
		ASC.01.01.02.03.98 Programmatic activities for Transgenders (TG) not disaggregated	$19,491	0.1%	$15,691	0.1%
		ASC.01.01.02.98 Services for key populations (exclusively for the five populations) not disaggregated	$79,015	0.3%		0.0%
	ASC.01.01.02 Prevention services for key populations (exclusively for the five populations) Total		**$1,565,936**	**6.8%**	**$1,819,950**	**7.6%**
	ASC.01.01.03 Condom activities (for HIV prevention)	ASC.01.01.03.01 Provision of free condoms for HIV prevention (excluding for KPs and AGYW)	$320,231	1.4%	$234,897	1.0%
		ASC.01.01.03.02 Condom social marketing and demand creation for HIV prevention (excluding for KPs and AGYW)	$20,843	0.1%	$34,087	0.1%
		ASC.01.01.03.03 Sale of condoms (purchased by individuals)	$16,471	0.1%	$39,715	0.2%
		ASC.01.01.03.98 Condom activities (for HIV prevention) not disaggregated	$333,191	1.4%	$618,202	2.6%
	ASC.01.01.03 Condom activities (for HIV prevention) Total		**$690,737**	**3.0%**	**$926,901**	**3.8%**
	ASC.01.01.05 PrEP	ASC.01.01.05.99 Other PrEP not else where classified n.e.c.	$32,236	0.1%		0.0%
	ASC.01.01.05 PrEP Total		**$32,236**	**0.1%**		**0.0%**
	ASC.01.01.98 Five Pillars of Prevention not disaggregated	ASC.01.01.98 Five Pillars of Prevention not disaggregated	$134,106	0.6%	$204,531	0.8%
	ASC.01.01.98 Five Pillars of Prevention not disaggregated Total		**$134,106**	**0.6%**	**$204,531**	**0.8%**
	ASC.01.02.01 PMTCT	ASC.01.02.01.02 Delivery practices as part of PMTCT programmes	$1,421	0.0%	$1,392	0.0%
		ASC.01.02.01.98 PMTCT not disaggregated	$14,315	0.1%	$69,142	0.3%
	ASC.01.02.01 PMTCT Total		**$15,736**	**0.1%**	**$70,534**	**0.3%**

HIV AND AIDS Spending Categories (ASC)		Year 2022		2023	
		US$	% of total	US$	% of total
ASC.01.02.02 Programmatic activities for vulnerable and accessible population	ASC.01.02.02.01 Condom and lubricant promotion and provision as part of programmes for vulnerable and accessible populations	$60	0.0%		0.0%
ASC.01.02.02 Programmatic activities for vulnerable and accessible population Total		**$60**	**0.0%**		**0.0%**
ASC.01.02.03 Prevention activities for children and youth	ASC.01.02.03.98 Prevention activities for children and youth not disaggregated	$20,235	0.1%		0.0%
ASC.01.02.03 Prevention activities for children and youth Total		**$20,235**	**0.1%**		**0.0%**
ASC.01.02.05 Social and behavioural communication for change (SBCC) for general population	ASC.01.02.05 Social and behavioural communication for change (SBCC) for general population	$15,694	0.1%	$23,262	0.1%
ASC.01.02.05 Social and behavioural communication for change (SBCC) for general population Total		**$15,694**	**0.1%**	**$23,262**	**0.1%**
ASC.01.02.06 Community mobilization for general population	ASC.01.02.06 Community mobilization for general population		0.0%	$3,872	0.0%
ASC.01.02.06 Community mobilization for general population Total			**0.0%**	**$3,872**	**0.0%**
ASC.01.02.07 Prevention and wellness programmes in the workplace	ASC.01.02.07 Prevention and wellness programmes in the workplace	$8,525	0.0%	$8,353	0.0%
ASC.01.02.07 Prevention and wellness programmes in the workplace Total		**$8,525**	**0.0%**	**$8,353**	**0.0%**
ASC.01.02.10 STI prevention and treatment programmes for general population	ASC.01.02.10 STI prevention and treatment programmes for general population		0.0%	$83,575	0.3%
ASC.01.02.10 STI prevention and treatment programmes for general population Total			**0.0%**	**$83,575**	**0.3%**
ASC.01.98 Prevention activities not disaggregated	ASC.01.98 Prevention activities not disaggregated	$28,034	0.1%		0.0%
ASC.01.98 Prevention activities not disaggregated Total		**$28,034**	**0.1%**		**0.0%**
ASC.01 HIV Prevention Total		**$2,532,150**	**10.9%**	**$3,194,844**	**13.3%**

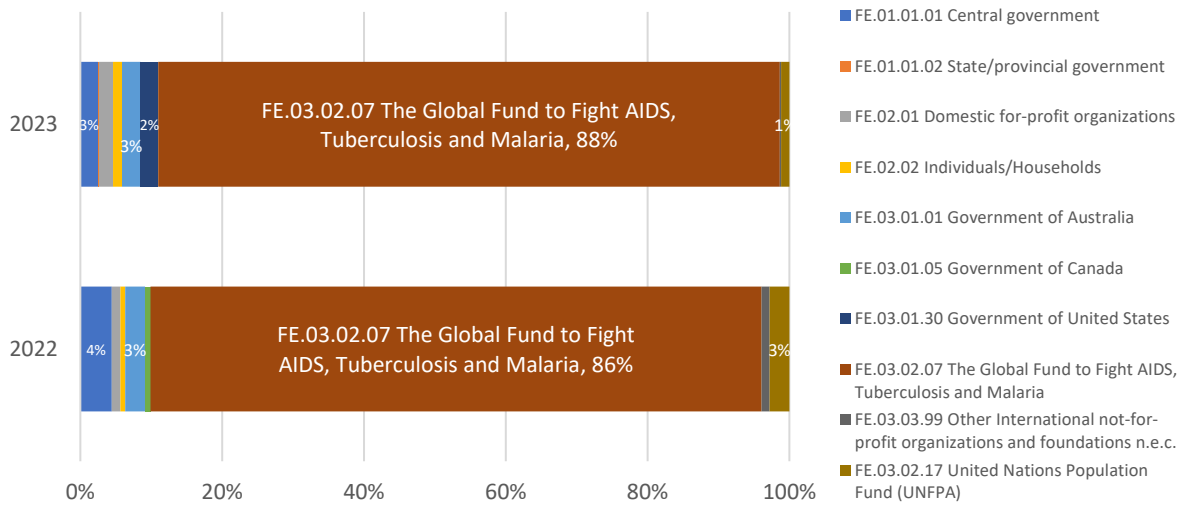
The most significant share in the ASC.01 was spent on prevention services for key populations (ASC.01.01.02), amounting to almost US$ 1.57M in 2022 and US$ 1.8M in 2023. Programmes for sex workers was the most funded intervention, which amounted to US$ 1.2M in 2022 and US$ 1.5M in 2023. Expenditure on prevention interventions targeting MSM was US$ 0.22M in 2022 and US$ 0.29M in 2023.

Expenditure tracked under various condom activities (excluding those for KPs) increased from US$ 0.69M in 2022 to reaching almost US$ 1M in 2023. This includes an estimate of the value of condoms purchased by individuals through the retail pharmacy network of the City Pharmacy Ltd – a total of US$ 16,471 in 2022 and US$ 39,715 in 2023. However, the majority of the condom program-related expenditure was financed by the Global Fund, whose contribution was estimated at US$ 0.54M in 2022 and US$ 0.79M in 2023, which represented 78 and 86 per cent of the condom program in Papua New Guinea. Central Government's spending on condom program implementation amounted to US$ 0.07M in 2022 and US$ 0.06M in 2023 and included cost of condom program management and distribution. UNFPA contributed US$ 0.07M to condoms in 2022 and US$ 0.04M in 2023 (Figure 12).

The primary financier for activities and interventions under ASC.01 HIV Prevention in Papua New Guinea was The Global Fund, which contributed a substantial 86% of all prevention spending in 2022 and an even higher 88% in 2023 (Figure 12).

In contrast, other financing entities played a much smaller role. The Central Government, primarily through the National AIDS Council Secretariat (NACS), contributed 4% of prevention spending in 2022 which decreased slightly to 3% in 2023. The Government of Australia, through its various projects, consistently contributed 3% of the total HIV prevention spending in both 2022 and 2023. Additionally, USG funding played a smaller role, financing 2% of prevention interventions in 2023 (Figure 12).

Figure 12. Financing Entities (FE) of ASC.01 HIV Prevention in 2022-2023, %



The analysis of spending on **ASC.02 HIV Testing and Counselling** in 2022 and 2023 highlighted a decline in the investment in this essential area of the national HIV response (Table 10).

Table 10. ASC.02 HIV Testing and Counselling spending in 2022 and 2023, US$ million and % of total expenditure

HIV AND AIDS Spending Categories (ASC)			Year			
			2022		2023	
			US$	% of total	US$	% of total
ASC.02 HIV Testing and Counselling	**ASC.02.01 HIV testing and counselling (HTC) for key populations (KPs) activities**	ASC.02.01.01 HIV testing and counselling for sex workers (SW)	$436,958	1.9%	$227,851	0.9%
		ASC.02.01.02 HIV testing and counselling for gay men and other men who have sex with men (MSM)	$89,768	0.4%	$46,820	0.2%
		ASC.02.01.03 HIV testing and counselling for Transgenders (TG)	$6,139	0.0%	$2,281	0.0%
	ASC.02.01 HIV testing and counselling (HTC) for key populations (KPs) activities Total		**$532,864**	**2.3%**	**$276,953**	**1.1%**
	ASC.02.02 HIV testing and counselling for pregnant women (part of PMTCT programme)	ASC.02.02 HIV testing and counselling for pregnant women (part of PMTCT programme)	$92,969	0.4%	$94,125	0.4%
	ASC.02.02 HIV testing and counselling for pregnant women (part of PMTCT programme) Total		**$92,969**	**0.4%**	**$94,125**	**0.4%**
	ASC.02.03 Early infant diagnosis (EID) of HIV	ASC.02.03 Early infant diagnosis (EID) of HIV	$66,048	0.3%	$128,307	0.5%
	ASC.02.03 Early infant diagnosis (EID) of HIV Total		**$66,048**	**0.3%**	**$128,307**	**0.5%**
	ASC.02.06 Voluntary HIV testing and counselling for general population	ASC.02.06 Voluntary HIV testing and counselling for general population	$192,795	0.8%	$159,014	0.7%
	ASC.02.06 Voluntary HIV testing and counselling for general population Total		**$192,795**	**0.8%**	**$159,014**	**0.7%**
	ASC.02.07 Provider initiated testing and counselling (PITC)	ASC.02.07 Provider initiated testing and counselling (PITC)	$28,859	0.1%	$20,231	0.1%
	ASC.02.07 Provider initiated testing and counselling (PITC) Total		**$28,859**	**0.1%**	**$20,231**	**0.1%**
	ASC.02.98 HIV testing and counselling activities not disaggregated	ASC.02.98 HIV testing and counselling activities not disaggregated	$51,902	0.2%		0.0%
	ASC.02.98 HIV testing and counselling activities not disaggregated Total		**$51,902**	**0.2%**		**0.0%**
ASC.02 HIV Testing and Counselling Total			**$965,437**	**4.2%**	**$678,629**	**2.8%**

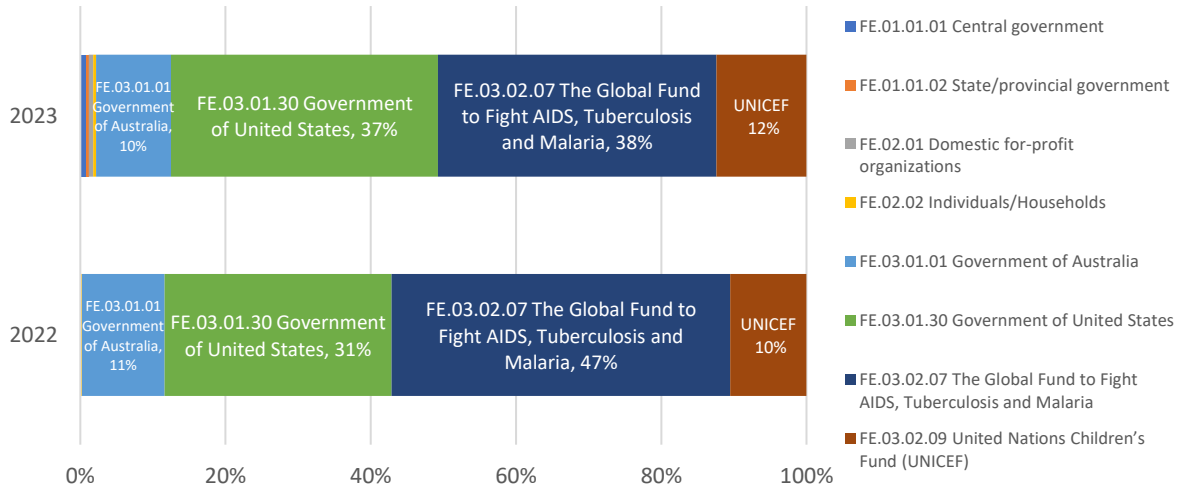
In 2022, US$ 0.97M, representing 4.2% of total HIV expenditures, was allocated to ASC.02. This decreased significantly to US$ 0.69M in 2023, comprising 2.8% of the total HIV expenditure in Papua New Guinea. This shift may threaten the stability and prioritization of testing services, which are crucial for early diagnosis and linking individuals to treatment.

In both years of assessment, testing services were mainly targeted at both the general population and key populations. General population benefited from nearly US$ 0.29M in 2022 and US$ 0.25M in 2023, representing 30 and 37 per cent of the testing services implemented in those years. Investments in HIV testing and counselling for key populations, including female sex workers (FSW), men who have sex with men (MSM), transgender individuals (TG), and male sex workers (MSW) was estimated at US$ 0.53M in 2022 but shrank to US$ 0.28M in 2023. KP represented 61 and 41 per cent of the HIV testing and counselling expenditure in 2022 and 2023.

There are three main funding sources for testing among KP in Papua New Guinea: Government of Australia (DFAT) through the SRHIP project, The Global Fund and USAID/PEPFAR. The dramatic reduction in spending occurred across all key populations' testing and in all three main donors supporting them. Expenditure of almost US$ 0.05M from the Government of Australia supporting HIV testing and counselling for KP was discovered only in 2022. PEPFAR-funded expenditure on testing among KP was US$ 0.11M in 2022 and somewhat less, US$ 0.1M, in 2023. But the most dramatic reduction in KP-targeting testing expenditure was observed in the Global Fund project, whose expenditure fell from US$ 0.42M in 2022 to US$ 0.17M in 2023 (Figure 13).

Analysis of expenditure tracked under ASC.02.06 Voluntary HIV testing and counselling for general population (US$ 0.19M in 2022 and US$ 0.16M in 2023), revealed that the choice of a BP and ASC code for this activity was mainly dictated by the lack of disaggregation of testing services for other than key populations in the FHI360 data of the PEPFAR project implementation. Desk review of secondary sources revealed efforts made to reach partners of PLHIV, but no relevant specifics was provided by organizations-respondents.

Figure 13. Financing Entities (FE) of ASC.02 HIV testing and Counselling in 2022-2023, %



The chart illustrates the distribution of financing entities contributing to ASC.02 HIV Testing and Counselling in Papua New Guinea for the years 2022 and 2023 (Figure 13).

In 2022, the Global Fund to Fight AIDS, Tuberculosis, and Malaria was the largest financier, contributing 47% of the total funding for HIV testing and counselling. The Government of the United States provided 31%, while the Government of Australia accounted for 11%. UNICEF played a smaller role, contributing 10%.

In 2023, the contributions shifted slightly. The Global Fund remained the largest financier but reduced its share to 38%. The US Government increased its contribution to 37%, showing its growing commitment to HIV testing and counselling. The Australian Government slightly decreased its share to 10%, and UNICEF increased its contribution to 12%.

Spending on **ASC.03 HIV Care and Treatment** decreased slightly from US$ 8.8M in 2022 to US$ 7.1M in 2023, representing 38% and 29.6% of total HIV expenditures, respectively (Table 11).

Table 11. ASC.03 HIV Care and Treatment spending in 2022 and 2023, US$ million and % of total expenditure

HIV AND AIDS Spending Categories (ASC)			Year 2022 US$	2022 % of total	2023 US$	2023 % of total
	ASC.03.01 Antiretroviral therapy	ASC.03.01.98 Antiretroviral therapy not disaggregated neither by age nor by line of treatment nor for PMTCT	$4,637,063	20.0%	$3,506,402	14.6%
	ASC.03.01 Antiretroviral therapy Total		**$4,637,063**	**20.0%**	**$3,506,402**	**14.6%**
ASC.03 HIV Care and Treatment	**ASC.03.02 Adherence and retention on ART - support (including nutrition and transport) and monitoring**	ASC.03.02 Adherence and retention on ART - support (including nutrition and transport) and monitoring	$55,933	0.2%	$77,952	0.3%
	ASC.03.02 Adherence and retention on ART - support (including nutrition and transport) and monitoring Total		**$55,933**	**0.2%**	**$77,952**	**0.3%**
	ASC.03.03 Specific ART-related laboratory monitoring	ASC.03.03 Specific ART-related laboratory monitoring	$790,899	3.4%	$662,813	2.8%
	ASC.03.03 Specific ART-related laboratory monitoring Total		**$790,899**	**3.4%**	**$662,813**	**2.8%**
	ASC.03.04.01 TB activities	ASC.03.04.01.01 TB prevention (including medical prevention, awareness raising etc.)		0.0%	$2,313	0.0%
		ASC.03.04.01.02 TB screening, case detection and diagnosis (including contact tracing)		0.0%	$35,519	0.1%
		ASC.03.04.01.98 TB activities not disaggregated	$401,514	1.7%	$443,089	1.8%
	ASC.03.04.01 TB activities Total		**$401,514**	**1.7%**	**$480,921**	**2.0%**
	ASC.03.98 Care and treatment services not disaggregated	ASC.03.98 Care and treatment services not disaggregated	$2,859,159	12.3%	$2,229,419	9.3%
	ASC.03.98 Care and treatment services not disaggregated Total		**$2,859,159**	**12.3%**	**$2,229,419**	**9.3%**
	ASC.03.05 Psychological treatment and support services	ASC.03.05 Psychological treatment and support services	$9,147	0.0%	$25,561	0.1%
	ASC.03.05 Psychological treatment and support services Total		**$9,147**	**0.0%**	**$25,561**	**0.1%**
	ASC.03.07 Referral and linkages to clinical services	ASC.03.07 Referral and linkages to clinical services	$72,225	0.3%	$150,858	0.6%
	ASC.03.07 Referral and linkages to clinical services Total		**$72,225**	**0.3%**	**$150,858**	**0.6%**
ASC.03 HIV Care and Treatment Total			**$8,825,941**	**38.1%**	**$7,133,926**	**29.6%**

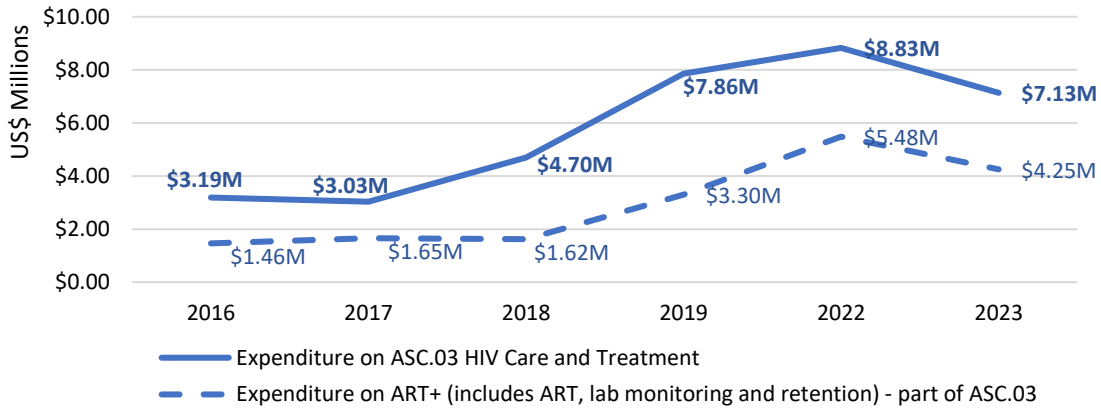
This investment highlights the sustained priority given to ensuring access to antiretroviral therapy (ART) and other related services HIV care and Treatment spending has been on the rise since 2017 (Figure 14), largely driven by the increasing expenditure on treatment-related HIV commodities.

Within the care and treatment programme area, ART (ASC.03.01.98 Antiretroviral therapy not disaggregated neither by age nor by line of treatment nor for PMTCT) remained the most significant intervention, underscoring its central role in the HIV response and accounting for US$ 4.6M in 2022 and US$ 3.5M in 2023. This single NASA code represented 20% of country's total HIV expenditure in 2022 and 14.6% in 2023.

While the actual expenditure dedicated to the procurement of the ARV drugs has increased in the Global Fund project (from US$ 0.58M in 2022 to US$ 0.99M in 2023 according to the GF project budget execution report), the overall decline in the ART expenditure was caused by the reduction in the

GoPNG's expenditure (from US$ 4.1M in 2022 to US$ 2.5M in 2023, according to the NDOH budget execution report).

Figure 14. Total spending within ASC.03.HIV Care and Treatment in 2016-2023, in US$ million

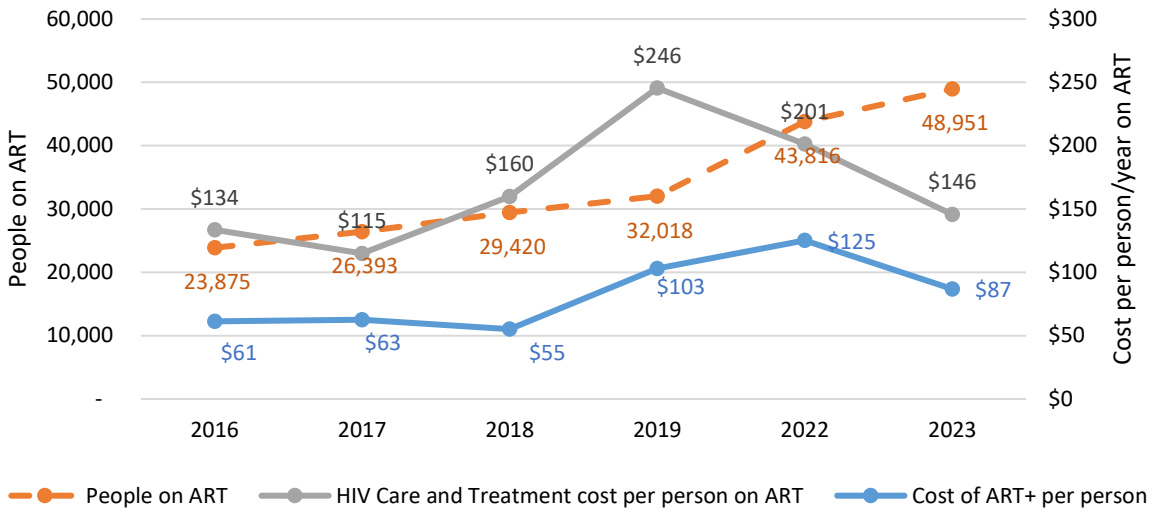


The graph below (Figure 15) presents the trends in the number of people on ART, the HIV Care and Treatment spending per person on ART, and the annual average spend on ART+ per person from 2016 to 2023. The number of people on ART has shown a steady increase over the years, growing from 23,875 in 2016 to 48,951 in 2023, reflecting the expansion of HIV treatment services in Papua New Guinea.

The HIV Care and Treatment spending (which was more than just ART services) per person on ART has fluctuated significantly. It started at US$ 134 in 2016, dropped to US$ 115 in 2017, and then peaked at US$ 246 in 2019. Afterward, it declined to US$ 201 in 2022 and further down to US$ 146 in 2023, driven mostly by the reducing ART spend per person on ART.

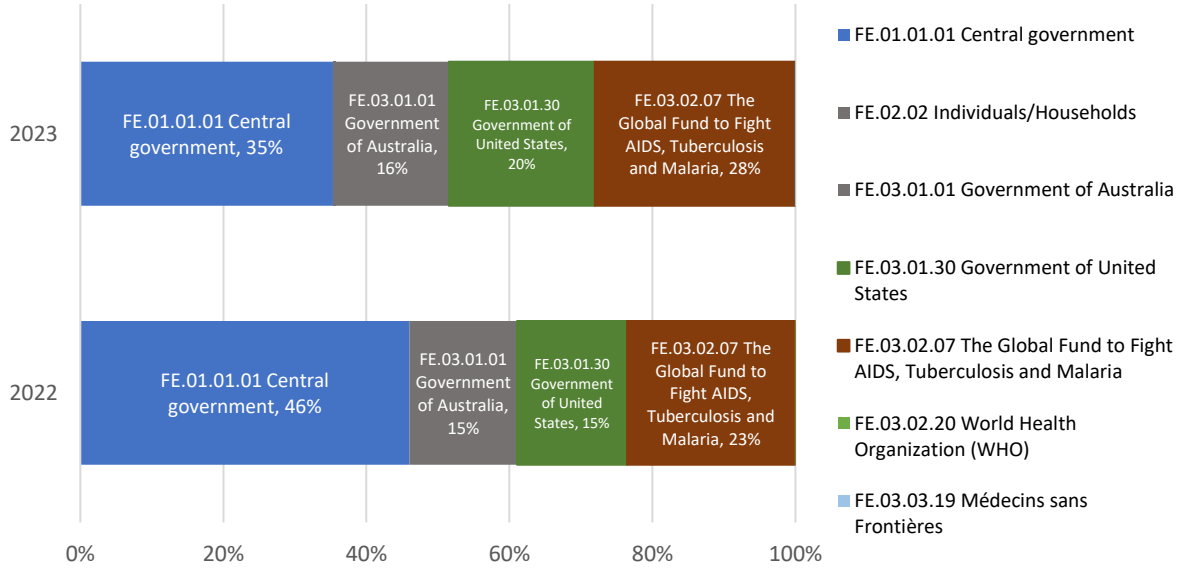
The annual average ART spending on ART+ per person remained relatively stable from 2016 to 2018, before increasing to US$ 103 in 2019 and reaching its highest point at US$ 125 in 2022. However, in 2023, it dropped to US$ 87, which may indicate that economies of scale with increasing volumes have been achieved, while reducing ARV prices may also have contributed, although there was not enough evidence to confirm this possibility. It may also have been due to larger ARV stocks procured by the central government in 2022 which were then consumed in 2023 (making the unit of expenditure less in 2023).

Figure 15. People on ART and costs per person in 2016-2023



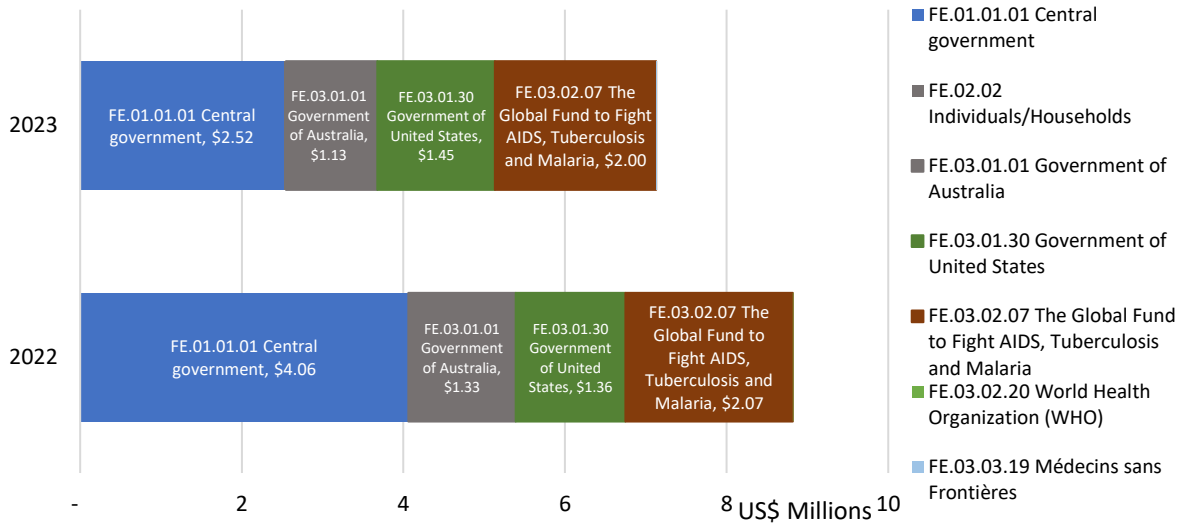
The chart below (Figure 16) highlights the distribution of financing entities for ASC.03 HIV Care and Treatment in Papua New Guinea during 2022 and 2023.

Figure 16. Financing Entities (FE) of ASC.03 HIV Care and Treatment in 2022-2023, %



In 2022, the Central Government was the largest contributor, funding 46% of care and treatment activities. The Global Fund was the second-largest financier, contributing 23%, followed by the Government of the United States with 15%. The Government of Australia provided 15% of the funding as well. Other contributors, such as Médecins Sans Frontières and WHO, had a negligible presence in this category.

Figure 17. Financing Entities (FE) of ASC.03 HIV Care and Treatment in 2022-2023, million US$



In 2023, the distribution shifted slightly. The Central Government's expenditure reduced by US$ 1.5M (Figure 17), shrinking its share to 35%, mainly due to the reductions in the expenditure on ARV drugs procurement, which may have been due to stocks from 2022 being consumed in 2023. The Global Fund increased its contribution to 28%, demonstrating a stronger role in supporting HIV care and treatment. The United States Government increased its share to 20%, and the Australian Government slightly increased its contribution to 16%. Other financing entities played minimal roles in the HIV care and treatment activities.

In 2022 and in 2023, spending on **ASC.04 Social Protection and Economic Support** amounted to a little over US$ 0.2M, representing less than 1% of total HIV expenditures. This category was focused on providing economic support and protection measures to individuals and households affected by HIV (Table 12).

Table 12. ASC.04 Social Protection and Economic Support and ASC.05 Social Enablers spending in 2022 and 2023, US$ million and % of total expenditure

HIV AND AIDS Spending Categories (ASC)			Year			
			2022		2023	
			US$	% of total	US$	% of total
ASC.04 Social Protection and Economic Support	ASC.04.01 OVC Services	ASC.04.01.01 OVC Basic needs (health, education, housing)	$66,324	0.3%	$62,630	0.3%
	ASC.04.01 OVC Services Total		**$66,324**	**0.3%**	**$62,630**	**0.3%**
	ASC.04.02 Social protection services and social services	ASC.04.02.01 Social protection through monetary or in-kind benefits	$71	0.0%		0.0%
		ASC.04.02.02 Social protection through provision of social services	$145,803	0.6%	$175,623	0.7%
	ASC.04.02 Social protection services and social services Total		**$145,874**	**0.6%**	**$175,623**	**0.7%**
ASC.04 Social Protection and Economic Support Total			**$212,198**	**0.9%**	**$238,253**	**1.0%**
ASC.05 Social Enablers	ASC.05.01 Human rights activities above service provision level	ASC.05.01.01 Stigma and discrimination reduction	$4,212	0.0%		0.0%
		ASC.05.01.02.01 Representation of PLHIV in key processes		0.0%	$1,225	0.0%
		ASC.05.01.02.04 Representation of key populations in key processes	$51,619	0.2%	$143,841	0.6%
		ASC.05.01.98 Human rights activities above service provision level not disaggregated	$55,400	0.2%	$17,158	0.1%
	ASC.05.01 Human rights activities above service provision level Total		**$111,231**	**0.5%**	**$162,224**	**0.7%**
	ASC.05.02 Monitoring and reforming laws, regulations	ASC.05.02 Monitoring and reforming laws, regulations and policies	$147,684	0.6%	$164,234	0.7%

HIV AND AIDS Spending Categories (ASC)			Year			
			2022		2023	
			US$	% of total	US$	% of total
	and policies relating to HIV (excluding community-led monitoring)	relating to HIV (excluding community-led monitoring)				
	ASC.05.02 Monitoring and reforming laws, regulations and policies relating to HIV (excluding community-led monitoring) Total		$147,684	0.6%	$164,234	0.7%
	ASC.05.03 Sensitization of law-makers and law enforcement agents	ASC.05.03 Sensitization of law-makers and law enforcement agents	$43,587	0.2%	$20,374	0.1%
	ASC.05.03 Sensitization of law-makers and law enforcement agents Total		$43,587	0.2%	$20,374	0.1%
	ASC.05.04 Advocacy	ASC.05.04 Advocacy	$388,707	1.7%	$333,294	1.4%
	ASC.05.04 Advocacy Total		$388,707	1.7%	$333,294	1.4%
	ASC.05.98 Social enablers not disaggregated	ASC.05.98 Social enablers not disaggregated	$94,053	0.4%	$128,232	0.5%
	ASC.05.98 Social enablers not disaggregated Total		$94,053	0.4%	$128,232	0.5%
ASC.05 Social Enablers Total			$785,262	3.4%	$808,358	3.4%

Expenditure on **ASC.05 Social Enablers** was estimated at US$ 0.79M in 2022 and US$ 0.81M in 2023, representing 3.4% of the country's total HIV spending in both years. This category focuses on activities that create an enabling environment for HIV response, including advocacy, human rights initiatives, and policy reforms (Table 12).

In both years, almost half of the expenditure under ASC.05 was allocated to advocacy, with US$ 0.39M in 2022 and US$ 0.33M in 2023. Advocacy efforts aimed to raise awareness, mobilize support, and ensure that HIV remains a national priority. Another significant portion of spending was directed toward human rights activities above service provision level, which accounted for US$ 0.11M in 2022 and increased to US$ 0.16M in 2023, reflecting enhanced efforts to address stigma, discrimination, and rights-based barriers to care.

Additionally, there was a slight increase in spending on ASC.05.02 Monitoring and reforming laws, regulations, and policies relating to HIV (excluding community-led monitoring), rising from US$ 0.15M in 2022 to US$ 0.16M in 2023, further strengthening the legal and policy framework to support an effective and equitable HIV response.

The largest contribution to social enablers was financed by the GoPNG, which accounted for 59% of ASC.05 spending in 2022 but decreased its share to 45% in 2023. The Global Fund provided the second-largest contribution, financing 24% of ASC.05 in 2022 and 21% in 2023. Support from DFAT increased significantly, from 12% in 2022 to 26% in 2023, reflecting its growing role in promoting social enablers. Additional contributions came from provincial governments and UNAIDS.

Expenditure on **ASC.06 Programme Enablers and Systems Strengthening** amounted to US$ 9.7M in 2022 and increased to US$ 11.9M in 2023, representing 42% and 50% of Papua New Guinea's national HIV spending in those years, respectively (Table 13).

Table 13. ASC.06 Programme Enablers and Systems Strengthening spending in 2022 and 2023, US$ million and % of total expenditure

HIV AND AIDS Spending Categories (ASC)			Year			
			2022		2022	
			US$	% of total	US$	% of total
ASC.06 Programme Enablers and	ASC.06.01 Strategic planning, coordination and policy development	ASC.06.01 Strategic planning, coordination and policy development	$1,470,323	6.3%	$2,395,545	9.9%

	HIV AND AIDS Spending Categories (ASC)		Year 2022		2022	
			US$	% of total	US$	% of total
Systems Strengthening	**ASC.06.01 Strategic planning, coordination and policy development Total**		**$1,470,323**	**6.3%**	**$2,395,545**	**9.9%**
	ASC.06.02 Programme administration and management costs (above service-delivery level)	ASC.06.02 Programme administration and management costs (above service-delivery level)	$3,435,407	14.8%	$3,859,692	16.0%
	ASC.06.02 Programme administration and management costs (above service-delivery level) Total		**$3,435,407**	**14.8%**	**$3,859,692**	**16.0%**
	ASC.06.03 Strategic information	ASC.06.03.01 Monitoring and evaluation	$272,676	1.2%	$387,244	1.6%
		ASC.06.03.02 Operations and implementation science research	$305,108	1.3%	$77,757	0.3%
		ASC.06.03.03 Serological-surveillance (sero-surveillance)	$59,227	0.3%	$59,116	0.2%
		ASC.06.03.04 Management information systems	$67,264	0.3%	$59,693	0.2%
		ASC.06.03.05 HIV drug-resistance surveillance	$100,370	0.4%	$71,977	0.3%
		ASC.06.03.98 Strategic information not disaggregated	$184,724	0.8%	$212,501	0.9%
	ASC.06.03 Strategic information Total		**$989,369**	**4.3%**	**$868,288**	**3.6%**
	ASC.06.04 Systems Strengthening (excluding Community system strengthening)	ASC.06.04.01 Procurement and supply chain	$322,550	1.4%	$279,858	1.2%
		ASC.06.04.02 Laboratory system strengthening	$120,080	0.5%	$516,854	2.1%
		ASC.06.04.03 Institutional & organisational development (health, social, educational etc)	$62,410	0.3%	$156,240	0.6%
		ASC.06.04.98 Systems Strengthening (excluding Community system strengthening) not disaggregated		0.0%	$238,052	1.0%
	ASC.06.04 Systems Strengthening (excluding Community system strengthening) Total		**$505,040**	**2.2%**	**$1,191,004**	**4.9%**
	ASC.06.05 Community & Not-for-profit organisations system strengthening and community-based activities	ASC.06.05.01 Community & Not-for-profit organisational development	$602,321	2.6%	$959,603	4.0%
		ASC.06.05.02 Community worker education, training and support	$36,928	0.2%	$35,930	0.1%
		ASC.06.05.03 Resource mobilisation / generation for community & Not-for-profit organisations and financial sustainability activities	$807	0.0%	$1,009	0.0%
		ASC.06.05.05 Community-led monitoring	$300,076	1.3%	$293,681	1.2%
		ASC.06.05.98 Community & Not-for-profit organisations system strengthening and community-based activities not disaggregated	$75,353	0.3%	$186,391	0.8%
	ASC.06.05 Community & Not-for-profit organisations system strengthening and community-based activities Total		**$1,015,485**	**4.4%**	**$1,476,614**	**6.1%**
	ASC.06.06 Health and community workforce intervention(s)	ASC.06.06.01 Capacity building for health workers, excluding those at community level	$491,690	2.1%	$513,988	2.1%
		ASC.06.06.98 Health and community workforce intervention(s) not disaggregated		0.0%	$386,228	1.6%
	ASC.06.06 Health and community workforce intervention(s) Total		**$491,690**	**2.1%**	**$900,216**	**3.7%**
	ASC.06.98 Programme enablers and systems strengthening not disaggregated	ASC.06.98 Programme enablers and systems strengthening not disaggregated	$1,820,028	7.8%	$1,236,802	5.1%
	ASC.06.98 Programme enablers and systems strengthening not disaggregated Total		**$1,820,028**	**7.8%**	**$1,236,802**	**5.1%**
ASC.06 Programme Enablers and Systems Strengthening Total			**$9,727,342**	**41.9%**	**$11,928,161**	**49.5%**

Historically, it represents the largest area of expenditure within the HIV Response in Papua New Guinea. In previous NASA exercises ASC.06 expenditure amounted to a substantial US$8.6M in 2016 (equal to 42% of the total HIV spending), US$ 6.3M in 2017 (41% of the total HIV spending), US$ 8.6M in 2018 (47% of the total HIV spending) and US$ 9.3M in 2019 (39% of the total HIV spending).

According to the World bank, PNG's high spending on programme enablers isn't just about administrative costs—it reflects the compounded expenses of coordinating multiple donor-driven systems, overcoming geographic barriers, and compensating for governance and capacity deficits[14].

The largest portion of spending under ASC.06 was consistently allocated to ASC.06.02 Programme administration and management costs (above service-delivery level), with expenditures of US$ 3.4M in 2022 and US$ 3.9M in 2023, accounting for 15% and 16% of the total national HIV spending in those years. This programme administration spending was primarily financed by The Global Fund (US$ 1.3M in 2022 and US$ 1.9M in 2023), USAID/PEPFAR (US$ 1M in 2022 and US$ 0.9M in 2023), and GoPNG (US$ 0.5M in 2022 and US$ 0.6M in 2023). These funds supported above-service delivery-level costs, including program coordination and grant management.

Spending on ASC.06.01 Strategic Planning, Coordination, and Policy Development also grew significantly, from US$ 1.5M in 2022 to US$ 2.4M in 2023, indicating an increased focus on planning and governance activities. This spending was largely supported by The Global Fund (US$ 0.4M in 2022 and US$ 1M in 2023), GoPNG (US$ 0.33M in 2022 and US$ 0.46M in 2023), and DFAT (US$ 0.25M in 2022 and US$ 0.54M in 2023). Notably, funding from WHO for this activity declined sharply, from US$ 0.39M in 2022 to US$ 0.04M in 2023, while support from UNAIDS remained stable at US$ 0.11M in 2022 and US$ 0.12M in 2023.

Expenditure on strategic Information activities, including monitoring and evaluation (M&E), operations research, sero-surveillance, management information systems, and HIV drug-resistance surveillance, totalled US$ 1M in 2022 and declined slightly to US$ 0.9M in 2023. All the strategic information activities represented 4.6% of total HIV spending in 2022 and 3.8% in 2023, with funding largely provided by The Global Fund, GoPNG, and DFAT.

Strengthening community and not-for-profit organizations' systems and community-based activities (ASC.06.05) accounted for US$ 1M in 2022, rising to US$ 1.5M in 2023, reflecting growing support for community-led initiatives.

Expenditure on capacity building for health and community workforce (ASC.06.06) increased from US$ 0.5M in 2022 to US$ 0.9M in 2023, highlighting enhanced efforts to train and strengthen the capacity of the healthcare workforce and community service providers.

A notable portion of ASC.06 spending, totalling US$ 1.8M in 2022 and US$ 1.2M in 2023, lacked sufficient detail for precise disaggregation and was categorized under ASC.06.98 Programme Enablers and Systems Strengthening not disaggregated. This represented 8% of total HIV spending in 2022 and 5% in 2023, underscoring the need for improved data granularity in this category.

Spending under **ASC.07 Development Synergies** was minimal, amounting to US$ 0.08M in 2022 and US$ 0.07M in 2023, which represented 0.4% and 0.3% of Papua New Guinea's total HIV expenditure for those years (Table 14). This category primarily included activities focused on reducing gender-

[14] Health Financing System Assessment Papua New Guinea. World Bank Group. Available at: https://documents1.worldbank.org/curated/en/493091528779467386/pdf/Papua-New-Guinea-Health-financing-system-assessment.pdf

based violence, fostering HIV-sensitive cross-sectoral development, and capacity building in human rights.

Table 14. ASC.07 Development Synergies and ASC.08 HIV-Related Research Strengthening spending in 2022 and 2023, US$ million and % of total HIV expenditure

HIV AND AIDS Spending Categories (ASC)		Year			
		2022		2022	
		US$	% of total	US$	% of total
ASC.07 Development Synergies	ASC.07.02.98 Reducing gender-based violence not disaggregated	$15,000	0.1%		0.0%
	ASC.07.03 Promote HIV-sensitive, cross-sectoral development	$203	0.0%		0.0%
	ASC.07.04 Capacity building in human rights	$66,151	0.3%	$65,548	0.3%
ASC.07 Development Synergies Total		**$81,354**	**0.4%**	**$65,548**	**0.3%**
ASC.08 HIV-Related Research	ASC.08.02 Clinical research	$28,415	0.1%		0.0%
	ASC.08.04 Socio-behavioural research	$6,000	0.0%	$4,179	0.0%
	ASC.08.98 HIV and AIDS-related research activities not disaggregated	$26,054	0.1%	$34,953	0.1%
ASC.08 HIV-Related Research Total		**$60,469**	**0.3%**	**$39,132**	**0.2%**

A similar trend was observed in **ASC.08 HIV-Related Research**, with spending at US$ 0.06M in 2022 and declining to US$ 0.04M in 2023 (Table 14). Funding for research activities predominantly came from the Government of Papua New Guinea, highlighting a reliance on domestic sources for this category.

3.3.7 Who delivers what in the HIV Response in PNG: HIV AND AIDS spending categories (ASC) by provider of services (PS)

As noted in earlier sections, the assignment of specific NASA codes to various resource flows depended heavily on the level of detail provided in the financial reports or data collection forms submitted by organizations-respondents. In many instances, the details of resource flows were limited to the level of sub-recipients within specific projects. In NASA, such sub-recipients are often considered secondary FAP.

To account for final service delivery, assumptions were made to reflect the locations where prevention, testing, care, and treatment services are ultimately provided. These include community centres, public and NGO outpatient clinics, hospitals, and other service delivery points. For instance, many NGOs are collaborating with public service providers, however it is either not explicitly stated in the financial report or cannot be disaggregated by different type of final service provider.

Table 15. Providers of Services (PS) of the HIV AND AIDS Spending Categories (ASC) (1st digit) in 2022-2023, US$ and % of annual (column) total

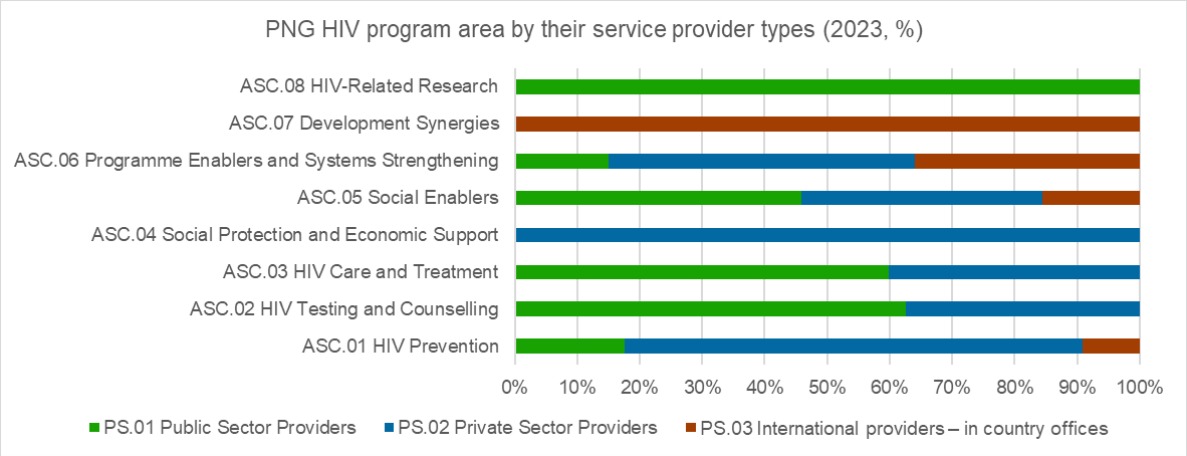
		2022		2023	
ASC (1st digit)	PS (1st digit)	US$	%	US$	%
ASC.01 HIV Prevention	PS.01 Public Sector Providers	$359,322	14.19%	$559,473	17.51%
	PS.02 Private Sector Providers	$2,172,828	85.81%	$2,343,872	73.36%
	PS.03 International providers – in country offices			$291,499	9.12%

ASC (1st digit)	PS (1st digit)	2022 US$	2022 %	2023 US$	2023 %
ASC.01 HIV Prevention Total		**$2,532,150**	**10.92%**	**$3,194,844**	**13.26%**
ASC.02 HIV Testing and Counselling	PS.01 Public Sector Providers	$714,755	74.03%	$424,550	62.56%
	PS.02 Private Sector Providers	$250,681	25.97%	$254,079	37.44%
ASC.02 HIV Testing and Counselling Total		**$965,437**	**4.16%**	**$678,629**	**2.82%**
ASC.03 HIV Care and Treatment	PS.01 Public Sector Providers	$4,748,978	53.81%	$4,264,531	59.78%
	PS.02 Private Sector Providers	$4,076,962	46.19%	$2,869,395	40.22%
ASC.03 HIV Care and Treatment Total		**$8,825,941**	**38.06%**	**$7,133,926**	**29.62%**
ASC.04 Social Protection and Economic Support	PS.01 Public Sector Providers	$71	0.03%		
	PS.02 Private Sector Providers	$212,127	99.97%	$238,253	100.00%
ASC.04 Social Protection and Economic Support Total		**$212,198**	**0.92%**	**$238,253**	**0.99%**
ASC.05 Social Enablers	PS.01 Public Sector Providers	$472,970	60.23%	$371,395	45.94%
	PS.02 Private Sector Providers	$305,347	38.88%	$311,410	38.52%
	PS.03 International providers – in country offices	$6,945	0.88%	$125,552	15.53%
ASC.05 Social Enablers Total		**$785,262**	**3.39%**	**$808,358**	**3.36%**
ASC.06 Programme Enablers and Systems Strengthening	PS.01 Public Sector Providers	$1,433,306	14.73%	$1,789,337	15.00%
	PS.02 Private Sector Providers	$4,294,786	44.15%	$5,839,708	48.96%
	PS.03 International providers – in country offices	$3,999,251	41.11%	$4,299,115	36.04%
ASC.06 Programme Enablers and Systems Strengthening Total		**$9,727,342**	**41.95%**	**$11,928,161**	**49.52%**
ASC.07 Development Synergies	PS.02 Private Sector Providers	$203	0.25%		
	PS.03 International providers – in country offices	$81,151	99.75%	$65,548	100.00%
ASC.07 Development Synergies Total		**$81,354**	**0.35%**	**$65,548**	**0.27%**
ASC.08 HIV-Related Research	PS.01 Public Sector Providers	$54,469	90.08%	$39,132	100.00%
	PS.02 Private Sector Providers	$6,000	9.92%		
ASC.08 HIV-Related Research Total		**$60,469**	**0.26%**	**$39,132**	**0.16%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

In the area of HIV prevention (ASC.01), the majority of services were delivered through private sector providers, accounting for 86% of service provision in 2022 and 73% in 2023, highlighting the central role of private entities, particularly NGOs and community-based organizations, in delivering prevention services. In contrast, HIV testing services (ASC.02) were predominantly provided by public sector operators, which accounted for 74% in 2022 and 63% in 2023 (Table 15).

For HIV care and treatment (ASC.03), service provision was more evenly distributed between public and private sector providers, with a slight predominance of public-sector entities, demonstrating the importance of both sectors in maintaining a comprehensive response to HIV, with public entities ensuring universal access and private providers complementing these efforts by catering to specific populations and needs within the government scheme.

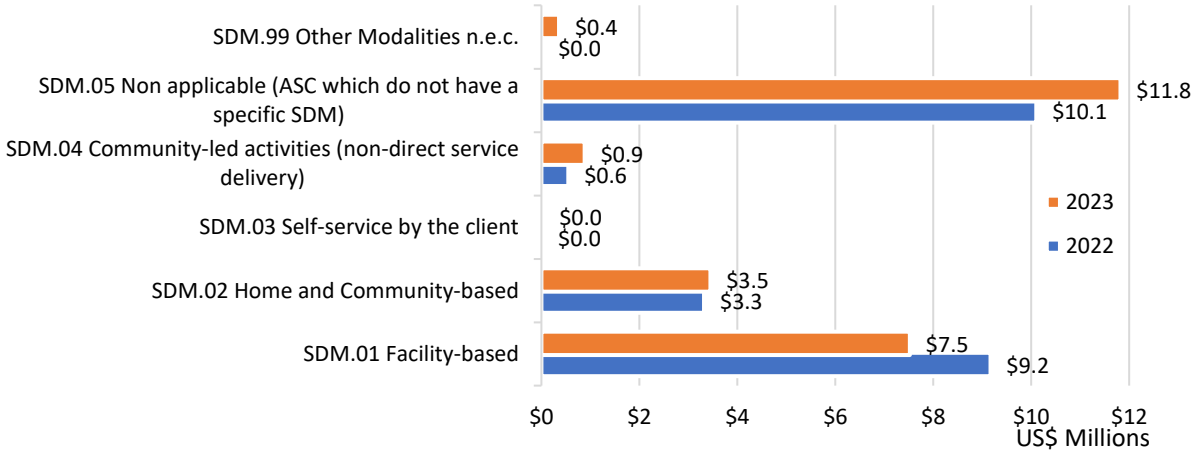
Figure 18. PNG's HIV program area by their service provider types in 2023, %



3.3.8 Service Delivery Modalities (SDM)

Facility-based services (SDM.01) accounted for US$ 9.2M or 39.6% of the total HIV expenditure in 2022, but this decreased to US$ 7.5M or 31.2% in 2023. The reduction in spending reflects the shrink in the ART expenditure, which in this NASA has been described as "facility-based" in the SDM dimension. Home and community-based services (SDM.02) experienced a slight increase in absolute spending, rising from US$ 3.3M (14.3%) in 2022 to US$ 3.5M (14.3%) in 2023, suggesting consistent investment in community-oriented care approaches (Figure 19 and Table *16*).

Figure 19. Service Delivery Modalities (SDM) (1st digit) in 2022-2023, US$ million



Self-service by the client (SDM.03) showed minimal financial allocation, with expenditure increasing slightly from US$ 0.02M (0.07%) in 2022 to US$ 0.04M (0.18%) in 2023. Although still a minor component, this growth might indicate a gradual exploration of self-service delivery models, such as self-testing.

Community-led activities that do not involve direct service delivery (SDM.04) saw significant growth, increasing from US$ 0.55M (2.4%) in 2022 to US$ 0.88M (3.7%) in 2023. This increase reflects a growing recognition of the role of community-driven interventions in the HIV response.

Expenditure categorized as "non-applicable" (SDM.05) accounted for the largest share in both years. It increased from US$ 10.1M (43.6%) in 2022 to US$ 11.8M (49.1%) in 2023, highlighting a substantial portion of spending that could not be directly attributed to specific service delivery modalities. This reflects the large proportion of HIV spending that went towards ASC.06 Programme enablers and system strengthening which are not direct -service delivery and hence labelled as SDM.05 not applicable.

Other modalities not elsewhere classified (SDM.99) exhibited a rise in spending, from US$ 0.02M (0.09%) in 2022 to US$ 0.36M (1.5%) in 2023, possibly reflecting emerging or uncategorized service delivery innovations.

Table 16. Service Delivery Modalities (SDM) in 2022-2023, US$ and % of annual (column) total

		2022		2023	
Service Delivery Modalities (SDM)		**US$**	**%**	**US$**	**%**
SDM.01 Facility-based	SDM.01.01 Health Facility-based: Outpatient	$8,869,206	38.25%	$6,887,139	28.59%
	SDM.01.02 Health Facility-based: Inpatient	$1,421	0.01%	$1,392	0.01%
	SDM.01.04 Non health facility-based	$23,280	0.10%	$2,953	0.01%
	SDM.01.98 Facility-based not disaggregated	$276,711	1.19%	$633,543	2.63%
SDM.01 Facility-based Total		**$9,170,618**	**39.55%**	**$7,525,027**	**31.24%**
SDM.02 Home and Community-based	SDM.02.01 Community-based: center	$450,941	1.94%	$335,529	1.39%
	SDM.02.02 Community-based: pick up points (CPUP)	$89,991	0.39%	$66,577	0.28%
	SDM.02.04 Community-based: mobile unit	$20,850	0.09%	$41,082	0.17%
	SDM.02.05 Community-based: outreach	$1,619,030	6.98%	$1,519,693	6.31%
	SDM.02.06 Community-based: home-based (including door-to-door)	$71	0.00%	$2,339	0.01%
	SDM.02.98 Home and community-based not disaggregated	$1,133,432	4.89%	$1,477,819	6.14%
	SDM.02.99 Other Home and community-based n.e.c.	$8,525	0.04%	$8,353	0.03%
SDM.02 Home and Community-based Total		**$3,322,840**	**14.33%**	**$3,451,393**	**14.33%**
SDM.03 Self-service by the client	SDM.03 Self-service by the client	$17,268	0.07%	$42,416	0.18%
SDM.03 Self-service by the client Total		**$17,268**	**0.07%**	**$42,416**	**0.18%**
SDM.04 Community-led activities (non-direct service delivery)	SDM.04 Community-led activities (non-direct service delivery)	$551,991	2.38%	$884,483	3.67%
SDM.04 Community-led activities (non-direct service delivery) Total		**$551,991**	**2.38%**	**$884,483**	**3.67%**
SDM.05 Non applicable (ASC which do not have a specific SDM)	SDM.05 Non applicable (ASC which do not have a specific SDM)	$10,106,747	43.58%	$11,822,980	49.08%
SDM.05 Non applicable (ASC which do not have a specific SDM) Total		**$10,106,747**	**43.58%**	**$11,822,980**	**49.08%**
SDM.99 Other Modalities n.e.c.	SDM.99 Other Modalities n.e.c.	$20,690	0.09%	$360,553	1.50%
SDM.99 Other Modalities n.e.c. Total		**$20,690**	**0.09%**	**$360,553**	**1.50%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

The distribution of HIV AND AIDS Spending Categories by Service Delivery Modalities reveals critical insights into the structure and focus of service provision in Papua New Guinea (Table 17).

Table 17. Service Delivery Modalities (SDM) of the HIV AND AIDS Spending Categories (ASC) (1st digit) in 2022-2023, US$ and % of ASC total

ASC (1st digit)	SDM (1st digit)	2022 US$	2022 %	2023 US$	2023 %
ASC.01 HIV Prevention	SDM.01 Facility-based	$1,421	0.06%	$1,392	0.04%
	SDM.02 Home and Community-based	$2,489,258	98.31%	$2,926,920	91.61%
	SDM.03 Self-service by the client	$16,471	0.65%	$39,715	1.24%
	SDM.04 Community-led activities (non-direct service delivery)	$25,000	0.99%		
	SDM.99 Other Modalities n.e.c.			$226,817	7.10%
ASC.01 HIV Prevention Total		**$2,532,150**	**10.92%**	**$3,194,844**	**13.26%**
ASC.02 HIV Testing and Counselling	SDM.01 Facility-based	$653,433	67.68%	$478,923	70.57%
	SDM.02 Home and Community-based	$311,207	32.23%	$197,005	29.03%
	SDM.03 Self-service by the client	$797	0.08%	$2,701	0.40%
ASC.02 HIV Testing and Counselling Total		**$965,437**	**4.16%**	**$678,629**	**2.82%**
ASC.03 HIV Care and Treatment	SDM.01 Facility-based	$8,515,764	96.49%	$7,044,712	98.75%
	SDM.02 Home and Community-based	$310,177	3.51%	$89,214	1.25%
ASC.03 HIV Care and Treatment Total		**$8,825,941**	**38.06%**	**$7,133,926**	**29.62%**
ASC.04 Social Protection and Economic Support	SDM.02 Home and Community-based	$212,198	100.00%	$238,253	100.00%
ASC.04 Social Protection and Economic Support Total		**$212,198**	**0.92%**	**$238,253**	**0.99%**
ASC.05 Social Enablers	SDM.04 Community-led activities (non-direct service delivery)	$61,400	7.82%	$31,564	3.90%
	SDM.05 Non applicable (ASC which do not have a specific SDM)	$723,862	92.18%	$654,273	80.94%
	SDM.99 Other Modalities n.e.c.			$122,520	15.16%
ASC.05 Social Enablers Total		**$785,262**	**3.39%**	**$808,358**	**3.36%**
ASC.06 Programme Enablers and Systems Strengthening	SDM.04 Community-led activities (non-direct service delivery)	$465,591	4.79%	$852,918	7.15%
	SDM.05 Non applicable (ASC which do not have a specific SDM)	$9,241,062	95.00%	$11,064,027	92.76%
	SDM.99 Other Modalities n.e.c.	$20,690	0.21%	$11,216	0.09%
ASC.06 Programme Enablers and Systems Strengthening Total		**$9,727,342**	**41.95%**	**$11,928,161**	**49.52%**
ASC.07 Development Synergies	SDM.05 Non applicable (ASC which do not have a specific SDM)	$81,354	100.00%	$65,548	100.00%
ASC.07 Development Synergies Total		**$81,354**	**0.35%**	**$65,548**	**0.27%**
ASC.08 HIV-Related Research	SDM.05 Non applicable (ASC which do not have a specific SDM)	$60,469	100.00%	$39,132	100.00%
ASC.08 HIV-Related Research Total		**$60,469**	**0.26%**	**$39,132**	**0.16%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

HIV prevention efforts are overwhelmingly community-based, with over 90% of related services delivered through home and community settings. HIV care and treatment, on the other hand, is predominantly facility-based, with more than 96% of services delivered within healthcare facilities.

HIV testing services demonstrate a mixed model of delivery, with approximately 70% provided through public health facilities and 30% in community settings. This balanced approach ensures both accessibility for the general population through public health infrastructure and targeted outreach to key populations in community contexts.

3.3.9 Beneficiary populations (BP)

The expenditure for different beneficiary populations (BP) reveals key insights for the years 2022 and 2023. In 2022, spending directed toward people living with HIV (PLHIV) amounted to US$ 9M, accounting for 38.7% of the total HIV spending. This figure decreased to US$ 7.3M in 2023, representing 30.4% of the total expenditure. This reduction reflects a smaller spending on ARV drugs and ART-related laboratory monitoring in 2023 compared to 2022 (Table 18), while still increasing the numbers of PLHIV accessing ART.

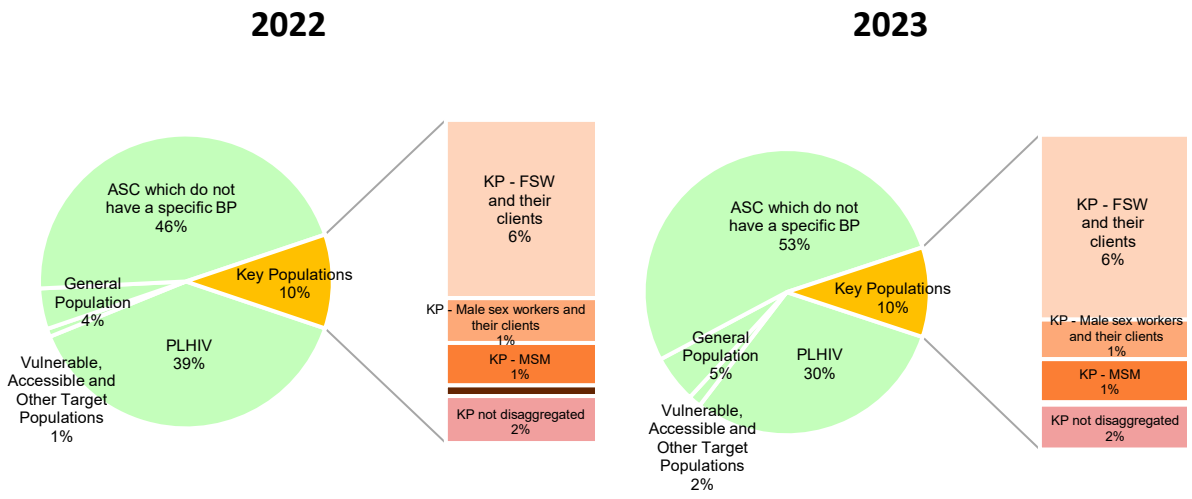
Table 18. Beneficiary Populations (BP) in 2022-2023, US$ and % of annual (column) total

		2022		2023	
Beneficiary Populations (BP)		**US$**	**%**	**US$**	**%**
BP.01 PLHIV	BP.01.01.02 Adult and young women living with HIV	$7,175	0.03%	$557	0.00%
	BP.01.01.98 Adult and young people living with HIV not disaggregated	$6,975	0.03%	$269,525	1.12%
	BP.01.02.98 Children living with HIV not disaggregated	$237,816	1.03%	$355,626	1.48%
	BP.01.98 People living with HIV not disaggregated	$8,719,849	37.60%	$6,685,067	27.75%
BP.01 PLHIV Total		**$8,971,815**	**38.69%**	**$7,310,775**	**30.35%**
BP.02 Key Populations	BP.02.02.01 Female sex workers and their clients	$1,322,571	5.70%	$1,435,786	5.96%
	BP.02.02.02 Transgender sex workers and their clients	$1,404	0.01%		
	BP.02.02.03 Male sex workers and their clients	$332,744	1.43%	$307,385	1.28%
	BP.02.03 Gay men and other men who have sex with men (MSM)	$315,245	1.36%	$335,760	1.39%
	BP.02.04 Transgender/Trans	$79,034	0.34%	$17,972	0.07%
	BP.02.98 Key populations not disaggregated	$348,878	1.50%	$348,372	1.45%
BP.02 Key Populations Total		**$2,399,875**	**10.35%**	**$2,445,275**	**10.15%**
BP.03 Vulnerable, Accessible and Other Target Populations	BP.03.01 Orphans and vulnerable children (OVC)	$66,324	0.29%	$62,630	0.26%
	BP.03.02 New borns with un-determined HIV status (born to HIV-positive women)	$81,784	0.35%	$198,840	0.83%
	BP.03.03 Adolescent girls and young women in countries with high HIV prevalence	$20,850	0.09%	$53,866	0.22%
	BP.03.19 Employees (e.g. for workplace interventions)	$8,525	0.04%	$8,353	0.03%
	BP.03.20 Persons made vulnerable by TB, Hepatitis, Cervical Cancer, other illnesses	$28,859	0.12%	$20,231	0.08%
	BP.03.17 Police and other uniformed services (other than the military)	$60	0.00%		
BP.03 Vulnerable, Accessible and Other Target Populations Total		**$206,402**	**0.89%**	**$343,920**	**1.43%**
BP.04 General Population	BP.04.01.02 Female adult population	$92,969	0.40%	$94,125	0.39%
	BP.04.01.98 General adult population not disaggregated	$17,268	0.07%	$42,416	0.18%
	BP.04.02.02.98 Youth not disaggregated	$20,235	0.09%		
	BP.04.98 General population not disaggregated	$909,992	3.92%	$1,154,208	4.79%
BP.04 General Population Total		**$1,040,464**	**4.49%**	**$1,290,749**	**5.36%**
BP.05 Non applicable	BP.05 Non applicable (ASC which do not have a specific BP)	$10,571,597	45.59%	$12,696,132	52.71%
BP.05 Non applicable (ASC which do not have a specific BP) Total		**$10,571,597**	**45.59%**	**$12,696,132**	**52.71%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

HIV expenditure reaching key populations remained relatively stable. In 2022, US$ 2.4M (10.4%) was spent, which slightly increased to US$ 2.4M (10.2%) in 2023, reflecting consistent investment in targeted interventions aimed at high-risk groups (Figure 20). While the data in the financial reports of the organizations lacked necessary details to identify a specific key population, the NASA team

referred to the coverage data available in various projects to create distribution keys for relevant prevention and testing expenditure.

Figure 20. Beneficiary populations of the HIV expenditure, Key Populations focus, 2022-2023, %



In the analysis of spending directed toward key populations, female sex workers and their clients consistently represented the largest share of expenditure. In 2022, US$ 1.3M (55.1% of total spending on key populations) was allocated to this group, which increased to US$ 1.4M (58.7%) in 2023. For male sex workers and their clients, spending declined from US$ 0.33M (13.9%) in 2022 to US$ 0.31M (12.6%) in 2023. Similarly, spending on gay men and other men who have sex with men (MSM) saw a modest increase, from US$ 0.32M (13.1%) in 2022 to US$ 0.34M (13.7%) in 2023, reflecting ongoing support for this vulnerable group. Expenditure on transgender significantly decreased from US$ 0.08M (3.3%) in 2022 to US$ 0.02M (0.7%) in 2023. This decline raises questions about the adequacy of interventions for this group. Meanwhile, expenditures categorized under "key populations not disaggregated" remained stable, accounting for US$ 0.35M in both years.

Spending on vulnerable, accessible, and other target populations increased from US$ 0.2M (0.9%) in 2022 to US$ 0.3M (1.4%) in 2023. This includes orphans and vulnerable children (OVC), newborns with un-determined HIV status (born to HIV-positive women), adolescent girls and young women (AGYW), employees (for workplace interventions) and persons made vulnerable by TB, Hepatitis, Cervical Cancer, other illnesses.

Expenditure on the general population increased from US$ 1.0M (4.5%) in 2022 to US$ 1.3M (5.4%) in 2023. However, if a better information on beneficiaries becomes available for condom distribution program and for testing and counselling services, a part of expenditure currently targeting general population may shift towards vulnerable and accessible populations, such as partners of PLHIV.

The largest category of spending, however, fell under "non-applicable," which includes interventions not directly attributable to a specific beneficiary population. In 2022, this category accounted for US$ 10.6M (45.6%) and rose to US$ 12.7M (52.7%) in 2023. This category is driven by the large spending on ASC.06 Programme enablers and systems strengthening, which are not direct service delivery activities, and includes cross-cutting initiatives, such as policy development, health systems strengthening, and general HIV program administration.

The available data allowed for an in-depth analysis of the beneficiary focus within the key NASA-defined programmatic areas. HIV Prevention demonstrated a strong emphasis on key populations, reflecting targeted interventions for groups most at risk. However, in the area of HIV Testing and Counselling, the focus shifted significantly from key populations toward the general population during 2022-2023. This shift was particularly pronounced in 2023, where expenditure on HIV testing for key populations decreased by 50% compared to 2022 (Table 19). This reduction can be attributed to declining key population-targeted funding for testing services from the three major international donors: PEPFAR, DFAT, and GFATM.

Table 19. Beneficiary Populations (BP) of the HIV AND AIDS Spending Categories (ASC) (1st digit) in 2022-2023, US$ and % of annual (column) total

		2022		2023	
ASC (1st digit)	**BP (1st digit)**	**US$**	**%**	**US$**	**%**
ASC.01 HIV Prevention	BP.02 Key Populations	$1,732,278	68.41%	$2,024,481	63.37%
	BP.03 Vulnerable, Accessible and Other Target Populations	$45,171	1.78%	$132,753	4.16%
	BP.04 General Population	$754,700	29.80%	$1,037,610	32.48%
ASC.01 HIV Prevention Total		**$2,532,150**	**10.92%**	**$3,194,844**	**13.26%**
ASC.02 HIV Testing and Counselling	BP.02 Key Populations	$584,766	60.57%	$276,953	40.81%
	BP.03 Vulnerable, Accessible and Other Target Populations	$94,907	9.83%	$148,538	21.89%
	BP.04 General Population	$285,764	29.60%	$253,139	37.30%
ASC.02 HIV Testing and Counselling Total		**$965,437**	**4.16%**	**$678,629**	**2.82%**
ASC.03 HIV Care and Treatment	BP.01 PLHIV	$8,825,941	100.00%	$7,133,926	100.00%
ASC.03 HIV Care and Treatment Total		**$8,825,941**	**38.06%**	**$7,133,926**	**29.62%**
ASC.04 Social Protection and Economic Support	BP.01 PLHIV	$145,874	68.74%	$175,623	73.71%
	BP.03 Vulnerable, Accessible and Other Target Populations	$66,324	31.26%	$62,630	26.29%
ASC.04 Social Protection and Economic Support Total		**$212,198**	**0.92%**	**$238,253**	**0.99%**
ASC.05 Social Enablers	BP.01 PLHIV		0.00%	$1,225	0.15%
	BP.02 Key Populations	$82,831	10.55%	$143,841	17.79%
	BP.05 Non applicable (ASC which do not have a specific BP)	$702,431	89.45%	$663,291	82.05%
ASC.05 Social Enablers Total		**$785,262**	**3.39%**	**$808,358**	**3.36%**
ASC.06 Programme Enablers and Systems Strengthening	BP.05 Non applicable (ASC which do not have a specific BP)	$9,727,342	100.00%	$11,928,161	100.00%
ASC.06 Programme Enablers and Systems Strengthening Total		**$9,727,342**	**41.95%**	**$11,928,161**	**49.52%**
ASC.07 Development Synergies	BP.05 Non applicable (ASC which do not have a specific BP)	$81,354	100.00%	$65,548	100.00%
ASC.07 Development Synergies Total		**$81,354**	**0.35%**	**$65,548**	**0.27%**
ASC.08 HIV-Related Research	BP.05 Non applicable (ASC which do not have a specific BP)	$60,469	100.00%	$39,132	100.00%
ASC.08 HIV-Related Research Total		**$60,469**	**0.26%**	**$39,132**	**0.16%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

3.3.10 Production Factors (PF)

The analysis of production factors in Papua New Guinea's HIV expenditure for 2022 and 2023 reveals a clear dominance of current direct and indirect expenditures (PF.01) over capital expenditures (PF.02) (Table 20).

Table 20. Production Factors (PF) in 2022-2023, US$ and % of annual (column) total

Production Factors (PF)		2022 US$	2022 %	2023 US$	2023 %
PF.01 Current Direct and Indirect Expenditures	PF.01.01.01.01 Labor costs - Direct service providers	$2,104,743	9.08%	$4,040,164	16.77%
	PF.01.01.01.02 Fringe Benefits - Direct service providers	$559,376	2.41%	$301,115	1.25%
	PF.01.01.01.03 Performance based supplements, incentives - Direct service providers	$8,554	0.04%		
	PF.01.01.01.04 Consultants (external) - Direct service providers	$431,905	1.86%	$548,793	2.28%
	PF.01.01.01.98 Direct service providers personnel costs not disaggregated	$930,449	4.01%	$775,101	3.22%
	PF.01.01.02.01 Labour costs - Program management	$2,900,924	12.51%	$2,071,780	8.60%
	PF.01.01.02.02 Fringe Benefits - Program management	$1,097	0.00%	$358	0.00%
	PF.01.01.02.03 Performance based supplements, incentives- Program management			$418	0.00%
	PF.01.01.02.04 Consultants (external) - Program management	$108,118	0.47%	$40,230	0.17%
	PF.01.01.02.98 Program management personnel costs not disaggregated	$1,313,260	5.66%	$1,500,804	6.23%
	PF.01.01.98 Personnel costs not disaggregated	$30,599	0.13%	$270,419	1.12%
	PF.01.02.01 Office rental costs	$171,464	0.74%	$160,971	0.67%
	PF.01.02.02 Office utilities costs (electricity, water, heating, etc.)	$441,335	1.90%	$460,466	1.91%
	PF.01.02.03 Travel expenditure	$1,466,047	6.32%	$1,782,420	7.40%
	PF.01.02.04 Administrative and programme management costs (excluding PSM)	$588,145	2.54%	$890,162	3.70%
	PF.01.02.05 PSM related expenditure (where not included in the price of the commodities)	$185,268	0.80%	$50,651	0.21%
	PF.01.02.06 Maintenance of medical and laboratory equipment			$612	0.00%
	PF.01.02.07 Unusual wastage of medical products and supplies	$2,131	0.01%		
	PF.01.02.98 Operational and programme management current expenditures not disaggregated	$224,939	0.97%		
	PF.01.03.01.01.01 Antiretrovirals for treatment (excluding PrEP ARVs)	$4,459,106	19.23%	$3,416,280	14.18%
	PF.01.03.01.02 Anti-tuberculosis drugs			$750	0.00%
	PF.01.03.01.98 Pharmaceuticals not disaggregated	$1,535	0.01%		
	PF.01.03.02.02 Condoms	$220,424	0.95%	$251,696	1.04%
	PF.01.03.02.03 Lubricants	$96,565	0.42%		
	PF.01.03.02.98 Medical supplies not disaggregated	$1,867	0.01%	$8,140	0.03%
	PF.01.03.03.01 HIV tests	$97,639	0.42%	$143,964	0.60%
	PF.01.03.03.02 VL tests	$46,506	0.20%	$60,158	0.25%
	PF.01.03.03.98 Laboratory reagents and materials not disaggregated	$721,236	3.11%	$404,925	1.68%
	PF.01.03.04.01 Food and nutrients	$8,337	0.04%	$11,820	0.05%
	PF.01.03.04.02 Promotion and information materials	$131,280	0.57%	$55,361	0.23%
	PF.01.03.04.98 Non-medical supplies not disaggregated	$148,140	0.64%	$24,524	0.10%
	PF.01.03.04.99 Other Non-medical supplies n.e.c.	$53,537	0.23%	$54,277	0.23%
	PF.01.03.05 Office Supplies	$127,637	0.55%	$87,356	0.36%
	PF.01.03.98 Products and supplies (including medical, non-medical and office supplies) not disaggregated	$12,960	0.06%	$11,196	0.05%
	PF.01.04 Contracted external services	$924,722	3.99%	$815,291	3.38%
	PF.01.05 Transportation related to beneficiaries	$7,104	0.03%	$11,135	0.05%

Production Factors (PF)		2022 US$	2022 %	2023 US$	2023 %
	PF.01.06 Housing/accommodation services for beneficiaries			$8,353	0.03%
	PF.01.07 Financial support for beneficiaries	$16,268	0.07%	$23,070	0.10%
	PF.01.08 Training costs (including related per diems/transport/other costs)	$2,066,585	8.91%	$2,319,314	9.63%
	PF.01.09 Logistics of events, including catering services	$734,089	3.17%	$763,285	3.17%
	PF.01.10.01 Financial intermediary services	$57	0.00%	$303	0.00%
	PF.01.10.02 Indirect cost rate	$488,203	2.11%	$517,360	2.15%
	PF.01.10.98 Indirect costs not disaggregated	$913,341	3.94%	$870,889	3.62%
	PF.01.98 Current direct and indirect expenditures not disaggregated	$293,674	1.27%	$541,576	2.25%
PF.01 Current Direct and Indirect Expenditures Total		**$23,039,165**	**99.35%**	**$23,295,486**	**96.71%**
PF.02 Capital Expenditures	PF.02.01.02 Construction and renovation	$34,099	0.15%	$305,929	1.27%
	PF.02.02 Vehicles	$11,304	0.05%	$53,178	0.22%
	PF.02.03 Information technology (hardware and software)	$104,812	0.45%	$98,624	0.41%
	PF.02.04 Laboratory and other medical equipment			$264,090	1.10%
	PF.02.05 Non-medical equipment and furniture	$774	0.00%	$8,551	0.04%
	PF.02.98 Capital expenditure not disaggregated			$60,994	0.25%
PF.02 Capital Expenditures Total		**$150,989**	**0.65%**	**$791,366**	**3.29%**
Grand Total		**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

In 2022, PF.01 recurrent expenditures accounted for US$ 23.04M, representing 99.4% of the total HIV expenditure, while PF.02, reflecting capital expenditures, was only US$ 0.15M, or 0.7%.

In 2023, PF.01 remained the predominant category, with US$ 23.3M spent, constituting 96.7% of the total HIV spending. However, PF.02 increased to US$ 0.79M driven mostly by construction and laboratory equipment spending, representing 3.3% of the total expenditure in 2023.

Personnel Cost of Direct Service Providers (PF.01.01.01) represented a significant portion of current expenditures. In 2022, it amounted to US$ 4M, accounting for 17.5% of total current expenditures, which increased to US$ 5.7M or 24.3% in 2023. Spending related to Program Management Personnel Costs (PF.01.01.02) was US$ 4.3M in 2022, which slightly decreased to US$ 3.6M in 2023.

Travel expenses increased from US$ 1.5M in 2022 to US$ 1.8M in 2023. This rise may reflect intensified efforts to support on-ground activities, such as supervision, training, and implementation of services across provinces. Spending in Administrative and Program Management Costs (excluding PSM) (PF.01.02.04) decreased from US$ 0.6M in 2022 to US$ 0.59M in 2023, remaining relatively stable.

ARV drugs costs (PF.01.03.01.01) were US$ 4.46M (19.2% of total HIV spending) in 2022 but declined to US$ 3.4M (14.2% of total HIV spending) in 2023. Condoms and lubricants amounted to US$ 0.32M in 2022 and US$ 0.25M in 2023. Expenditure on laboratory reagents and supplies (PF.01.03.03) decreased from US$ 0.87M in 2022 to US$ 0.6M in 2023. This includes HIV tests and Viral Load tests, but a large part of this category remained not disaggregated by a specific laboratory supply.

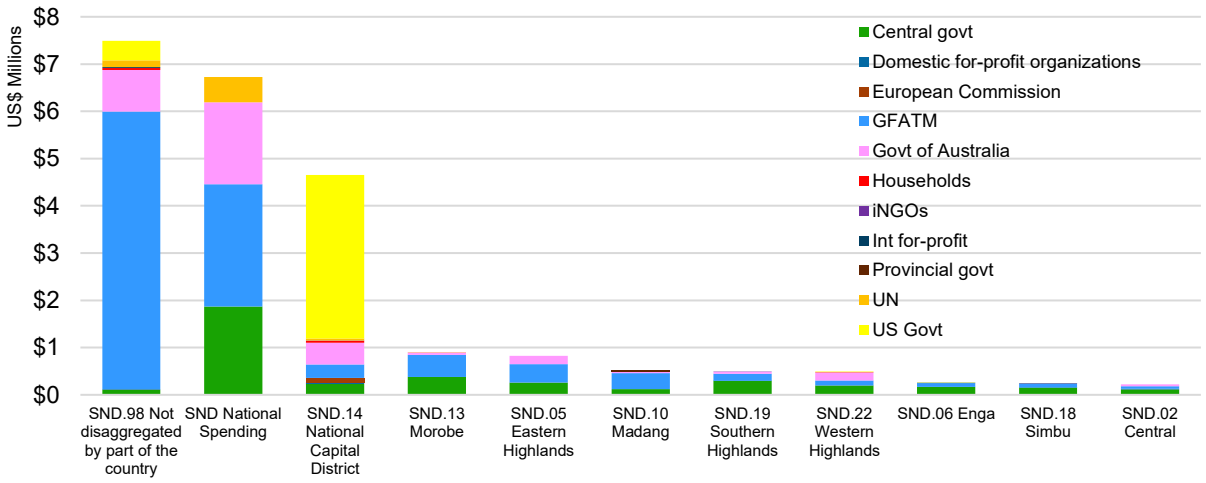
Training-related spending (PF.01.08) increased from US$ 2.0M (8.9%) in 2022 to US$ 2.3M (9.9%) in 2023. Indirect Costs (PF.01.10) represented US$ 1.4M (5.2% of Current expenditure) in 2022 and US$ 1.4M (6% of Current expenditure) in 2023.

The category of non-disaggregated current expenditures (PF.01.98) increased slightly, from US$ 0.3M in 2022 to US$ 0.5M in 2023, but remained relatively low, indicating a good level of detail in the organizations' reports and expenditure data files.

3.3.11 Geographical breakdown – Sub National Data (SND) of expenditure

The analysis of sub-national data (SND) in Papua New Guinea's HIV expenditure reveals significant variations across provinces, reflecting differing levels of program implementation, resource allocation and data availability (Table *21* and Figure 21).

Figure 21. Top 11 SND codes (9 provinces, national spending and not disaggregated by province) in 2023, US$ million



In 2022, a large proportion of spending, US$ 5.6M (24.0% of total expenditure), was classified as "National Spending" (SND), which includes activities without a specific provincial breakdown. This increased to US$ 6.7M (27.9%) in 2023, indicating a continued emphasis on nationally coordinated HIV activities.

Table 21. National HIV expenditure by Geographical location (SND) in 2022-2023, US$ and % of annual (column) total

	2022		2023	
Location code & name	**US$**	**%**	**US$**	**%**
SND National Spending	$5,569,735	24.02%	$6,727,607	27.93%
SND.01 Autonomous Region of Bougainville	$92,514	0.40%	$93,056	0.39%
SND.02 Central	$358,531	1.55%	$223,088	0.93%
SND.03 East New Britain	$155,581	0.67%	$155,525	0.65%
SND.04 East Sepik	$237,886	1.03%	$181,097	0.75%
SND.05 Eastern Highlands	$876,096	3.78%	$822,346	3.41%
SND.06 Enga	$359,477	1.55%	$252,183	1.05%
SND.07 Gulf	$37,166	0.16%	$22,707	0.09%
SND.08 Hela	$111,567	0.48%	$65,814	0.27%
SND.09 Jiwaka	$146,969	0.63%	$102,025	0.42%
SND.10 Madang	$599,405	2.58%	$517,260	2.15%
SND.11 Manus	$79,776	0.34%	$65,299	0.27%
SND.12 Milne Bay	$200,564	0.86%	$137,339	0.57%
SND.13 Morobe	$1,086,749	4.69%	$898,565	3.73%
SND.14 National Capital District	$4,566,151	19.69%	$4,650,101	19.31%

	2022		2023	
Location code & name	**US$**	**%**	**US$**	**%**
SND.15 New Ireland	$108,712	0.47%	$69,086	0.29%
SND.16 Oro	$175,020	0.75%	$114,548	0.48%
SND.17 Sandaun	$110,064	0.47%	$72,632	0.30%
SND.18 Simbu	$370,385	1.60%	$238,962	0.99%
SND.19 Southern Highlands	$738,344	3.18%	$488,793	2.03%
SND.20 West New Britain	$122,370	0.53%	$64,221	0.27%
SND.21 Western	$159,241	0.69%	$146,002	0.61%
SND.22 Western Highlands	$539,510	2.33%	$484,831	2.01%
SND.98 Not disaggregated by part of the country	$6,388,340	27.55%	$7,493,763	31.11%
Grand Total	**$23,190,153**	**100.00%**	**$24,086,851**	**100.00%**

Among the provinces, the National Capital District (SND.14) accounted for the highest expenditure in both years, with US$ 4.6M (19.7%) in 2022 and a similar US$ 4.6M (19.3%) in 2023. This reflects the concentration of services and programs in the capital, including major healthcare facilities and administrative bodies.

Morobe Province (SND.13) followed as the second-largest recipient of HIV-related expenditure, receiving US$ 1.1M (4.7%) in 2022, which slightly decreased to US$ 0.99M (3.7%) in 2023. The Eastern Highlands (SND.05) saw consistent levels of spending, with US$ 0.88M (3.8%) in 2022 and US$ 0.82M (3.4%) in 2023.

Other provinces with notable spending include the Western Highlands (SND.22) and Southern Highlands (SND.19). The Western Highlands received US$ 0.54M (2.3%) in 2022 and US$ 0.48M (2.0%) in 2023, while the Southern Highlands received US$ 0.74M (3.2%) in 2022 and US$ 0.49M (2.0%) in 2023. These figures indicate ongoing investment in addressing HIV challenges in these high-burden areas.

The remaining provinces, including Enga, Jiwaka, Simbu, and others, generally accounted for less than 2% each of the total HIV expenditure. Spending in smaller provinces such as Manus and Gulf remained particularly low, with both receiving less than US$ 0.2M in each year.

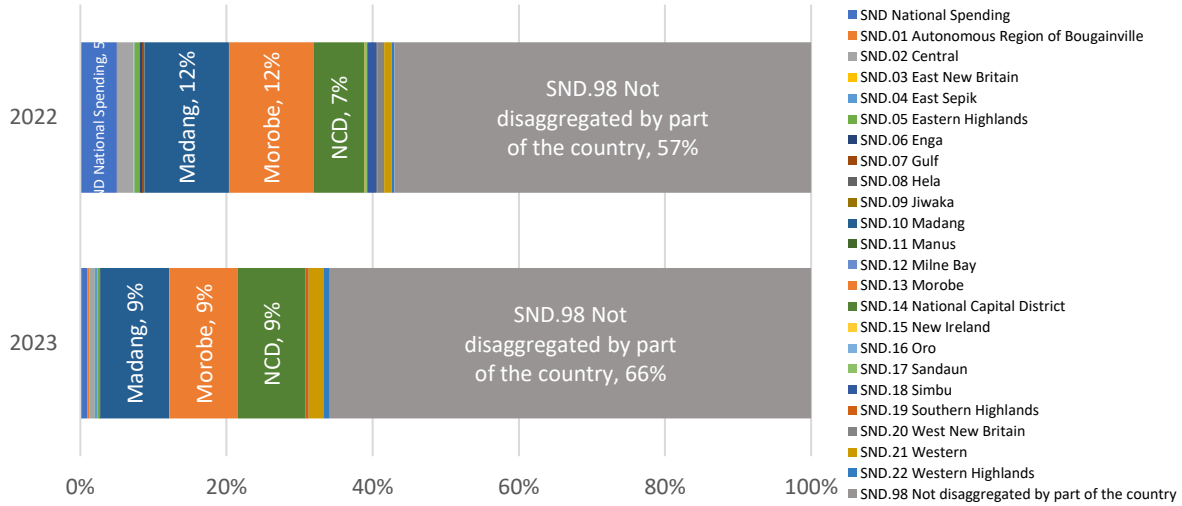
Finally, on average across all the programme areas, expenditure classified as "Not disaggregated by part of the country" (SND.98) accounted for US$ 6.4M (27.6%) in 2022 and US$ 7.5M (31.1%) in 2023. This category reflects data that could not be attributed to specific provinces, underscoring challenges in tracking geographically disaggregated expenditures.

To better understand the geographical allocation of funding by source, this Figure 21 presents HIV expenditure in 2023 across nine provinces where spending exceeded US$ 200,000, alongside national-level spending and expenditures not disaggregated by province. The Global Fund emerged as the dominant financing entity in most provinces, although a substantial portion of its contribution was not attributed to specific locations. The United States Government was the leading contributor to expenditure in the National Capital District, aligned with FHI360's programmatic focus in that area. The Government of Australia played a significant role in national-level financing, although a considerable share of its investments also remained unallocated by province.

The allocation of HIV prevention interventions (ASC.01 HIV Prevention totalled US$ 2.5M in 2022 and US$ 3.2M in 2023) by province (Figure 22) faced limitations due to the lack of provincial-level disaggregation in the Global Fund project financial report.

In 2022, 57% of HIV prevention spending could not be allocated to specific provinces, and this share increased to 66% in 2023. In contrast, PEPFAR and CCHS data were more detailed, allowing for province-specific analysis. In 2022, 12% of HIV prevention spending was allocated to both Madang and Morobe, while the National Capital District (NCD) accounted for 7%. However, in 2023, an increase in non-disaggregated prevention expenditures led to a reduction in provincial allocations, with both Madang and Morobe receiving 9% of HIV prevention spending. NCD-based prevention services saw an increase, rising from US$ 0.18M in 2022 to US$ 0.29M in 2023, representing 9% of the total prevention expenditure in that year.

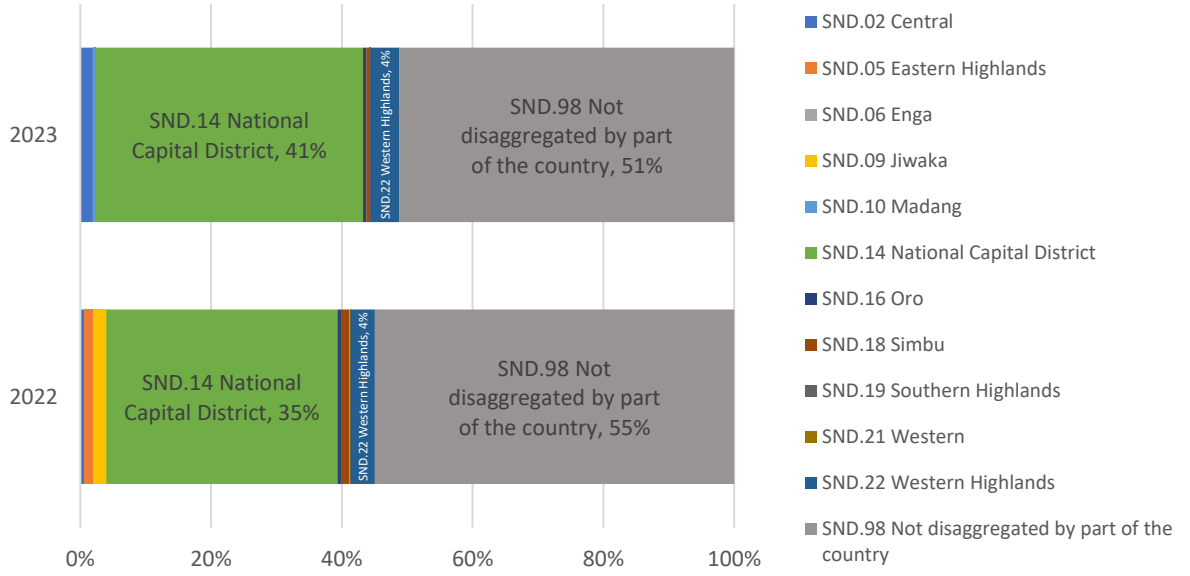
Figure 22. ASC.01 HIV Prevention by Geographical location (SND) in 2022-2023, %



The lack of provincial-level disaggregation in the Global Fund project reports presented a similar challenge in analysing ASC.02 (HIV Testing and Counselling), which totalled US$ 0.97M in 2022 and US$ 0.68M in 2023 (Figure 23).

In 2022, 51% of ASC.02 spending could not be attributed to specific provinces, and this proportion increased to 55% in 2023, further limiting the granularity of the geographic analysis. Among the available data, 41% of HIV testing expenditure was allocated to the NCD in 2022. However, this share decreased to 35% in 2023, reflecting a reduction in reported testing activities concentrated in NCD. Meanwhile, the Western Highlands consistently accounted for 4% of testing expenditure annually.

Figure 23. ASC.02 HIV Testing and Counselling by Geographical location (SND) in 2022-2023, %

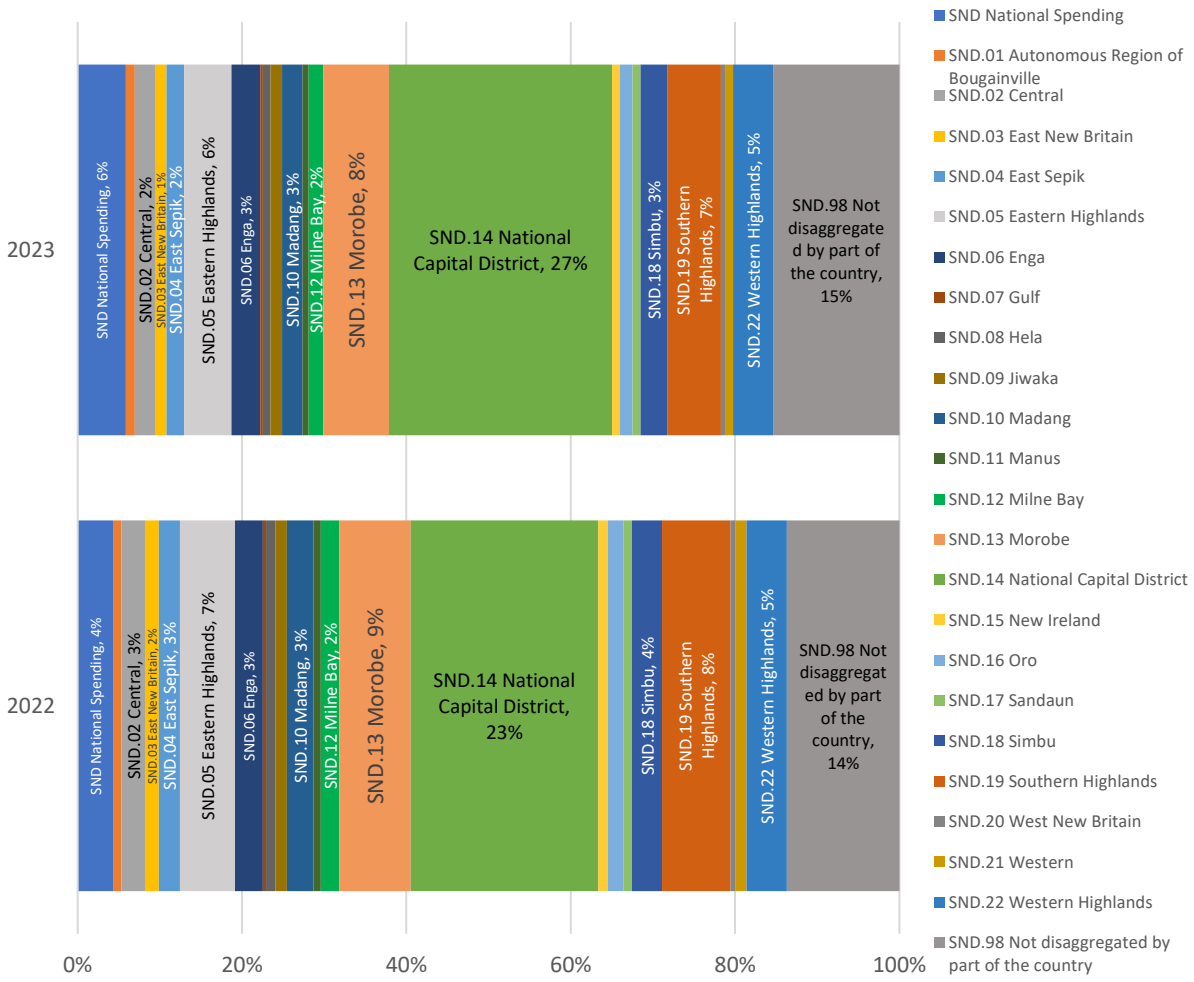


In NASA's ASC.03 HIV Care and Treatment, a significant portion of spending was successfully disaggregated by province using details from financial reports, such as those provided by CCHS and FHI360, or through proxy measures like the number of people on ART for the procurement of ARV drugs and ART-laboratory monitoring tests and reagents. Only a small fraction of expenditure—14% in 2022 and 15% in 2023—remained non-disaggregated by province, reflecting a relatively high level of geographic detail in the data for this spending category as compared to HIV Prevention and HIV Testing (Figure 24).

The National Capital District (NCD) received the largest share of treatment and care expenditure, accounting for 23% in 2022 and increasing slightly to 27% in 2023. Morobe Province followed as the second-highest recipient, with 9% in 2022 and 8% in 2023. Southern Highlands accounted for 8% in 2022 and 7% in 2023, while the Eastern Highlands received 7% in 2022 and 6% in 2023. The Western Highlands consistently accounted for 5% of ASC.03 spending in both years.

These allocations highlight the focus on regions with greater HIV-related healthcare demands, particularly NCD, which hosts major healthcare facilities and administrative functions.

Figure 24. ASC.03 HIV Care and Treatment by Geographical location (SND) in 2022-2023, %



4 NASA in-depth analyses and special focus areas

4.1 Community-Led Response Expenditure Tracking in Papua New Guinea

Tracking HIV-related expenditures by community-led organizations (CLOs) is an important aspect of understanding the scope and sustainability of the national HIV response. In line with UNAIDS guidance, community-led organizations are defined as those led by, and primarily accountable to, the populations they serve, including people living with HIV and key populations disproportionately affected by the epidemic.

During the NASA 2022–2023 round in Papua New Guinea, six CLOs were identified as relevant actors in the HIV response. These included KPAC (Key Population Advocacy Consortium), which operated as an umbrella organization for three others—Hetura, Friends Frangipani, and Kapul Champions. In addition, Igat Hope and Waniati Development Association were identified through data provided in other organizational submissions. Despite repeated efforts throughout the data collection window (May–November 2024), Igat Hope was not able to provide data due to a transition in organizational management.

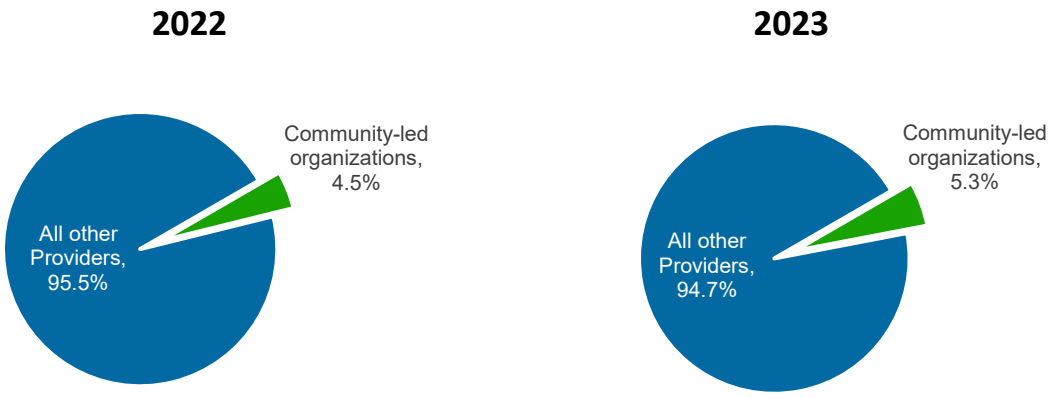
KPAC, Hetura, and Kapul Champions participated in the financial data collection using the standard NASA financial reporting tools. KPAC also provided input through a structured assessment of non-financial transactions during two in-person interviews, guided by a NASA team member. However, this exercise concluded that all such transactions had already been recorded through the financial submissions of the donor or intermediary agencies that provided funds to KPAC. As such, there was no additional, unique non-financial expenditure to report separately under KPAC.

The tracking of CLO expenditures highlighted both the role and limitations of current funding modalities. While CLOs are central to service delivery for key populations and advocacy, they often operate through intermediary organizations, such as Principal Recipients (PRs) or other NGOs, which limits direct financial visibility in national accounts. Despite this, NASA was able to allocate significant community-implemented spending by tracing resource flows from funders through to implementers at the community level, particularly under ASC.01 HIV Prevention and ASC.06 Program Enablers and Systems Strengthening.

Going forward, strengthening mechanisms for direct financial reporting by CLOs and ensuring inclusion of community-led monitoring (CLM) efforts in expenditure tracking will be essential. As noted in the UNAIDS CLM guidance, community-led monitoring not only provides data for improving health service delivery but also strengthens community systems and supports policy accountability. Integrating these systems more systematically into future NASA rounds in PNG will further elevate the visibility and impact of community-led responses.

In 2022 and 2023, community-led organizations (CLOs) in Papua New Guinea played an increasingly significant role in the delivery of the HIV response, with total expenditure rising from just over US$ 1M in 2022 to US$ 1.28M in 2023. CLOs implemented 4.5% of all tracked HIV-related activities in 2022, and 5.3% in 2023 (see Figure 25).

Figure 25. Share of HIV Response in Papua New Guinea implemented by the Community-led organisations in 2022-2023

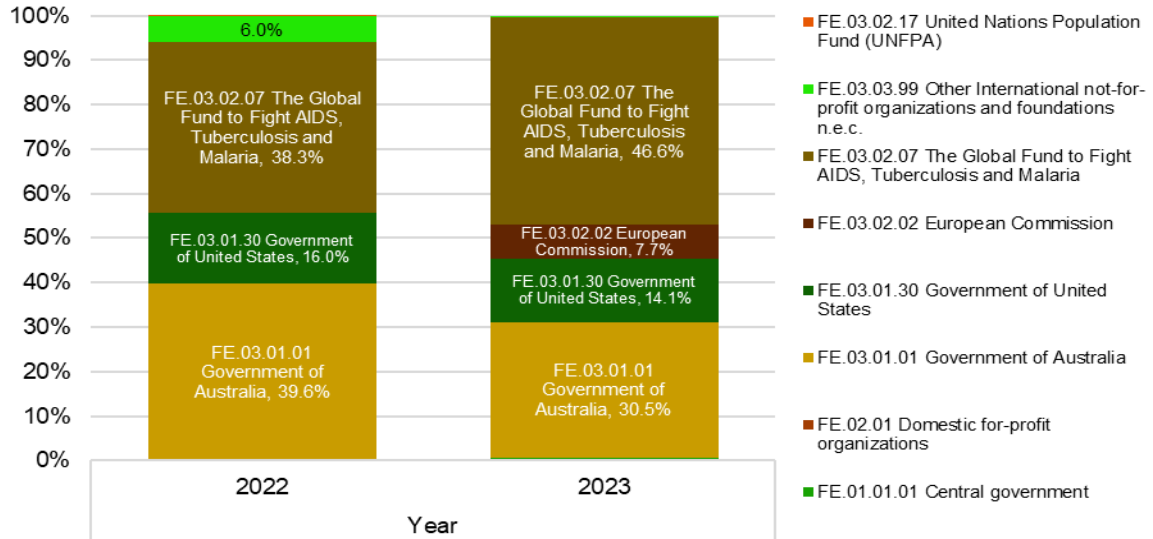


In both years, international financing entities were the primary funders of CLO-led interventions (Figure 26).

In 2022, the Government of Australia was the largest contributor to CLOs, providing 39.6% of the total funding, followed by the Global Fund to Fight AIDS, Tuberculosis and Malaria (38.3%) and the U.S. Government (16.0%). The remaining 6.0% came from the Government of Papua New Guinea, indicating limited domestic support.

By 2023, the Global Fund expanded its role further, becoming the dominant financier of CLOs with 46.6% of total funding. The Government of Australia's share decreased to 30.5%, while the U.S. Government also slightly reduced its share to 14.1%. New contributors emerged in 2023, including the European Commission (7.7%), which diversified funding base. However, no domestic resources were recorded for 2023, suggesting a continued reliance on external funding for community-led HIV programming.

Figure 26. Financing Entities of the HIV-related expenditure implemented by Community-led organisations in 2022-2023

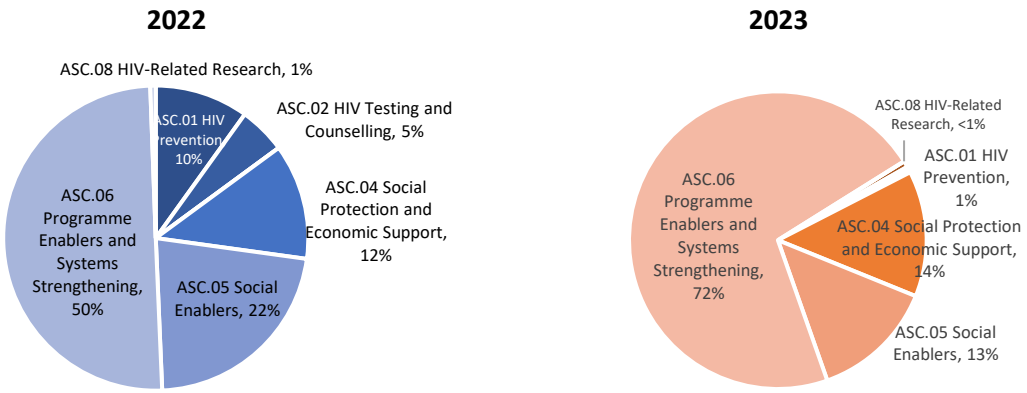


The largest share of the CLO-implemented expenditure was executed by KPAC, which implemented over half of all CLO-led activities in both years. Igat Hope, whose data was obtained from its Financing

Agents-Purchasers and Financing Entities, expanded its role substantially, increasing its share of expenditure from 29% in 2022 to 43% in 2023. The NASA team could not obtain financial data from this organisation, so had to rely on financial reports from Igat Hope's donors. Other CLOs such as Hetura, Kapul Champions, Friends Frangipani, and Waniati Development Association contributed with more modest volumes of HIV program implementation.

The expenditure was spread across a wide range of programmatic areas (Figure 27), with a strong focus on health systems strengthening and community-led accountability. The largest investments were directed towards community-led monitoring, organizational development, and program administration—activities that help build the long-term capacity of CLOs and enhance the quality and reach of the national HIV response. Community engagement in monitoring, planning, and advocacy, including the representation of key populations in decision-making spaces, was also well represented in the spending portfolio.

Figure 27. HIV program areas implemented by Community-Led Organizations in 2022-2023, %



Prevention activities targeting key populations such as sex workers, men who have sex with men (MSM), transgender people, and people living with HIV were an important part of the work carried out by CLOs, particularly through condom programming, community mobilization, and stigma reduction. Some organizations also implemented activities related to social protection, human rights, and gender-based violence. A smaller share of resources went to direct service delivery, including HIV testing, PMTCT, and support for early infant diagnosis.

In 2022, 26% of HIV expenditure (US$ 0.27M) implemented by Community-Led Organizations (CLOs) was allocated to direct service providers' personnel costs (PF.01.01.01), increasing to 34% in 2023 (US$ 0.43M). Spending on program management personnel (PF.01.01.02) also rose from 9% in 2022 (US$ 0.09M) to 12% in 2023 (US$ 0.15M). Travel-related expenses accounted for 10% of total CLO expenditure in 2022 (approximately US$ 0.1M) and grew to 17% (US$ 0.22M) in 2023. Training costs declined from 16% (US$ 0.16M) in 2022 to 11% (US$ 0.14M) in 2023. The most notable reduction was in event logistics (PF), which fell from 30% of spending (US$ 0.3M) in 2022 to 9% (US$ 0.13M) in 2023. Administrative and program management costs (excluding PSM) remained relatively stable in nominal terms—rising slightly from US$ 40,239 in 2022 to US$ 44,682 in 2023—but declined as a share of total expenditure from 4% to 3%.

Overall, the data reflect the expanding footprint and functional diversity of CLOs in Papua New Guinea's HIV response. CLOs were responsible for a mix of direct services and enabling functions, demonstrating their unique value in reaching underserved populations, strengthening community systems, and enhancing the responsiveness and accountability of the national HIV program.

4.2 Analysis of spending by key financiers

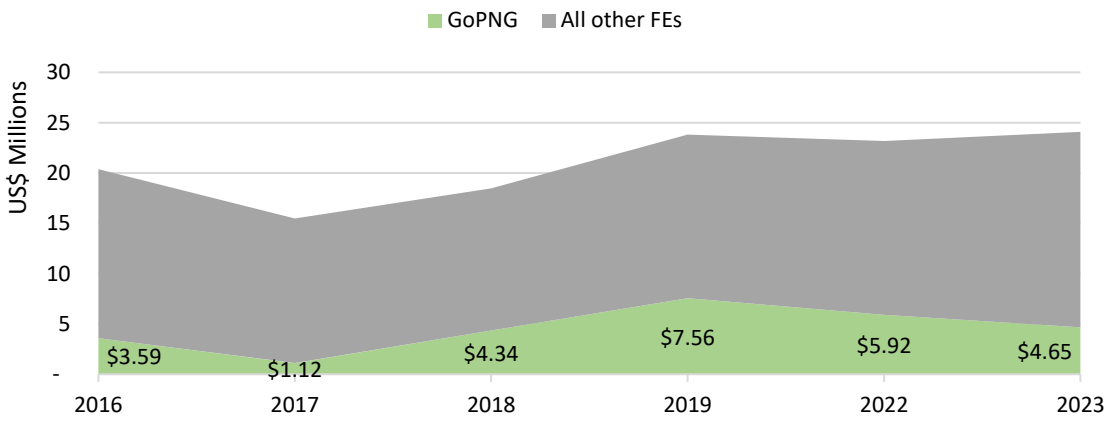
The analysis of spending by key financiers highlights the contributions of domestic public funding, the United States Government, the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM), and the Government of Australia to Papua New Guinea's HIV response. Each financier plays a distinct role in sustaining critical services, including prevention, testing, care and treatment, and program enablers, with varying levels of investment over the years. This section examines the trends and priorities of these key financing entities, underscoring their impact on the national HIV response.

4.2.1 Expenditure portfolio: FE.01 Public Entities.

This section analyses domestic public spending against various NASA dimensions.

Domestic public financing entities (FE.01 Public Entities) contributed US$ 5.9M in 2022 and nearly US$ 4.7M in 2023, representing 26% and 19% of the total HIV expenditure in each respective year. Government's HIV expenditure has decreased from 2019, when it totalled US$ 7.6M (Figure 28).

Figure 28. HIV spending trends of FE.01 Public entities in 2016-2023, US$ million



The analysis of the domestic public spending by financing agents-purchasers revealed that the National Department of Health (NDOH) managed the majority of public funding, accounting for 71% in 2022 and 57% in 2023 (Figure 29). This funding primarily covered expenditures for ARV drugs (96% and 94% of NDOH-managed expenditure in 2022 and 2023), HIV-specific management costs of NDOH (2% and 3% of NDOH-managed expenditure in 2022 and 2023), and HIV-specific cost of central and area medical stores (2% and 3% of NDOH-managed expenditure in 2022 and 2023).

The National AIDS Council Secretariat managed 28% of public expenditure in 2022, increasing to 41% in 2023, the majority of which went towards programme enablers (62% and 74% of NACS-managed spending in 2022 and 2023), social enablers (28% and 19% of NACS-managed spending in 2022 and 2023) and HIV prevention (7% and 4% of NACS-managed spending in 2022 and 2023). Meanwhile, Provincial Health Authorities (PHAs) managed a much smaller share, contributing 1% of domestic

public expenditure in 2022 and rising to 2% in 2023, mainly spent on programme management and advocacy.

Figure 29. Government institutions as Financing Agents-Purchasers of the domestic public HIV expenditure in 2022-2023, %

In the programmatic dimension, described through HIV AND AIDS Spending Categories (ASCs), the majority of public HIV funding was allocated to ASC.03 HIV Care and Treatment, comprising 69% in 2022 and 54% in 2023. Almost all of this expenditure (100% in 2022 and over 99% in 2023) was tracked as the procurement of ARV drugs. The second-largest share of public HIV investment was directed toward ASC.06 Programme Enablers and Systems Strengthening, which accounted for 21% of public financing entities' contributions in 2022 and increased to 35% in 2023. Additionally, spending on social enablers, primarily advocacy activities, consistently represented 8% of public HIV expenditure annually (Table 22).

Table 22. HIV AND AIDS Spending Categories (ASC) for FE.01 Public Entities in 2022-2023, US$ and % of annual (column) total

		2022		2023	
HIV AND AIDS Spending Categories (ASC)		**US$**	**%**	**US$**	**%**
ASC.01 HIV Prevention	ASC.01.01.03.01 Provision of free condoms for HIV prevention (excluding for KPs and AGYW)	$47,831	42.55%	$22,915	27.24%
	ASC.01.01.03.02 Condom social marketing and demand creation for HIV prevention (excluding for KPs and AGYW)	$20,843	18.54%	$34,087	40.51%
	ASC.01.02.05 Social and behavioural communication for change (SBCC) for general population	$15,694	13.96%	$23,262	27.65%
	ASC.01.02.06 Community mobilization for general population			$3,872	4.60%
	ASC.01.98 Prevention activities not disaggregated	$28,034	24.94%		0.00%
ASC.01 HIV Prevention Total		**$112,403**	**1.90%**	**$84,137**	**1.81%**
ASC.02 HIV Testing and Counselling	ASC.02.06 Voluntary HIV testing and counselling for general population			$7,721	100.00%
ASC.02 HIV Testing and Counselling Total			**0.00%**	**$7,721**	**0.17%**
ASC.03 HIV Care and Treatment	ASC.03.01.98 Antiretroviral therapy not disaggregated neither by age nor by line of treatment nor for PMTCT	$4,060,689	100.00%	$2,505,825	99.45%
	ASC.03.02 Adherence and retention on ART - support (including nutrition and transport) and monitoring			$2,339	0.09%
	ASC.03.07 Referral and linkages to clinical services			$9,037	0.36%

HIV AND AIDS Spending Categories (ASC)		2022 US$	2022 %	2023 US$	2023 %
	ASC.03.98 Care and treatment services not disaggregated		0.00%	$2,561	0.10%
ASC.03 HIV Care and Treatment Total		**$4,060,689**	**68.57%**	**$2,519,762**	**54.16%**
ASC.04 Social Protection and Economic Support	ASC.04.02.01 Social protection through monetary or in-kind benefits	$71	100.00%		
	ASC.04.02.02 Social protection through provision of social services			$1,183	100.00%
ASC.04 Social Protection and Economic Support Total		**$71**	**0.00%**	**$1,183**	**0.03%**
ASC.05 Social Enablers	ASC.05.01.02.01 Representation of PLHIV in key processes			$1,225	0.33%
	ASC.05.01.98 Human rights activities above service provision level not disaggregated	$1,174	0.25%		
	ASC.05.02 Monitoring and reforming laws, regulations and policies relating to HIV (excluding community-led monitoring)	$83,373	17.62%	$115,415	30.72%
	ASC.05.04 Advocacy	$388,707	82.13%	$259,099	68.96%
ASC.05 Social Enablers Total		**$473,254**	**7.99%**	**$375,739**	**8.08%**
ASC.06 Programme Enablers and Systems Strengthening	ASC.06.01 Strategic planning, coordination and policy development	$330,714	27.09%	$469,833	28.92%
	ASC.06.02 Programme administration and management costs (above service-delivery level)	$462,653	37.90%	$587,654	36.18%
	ASC.06.03.01 Monitoring and evaluation	$132,622	10.86%	$221,130	13.61%
	ASC.06.03.04 Management information systems	$20,843	1.71%	$27,962	1.72%
	ASC.06.03.98 Strategic information not disaggregated	$104,217	8.54%	$139,810	8.61%
	ASC.06.04.01 Procurement and supply chain	$91,235	7.47%	$76,559	4.71%
	ASC.06.04.03 Institutional & organisational development (health, social, educational etc)			$1,280	0.08%
	ASC.06.05.01 Community & Not-for-profit organisational development			$4,176	0.26%
	ASC.06.06.01 Capacity building for health workers, excluding those at community level			$2,297	0.14%
	ASC.06.98 Programme enablers and systems strengthening not disaggregated	$78,425	6.42%	$93,681	5.77%
ASC.06 Programme Enablers and Systems Strengthening Total		**$1,220,710**	**20.61%**	**$1,624,383**	**34.92%**
ASC.08 HIV-Related Research	ASC.08.02 Clinical research	$28,415	52.17%		
	ASC.08.04 Socio-behavioural research			$4,179	10.68%
	ASC.08.98 HIV and AIDS-related research activities not disaggregated	$26,054	47.83%	$34,953	89.32%
ASC.08 HIV-Related Research Total		**$54,469**	**0.92%**	**$39,132**	**0.84%**
Grand Total		**$5,921,596**	**100.00%**	**$4,652,057**	**100.00%**

The evolution of HIV spending from domestic public sources in Papua New Guinea, as observed through multiple NASA rounds, reveals notable trends and shifts across key programmatic areas (Figure 30). Spending on HIV prevention rose steadily before 2019 but has since declined to levels comparable to 2016. Government-funded prevention continues to prioritize condom and lubricant programs; however, the previous NASA rounds identified a stronger emphasis on key populations, suggesting a reduced targeting or the lack of the M&E condom coverage data in recent years.

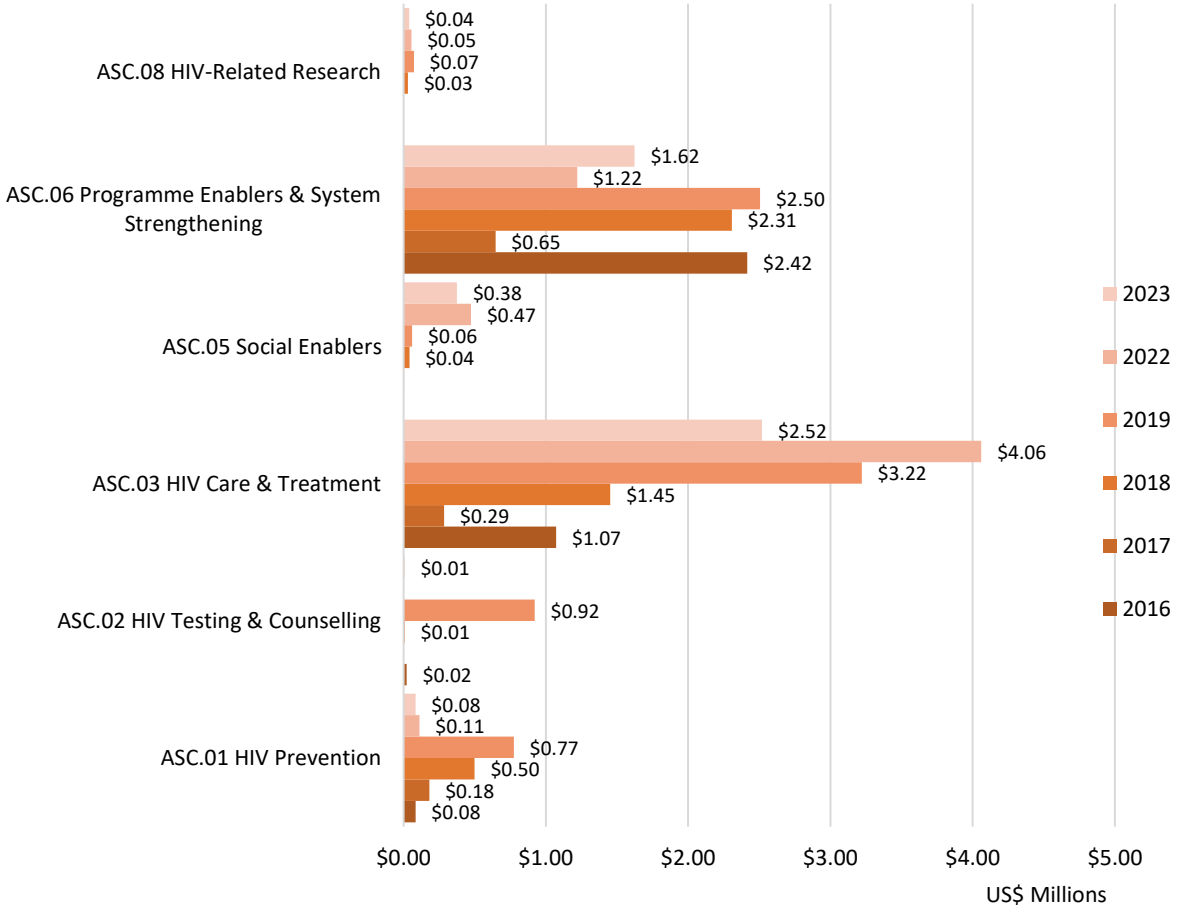
HIV testing and counselling expenditure has been inconsistent, with sporadic spending recorded in 2016, 2018, and 2023. Data collection for government-funded procurement of HIV commodities in 2022 and 2023 was limited. It is possible that some expenditure categorized as "HIV drugs" under ARV programs in NDOH financial reports may have partially funded HIV tests. Regardless, the lack of consistent government investment in HTC interventions is a concern and warrants attention to ensure adequate resources for testing and counselling services.

HIV care and treatment remain the cornerstone of the government's HIV investment, particularly in the procurement of ARV drugs. While allocations have increased since 2019, a significant drop in expenditure was observed in 2023, indicating potential budgetary constraints or shifts in priorities.

Government spending on social enablers, especially advocacy, experienced significant growth in 2022-2023 compared to 2016-2019. This suggests an increased focus on creating an enabling environment for the HIV response.

Finally, expenditure on program enablers, though still significant relative to other areas, has decreased compared to previous NASA findings for 2016-2019. This reduction could indicate increased efficiencies within the governance and coordination of the HIV response. However, it may also reflect the impact of reduced funding for NACS and the closure of provincial HIV council secretariats, potentially affecting the broader capacity for program implementation and oversight.

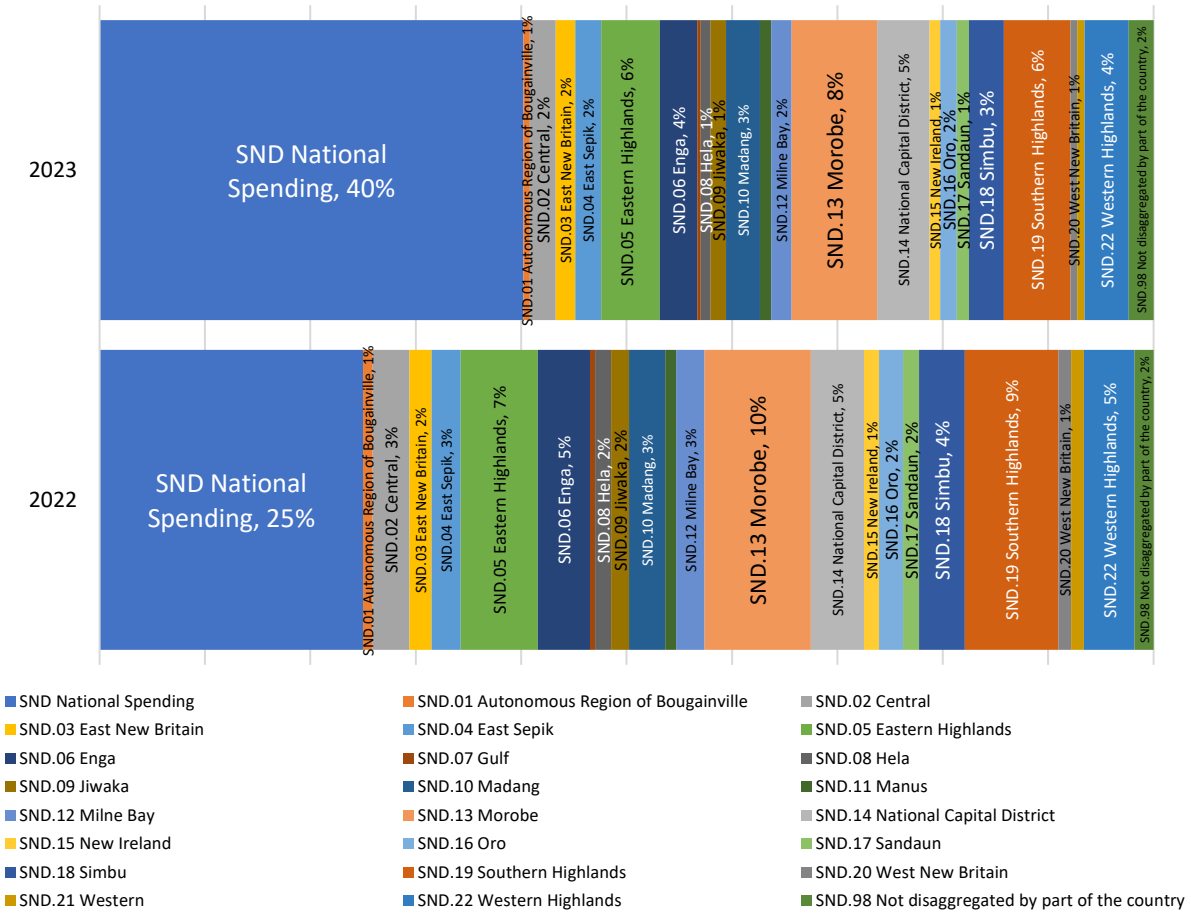
Figure 30. HIV AND AIDS Spending Categories (ASC) (1st digit) of HIV expenditure funded by FE.01 Public Entities, US$ million



Province-level disaggregation of the NASA data has been available only in the last NASA round (Figure 31). The largest share of domestic public expenditure occurred at the national level, accounting for 25% in 2022 and 40% in 2023. This spending primarily consisted of management costs associated with the National Department of Health, National AIDS Council Secretariat, and the central medical store.

The remaining public spending was to some extent disaggregated by province, with Morobe receiving the largest share at 10% in 2022 and 8% in 2023. This was followed by the Southern Highlands, which accounted for 9% in 2022 and 6% in 2023. The Eastern Highlands represented 7% of domestic public spending in 2022 and 6% in 2023, while the Western Highlands received 5% in 2022 and 4% in 2023.

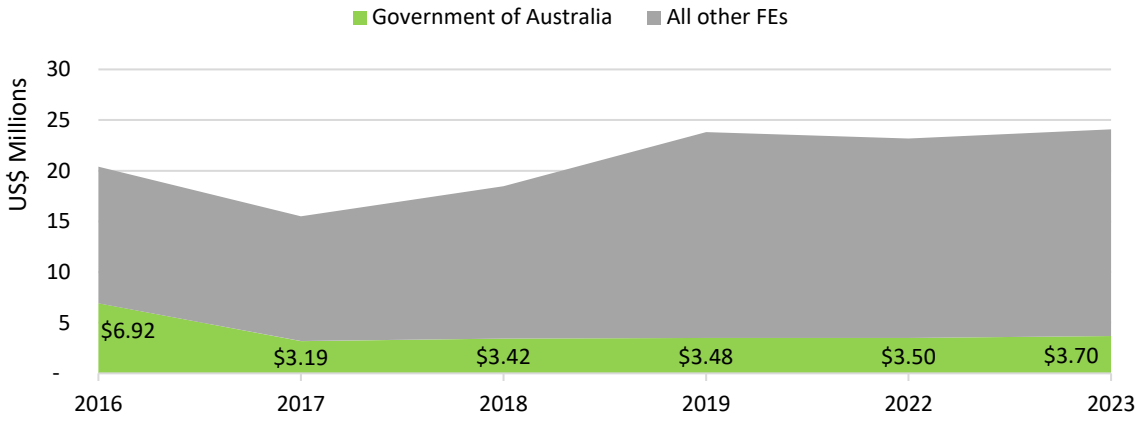
Figure 31. HIV expenditure financed by FE.01 Public Entities by Geographical Location (SND) in 2022-2023. %



4.2.2 Expenditure portfolio: FE.03.01.01 Government of Australia

PNG's HIV expenditure funded by the Government of Australia amounted to US$ 3.5M in 2022 and US$ 3.7M in 2023, consistently representing 15% of the overall country's spending on HIV in both years. Overall, the Australian portfolio showed a rather small but consistent growth since 2017 (Figure 32).

Figure 32. HIV spending trends of FE.03.01.01 Government of Australia in 2016-2023, US$ million



Catholic Church Health Services (CCHS) emerged as the largest Financing Agent-Purchaser of Australian funding, managing US$ 2M in 2022 through the Sexual and Reproductive Health Integration Project (SRHIP), which declined to US$ 1.5M in 2023, representing 56% and 41% of the total Australian HIV expenditure for the respective years (Table 23).

A significant portion of Australian funding was allocated to a project on HIV drug resistance surveillance and laboratory strengthening, implemented by PNG IMR and managed by the Kirby Institute of the University of New South Wales. This accounted for 20% of the Australian portfolio in 2022 and 21% in 2023. The Baylor College of Medicine, working in collaboration with the University of Papua New Guinea and Port Moresby General Hospital, also played a key role, implementing an important project that made up 10% of the Australian portfolio in 2022 and increased to 13% in 2023.

ANCP and ASHM Health, categorized under FAP.03.03.99 "Other International Not-for-Profit Organizations n.e.c.," managed the STEPT project aimed at supporting national initiatives for the triple elimination of parent-to-child transmission of HIV, hepatitis B, and syphilis. This project contributed 1% and 4% of the Australian portfolio in 2022 and 2023, respectively.

UNAIDS acted as a Financing Agent for multiple initiatives funded by the Australian Government, including the Indo-Pacific HIV Prevention Program, PNG CCM funding, and the review of the PNG's National STI & HIV Strategy (NSHS) 2018–2022, alongside the development of the new NSHS 2024–2028. These combined efforts accounted for 13% of Australian-funded HIV expenditure in 2022 and rose to 22% in 2023, reflecting Australia's multifaceted approach to addressing HIV prevention, policy development, and systems strengthening in Papua New Guinea.

Table 23. Financing Agents-Purchasers (FAP) for FE.03.01.01 Government of Australia in 2022-2023, US$ and % of annual (column) total

Financing Agents-Purchasers for FE.03.01.01 Government of Australia		2022		2023	
		US$	%	US$	%
FAP.02 Domestic Private sector	FAP.02.05.02 The rest of Domestic Not-for-profit organizations which are not Community-led organizations	$1,950,577	56%	$1,519,482	41%
FAP.02 Domestic Private sector Total		**$1,950,577**	**56%**	**$1,519,482**	**41%**
FAP.03 International purchasing organizations	FAP.03.02.07 UNAIDS Secretariat	$469,543	13%	$795,623	22%
	FAP.03.03.99 Other International not-for-profit organizations n.e.c.	$32,683	1%	$140,326	4%

Financing Agents-Purchasers for FE.03.01.01 Government of Australia		2022 US$	%	2023 US$	%
	FAP.03.04 Projects within International Universities	$1,046,969	30%	$1,240,867	34%
FAP.03 International purchasing organizations Total		**$1,549,195**	**44%**	**$2,176,816**	**59%**
Grand Total		**$3,499,772**	**100%**	**$3,696,298**	**100%**

A large portion of the Australian Government's HIV-related expenditure in Papua New Guinea was delivered through private sector providers, with faith-based organizations accounting for 40% in 2022 and declining to 26% in 2023. Non-faith-based non-profit organizations consistently represented 12% of the expenditure in both years (Table 24).

The public sector played a smaller yet significant role, comprising 14% of Australian bilateral funding in 2022 and increasing slightly to 16% in 2023. These funds primarily supported public hospitals and research institutions, highlighting Australia's investment in strengthening PNG's public healthcare and research capacities.

International organizations emerged as key service providers, responsible for delivering 34% of the Australian portfolio in 2022, with their share increasing to 46% in 2023.

Table 24. Providers of services (PS) for FE.03.01.01 Government of Australia in 2022-2023, US$ and % of annual (column) total

Providers of services (PS) for FE.03.01.01 Government of Australia		2022 US$	%	2023 US$	%
PS.01 Public Sector Providers	PS.01.01.01 Hospitals (public)	$298,500	9%	$351,845	10%
	PS.01.01.09.03 Higher education (public)			$28,415	1%
	PS.01.01.12 Research institutions (public)	$206,564	6%	$220,807	6%
	PS.01.01.13.99 Other Government entities n.e.c.			$2,483	>1%
PS.01 Public Sector Providers Total		**$505,064**	**14%**	**$603,550**	**16%**
PS.02 Private Sector Providers	PS.02.01.01.02 Ambulatory care (private non-profit non-faith based)	$11,277	>1%	$18,587	1%
	PS.02.01.01.14.01 Civil society organizations, Not-for-profit organizations that are Community-led organizations (non-faith based)	$410,858	12%	$390,819	11%
	PS.02.01.01.14.02 Civil society organizations, Not-for-profit organizations that are not Community-led organizations (non-faith based)	$13,825	>1%	$22,184	1%
	PS.02.01.02.02 Ambulatory care (private non-profit faith based)	$1,044,595	30%	$871,863	24%
	PS.02.01.02.13.02 Civil society organizations, Not-for-profit organizations that are not Community-led organizations (faith based)	$338,365	10%	$92,570	3%
PS.02 Private Sector Providers Total		**$1,818,921**	**52%**	**$1,396,022**	**38%**
PS.03 International providers – in country offices	PS.03.02 Multilateral agencies	$197,060	6%	$543,902	15%
	PS.03.03 International not-for-profit organizations and foundations	$436,822	12%	$513,024	14%
	PS.03.04 International research centres and other for-profit international providers	$541,905	15%	$639,800	17%
PS.03 International providers – in country offices Total		**$1,175,787**	**34%**	**$1,696,726**	**46%**
Grand Total		**$3,499,772**	**100%**	**$3,696,298**	**100%**

Australian bilateral investment prioritized Programme Enablers and Systems Strengthening (ASC.06), which accounted for the largest share of expenditure at 53% in 2022 (US$ 1.9M) and further increased

to 60% in 2023 (US$ 2.2M). This reflects DFAT's strong emphasis on supporting systems and administrative capacities critical for effective HIV program implementation (Table 25).

The second-largest area of spending was HIV Care and Treatment (ASC.03), representing 38% of total expenditure in 2022 (US$ 1.33M) but slightly declining to 31% in 2023 (US$ 1.13M). Expenditure on Social Enablers (ASC.05), including advocacy and human rights initiatives, showed significant growth from 3% in 2022 (US$ 91,077) to 6% in 2023 (US$ 210,390). HIV Prevention (ASC.01) remained consistent at 2% annually, with spending increasing modestly from US$ 70,880 in 2022 to US$ 83,575 in 2023. Spending on HIV Testing and Counselling (ASC.02) decreased slightly, contributing 3% (US$ 109,685) in 2022 and 2% (US$ 70,222) in 2023, while Development Synergies (ASC.07) remained negligible across both years.

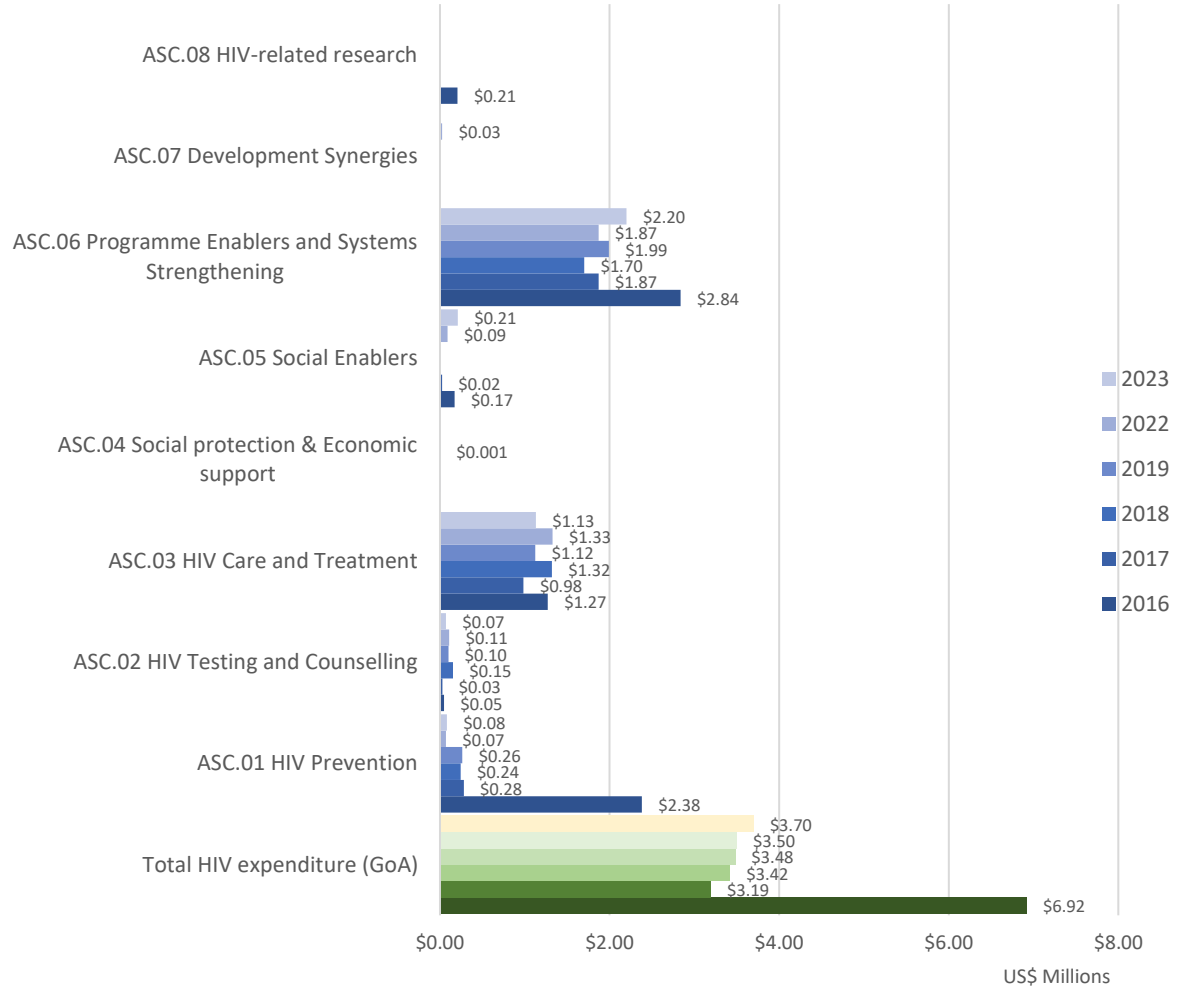
Table 25. HIV AND AIDS Spending Categories (ASC) for FE.03.01.01 Government of Australia in 2022-2023, US$ and % of annual (column) total

HIV AND AIDS Spending Categories (ASC) for FE.03.01.01 Government of Australia		2022 US$	%	2023 US$	%
ASC.01 HIV Prevention	ASC.01.01.05.99 Other PrEP n.e.c.	$32,236	1%		
	ASC.01.01.98 Five Pillars of Prevention not disaggregated	$38,644	1%		
	ASC.01.02.10 STI prevention and treatment programmes for general population			$83,575	2%
ASC.01 HIV Prevention Total		**$70,880**	**2%**	**$83,575**	**2%**
ASC.02 HIV Testing and Counselling	ASC.02.02 HIV testing and counselling for pregnant women (part of PMTCT programme)	$11,277	<1%	$10,064	<1%
	ASC.02.03 Early infant diagnosis (EID) of HIV	$46,506	1%	$60,158	2%
	ASC.02.98 HIV testing and counselling activities not disaggregated	$51,902	1%		
ASC.02 HIV Testing and Counselling Total		**$109,685**	**3%**	**$70,222**	**2%**
ASC.03 HIV Care and Treatment	ASC.03.01.98 Antiretroviral therapy not disaggregated neither by age nor by line of treatment nor for PMTCT			$10,434	<1%
	ASC.03.02 Adherence and retention on ART - support (including nutrition and transport) and monitoring	$55,933	2%	$47,511	1%
	ASC.03.03 Specific ART-related laboratory monitoring	$46,506	1%	$60,158	2%
	ASC.03.04.01.01 TB prevention (including medical prevention, awareness raising etc.)			$1,563	<1%
	ASC.03.04.01.02 TB screening, case detection and diagnosis (including contact tracing)			$35,519	1%
	ASC.03.04.01.98 TB activities not disaggregated	$710	<1%		
	ASC.03.07 Referral and linkages to clinical services	$1,421	<1%	$4,262	<1%
	ASC.03.98 Care and treatment services not disaggregated	$1,224,347	35%	$971,418	26%
ASC.03 HIV Care and Treatment Total		**$1,328,917**	**38%**	**$1,130,865**	**31%**
ASC.05 Social Enablers	ASC.05.01.02.04 Representation of key populations in key processes	$666	<1%	$69,847	2%
	ASC.05.04 Advocacy			$18,023	<1%
	ASC.05.98 Social enablers not disaggregated	$90,410	3%	$122,520	3%
ASC.05 Social Enablers Total		**$91,077**	**3%**	**$210,390**	**6%**
ASC.06 Programme Enablers and Systems Strengthening	ASC.06.01 Strategic planning, coordination and policy development	$252,146	7%	$538,418	15%
	ASC.06.02 Programme administration and management costs (above service-delivery level)	$642,587	18%	$384,511	10%
	ASC.06.03.01 Monitoring and evaluation			$42,326	1%
	ASC.06.03.05 HIV drug-resistance surveillance	$100,370	3%	$71,977	2%
	ASC.06.03.98 Strategic information not disaggregated	$6,816	<1%		
	ASC.06.04.02 Laboratory system strengthening	$32,231	1%	$43,377	1%

HIV AND AIDS Spending Categories (ASC) for FE.03.01.01 Government of Australia		2022 US$	%	2023 US$	%
	ASC.06.05.01 Community & Not-for-profit organisational development	$238,651	7%	$456,449	12%
	ASC.06.05.02 Community worker education, training and support	$11,769	<1%		
	ASC.06.05.03 Resource mobilisation / generation for community & Not-for-profit organisations and financial sustainability activities	$807	<1%	$1,009	<1%
	ASC.06.05.05 Community-led monitoring	$53,077	2%	$49,023	1%
	ASC.06.05.98 Community & Not-for-profit organisations system strengthening and community-based activities not disaggregated	$32,734	1%		
	ASC.06.06.01 Capacity building for health workers, excluding those at community level	$222,386	6%	$201,989	5%
	ASC.06.98 Programme enablers and systems strengthening not disaggregated	$278,598	8%	$412,166	11%
ASC.06 Programme Enablers and Systems Strengthening Total		**$1,872,172**	**53%**	**$2,201,245**	**60%**
ASC.07 Development Synergies	ASC.07.03 Promote HIV-sensitive, cross-sectoral development	$203	<1%		
	ASC.07.04 Capacity building in human rights	$26,838	1%		
ASC.07 Development Synergies Total		**$27,041**	**1%**		
Grand Total		**$3,499,772**	**100%**	**$3,696,298**	**100%**

The Figure 33 displays the trends in HIV-related expenditure funded by the Government of Australia across various HIV AND AIDS Spending Categories (ASC) from 2016 to 2023.

Figure 33. HIV AND AIDS Spending Categories (ASC) (1st digit) for FE.03.01.01 Government of Australia in 2016-2023, US$ and % of annual (column) total



HIV Care and Treatment (ASC.03) consistently accounted for a significant portion of Australia's HIV funding in Papua New Guinea. Expenditure reached US$ 1.32M in 2018, decreasing to US$ 1.13M in 2023, indicating a steady but slightly reduced investment in treatment-related services.

Programme Enablers and Systems Strengthening (ASC.06) emerged as a key spending priority within the GoA's spending, with funding steadily increasing to a peak of US$ 2.2M in 2023. This includes the cost of above service delivery management and administration (ASC.06.02), which was US$ 0.5M in 2018, US$ 0.4M in 2019 and US$ 0.6M and US$ 0.4M in 2022 and 2023. The overall increase in ASC.06 also reflects Australia's commitment to building the capacity and governance of HIV services in Papua New Guinea. Expenditure tracked under ASC.06.01 Strategic planning, coordination and policy development increased from a little over US$ 0.02 in 2018 to nearly US$ 0.54M in 2023. Strategic information activities grew from US$ 0.004M in 2018 to US$0.17M in 2023.

Within the Australian HIV contributions, HIV Prevention (ASC.01) saw fluctuating spending levels over the years. After reaching a peak of US$ 2.8M in 2016, expenditure decreased to US$ 0.07M in 2023. The funding priorities for prevention also shifted from key populations towards vulnerable and general populations, largely STI-related services.

HIV Testing and Counselling (ASC.02) has shown minimal and inconsistent GoA funding levels, with spending dropping to US$ 0.03M in 2023. Since the majority of expenditure reports did not explicitly mention HTC-related expenditure, it is not clear whether these services may be included in HIV care and treatment interventions.

Overall, the Australian Government's HIV portfolio reflects a strong focus on treatment and systems strengthening, with decreasing allocations towards prevention and testing.

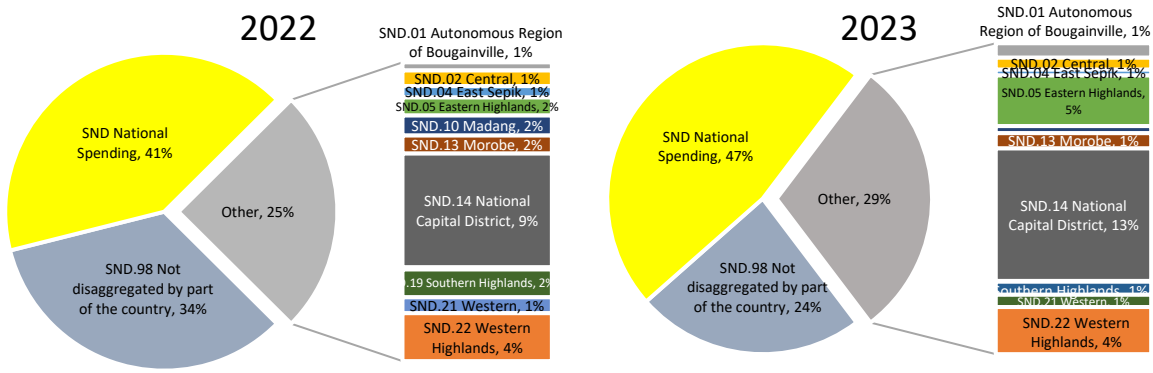
When analysed by Beneficiary Populations (BP) (Table 26), DFAT's expenditure was largely targeted towards People Living with HIV (BP.01), which accounted for 38% in 2022 (US$ 1.33M) and 31% in 2023 (US$ 1.13M), reflecting its alignment with HIV treatment and care priorities. Spending on Key Populations (BP.02) remained low, decreasing slightly from 4% (US$ 123,448) in 2022 to 2% (US$ 69,847) in 2023. Similarly, Vulnerable, Accessible and Other Target Populations (BP.03) saw marginal growth, rising from 1% (US$ 46,506) in 2022 to 2% (US$ 60,158) in 2023. A significant portion of expenditure fell into non-disaggregated categories (BP.05), representing 57% in 2022 (US$ 1.99M) and increasing to 63% in 2023 (US$ 2.34M), reflecting a large portion of expenditure inside ASC.06 Programme Enablers and Systems Strengthening. There was no significant expenditure specifically directed towards the General Population (BP.04) in 2022, but in 2023 it accounted for 3% (US$ 93,639).

Table 26. Beneficiary Populations (BP) (1st digit) for FE.03.01.01 Government of Australia in 2022-2023, US$ and % of annual (column) total

		2022		2023	
Beneficiary Populations for FE.03.01.01 Government of Australia		**US$**	**%**	**US$**	**%**
BP.01 PLHIV	BP.01.02.98 Children living with HIV not disaggregated	$237,816	7%	$326,102	9%
	BP.01.98 People living with HIV not disaggregated	$1,091,101	31%	$804,763	22%
BP.02 Key Populations	BP.02.98 Key populations not disaggregated	$123,448	4%	$69,847	2%
BP.03 Vulnerable, Accessible and Other Target Populations	BP.03.02 New borns with un-determined HIV status (born to HIV-positive women)	$46,506	1%	$60,158	2%
BP.04 General Population	BP.04.01.02 Female adult population	$11,277	<1%	$10,064	<1%
	BP.04.98 General population not disaggregated			$83,575	2%
BP.05 Non applicable (ASC which do not have a specific BP)		$1,989,624	57%	$2,341,788	63%
Grand Total		**$3,499,772**	**100%**	**$3,696,298**	**100%**

Figure 34 illustrates the geographic distribution of HIV expenditure funded by the Government of Australia in Papua New Guinea.

Figure 34. HIV Spending of FE.03.01.01 Government of Australia by geographic location (SND) in 2022-2023, %



A significant portion of the Australian Government's portfolio focused on national-level interventions, accounting for 41% of the total expenditure in 2022 and increasing to 47% in 2023. While national-level activities remained a priority, the proportion of expenditure disaggregated by province grew from 25% in 2022 to 29% in 2023, reflecting an improved focus on regional needs and a more detailed dataset in the latter year.

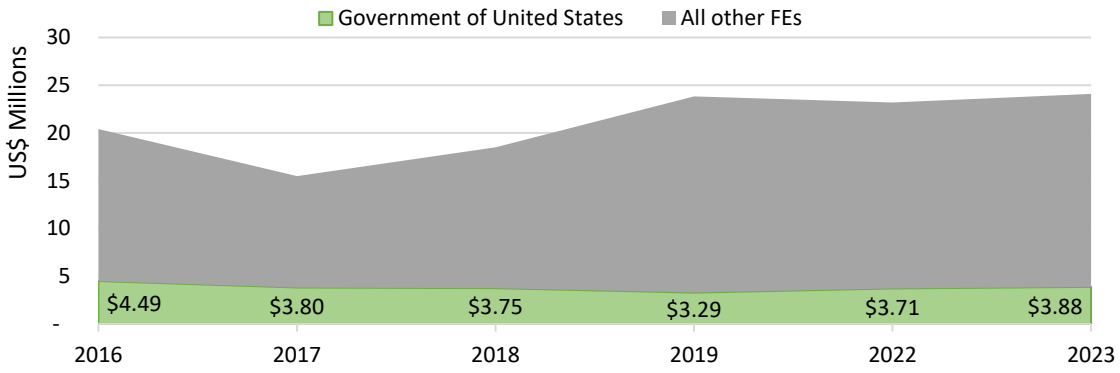
Among the provinces, the National Capital District (NCD) received the largest share of province-specific funding, accounting for 9% of GoA expenditure in 2022 and rising to 13% in 2023. Western Highlands consistently represented 4% of the GoA portfolio in both years. Notably, Eastern Highlands experienced a significant increase in funding, growing from 2% (US$ 0.05M) in 2022 to 5% (US$ 0.18M) in 2023, reflecting a heightened focus on this region.

Despite the improved geographical disaggregation of GoA-funded expenditure in 2023, almost a quarter of the spending remained not attributed to specific provinces, underscoring the need for further refinement in reporting and allocation.

4.2.3 Expenditure portfolio: FE.03.01.30 Government of United States

PNG's HIV expenditure funded by the Government of the United States amounted to US$3.7M in 2022 and US$3.9M in 2023, contributing 15% of the total national HIV spending in 2022 and 16% in 2023. The USG financing levels remained stable since 2017, when it accounted for US$ 3.8M (Figure 35).

Figure 35. HIV spending trends of FE.03.01.30 Government of United States in 2016-2023, US$ million



The primary implementer of PEPFAR funds in PNG was FHI360, which accounted for 96% of the USG-funded expenditure in 2022 and 89% in 2023. Other recipients included UNAIDS, which managed previously disbursed PEPFAR funds (4% in both years), WHO, which received CDC funding (7% of USG expenditure in 2023), and Hetura, a community-led organization that managed a small PEPFAR-funded project (1% of the USG portfolio in 2022) (Table 27).

Table 27. Financing Agents-Purchasers (FAP) for FE.03.01.30 Government of United States in 2022-2023, US$ and % of annual (column) USG total

Financing Agents-Purchasers (FAP) for FE.03.01.30 Government of United States		2022 US$	%	2023 US$	%
FAP.01 Public sector	FAP.01.01.01.01 Ministry of Health (or equivalent sector entity)			$2,975	<1%
FAP.01 Public sector Total				**$2,975**	**<1%**
FAP.03 International purchasing organizations	FAP.03.02.07 UNAIDS Secretariat	$147,413	4%	$149,737	4%
	FAP.03.02.19 World Health Organization (WHO)			$264,090	7%
	FAP.03.03.14 Family Health International/FHI 360	$3,540,371	96%	$3,459,420	89%
	FAP.03.03.99 Other International not-for-profit organizations n.e.c.	$19,000	1%		
FAP.03 International purchasing organizations Total		**$3,706,784**	**100%**	**$3,873,247**	**100%**
Grand Total		**$3,706,784**	**100%**	**$3,876,222**	**100%**

Service provision through USG funding (Table 28) was distributed across different provider types. Government-run health facilities accounted for approximately US$1.3M (36%) in 2022 and US$1.4M (36%) in 2023. Private sector non-profit providers received US$0.73M (20%) in 2022 and US$0.68M (18%) in 2023, while international organizations were responsible for US$1.65M (44%) in 2022 and US$1.8M (46%) in 2023. The financial reporting structure of PEPFAR limited insight into final service provision, as much of the spending stopped at the sub-recipient level under FHI360, however organizations-respondents claimed that majority of direct services, especially in HIV Care and Treatment and HIV testing and Counselling were provided through government-run health facilities.

Table 28. Providers of Services (PS) for FE.03.01.30 Government of United States in 2022-2023, US$ and % of annual (column) total

Providers of Services (PS) for FE.03.01.30 Government of United States		2022 US$	%	2023 US$	%
PS.01 Public Sector Providers	PS.01.01.02 Ambulatory care (public)	$1,324,823	36%	$1,410,727	36%
	PS.01.01.04 Laboratory and imaging facilities (public)			$255	<1%
PS.01 Public Sector Providers Total		**$1,324,823**	**36%**	**$1,410,982**	**36%**
PS.02 Private Sector Providers	PS.02.01.01.02 Ambulatory care (private non-profit non-faith based)			$19,461	1%
	PS.02.01.01.14.01 Civil society organizations, Not-for-profit organizations that are Community-led organizations (non-faith based)	$166,413	4%	$181,392	5%
	PS.02.01.02.02 Ambulatory care (private non-profit faith based)	$282,416	8%	$235,237	6%
	PS.02.01.02.13.02 Civil society organizations, Not-for-profit organizations that are not Community-led organizations (faith based)	$285,444	8%	$248,552	6%
PS.02 Private Sector Providers Total		**$734,273**	**20%**	**$684,642**	**18%**
PS.03 International providers – in country offices	PS.03.03 International not-for-profit organizations and foundations	$1,647,688	44%	$1,780,598	46%
PS.03 International providers – in country offices Total		**$1,647,688**	**44%**	**$1,780,598**	**46%**

Providers of Services (PS) for FE.03.01.30 Government of United States	2022 US$	%	2023 US$	%
Grand Total	**$3,706,784**	**100%**	**$3,876,222**	**100%**

Programmatically (*Table 29*), over half of the USG funding—US$2.0M (55%) in 2022 and US$2.1M (54%) in 2023—was allocated to ASC.06 Program Enablers and Systems Strengthening. The next largest allocation was ASC.03 HIV Care and Treatment, which received US$1.4M (37%) in 2022 and US$1.5M (38%) in 2023. HIV Prevention received no funding in 2022 but had an allocation of US$0.08M (2%) in 2023, however this absence of prevention-related spending in 2022 may be a limitation driven by the FHI360 financial report architecture and the lack of descriptive details.

The majority of WHO and UNAIDS expenditures received from USG were also classified under ASC.06, reflecting their focus on system strengthening rather than direct service provision. Notably, ASC.06.02 Program Administration and Management Costs absorbed US$1.0M in 2022 and US$0.9M in 2023 (27% and 23% of the total USG funding), contributing significantly to the overall dominance of ASC.06 in the USG portfolio. Within ASC.06, expenditure on community and non-profit organisational development was small (less than 1% or 0%), but 4% in each year went to community led monitoring, an important function of civil society.

USG funding for ASC.02 HIV Testing and Counselling amounted to US$0.3M (8%) in 2022 and US$0.2M (6%) in 2023. This represents a significant shift in priorities compared to previous NASA rounds, where testing and counselling accounted for a much larger portion of the USG budget. For instance, in 2018 and 2019, USG spending on ASC.02 reached US$2.5M annually, comprising 68% of the USG portfolio at the time. The decrease in ASC.02 funding signals a shift towards care, treatment, and program enablers rather than direct prevention and testing services.

Table 29. HIV AND AIDS Spending Categories (ASC) for FE.03.01.30 Government of United States in 2022-2023, US$ and % of annual (column) total

HIV AND AIDS Spending Categories (ASC) for FE.03.01.30 Government of United States		2022 US$	%	2023 US$	%
ASC.01 HIV Prevention	ASC.01.01.02.01.98 Programmatic activities for sex workers (SW) and their clients not disaggregated			$58,949	2%
	ASC.01.01.02.02.98 Programmatic activities for men who have sex with men (MSM) not disaggregated			$19,715	1%
	ASC.01.01.02.03.98 Programmatic activities for Transgenders (TG) not disaggregated			$617	<1%
ASC.01 HIV Prevention Total			**0%**	**$79,281**	**2%**
ASC.02 HIV Testing and Counselling	ASC.02.01.01 HIV testing and counselling for sex workers (SW)	$87,743	2%	$79,059	2%
	ASC.02.01.02 HIV testing and counselling for gay men and other men who have sex with men (MSM)	$22,500	1%	$24,955	1%
	ASC.02.01.03 HIV testing and counselling for Transgenders (TG)	$1,155	<1%	$823	<1%
	ASC.02.06 Voluntary HIV testing and counselling for general population	$190,577	5%	$144,416	4%
ASC.02 HIV Testing and Counselling Total		**$301,975**	**8%**	**$249,253**	**6%**
ASC.03 HIV Care and Treatment	ASC.03.03 Specific ART-related laboratory monitoring			$264,090	7%
	ASC.03.98 Care and treatment services not disaggregated	$1,357,508	37%	$1,190,554	31%
ASC.03 HIV Care and Treatment Total		**$1,357,508**	**37%**	**$1,454,644**	**38%**

HIV AND AIDS Spending Categories (ASC) for FE.03.01.30 Government of United States		2022 US$	%	2023 US$	%
ASC.06 Programme Enablers and Systems Strengthening	ASC.06.01 Strategic planning, coordination and policy development			$274,270	7%
	ASC.06.02 Programme administration and management costs (above service-delivery level)	$987,283	27%	$906,278	23%
	ASC.06.04.98 Systems Strengthening (excluding Community system strengthening) not disaggregated			$238,052	6%
	ASC.06.05.01 Community & Not-for-profit organisational development	$5,579	<1%		
	ASC.06.05.05 Community-led monitoring	$154,834	4%	$149,737	4%
	ASC.06.06.01 Capacity building for health workers, excluding those at community level			$12,198	<1%
	ASC.06.06.98 Health and community workforce intervention(s) not disaggregated			$386,228	10%
	ASC.06.98 Programme enablers and systems strengthening not disaggregated	$893,605	24%	$126,281	3%
ASC.06 Programme Enablers and Systems Strengthening Total		**$2,041,301**	**55%**	**$2,093,044**	**54%**
ASC.08 HIV-Related Research	ASC.08.04 Socio-behavioural research	$6,000	<1%		
ASC.08 HIV-Related Research Total		**$6,000**	**<1%**		
Grand Total		**$3,706,784**	**100%**	**$3,876,222**	**100%**

From a beneficiary population perspective (Table 30), USG spending in 2022 and 2023 largely fell under ASC.05 without a specific beneficiary population identified, amounting to US$2.1M (55%) and US$2.1M (54%) respectively. Spending on PLHIV accounted for US$1.4M in 2022 and US$1.5M in 2023. Key populations received US$0.11M (3%) in 2022 and US$0.18M (5%) in 2023. While the proportion spent on key populations appears relatively low given PEPFAR's focus, a portion of the PLHIV expenditure may also include services for key populations, which complicates direct comparisons.

Table 30. Beneficiary Populations (BP) for FE.03.01.30 Government of United States in 2022-2023, US$ and % of annual (column) total

Beneficiary Populations (BP) for FE.03.01.30 Government of United States		2022 US$	%	2023 US$	%
BP.01 PLHIV	BP.01.01.98 Adult and young people living with HIV not disaggregated			$264,090	7%
	BP.01.98 People living with HIV not disaggregated	$1,357,508	37%	$1,190,554	31%
BP.01 PLHIV Total		**$1,357,508**	**37%**	**$1,454,644**	**38%**
BP.02 Key Populations	BP.02.02.01 Female sex workers and their clients	$70,798	2%	$116,157	3%
	BP.02.02.03 Male sex workers and their clients	$16,945	<1%	$21,851	1%
	BP.02.03 Gay men and other men who have sex with men (MSM)	$22,500	1%	$44,669	1%
	BP.02.04 Transgender/Trans	$1,155	<1%	$1,440	<1%
BP.02 Key Populations Total		**$111,398**	**3%**	**$184,118**	**5%**
BP.04 General Population	BP.04.98 General population not disaggregated	$190,577	5%	$144,416	4%
BP.04 General Population Total		**$190,577**	**5%**	**$144,416**	**4%**
BP.05 Non applicable (ASC which do not have a specific BP)	BP.05 Non applicable (ASC which do not have a specific BP)	$2,047,301	55%	$2,093,044	54%
BP.05 Non applicable (ASC which do not have a specific BP) Total		**$2,047,301**	**55%**	**$2,093,044**	**54%**
Grand Total		**$3,706,784**	**100%**	**$3,876,222**	**100%**

Geographically (Table 31), the majority of USG funding—US$3.6M (96%) in 2022 and US$3.5M (89%) in 2023—was allocated to the National Capital District, where PEPFAR's programs in PNG were primarily focused. An additional US$0.1M in 2022 and US$0.4M in 2023 were not categorized by province, limiting further geographical analysis.

Table 31. Geographical location of HIV spending of FE.03.01.30 Government of United States in 2022-2023, US$ and % of annual (column) total

Location code & name for FE.03.01.30 Government of United States	2022 US$	%	2023 US$	%
SND National Spending	$16,823	<1%		
SND.06 Enga			$850	<1%
SND.14 National Capital District	$3,559,371	96%	$3,460,440	89%
SND.16 Oro			$850	<1%
SND.22 Western Highlands			$255	<1%
SND.98 Not disaggregated by part of the country	$130,590	4%	$413,827	11%
Grand Total	**$3,706,784**	**100%**	**$3,876,222**	**100%**

An examination of production factors in the USG-funded expenditure (Table 32) highlights trends in cost allocation. Personnel costs for direct service providers constituted only 16% of total USG spending in 2022 but increased sharply to 46% in 2023. Conversely, program management personnel costs dropped from 35% in 2022 to just 2% in 2023. Indirect costs remained high, accounting for 25% (US$0.9M) in 2022 and 22% (US$0.87M) in 2023.

Table 32. Productions Factors (PS) of FE.03.01.30 Government of United States in 2022-2023, US$ and % of annual (column) total

Production Factors (PF) for FE.03.01.30 Government of United States		2022 US$	%	2023 US$	%
PF.01 Current Direct and Indirect Expenditures	PF.01.01.01.01 Labor costs - Direct service providers	$34,216	1%	$1,494,108	39%
	PF.01.01.01.02 Fringe Benefits - Direct service providers	$549,431	15%	$274,680	7%
	PF.01.01.01.03 Performance based supplements, incentives - Direct service providers	$8,554	<1%		
	PF.01.01.01.98 Direct service providers personnel costs not disaggregated	$12,496	<1%		
	PF.01.01.02.01 Labour costs - Program management	$1,276,890	34%	$88,646	2%
	PF.01.01.02.02 Fringe Benefits - Program management	$1,097	<1%	$358	<1%
	PF.01.01.02.04 Consultants (external) - Program management	$24,259	1%		
	PF.01.02.03 Travel expenditure	$114,878	3%	$120,430	3%
	PF.01.02.04 Administrative and programme management costs (excluding PSM)	$26	<1%		
	PF.01.03.03.01 HIV tests			$2,975	<1%
	PF.01.03.04.02 Promotion and information materials	$11,000	<1%		
	PF.01.03.04.98 Non-medical supplies not disaggregated	$148,140	4%	$24,524	1%
	PF.01.04 Contracted external services	$456,242	12%	$537,065	14%
	PF.01.08 Training costs (including related per diems/transport/other costs)	$31,969	1%	$96,314	2%
	PF.01.09 Logistics of events, including catering services	$54,666	1%	$73,141	2%
	PF.01.10.98 Indirect costs not disaggregated	$913,341	25%	$870,889	22%
	PF.01.98 Current direct and indirect expenditures not disaggregated	$66,981	2%	$26,784	1%
PF.01 Current Direct and Indirect Expenditures Total		**$3,704,186**	**100%**	**$3,609,914**	**93%**

Production Factors (PF) for FE.03.01.30 Government of United States		2022 US$	%	2023 US$	%
PF.02 Capital Expenditures	PF.02.03 Information technology (hardware and software)	$2,598	<1%		
	PF.02.04 Laboratory and other medical equipment			$264,090	7%
	PF.02.05 Non medical equipment and furniture			$2,218	<1%
PF.02 Capital Expenditures Total		**$2,598**	**<1%**	**$266,308**	**7%**
Grand Total		**$3,706,784**	**100%**	**$3,876,222**	**100%**

Unlike other funding sources, USG funding did not include large-scale procurement of HIV commodities. The only commodity-related expenditure was reported by WHO (US$0.26M in 2023 for laboratory and medical equipment) and by NDOH, which reported a small USG-funded donation of HIV test kits (US$2,975) in 2023.

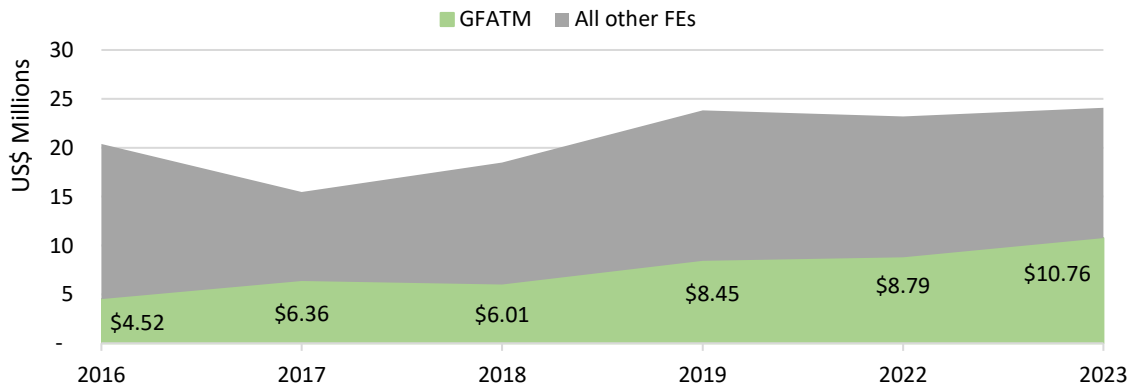
The overall analysis of USG funding in PNG reveals a continued emphasis on health system strengthening and care and treatment, with a noticeable reduction in HIV testing and prevention compared to previous NASA rounds.

4.2.4 Expenditure portfolio: FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria

PNG's HIV expenditure funded by the Global Fund (GFATM) amounted to US$ 8.8M in 2022 and US$ 10.8M in 2023 (Figure 36), representing 38% and 45% of the country's total HIV spending in the respective years. GF funds were managed by World Vision PNG (WV PNG) as the Principal Recipient (PR), which oversaw several Sub-recipients (SRs), including Adventist Development and Relief Agency (ADRA), Anglicare PNG (APNG), Burnet Institute, Hope Worldwide PNG (HWW), Igat Hope, and Save the Children.

In addition to WV PNG, a Principal recipient of the GFATM project, UNAIDS served as FAP for a relatively small GF-funded activity, managing US$ 44,599. This amount was received directly from GFATM rather than being channelled through the Principal Recipient.

Figure 36. HIV spending trends of FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria in 2016-2023, US$ million



Since 2016, the Global Fund's HIV investment in PNG has more than doubled, growing from US$ 4.5M to its 2023 level, demonstrating a steady and significant expansion of financial support (Figure 36).

The majority of GFATM-funded services were delivered (*Table* 33) through private sector providers, particularly faith-based NGOs, which accounted for 76% of expenditure in 2022 (US$ 6.7M) and 77% in 2023 (US$ 8.3M). Public sector service providers managed US$ 1.7M (19%) in 2022 and US$ 1.8M (17%) in 2023, primarily in ASC.02 HIV Testing and Counselling and ASC.03 HIV Care and Treatment. However, their role in ASC.01 HIV Prevention remained limited.

International service providers accounted for US$ 0.4M (5%) in 2022 and US$ 0.7M (6%) in 2023, implementing activities in partnership with government-run health facilities. Multilateral organizations played a smaller but important role, focusing on technical oversight and direct assistance to the government, with US$ 0.3M (3%) allocated to them in 2023.

Table 33. *Providers of Services (PS) of FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria in 2022-2023, US$ and % of annual (column) total*

Providers of Services (PS) for FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria		2022		2023	
		US$	%	US$	%
PS.01 Public Sector Providers	PS.01.01.02 Ambulatory care (public)	$1,546,288	18%	$1,455,791	14%
	PS.01.01.04 Laboratory and imaging facilities (public)			$5,213	<1%
	PS.01.01.13.01 National AIDS Coordinating Authority (NACs)	$157,284	2%	$329,339	3%
PS.01 Public Sector Providers Total		**$1,703,572**	**19%**	**$1,790,343**	**17%**
PS.02 Private Sector Providers	PS.02.01.01.02 Ambulatory care (private non-profit non-faith based)	$69,468	1%	$37,218	<1%
	PS.02.01.01.14.01 Civil society organizations, Not-for-profit organizations that are Community-led organizations (non-faith based)	$397,385	5%	$597,565	6%
	PS.02.01.01.14.02 Civil society organizations, Not-for-profit organizations that are not Community-led organizations (non-faith based)	$31,840	<1%	$132,199	1%
	PS.02.01.02.02 Ambulatory care (private non-profit faith based)	$527,008	6%	$591,791	5%
	PS.02.01.02.13.02 Civil society organizations, Not-for-profit organizations that are not Community-led organizations (faith based)	$5,589,392	64%	$6,885,718	64%
	PS.02.02.02 Ambulatory care (For-profit private)	$43,527	<1%	$51,524	<1%
PS.02 Private Sector Providers Total		**$6,658,619**	**76%**	**$8,296,016**	**77%**
PS.03 International providers – in country offices	PS.03.02 Multilateral agencies			$271,416	3%
	PS.03.03 International not-for-profit organizations and foundations	$423,556	5%	$405,922	4%
PS.03 International providers – in country offices Total		**$423,556**	**5%**	**$677,337**	**6%**
Grand Total		**$8,785,746**	**100%**	**$10,763,696**	**100%**

ASC.06 Program Enablers and Systems Strengthening absorbed the largest share of GFATM-funded expenditure, amounting to US$ 3.8M (43%) in 2022 and US$ 5.4M (50%) in 2023. Within ASC.06, program administration and management costs (ASC.06.02) accounted for US$ 1.3M (14%) in 2022 and US$ 1.9M (17%) in 2023 (Table 34).

Within GFATM contributions, ASC.01 HIV Prevention was the second-largest spending category, totalling US$ 2.2M in 2022 and US$ 2.8M in 2023. This funding primarily supported interventions targeting key populations, including sex workers, MSM, and transgender individuals, as well as condom distribution programs.

ASC.03 HIV Care and Treatment ranked third in the GFATM funded activities, with expenditure reaching US$ 2.1M in 2022 and US$ 2.0M in 2023, accounting for 24% and 19% of the GFATM portfolio, respectively. This funding covered ART services, ART laboratory monitoring, and TB-related interventions for PLHIV. These allocations were consistent with the 2018-2019 NASA results, where GFATM's HIV care and treatment expenditure ranged from US$ 1.4M (23% of GF spending) in 2018 to US$ 3.0M (36%) in 2019.

GFATM-funded ASC.02 HIV Testing and Counselling represented US$ 0.5M (5%) of the total HIV expenditure in 2022, decreasing to US$ 0.3M (2%) in 2023. The majority of GF-originated spending on HIV testing and counselling was directed towards services for male and female sex workers and their clients, followed by MSM and transgender individuals. However, expenditures targeting all these key populations declined between 2022 and 2023, reflecting a potential shift in funding priorities or a reduction in resources allocated to HTC services. Notably, expenditure specifically focused on early infant diagnosis was only recorded in 2023.

Table 34. HIV AND AIDS Spending Categories (ASC) of FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria in 2022-2023, US$ and % of annual (column) total

HIV AND AIDS Spending Categories (ASC) For FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria		2022		2023	
		US$	%	US$	%
ASC.01 HIV Prevention	ASC.01.01.02.01.98 Programmatic activities for sex workers (SW) and their clients not disaggregated	$1,215,515	14%	$1,451,281	13%
	ASC.01.01.02.02.98 Programmatic activities for men who have sex with men (MSM) not disaggregated	$224,073	3%	$269,225	3%
	ASC.01.01.02.03.98 Programmatic activities for Transgenders (TG) not disaggregated	$19,491	<1%	$15,074	<1%
	ASC.01.01.02.98 Services for key populations (exclusively for the five populations) not disaggregated	$79,015	1%		
	ASC.01.01.03.01 Provision of free condoms for HIV prevention (excluding for KPs and AGYW)	$272,400	3%	$211,981	2%
	ASC.01.01.03.98 Condom activities (for HIV prevention) not disaggregated	$262,136	3%	$580,426	5%
	ASC.01.01.98 Five Pillars of Prevention not disaggregated	$95,462	1%	$204,531	2%
	ASC.01.02.01.98 PMTCT not disaggregated	$14,315	<1%	$69,142	1%
ASC.01 HIV Prevention Total		**$2,182,408**	**25%**	**$2,801,658**	**26%**
ASC.02 HIV Testing and Counselling	ASC.02.01.01 HIV testing and counselling for sex workers (SW)	$349,214	4%	$148,792	1%
	ASC.02.01.02 HIV testing and counselling for gay men and other men who have sex with men (MSM)	$67,267	1%	$21,866	<1%
	ASC.02.01.03 HIV testing and counselling for Transgenders (TG)	$4,984	<1%	$1,458	<1%
	ASC.02.03 Early infant diagnosis (EID) of HIV			$68,149	1%
	ASC.02.07 Provider initiated testing and counselling (PITC)	$28,859	<1%	$20,231	<1%
ASC.02 HIV Testing and Counselling Total		**$450,325**	**5%**	**$260,496**	**2%**
ASC.03 HIV Care and Treatment	ASC.03.01.98 Antiretroviral therapy not disaggregated neither by age nor by line of treatment nor for PMTCT	$576,374	7%	$990,143	9%
	ASC.03.02 Adherence and retention on ART - support (including nutrition and transport) and monitoring			$1,667	<1%
	ASC.03.03 Specific ART-related laboratory monitoring	$744,393	8%	$338,565	3%
	ASC.03.04.01.98 TB activities not disaggregated	$400,804	5%	$443,089	4%
	ASC.03.05 Psychological treatment and support services	$9,147	<1%	$25,561	<1%
	ASC.03.07 Referral and linkages to clinical services	$70,804	1%	$137,559	1%
	ASC.03.98 Care and treatment services not disaggregated	$270,329	3%	$59,450	1%
ASC.03 HIV Care and Treatment Total		**$2,071,851**	**24%**	**$1,996,035**	**19%**
ASC.04 Social Protection and	ASC.04.02.02 Social protection through provision of social services	$127,333	1%	$174,440	2%

HIV AND AIDS Spending Categories (ASC) For FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria		2022		2023	
		US$	%	US$	%
Economic Support					
ASC.04 Social Protection and Economic Support Total		**$127,333**	**1%**	**$174,440**	**2%**
ASC.05 Social Enablers	ASC.05.01.02.04 Representation of key populations in key processes	$50,952	1%	$43,328	<1%
	ASC.05.01.98 Human rights activities above service provision level not disaggregated	$27,226	<1%	$17,158	<1%
	ASC.05.02 Monitoring and reforming laws, regulations and policies relating to HIV (excluding community-led monitoring)	$64,310	1%	$48,819	<1%
	ASC.05.03 Sensitization of law-makers and law enforcement agents	$40,429	<1%	$20,374	<1%
	ASC.05.04 Advocacy			$31,245	<1%
	ASC.05.98 Social enablers not disaggregated	$3,642	<1%	$5,712	<1%
ASC.05 Social Enablers Total		**$186,561**	**2%**	**$166,636**	**2%**
ASC.06 Programme Enablers and Systems Strengthening	ASC.06.01 Strategic planning, coordination and policy development	$388,532	4%	$950,366	9%
	ASC.06.02 Programme administration and management costs (above service-delivery level)	$1,266,434	14%	$1,877,299	17%
	ASC.06.03.01 Monitoring and evaluation	$111,639	1%	$123,789	1%
	ASC.06.03.02 Operations and implementation science research	$305,108	3%	$77,757	1%
	ASC.06.03.03 Serological-surveillance (sero-surveillance)	$59,227	1%	$59,116	1%
	ASC.06.03.04 Management information systems	$43,577	<1%	$26,799	<1%
	ASC.06.04.01 Procurement and supply chain	$231,315	3%	$203,299	2%
	ASC.06.04.02 Laboratory system strengthening	$31,712	0%	$435,647	4%
	ASC.06.04.03 Institutional & organisational development (health, social, educational etc)	$62,410	1%	$154,959	1%
	ASC.06.05.01 Community & Not-for-profit organisational development	$358,091	4%	$498,977	5%
	ASC.06.05.02 Community worker education, training and support	$25,159	<1%	$22,239	<1%
	ASC.06.05.05 Community-led monitoring	$34,939	<1%	$34,766	<1%
	ASC.06.05.98 Community & Not-for-profit organisations system strengthening and community-based activities not disaggregated	$42,619	<1%	$87,391	1%
	ASC.06.06.01 Capacity building for health workers, excluding those at community level	$237,106	3%	$207,353	2%
	ASC.06.98 Programme enablers and systems strengthening not disaggregated	$569,400	6%	$604,674	6%
ASC.06 Programme Enablers and Systems Strengthening Total		**$3,767,268**	**43%**	**$5,364,431**	**50%**
Grand Total		**$8,785,746**	**100%**	**$10,763,696**	**100%**

Regarding GFATM's HIV spending on beneficiary populations (Table 35), BP.05 non-applicable (without specific populations) was the largest category, accounting for US$ 3.9M (44%) in 2022 and US$ 5.5M (51%) in 2023. A significant portion of this spending was linked to program administration and operational costs. PLHIV-related interventions accounted for US$ 2.2M (25%) in 2022 and US$ 2.2M (20%) in 2023, reflecting the ongoing focus on treatment and care.

GFATM-funded interventions targeting BP.02 Key Populations was US$ 2.1M (24%) of the total HIV expenditure in 2022 and US$ 2.2M (20%) in 2023. Compared to the 2018-2019 period, Global Fund financing for key populations has increased both in absolute terms and as a share of total GFATM spending. In 2018, only US$ 1M was allocated to key populations, rising to US$ 1.6M in 2019, demonstrating a growing recognition of the importance of targeted HIV interventions for these high-risk groups.

In 2022, a significant portion of the US$ 2.1M allocated to key populations—approximately US$ 1.3M (14% of total expenditure and 62% of the spending on key populations)—was directed towards female sex workers and their clients. The next highest expenditure category within key populations was male sex workers and their clients, who received US$ 0.3M in both 2022 and 2023. This allocation pattern reflects the prioritization of prevention and treatment efforts among the most vulnerable groups.

Table 35. Beneficiary Populations (BP) of FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria in 2022-2023, US$ and % of annual (column) total

Beneficiary Populations (BP) For FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria		2022		2023	
		US$	%	US$	%
BP.01 PLHIV	BP.01.98 People living with HIV not disaggregated	$2,199,185	25%	$2,170,475	20%
BP.01 PLHIV Total		**$2,199,185**	**25%**	**$2,170,475**	**20%**
BP.02 Key Populations	BP.02.02.01 Female sex workers and their clients	$1,248,931	14%	$1,314,539	12%
	BP.02.02.03 Male sex workers and their clients	$315,799	4%	$285,534	3%
	BP.02.03 Gay men and other men who have sex with men (MSM)	$291,340	3%	$291,090	3%
	BP.02.04 Transgender/Trans	$24,476	<1%	$16,532	<1%
	BP.02.98 Key populations not disaggregated	$225,430	3%	$247,859	2%
BP.02 Key Populations Total		**$2,105,975**	**24%**	**$2,155,555**	**20%**
BP.03 Vulnerable, Accessible and Other Target Populations	BP.03.02 New borns with un-determined HIV status (born to HIV-positive women)	$14,315	<1%	$137,290	1%
	BP.03.20 Persons made vulnerable by TB, Hepatitis, Cervical Cancer, other illnesses	$28,859	<1%	$20,231	<1%
BP.03 Vulnerable, Accessible and Other Target Populations Total		**$43,174**	**<1%**	**$157,521**	**1%**
BP.04 General Population	BP.04.98 General population not disaggregated	$534,536	6%	$792,407	7%
BP.04 General Population Total		**$534,536**	**6%**	**$792,407**	**7%**
BP.05 Non applicable (ASC which do not have a specific BP)	BP.05 Non applicable (ASC which do not have a specific BP)	$3,902,876	44%	$5,487,738	51%
BP.05 Non applicable (ASC which do not have a specific BP) Total		**$3,902,876**	**44%**	**$5,487,738**	**51%**
Grand Total		**$8,785,746**	**100%**	**$10,763,696**	**100%**

The vast majority of GFATM expenditure in the production factor category was allocated to PF.01 Current Direct and Indirect Expenditures, which accounted for US$ 8.7M (99%) in 2022 and US$ 10.5M (97%) in 2023. Meanwhile, PF.02 Capital Expenditures remained a very small share of overall spending, registering US$ 0.08M (1%) in 2022 and increasing to US$ 0.31M (3%) in 2023 (Table 36**Error! Reference source not found.**).

Within GFATM's current expenditures, the largest cost component was labour costs for direct service providers, which accounted for US$ 1.7M (19%) in 2022 and US$ 2.1M (20%) in 2023. Training costs represented another substantial category, capturing 19% of spending in 2022 and 17% in 2023, demonstrating an ongoing emphasis on workforce capacity building. Additionally, labour costs for program management remained steady at 13% of total PF.01 expenditure in both years, reflecting the consistent financial commitment to administrative and managerial functions essential for the coordination of HIV programs.

Table 36. Production Factors (PF) of FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria in 2022-2023, US$ and % of annual (column) total

Production Factors (PF) For FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria		2022 US$	%	2023 US$	%
PF.01 Current Direct and Indirect Expenditures	PF.01.01.01.01 Labor costs - Direct service providers	$1,692,292	19%	$2,128,113	20%
	PF.01.01.01.04 Consultants (external) - Direct service providers	$232,001	3%	$130,871	1%
	PF.01.01.02.01 Labour costs - Program management	$1,152,724	13%	$1,351,630	13%
	PF.01.01.98 Personnel costs not disaggregated	$30,599	<1%	$268,267	2%
	PF.01.02.01 Office rental costs	$68,116	1%	$68,602	1%
	PF.01.02.02 Office utilities costs (electricity, water, heating, etc.)	$365,047	4%	$364,597	3%
	PF.01.02.03 Travel expenditure	$835,297	10%	$1,048,001	10%
	PF.01.02.04 Administrative and programme management costs (excluding PSM)	$325,122	4%	$557,570	5%
	PF.01.02.05 PSM related expenditure (where not included in the price of the commodities)	$144,558	2%	$24,814	<1%
	PF.01.03.01.01.01 Antiretrovirals for treatment (excluding PrEP ARVs)	$398,417	5%	$910,455	8%
	PF.01.03.02.02 Condoms	$175,835	2%	$211,981	2%
	PF.01.03.02.03 Lubricants	$96,565	1%		
	PF.01.03.03.98 Laboratory reagents and materials not disaggregated	$620,866	7%	$332,948	3%
	PF.01.03.04.02 Promotion and information materials	$80,432	1%	$32,678	<1%
	PF.01.04 Contracted external services	$259,061	3%	$268,751	2%
	PF.01.07 Financial support for beneficiaries			$865	<1%
	PF.01.08 Training costs (including related per diems/transport/other costs)	$1,637,433	19%	$1,831,712	17%
	PF.01.09 Logistics of events, including catering services	$284,668	3%	$473,085	4%
	PF.01.10.02 Indirect cost rate	$303,728	3%	$451,153	4%
PF.01 Current Direct and Indirect Expenditures Total		**$8,702,763**	**99%**	**$10,456,092**	**97%**
PF.02 Capital Expenditures	PF.02.01.02 Construction and renovation			$241,271	2%
	PF.02.03 Information technology (hardware and software)	$82,983	1%	$5,338	<1%
	PF.02.98 Capital expenditure not disaggregated			$60,994	1%
PF.02 Capital Expenditures Total		**$82,983**	**1%**	**$307,604**	**3%**
Grand Total		**$8,785,746**	**100%**	**$10,763,696**	**100%**

In terms of geographic distribution (Table 37), GFATM-supported interventions spanned nearly all 22 provinces in PNG. However, a significant proportion of expenditure remained unallocated by province, with US$ 4.9M (55%) in 2022 and US$ 5.9M (55%) in 2023 falling under SND.98 (Not Disaggregated by Part of the Country). National-level spending accounted for US$ 1.8M (20%) in 2022 and US$ 2.6M (24%) in 2023. Among provinces, the largest allocations were recorded in Eastern Highlands, Madang, Morobe, and the National Capital District (NCD), each receiving at least 3% of GFATM funding in both years, while other provinces had less than 2% of the total.

Table 37. Geographical location (SND) of HIV spending of FE.03.02.07 The Global Fund to Fight AIDS, Tuberculosis and Malaria in 2022-2023, US$ and % of annual (column) total

	2022		2023	
Location code & name (SND)	**US$**	**%**	**US$**	**%**
SND National Spending	$1,775,392	20%	$2,588,487	24%
SND.01 Autonomous Region of Bougainville	$13,407	<1%	$14,155	<1%
SND.02 Central	$73,778	1%	$52,815	<1%
SND.03 East New Britain	$29,581	<1%	$33,208	<1%
SND.04 East Sepik	$39,518	<1%	$44,577	<1%
SND.05 Eastern Highlands	$372,063	4%	$385,347	4%
SND.06 Enga	$62,397	1%	$84,580	1%
SND.07 Gulf	$8,716	<1%	$7,555	<1%
SND.08 Hela	$19,917	<1%	$21,841	<1%
SND.09 Jiwaka	$25,618	<1%	$33,771	<1%
SND.10 Madang	$335,901	4%	$342,628	3%
SND.11 Manus	$16,925	<1%	$17,043	<1%
SND.12 Milne Bay	$39,935	<1%	$45,725	<1%
SND.13 Morobe	$433,750	5%	$466,452	4%
SND.14 National Capital District	$236,316	3%	$282,706	3%
SND.15 New Ireland	$23,264	<1%	$22,764	<1%
SND.16 Oro	$34,199	<1%	$36,816	<1%
SND.17 Sandaun	$18,813	<1%	$19,653	<1%
SND.18 Simbu	$99,280	1%	$78,379	1%
SND.19 Southern Highlands	$131,139	1%	$147,787	1%
SND.20 West New Britain	$40,312	<1%	$28,504	<1%
SND.21 Western	$16,307	<1%	$30,566	<1%
SND.22 Western Highlands	$68,739	1%	$105,296	1%
SND.98 Not disaggregated by part of the country	$4,870,478	55%	$5,873,040	55%
Grand Total	**$8,785,746**	**100%**	**$10,763,696**	**100%**

Compared to USG/PEPFAR, which concentrated its funding in NCD and at the national level, the Global Fund's footprint was significantly broader reaching various regions of PNG. This difference reflects distinct strategic priorities between the two funding mechanisms, with PEPFAR focusing on key population interventions in urban centre, while GFATM maintains a more expansive nationwide coverage supporting both system strengthening and direct service delivery.

4.3 Adequacy of funding and financial gap analysis

This section presents an analysis of various documents that provide insights into existing and future programmatic activities within Papua New Guinea's HIV response, including estimated unit costs and resource needs for both past and future implementation. By examining these data sources, the assessment aims to evaluate the adequacy of past and future funding based on expenditure trends and financial projections.

To assess whether past spending was, and future funding will be, sufficient, the analysis integrates findings from both the National STI and HIV Strategy (NSHS) 2018–2022 and NSHS 2024–2028, which outline strategic priorities and estimated financial requirements for HIV prevention, testing, care, and treatment. Additionally, the "HIV Commodities Forecasting and Quantification Report | 2021–2023" (Quantification Report), published in May 2020, serves as a key reference for analysing treatment and

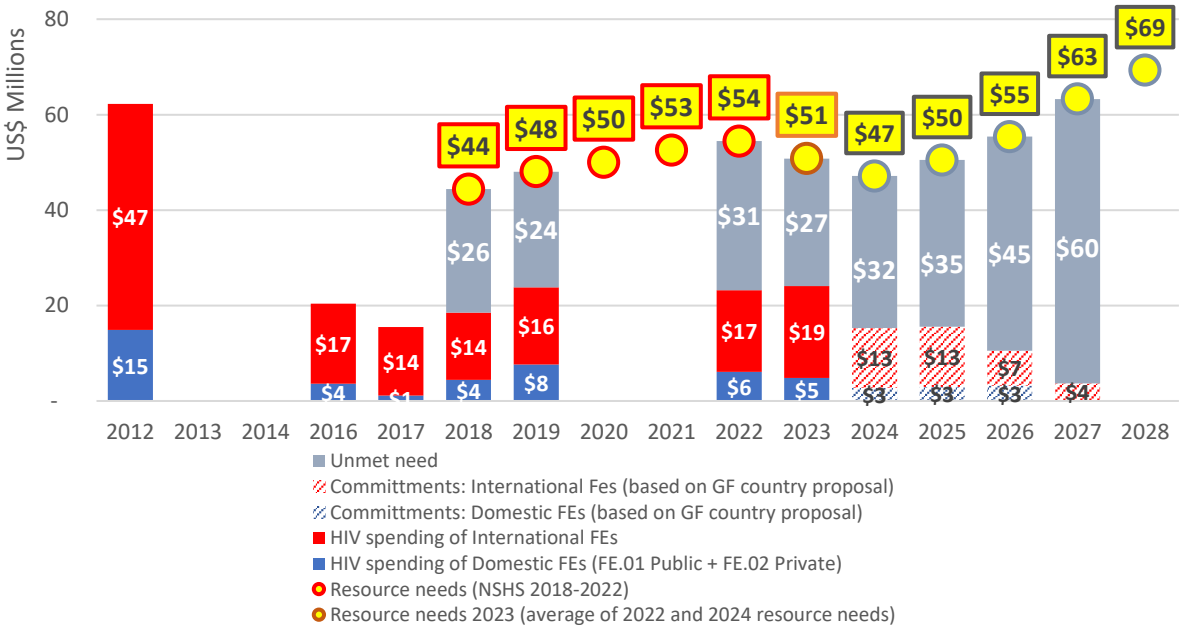
care costs. This report provides a detailed breakdown of resource needs for ART and related services, helping to contextualize NSHS cost projections with real-world procurement and expenditure data.

By comparing historical spending patterns from NASA 2022–2023 with projected resource needed to achieve the national HIV targets, this section highlights potential funding gaps, discrepancies in unit costs, and opportunities for cost optimization. This evidence-based approach supports more accurate budgeting and planning, ensuring that future HIV programs in PNG are financially sustainable and aligned with actual spending trends.

4.3.1 Expenditure and resource needs: past trends and future projections

The total cost for implementing the HIV program in Papua New Guinea was estimated at US$ 54M in 2022, and when compared with the expenditures found in this NASA, implies that a substantial funding gap of US$ 31M might have been experienced for that year. Notably, the newly adopted NSHS 2024-2028 projects a reduction in resource needs to US$ 47M by 2024, representing a 13% decrease compared to the 2022 estimate (Figure 37), which could indicate that the 2022 estimated costs were exaggerated. However, due to the absence of detailed calculations and unit cost data for the NSHS 2018-2022, the exact reasons behind this projected reduction, and the variance with the actual expenditures, remain unclear.

Figure 37. HIV Expenditure, Commitments by Financing Entity (FE) and Resource needs trends in 2012-2028, US$ million



A significant funding gap is anticipated in the coming years, with financial commitments projected to cover less than half of the estimated resource needs, and which may be further worsened by the recent cuts to USG foreign aid. This ongoing shortfall raises concerns about the sustainability of PNG's HIV response, particularly as domestic financial commitments for the upcoming years appear lower than the expenditure levels observed in 2022 and 2023. Understanding the various components and underlying assumptions of resource needs projections is crucial for making informed conclusions about the financial gap and ensuring that available resources are effectively allocated.

To gain deeper insight, the following sections will examine resource needs estimates in greater detail, breaking them down by programmatic area and intervention type. This analysis will assess the

alignment between projected needs and actual expenditure, identify areas where assumptions may require adjustment, and explore opportunities to enhance financial sustainability. By closely scrutinizing the funding gap and resource allocation per intervention, we aim to provide evidence-based recommendations to inform decision-making and strategic planning for the country's HIV response.

4.3.2 Expenditure, resource needs and funding gap in 2022

Throughout the assessment period, the funding gap consistently exceeded half of the estimated resource needs, amounting to 57% in 2022 and slightly decreasing to 53% in 2023. Domestic resources contributed only a small fraction, covering 11% and 10% of the total program costs in 2022 and 2023, respectively. International financing entities played a more significant role, accounting for 31% of the financial requirements in 2022 and increasing to 38% in 2023 (Figure 37).

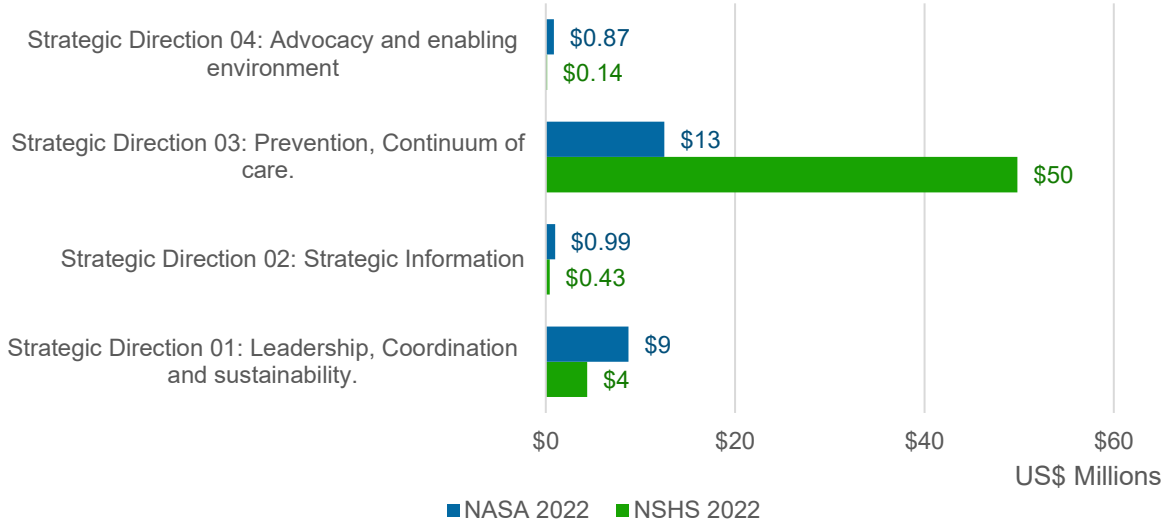
To better understand the funding gap during the years of assessment, the NASA team aligned the NASA expenditure data with the sections of the NSHS 2018-2022 (Table 38 and Figure 38), but could only compare for 2022.

Table 38. Resource needs (NSHS 2022) vs HIV Expenditure (NASA 2022) mapping

NSHS 2022			**NASA 2022**		
Programmatic area	**US$**	**% of total**	**Programmatic area**	**US$**	**% of total**
Strategic Direction 01: Leadership, Coordination and sustainability	US$ 4,364,388	8%	ASC.06 Programme Enablers and Systems Strengthening, excluding ASC.06.03	US$ 8,737,974	38%
Strategic Direction 02: Strategic Information	US$ 430,200	1%	ASC.06.03 Strategic information ASC.08 HIV-Related Research	US$ 989,369	4%
Strategic Direction 03: Prevention, Continuum of care.	US$ 49,811,925	91%	ASC.01 HIV Prevention ASC.02 HIV Testing and Counselling ASC.03 HIV Care and Treatment ASC.04 Social Protection and Economic Support	US$ 12,535,726	54%
Strategic Direction 04: Advocacy and enabling environment	US$ 143,233	<1%	ASC.05 Social Enablers ASC.07 Development Synergies	US$ 866,616	4%
Total NSHS 2022	**US$ 54,749,746**	**100%**	**Total NASA 2022**	**US$ 23,129,684**	**100%**

A notable limitation of the NSHS 2018-2022 format is its aggregation of HIV prevention, HIV testing, and HIV care and treatment into a single strategic direction—Strategic Direction 03: Prevention, Continuum of Care. In contrast, NASA separates these areas into detailed programmatic codes. This aggregation in the NSHS 2018-2022 format does not reveal the specific allocation and resource requirements for each programmatic area, but it highlights the overarching funding shortfall.

Figure 38. Resource needs (NSHS 2022) and actual expenditure (NASA 2022) by NSHS 2018-2024 Strategic Direction, US$ million



Unsurprisingly, the largest funding gap was identified within this strategic direction (03. Prevention, Continuum of care), reaching US$ 37M in 2022—the only year with both NASA and NSHS data available. This called for more granular costing and planning in future resource need estimations to better inform funding strategies and address gaps effectively. At the same time, there was over double spent on Strategic Direction 01. Leadership, coordination and sustainability. This was due to the large spending found in this NASA on ASC.06 spending on programme enablers and systems strengthening (PESS). Despite being unable to provide more nuanced comparison by specific interventions, the data implies that some of the large portion of resources that went to above service delivery PESS should be reallocated towards direct delivery of the package of services proposed in Strategic Direction 03.

Comparing the NASA results with the resource needs estimates for 2022–2023 is crucial for understanding the financial gaps in Papua New Guinea's HIV response. However, the comparison is inherently limited due to the differing methodologies used for estimating costs in the NSHS 2018–2022 and NASA 2022–2023. While the NSHS adopted "crude" costing to project resource needs, NASA focuses on actual expenditure, providing a bottom-up perspective on financial flows and unit costs.

4.3.3 Expenditure, resource needs and funding gap scenarios in 2024-2028

NASA contributes unique insights into the units of expenditure for various interventions, which, when paired with NSHS-established targets, offer a powerful tool for projecting future costs using evidence-based estimates. The NSHS 2024–2028, with its more detailed breakdown of unit costs and programmatic areas, is a step forward in improving resource needs estimation.

The NSHS 2024-2028 projects the total cost of Papua New Guinea's HIV response at US$ 47M in 2024, with costs escalating rapidly to US$ 69M by 2028, reflecting an average annual increase of 9%. Commitments from the Government of Papua New Guinea and international organizations, as outlined in the Global Fund proposal, suggest an anticipated allocation of approximately US$ 26M annually for 2024 and 2025, and which may be further reduced with the recent USG foreign aid.

However, starting from 2026, the commitments become less secure, dropping significantly to US$ 10M due to the potential end of the Global Fund's grant cycle (Figure 37).

Domestic public contributions are projected to remain at around US$ 3M per year, though these estimates only extend to the end of 2026 (Figure 37). This highlights a potential risk to the continuity of the HIV response in PNG, especially in the later years of the NSHS 2024-2028, unless alternative financing mechanisms or increased international and domestic contributions are secured to bridge the funding gap.

The overall cost estimate, categorized by Pillar for the NSHS 2024–2028, is illustrated in Table 39 below.

Table 39. Budget estimates for implementing NSHS 2024-2028, US$

	2024	2025	2026	2027	2028
Pillar 1: Comprehensive STI & HIV Prevention	$12,879,716	$13,576,383	$15,632,210	$18,640,841	$21,179,204
Pillar 2: Early Diagnosis, Effective Treatment and Tailored Care	$23,047,554	$24,909,783	$26,746,912	$29,959,015	$32,194,126
Pillar 3: Strong Coordination, Robust Systems and Supportive Environment	$1,264,066	$1,342,576	$1,296,424	$1,304,473	$1,308,944
M&E, Program Management & Indirect Cost Recovery	$9,962,629	$10,669,124	$11,699,587	$13,368,122	$14,648,014
Total NSHS 2024-2028	**$47,153,966**	**$50,497,867**	**$55,375,133**	**$63,272,451**	**$69,330,289**

Despite the differences in categories and time period covered, combining the two sources of intelligence—NSHS for projected targets and NASA for actual spending—provides an opportunity to refine financial planning and develop more accurate funding gap scenarios.

According to the NHSH 2024-2028, the total resource needs for implementing the HIV response in Papua New Guinea are estimated at US$ 47M in 2024. If the level of HIV expenditure remains consistent with the 2023 spending estimated in NASA, this would leave nearly half of the financial cost of the national HIV program uncovered. However, the confirmed commitments are significantly lower than the HIV spending level registered in 2023 (Figure 37).

To utilize NASA results for estimating future resource needs and funding gap, an analysis was conducted on two key interventions from the NSHS 2024–2028: (Activity 1) Prevention among Key Populations – under Pillar 1, and (Activity 2) ART & Service Delivery, including Viral Load Testing – under Pillar 2 (Table *40*). These interventions were selected because they have a direct correspondence with NASA codes in the AIDS Spending Categories (ASC) vector and form essential pillars of the national HIV response in Papua New Guinea.

Activity 1, HIV Prevention among Key Populations, represents 10% of the estimated cost in NSHS 2024–2028, whereas NASA findings indicate that 8% of total HIV expenditure in 2022–2023 was allocated to this area.

Activity 2, ART & Service Delivery, including Viral Load Testing, accounts for 36% of the total resource needs estimates in NSHS 2024–2028 and 32% of NASA's total national HIV spending in 2022–2023.

Table 40. Unit costs and targets: NSHS 2024-2028 vs NASA 2022-2023

Unit costs description	NSHS unit costs	NASA unit cost	Targets NSHS 2024-2028				
	US$	US$	2024	2025	2026	2027	2028
Activity 1: HIV prevention among Key Populations (excl. HIV testing and condoms)	$73	$37[15]	51,680	64,600	77,520	90,440	96,900
Activity 2: HIV Care and Treatment (excluding TB activities) per person on ART	$367[16]	$164[17]	47,412	51,363	55,314	59,265	63,216

While the figures suggest the relative (proportional) alignment between estimated needs and actual spending, despite the overall shortfall in available resources, further analysis is needed to determine whether target populations of these services received adequate investment relative to national targets and whether funding mechanisms are sustainable in the long run.

Considerations for "Activity 2" unit cost comparison with NASA unit of expenditure:

*For the purpose of analysis, two ART-related interventions were combined into one category—ART & Service Delivery, including Viral Load Testing—since both share identical NSHS targets (**Error! Reference source not found.**).*

The unit cost for these interventions was summed to provide a comprehensive cost estimate. Additionally, expenditure on TB-related activities was excluded from the NASA-based unit cost calculations, as TB services for PLHIV have a separate budget line in the NSHS 2024–2028.

*The NSHS 2024–2028 estimates the unit cost for ART & Service Delivery, including Viral Load Testing, at **US$ 367** per person, comprising **US$ 352** for ART & Service Delivery and **US$ 15** for Viral Load Testing. In contrast, a NASA-based unit cost for HIV Care and Treatment (excluding TB-related activities) across 2022–2023 amounted to **US$ 164** per person, which is less than half of the NSHS estimate.*

To assess whether this estimate is elevated or underestimated, a comparison was made with the unit costs provided in the "HIV Commodities Forecasting and Quantification Report | 2021–2023" (Quantification Report), published in May 2020. This report offers

This figure represents only 39% of the US$ 352-unit cost used in the NSHS 2024–2028, suggesting that the NHSH unit cost may be either significantly overestimated or have included a larger spectre of the care and treatment activities than that in the Quantification report.

*Conversely, the cost of Viral Load Testing in the Quantification Report is **US$ 22** per person, which is 32% higher than the unit cost of **US$ 15** used in the NSHS 2024–2028.*

The Quantification Report bases its Viral Load Testing projections on the national guidelines for HIV care and treatment, which recommend one annual viral load test for patients on treatment, a test six months after initiation of treatment for new patients, a repeat test for those not virally suppressed, additional tests for quality assurance and re-runs and a buffer stock for sustainability.

These additional factors may explain why the Quantification Report's Viral Load Testing unit cost is higher than the NHSH estimate.

The comparison of these estimates indicates that the NHSH unit cost for ART & Service Delivery may

[15] NASA's "Activity 1" unit cost includes all expenditure under ASC.01 HIV Prevention that targeted BP.02 Key population from all Financing Entities. Denominator: a sum of the numbers of KP reached by GFATM and USG/PEPFAR projects.
[16] NSHS's "Activity 2" unit cost includes cost under two NSHS interventions: "ART & Service Delivery" and "Viral Load Testing".
[17] NASA's "Activity 2" unit cost includes all expenditure on ASC.03 HIV Care and Treatment, except for ASC.03.04.01 TB activities, which in NSHS 2024-2028 is described as a separate Pillar 2 intervention.

detailed calculations on the financial requirements for sustaining Papua New Guinea's HIV Treatment and Care program during the years 2021–2023.

According to the Quantification Report, the total cost of Care and Treatment in 2023—which includes Adult and Paediatric ARVs, Infant Prophylaxis ARVs, and Opportunistic Infection (OI) Drugs—amounted to US$ 7.04M.

Customs and handling fees, as well as buffer stocks, were included in this estimate. When divided by the number of people on ART (both adults and children, both 1st and 2nd line regimens) for whom the need was projected, the cost per person in 2023 is calculated at ***US$ 138****.*

be significantly inflated, potentially leading to an overestimation of future resource needs.

On the other hand, the unit cost used for Viral Load Testing in NSHS 2024–2028 may be conservative compared to real-world procurement-based estimates.

The actual cost estimates provided in the NSHS 2024–2028 are illustrated in Table *41*, presenting the projected financial requirements for ART & Service Delivery and Prevention among Key Populations. These estimates are based on available or calculated unit costs and coverage targets outlined in the national strategy. In Table 42, the results of applying NASA-derived unit costs to project future resource needs for these interventions are presented.

Table 41. Cost of implementation of "Activity 1" and "Activity 2" in 2024-2028 using NSHS unit costs

Activity	Cost of NSHS 2024-2028 activities - original (US$)					
	2024	2025	2026	2027	2028	2024-2028
Activity 1: HIV prevention among Key Populations (excl. HIV testing and condoms)	3,781,467	4,726,834	5,672,201	6,617,568	7,090,251	27,888,323
Activity 2: HIV Care and Treatment (excluding TB activities) per person on ART	17,410,116	18,860,959	20,311,802	21,762,645	23,213,488	101,559,011

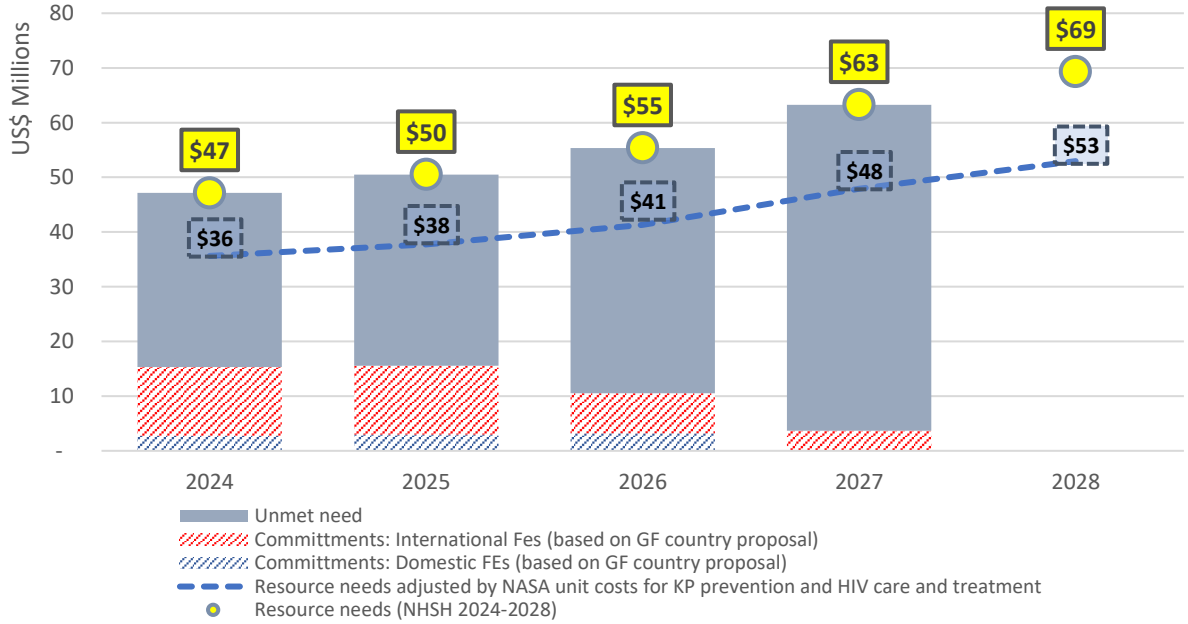
Table 42. Adjusted cost of implementation of "Activity 1" and "Activity 2" in 2024-2028 using NASA unit costs

Activity	Cost of NSHS 2024-2028 activities – estimated based on NASA unit costs (US$)					
	2024	2025	2026	2027	2028	2024-2028
Activity 1: HIV prevention among Key Populations (excl. HIV testing and condoms)	1,900,295	2,375,369	2,850,442	3,325,516	3,563,053	14,014,675
Activity 2: HIV Care and Treatment (excluding TB activities) per person on ART	7,779,830	8,428,150	9,076,469	9,724,788	10,373,107	45,382,344

These results are displayed in Figure 39, and demonstrate that applying more realistic unit costs significantly reduces the total resource needs for the selected interventions. The estimated total cost for implementing HIV Prevention among Key Populations (Activity 1) will decrease by 50% and ART & Service Delivery (Activity 2) will decline by 55% by 2028. This substantial reduction highlights the potential for optimizing resource allocation by using expenditure-based unit costs rather than higher, generalized estimates.

By revising the unit cost assumptions for these two critical interventions, the overall resource needs for implementing NSHS 2024–2028 could be reduced by 25% (over US$ 70M), from US$ 286M to US$ 216M, making the national HIV response more financially sustainable (Figure 39). The yellow dashed line in the Figure 39 below demonstrates how the revised resources needs in NSHS 2024-2028 using NASA-derived unit costs for “KP prevention” and “ART & Service delivery” bring down the overall financial requirements in the years of NSHS implementation.

Figure 39. HIV Commitments and Resource needs scenarios in 2024-2028, US$ million



Financial sustainability of PNG’s HIV response requires a multi-pronged approach that includes greater domestic financing, enhanced allocative efficiencies through strategic reallocation towards direct service delivery interventions, technical efficiency gains, strategic partnerships, and future-focused sustainability planning. While international donors continue to play a significant role, ensuring that domestic resources are progressively scaled up will be critical to maintaining service delivery and achieving long-term HIV control in Papua New Guinea.

5 Conclusions and recommendations

Conclusions

The NASA report for Papua New Guinea (2022–2023) highlights the critical trends and gaps in the country's HIV response financing. The analysis indicates that international funding remains the primary driver of the national HIV response, with the Global Fund, PEPFAR, and the Australian Government contributing significantly to prevention, testing, care, and treatment efforts. Domestic public expenditure, although notable, has shown a declining trend, particularly in 2023, raising concerns about the sustainability of the national response.

Prevention (ASC.01) spending, heavily supported by international donors, increased since 2018, but lacks detailed disaggregation. Financial reports of the organizations-respondents and respective financial management systems that generate these reports lack important descriptions for the expenditure such as by province or by beneficiary population preventing from a more detailed analysis. While key populations importantly absorb majority of HIV prevention expenditure, an increasing focus on general population may showcase the need to improve targeting from general population to more vulnerable groups and reflect it correctly in the budgets and financial reports.

In 2022 and 2023 86 and 88 per cent of the prevention services were funded under the Global Fund grants, making them vulnerable to potential reduction of resource availability and withdrawal of the USG from the global donor scene.

Testing and counselling services (ASC.02) show fluctuating investments, with a marked a sizable reduction in expenditure on key population-focused testing services in 2023.

Care and Treatment (ASC.03) absorbs the largest share of service-related expenditure, with public funding heavily concentrated on ARV procurement. However, the declining trend in public contributions in 2023, and the drastic reduction in PEPFAR contributions in 2025, threatens continuity.

Programme Enablers (ASC.06), such as program administration and capacity building, remain the most significant expenditure category, at around half of the total HIV investment. While management and systems strengthening are necessary, the NASA findings demonstrate potential inefficiencies and the need for reallocation to direct service delivery interventions.

Social Enablers (ASC.05), such as advocacy and human rights activities, saw slight increases but remain under-prioritized relative to the overall needs.

Minimal investment in HIV-related research (ASC.08) may be a sign of the particular research cycles in case of big research initiatives, like iBBS, however not observing a sizable spending on research may highlight a lack of focus on building evidence for more effective programming.

Key populations (KP), including female sex workers (FSW), men who have sex with men (MSM), and transgender individuals (TG), receive limited targeted resources for prevention and testing despite being disproportionately affected by HIV.

NASA estimates show that unit of expenditure for prevention and testing services targeting KPs are significantly lower than NSHS benchmarks, raising questions about adequacy of the package being provided, or illustrates that the NSHS unit costs were over-estimated. The same is relevant for the NASA unit of expenditure on HIV Care and Treatment which was much lower than used in the NSHS cost estimations. Realistic resource needs estimates assist countries to more accurately measure the potential funding gap, mobilize resources accordingly, and use available resources more efficiently.

Recommendations

1 Strengthen Domestic Financing:
Advocate for increased and sustained domestic contributions to the HIV response, especially in care and treatment, to mitigate the risks of declining international funding post-2025. Include specific allocations for HIV prevention, testing, and treatment in the national budget.

2 Address Funding Gaps by ASC:

- Care and Treatment: Reevaluate procurement strategies for ARVs and laboratory monitoring, improve data granularity and commodity-related resource tracking to align expenditures with estimated resource needs. Strengthen coordination with international donors to ensure adequate funding for essential commodities.

- Prevention: Prioritize targeted prevention programs for KPs, ensuring adequate allocation and detailed monitoring of expenditures to improve coverage and efficiency.

- Programme Enablers: Optimize spending on program administration and management by improving coordination at the national and subnational levels. Address governance challenges at NACS and Provincial Health Authorities (PHAs).

- Social Enablers: Scale up funding for advocacy and human rights activities, emphasizing stigma reduction and legal reform to create an enabling environment for the HIV response.

- HIV Research: Invest in operational and implementation research to improve program delivery and inform policy decisions.

3 Enhance Beneficiary Population Focus:
Increase investments targeting key populations, with a specific focus on addressing disparities in unit costs and ensuring adequate funding for KP-focused prevention and testing services. Strengthen data collection mechanisms to accurately capture service delivery and expenditure disaggregation by BP.

4 Improve Data Transparency and Disaggregation:
Enhance the granularity of financial and programmatic data in financial reports and NASA to better align with NSHS strategic pillars. Ensure all spending is disaggregated by province, ASC, and BP where feasible. Invest in capacity building for organizations to provide more detailed financial and programmatic reporting. Update MSupply data with unit costs to ensure possibility to follow financial resources to the level of service provision.

5 Foster Multisectoral Collaboration:
Strengthen partnerships between public and private providers, NGOs, and international donors to align priorities, reduce duplication, and maximize the impact of resources. Leverage the technical expertise of international donors to address gaps in program delivery and data quality.

6 Address Sustainability Concerns:

Develop a sustainability plan for the HIV response, incorporating strategies for transitioning from donor dependence to increased domestic financing. Advocate for innovative financing mechanisms to complement existing resources, such as public-private partnerships and social impact investments.

7 Reassess Resource Needs:
Conduct a detailed review of the assumptions and calculations underlying NSHS resource needs estimates, particularly unit costs, to ensure accuracy and relevance to the local context. Regularly update resource needs estimates to reflect evolving programmatic and financial realities.

8 Annexes

ANNEX 1. NASA framework and process

NASA Framework

The National HIV AND AIDS Spending Assessment (NASA) is a robust tool designed to measure spending on the final consumption of goods and services within HIV responses globally. It systematically tracks the flow of resources from their origin to the final beneficiaries, ensuring comprehensive coverage and analysis of HIV-related expenditures.

NASA employs a detailed framework that classifies expenditures across ten dimensions: Financing Entities (FE), Financing Schemes (SCH), Revenues of Financing Schemes (REV), Financing Agents-Purchasers (FAP), Providers of Services (PS), HIV AND AIDS Spending Categories (ASC), Service Delivery Modalities (SDM), Beneficiary Populations (BP), Production Factors (PF) and Sub-National Data (SND).

These classifications allow NASA to describe expenditure activities and interventions comprehensively. Importantly, the NASA framework goes beyond healthcare service delivery, encompassing activities in education, social and institutional development, welfare sectors, and research, thus capturing the full breadth of HIV-related resource utilization.

The NASA methodology uses a tri-axial system of analysis focused on:

1. Consumption: Represented by AIDS spending categories, beneficiary populations, and sub-national data.
2. Provision: Represented by providers of services, service delivery modalities, and production factors.
3. Financing: Represented by financing schemes, their revenues, financing entities, and financing agents.

This approach ensures the equality of total resources across consumption, provision, and financing dimensions. By reconstructing resource flows through triangulation, NASA allows for a detailed understanding of how resources are mobilized, pooled, allocated, and utilized across all HIV transactions.

One of the critical aspects of NASA is the prevention of double-counting expenses, particularly given the complex flow of resources through multiple intermediary institutions before reaching service providers. Double-entry matrices are used to manage the origin and destination of resources, capturing expenditures only when they are finally incurred at the service provider level. The relationship between economic agents (financing entities, financing agents-purchasers, and providers) is carefully mapped to ensure accuracy.

During data analysis, all transactions undergo “top-down” and “bottom-up” reconciliation. This ensures that disbursements and expenditures match the actual value of the implemented programs, aligning resource tracking with the matching accounting principle. By focusing on expenditures and costs associated with services consumed within a defined period, NASA produces reliable, period-specific financial data.

NASA relies on a variety of data sources, including consumption reports, procurement records, budget execution/expenditure reports etc.

Estimates are presented for a defined calendar or fiscal year, capturing expenditures incurred during that period. In cases where consumption data is unavailable, procurement or distribution data is used, with assumptions and limitations clearly documented in annexes.

NASA's structured approach to tracking and analysing HIV-related expenditures ensures that every financial transaction is meticulously recreated and reconciled to avoid discrepancies. Its comprehensive methodology provides a critical understanding of resource flows, supporting evidence-based planning, allocation, and accountability within national HIV responses.

NASA Classification

The NASA describes the flow of resources from their origin to the beneficiary populations. Financial flows for the national HIV response are organized into three dimensions: financing, provision and use. Expenses are reconciled from these three dimensions using data triangulation. The classification of the three dimensions and the ten categories makes up the framework of the NASA system.

i.Financing

Financing Entities (FE): These are entities or pools tapped by purchasers and financial intermediation institutions to fund HIV services through various financing schemes. Analysis of FE is crucial in countries heavily reliant on donor support or with few management entities.

Financing Schemes (SCH): These are the main types of arrangements through which individuals access health services.

Revenues of Financing Schemes (REV): Describes specific contribution mechanisms of Financing Schemes, grouped by type of revenues into mutually exclusive classes.

Financing Agents-Purchasers (FAP): Entities that collect financial resources to fund service provision programs and make decisions related to the program.

ii.Provision

Providers of Services (PS): Entities engaged in the production, supply, and provision of services related to HIV and AIDS.

Service Delivery Modalities (SDM): Describes the ways services are provided to beneficiaries, reflecting differences in costs through different modalities, such as facility-based or community- or home-based.

Production Factors (PF): Inputs consumed during the production of the goods and services that make up the interventions and programs of the HIV response.

iii.Consumption

HIV AND AIDS Spending Categories (ASC): Interventions and activities related to HIV and AIDS offered to beneficiaries.

Beneficiary Populations (BP): Direct intended beneficiaries of interventions, populations receiving services within the HIV Response. Assigning Beneficiary population codes align closely with the AIDS Spending Categories' classification, ensuring logical and streamlined categorization.

Sub National Data (SND): The location where the programs are implemented. It allows monitoring the distribution of resources and implementation of programs at the subnational level.

NASA tools and their application

The NASA Team utilizes a diverse set of tools to efficiently collect, process, and analyse data. These tools are instrumental in organizing and systematizing tasks, allowing seamless collaboration among NASA team members who are simultaneously engaged with numerous files and datasets. The members of the NASA Team are trained in utilizing these tools at the beginning of the assessment.

Google Drive and file system management

Utilizing file-sharing cloud-based platforms offered several key advantages, such as time efficiency, version control and data security, allowing for collaboration from different locations.

The structure of the NASA Google Drive Data processing folder was designed to reflect the status of the data file processing for each specific organization-respondent at any given time:

- 0 - Data Received: This folder serves as the initial repository for all incoming data that has not yet been processed. The focal point responsible for receiving data created a dedicated subfolder for each organization that submits data. This ensures clear organization and easy access to raw files.
- 1 - Partial: Once data processing begins, the organization-specific folder has been moved (cut-paste) to this folder. This stage indicated that the data was under review by one of the NASA Team members but the processing is not yet complete.
- 2 - Complete: After the initial processing was done, the folder was moved here. Data in this folder was considered ready for validation by the team lead.
- 3 - Validated: Following the team lead's validation, the folder was placed in this directory. Files in this folder represent data that has been thoroughly reviewed and approved for inclusion in the dataset.
- 4 - In DCT Dataset: Folders were moved here once the data has been integrated into the Master dataset in the Alternative Import format. This stage ensured that the data was prepared for upload to the RTT software.
- 5 - In RTT Software: This folder contains files where all the data has been successfully uploaded into the RTT software. This marks the final stage of the data processing workflow.

This system ensures a clear and structured progression of data from receipt to final upload, reducing confusion and facilitating efficient tracking of the data processing status for each organization.

NASA Control Table

The NASA Control Table serves multiple utility purposes within the project. It tracks the outreach to organizations, monitoring the number of entities approached for data submission and keeping a record of responses. Additionally, it records communication regarding data clarification or the acquisition of supplementary information. The control file plays a pivotal role in identifying focal

points within each respondent organization and tracking the NASA team member responsible for processing their data.

Moreover, the control table serves as a comprehensive status tracker for data processing and subsequent validation. It compiles a summary of the total reported expenditure by each organization and consolidates comments provided by NASA team members. This centralized tool ensures efficient oversight and coordination throughout the data collection and processing phases.

To ensure a simultaneous access to the Control file by all team members, the Control Table was created as a Google sheet.

NASA Data collection form

The NASA PNG specific Data Collection Form (DCF) was adapted by the NASA Team to reflect the requirements of the data collection. This is a self-administered tool which includes sections dedicated to financial and in-kind resource tracking (see Annex 5).

NASA Data consolidation tool

The Data Consolidation Tool (DCT), is a spreadsheet developed by UNAIDS, and is an integral part of the data preparation and consolidation process, accessible only by the NASA Team members. The DCT is built to allow a logical conversion of the data provided by the organization-respondents into the NASA codes. When data are fully processed and validated, the DCT allows for uploading directly to the RTT software. In Papua New Guinea DCT was integrated into the Data Collection Form as separate spreadsheets only available to the members of the NASA Team.

NASA RTT

The RTT (Resource Tracking Tool) developed by UNAIDS is a specialized software designed to enhance the efficiency of the NASA process. Its primary goal is to facilitate the consolidation, validation, analysis, and interpretation of data related to HIV AND AIDS spending. The RTT addresses the need for a more accessible and technologically advanced tool to streamline the NASA process.

In Papua New Guinea the NASA Team continues opting for Alternative import function, which allows for an upload of one consolidated dataset per year of assessment. The RTT-based outputs for this NASA exercise are: RTT input datasets, GAM Matrixes, RTT Database, RTT Couch file, RTT Excel output, and RTT Zip file.

ANNEX 2. Assumptions and limitations

Application of the exchange rates

The application of correct exchange rates was crucial for the analysis and presentation of expenditure data because of different funding sources and streams reported in multiple currencies. To minimize errors, we ensured all reporting was done in either PGK, USD, or AUD. We standardized conversion ratios back to the year of reporting, and all rates were from official sources like the Central Bank. All exchange rates were taken from the Bank of PNG/Central bank for the years 2022 and 2023. Note that some projects are multi-year, with varying exchange rates which can make it challenging to standardize data across time frames and led to discrepancies.

All data were processed and recorded in the NASA database in US dollars. The following exchange rates, as provided by the Central Bank of PNG, were utilized to convert the amounts reported in PGK, Euro, and AUD into US dollars (Table *43*):

Table 43. Exchange rates applied in NASA 2022-2023, Bank of PNG

1 Kina conversion to other currencies								
2022	**USD**	**Euro**	**AUD**		**2023**	**USD**	**Euro**	**AUD**
Jan	0.285	0.2517	0.3971		Jan	0.284	0.2637	0.4092
Feb	0.2848	0.251	0.3978		Feb	0.284	0.265	0.4108
Mar	0.284	0.2577	0.385		mar	0.284	0.2656	0.4248
Apr	0.284	0.2618	0.3841		Apr	0.284	0.2591	0.4242
May	0.284	0.2687	0.4027		May	0.284	0.2603	0.4259
Jun	0.284	0.2682	0.4033		Jun	0.2814	0.2599	0.4197
Jul	0.284	0.2779	0.408		Jul	0.2798	0.2534	0.4157
Aug	0.284	0.2802	0.4074		Aug	0.2782	0.2549	0.4289
Sep	0.284	0.2864	0.4237		Sep	0.2755	0.2579	0.4286
Oct	0.284	0.2887	0.4457		Oct	0.2689	0.2491	0.4149
Nov	0.284	0.2787	0.4305		Nov	0.2689	0.2491	0.4149
Dec	0.284	0.2683	0.4209		Dec	0.2684	0.2458	0.401
average	**0.28415**	**0.269942**	**0.40885**		**average**	**0.278425**	**0.256983**	**0.418217**
Source *Historical Exchange Rates | Bank of PNG								

Response rate

In total, 82 organizations, both domestic and international, were contacted to submit their data in this NASA round (Table 44). Of the ones contacted, about 76% responded and agreed to participate and requested the DCF templates to be sent. About 38% did not respond to the initial calls and emails. About 20% of the organizations indicated they did not have any HIV-related activities in 2022 and 2023 respectively. Half of organizations that agreed to participate and received an invitation to participate actually submitted the completed data collection form or financial report.

Despite low response rates, we successfully captured the majority of resources financing the HIV response by collecting data directly from the largest financing entities and purchasing agents. This approach ensured that even if some institutions did not report, we still obtained their data through top-down reporting methods in most cases.

Table 44. Response rate analysis

Sector	Type of organization	Requested to participate	Agreed to participate	Not reported back	Submitted DCF Form/data	Reported "No activity or HIV spending"
Public	National Government	11	10	6	4	1
	State Government	11	9	7	2	
	Hospital (public)	2	2	2		
	Academia	1	1		1	
Total Public		**25**	**22**	**15**	**7**	**1**
Private	National NGO (non-faith-based)	18	10	4	6	6
	National NGO (faith-based)	10	8	6	2	2
	Private Sector	5	5	3	2	
	Hospital (private)	3	2	2		
Total Private		**36**	**25**	**15**	**10**	**8**
International	Bilateral Agency	2	2		2	
	Multilateral Agency	6	5		5	2
	International NGO	12	7	1	6	4
	Academia	1	1		1	1
Total International		**21**	**15**	**1**	**14**	**7**
Grand Total		**82**	**62**	**31**	**31**	**16**

Defining HIV financing scheme for various interventions within ASC.01, ASC.02 and ASC.03

Multiple consultations were conducted with national stakeholders to clarify the classification of financing schemes for HIV prevention, testing, and care and treatment services in Papua New Guinea. It was agreed that HIV testing, treatment, and care services financed and managed by the government would be categorized under the Central Government Scheme (SCH.01.01.01). However, services funded through international projects, such as those by the Global Fund, PEPFAR, or DFAT, while implemented in coordination with government structures, were classified under a distinct NASA code: SCH.01.01.99 Government Schemes n.e.c.

HIV prevention efforts that were funded and implemented by non-governmental entities were categorized under SCH.02.02.01 Not-for-Profit Organisation Schemes. This approach ensured clarity in distinguishing between government-led initiatives and those driven by non-governmental actors, while still reflecting the collaborative nature of many international projects within the national framework.

Tracking and processing the HIV commodities

In this report, essential HIV commodities such as antiretroviral medications (ARVs) for ART, opportunistic infection (OI) drugs, HIV test kits, and laboratory reagents for CD4 and viral load tests were tracked based on procurement values. Despite the availability of the MSupply system to monitor the distribution of HIV commodities to healthcare facilities at the provincial level, it was not possible to update and use this system for estimating the value of distributed items.

The MSupply report contains valuable variables such as Item descriptions (e.g., ARV drug names, test kits, or OI/STI drugs), Facility names receiving distributed commodities, Province of distribution, Donor funding the commodity, Unit cost of items, Number of items per pack and packs distributed.

However, by June 2024, significant issues were identified in the MSupply data. Many unit costs were missing, and some were erroneously input with extreme variations (hundreds or even thousands of US$ per unit cost). Multiple attempts to validate and update the missing information were unsuccessful, preventing full utilization of MSupply for value estimation.

Despite these limitations, the MSupply report was used to analyse distribution patterns by province and packs distributed for USAID-donated HIV tests and MSF-donated TB prophylaxis for children.

These are procurement values used in NASA:

- Govt-funded HIV drugs procurement value in the NDOH expenditure report:
    - PGK 14,290,651 in 2022 (equivalent of US$ 4,060,688)
    - PGK 9,000,000 in 2023 (equivalent to US$ 2,505,825)
- GFATM-funded procurement of HIV commodities:
    - Male condoms – US$ 175,835 in 2022 and US$ 211,981 in 2023
    - Lubricants – US$ 96,565 in 2022
    - Laboratory reagents for Differentiated ART service delivery and HIV care – US$ 620,866 in 2022 and US$ 332,948
    - ARV drugs – US$ 398,417 in 2022 and US$ 910,455 in 2023

To analyse spending trends and attribute procurement costs to providers and provinces, the following steps were undertaken:

- By Provider of Services (PS):
    - The NACS list of active ART facilities (in 2024), split by type of facility, was used to create a distribution key.
    - ART facilities were categorized as:
        - Non-government faith-based (43%).
        - Government facilities (53%).
        - Private for-profit facilities (4%).

- By Province:
    - Expenditure was further disaggregated using the provincial breakdown of people on ART (Table *45*).

Table 45. Number of people on ART in 2022-2023 by province, number and %

Province	2022		2023	
	N on ART (all ages)	%	N on ART (all ages)	%
SND.01 Autonomous Region of Bougainville	559	1%	557	1%
SND.02 Central	1,932	4%	2,006	4%
SND.18 Simbu	2,762	6%	3,007	6%
SND.03 East New Britain	1,186	3%	1,297	3%
SND.04 East Sepik	1,662	4%	1,734	4%
SND.05 Eastern Highlands	4,623	11%	5,060	10%
SND.06 Enga	2,539	6%	3,238	7%
SND.07 Gulf	296	1%	296	1%
SND.08 Hela	847	2%	859	2%
SND.09 Jiwaka	1,075	2%	1,303	3%
SND.10 Madang	1,954	4%	2,159	4%
SND.11 Manus	667	2%	670	1%
SND.12 Milne Bay	1,696	4%	1,698	3%
SND.13 Morobe	6,141	14%	7,016	14%
SND.14 National Capital District	3,165	7%	4,474	9%
SND.15 New Ireland	875	2%	894	2%
SND.16 Oro	1,443	3%	1,449	3%
SND.19 Southern Highlands	5,623	13%	5,743	12%
SND.20 West New Britain	461	1%	477	1%
SND.17 Sandaun	764	2%	768	2%
SND.22 Western Highlands	2,936	7%	3,642	7%
SND.21 Western	610	1%	604	1%
	43,816	**100%**	**48,951**	**100%**

- By HIV AND AIDS Spending Categories (ASC):
    - Procurement and supply management (PSM) costs were apportioned to specific ASCs, such as ASC.03.03 ART-related laboratory monitoring, while maintaining Production factor as PF.01.02.05 PSM related expenditure (where not included in the price of the commodities).
    - All HIV commodities' and related PSM costs were further split by PS and province using the keys described above.

While the inability to fully utilize MSupply data limits the granularity of analysis, leveraging procurement data and applying disaggregation methodologies ensures a reasonable allocation of costs across service providers, provinces, and ASCs. This approach helps highlight spending trends and provides a basis for identifying gaps in resource tracking and allocation in PNG's HIV response.

Expenditure on condoms and lubricants

In Papua New Guinea, condoms and lubricants are primarily procured through two main sources: UNFPA, using UBRAF/UNAIDS funds, and The Global Fund project. To estimate spending related to these commodities, the NASA team used procurement values as the foundation while also utilizing secondary data to disaggregate spending by province and provider of services (PS).

For condoms and lubricants procured by UNFPA, NACS managed their distribution to the provinces. The NASA team referred to the NACS Condom Distribution Report to allocate spending to specific provinces and providers of services. This distribution key was then applied to the procurement costs of these commodities to ensure accurate geographical and service-based apportionment.

In the case of condoms and lubricants funded by The Global Fund, the distribution details were obtained from the MSupply report. The NASA team used the number of packs distributed to each province, as recorded in the MSupply report, to calculate the province-specific allocation of spending.

Expenditure analysis of condoms purchased by individuals in the City Pharmacy network is described in the Section Out-of-pocket spending.

Processing The Global Fund expenditure (provided by World Vision PNG)

World Vision PNG (WV PNG), the principal recipient (PR) of The Global Fund (GF) in Papua New Guinea, provided its expenditure data in the GF-approved format, which included details on modules, interventions, activities, cost inputs, and implementers (PR or SRs). During interviews with WV PNG representatives, specific assumptions were established to isolate the HIV-specific portion of expenditures within the COVID-19, RSSH, and TB/HIV modules. All non-HIV-related expenditures were excluded from the analysis.

Key assumptions for identifying HIV-specific expenditures:

1. Program Management - Grant Management:
    a. TB/HIV and RSSH grants: 50% attributed to HIV.
    b. COVID-19 grant: Excluded entirely.
2. Program Management - Coordination and Management of National Disease Control Programs: 50% attributed to HIV.
3. RSSH grant:
    a. Health Management Information Systems and M&E: 50% attributed to HIV.
    b. Human Resources for Health, Including Community Health Workers: 50% attributed to HIV.
    c. Laboratory Systems:
        i. 2023: 1/3 attributed to HIV.
        ii. 2022: Total of $230,000 attributed to HIV.
    d. Health Products Management Systems - Storage and Distribution Capacity: Proportion calculated based on amounts spent on HIV commodity procurement (16% in 2022 and 38% in 2023).

e. Community Systems Strengthening: 100% attributed to HIV.

4. GST Tax Payment: Excluded, as it will be reimbursed.
5. COVID-19 Module:
    a. Laboratory Systems: 1/3 attributed to HIV.
    b. Community-Led Monitoring: 100% attributed to HIV.
    c. Gender-Based Violence Prevention and Post-Violence Care: 100% attributed to HIV.
    d. Responding to Human Rights and Gender-Related Barriers to Services: 100% attributed to HIV.
    e. Other COVID-19 expenditures were excluded, except for those related to HIV program mitigation.
6. Exclusions in Program Management: Interventions labelled "WHO Medical Officer" and "WHO ICR 7%" were excluded, as they represent TB-related expenditure.

The financial report lacked disaggregation by province, limiting the ability to analyse resource allocation geographically. As a result, 55% of the GF/WV PNG data remained not broken down by province.

Prevention and HIV Testing Services were not disaggregated by beneficiary population. To address this, project-specific M&E data was used (Table *46* and Table 47):

- Prevention Activities: Distributed among key populations using the number of key populations reached as a proxy.
- HIV Testing Services: Distributed based on the number of key populations tested.

Table 46. Number of Key Populations reached with HIV Prevention by the GFATM-funded project in 2022-2023

GF-funded Prevention among key populations (KP reached):	**2022**		**2023**	
Men who have sex with men (MSM)	6,492	20%	9,620	21%
Female sex workers (FSW)	20,129	62%	27,480	59%
Male sex workers (MSW)	5,607	17%	9,275	20%
Transgender (TG)	316	1%	358	1%
Total	**32,544**	**100%**	**46,733**	**100%**

Table 47. Number of Key Populations tested within the GFATM-funded project in 2022-2023

GF-funded HIV Testing among key populations (KP tested):	**2022**		**2023**	
Men who have sex with men (MSM)	4,025	19%	7,119	20%
Female sex workers (FSW)	13,293	62%	20,788	57%
Male sex workers (MSW)	4,088	19%	8,115	22%
Transgender (TG)	203	1%	203	1%
Total	**21,609**	**100%**	**36,225**	**100%**

Processing strategy of the procurements of HIV commodities – ARVs, laboratory reagents and tests for ART monitoring, condoms and lubricants – is presented in the relevant section.

Processing PEPFAR expenditure (provided by FHI360)

FHI360 reported its expenditures based on the US fiscal year and provided a financial report using PEPFAR program definitions. However, the report lacked sufficient specificity to accurately assign spending across NASA dimensions, including AIDS Spending Categories (ASC), Beneficiary Populations (BP), and Service Delivery Modalities (SDM).

FHI360 serves as the key implementing partner for PEPFAR/USAID funds, operating through the following sub-recipients: Anglicare PNG (APNG), CCHS PNG, Hope Worldwide PNG (HWW PNG), Igat Hope PNG, Living Light Health Services (LLHS PNG), and The Salvation Army PNG (TSA PNG).

FHI360 confirmed that it implements activities on behalf of the Government of Papua New Guinea, describing its program as primarily a "Technical Assistance (TA) program, where most interventions are non-service delivery approaches to support the existing government health workforce in addressing barriers to the 1st, 2nd, and 3rd 95s." Consequently, FHI360-reported expenditures were classified under the SCH.01.01.01 Central government scheme, except for expenditures coded under ASC.06.02 Programme administration and management costs (above service delivery level).

Steps for Processing FHI360 Data:

1. **Initial Dataset Creation (Step 1):** The financial report from FHI360 was used to build a dataset for all its expenditures. Through consultation and using the PEPFAR-to-NASA crosswalk, appropriate NASA codes were assigned. The expenditure report enabled the calculation of a distribution key for production factors (PF) for each program, which was applied to the final PEPFAR expenditures for HTS (HIV Testing Services) and PREV (Prevention) programs. Subsequently, efforts were focused on breaking down these expenditures by beneficiary populations.

2. **Beneficiary Population Splits (Step 2):** Using data on the number of Key Populations (KPs) tested annually at PEPFAR sites, the NASA team extracted HTS and PREV expenditures from the financial report. KP data served as a proxy for splitting expenditures. The first step was to divide the expenditures between KPs and the general population as shown in the Table *48* below.

Table 48. Number of people tested in the PEPFAR-funded project in 2022-2023: Key Populations vs General Population

HIV Testing	2022		2023	
	N of persons tested	% of total	N of persons tested	% of total
HTS among key populations (KP)	9,784	34%	13,107	39%
HTS among other populations	18,940	66%	20,456	61%
Total tested in 2022	28,724	100%	33,563	100%

This step was followed by further disaggregation of the KP portion into Female Sex Workers (FSW), Male Sex Workers (MSW), Men Who Have Sex with Men (MSM), and Transgender

People (TG) categories (Table 49). Mini datasets for HTS and PREV expenditures were created for both assessment years.

Table 49. Number of Key Populations tested within the PEPFAR-funded project in 2022-2023

HIV Testing among KPs - All Modalities	2022		2023	
	Tested	% of KP tested	Tested	% of KP tested
Female sex workers (FSW)	6,058	62%	8,115	62%
Men who have sex with men (MSM)	2,146	22%	3,333	25%
Male sex workers (MSW)	1,491	15%	1,558	12%
Transgender (TG)	89	1%	101	1%
Total	9,784	100%	13,107	100%

3. **Creation of the Complete Dataset (Step 3):** A complete dataset for FHI360 was generated by combining KP-adjusted HTS and PREV expenditures with other processed expenditures.

4. **Final Adjustments and Integration (Step 4):** The PF splits were applied to expenditures further divided by detailed ASC and BP codes. Once this step was completed, the PEPFAR/FHI360 expenditures were integrated into the master NASA dataset.

This systematic approach ensured that FHI360-reported expenditures were more accurately assigned across NASA dimensions, improving the granularity of financial tracking while aligning with the broader goals of the assessment.

Processing SRHIP project expenditure (provided by CCHS PNG)

The Sexual and Reproductive Health Integrated Project (SRHIP) financial report was submitted by Catholic Church Health Services (CCHS) PNG in the local currency (PGK), later converted to US$ using the Central bank exchange rates. The report provided valuable details on sub-recipients, provinces, and production factors, offering a clear understanding of the breakdown between service delivery and management costs. However, a key limitation was the lack of specificity regarding the nature of interventions and the beneficiary populations served. Limited information was provided by CCHS to describe the project's activities and interventions in detail.

During an initial interview with CCHS staff at the start of the NASA data collection process, the primary focus of the SRHIP project was identified as Care and Treatment. As a result, most service delivery-related spending was coded under ASC.03.98 HIV Care and treatment services not disaggregated by type, reflecting the broad categorization of the activities.

To improve coding accuracy for grants distributed to sub-recipients, the NASA team directly reached out to the recipient organizations for more detailed descriptions of their activities. This approach allowed for a more nuanced understanding of the interventions funded under the SRHIP project and enhanced the granularity of the expenditure data, despite the initial limitations in the provided financial report. Figures were validated with DFAT.

Out-of-pocket spending

Out-of-pocket spending was estimated using data provided by City Pharmacy Ltd, reflecting the value of condoms and HIV tests sold through its retail pharmacy network in 2022 and 2023. The prices, originally reported in PGK, were converted to US dollars (US$) using the annual average exchange rates provided by the Bank of Papua New Guinea. This approach aligns with the financial tracking requirements of the NASA methodology, providing insight into household contributions to HIV prevention efforts through private retail channels.

There is a lack of recent data on the HIV-related financial burden borne by households in Papua New Guinea. Furthermore, no studies have specifically examined household payments for accessing outpatient or inpatient treatment and care services related to HIV. A review of existing literature identifies potential sources of information, such as the Papua New Guinea Household Survey 1996 (PNGHS 1996) and the Household Income and Expenditure Survey (HIES 2009–2010). However, neither of these surveys focused specifically on HIV-related expenditures.

According to the Asian Development Bank's 2012 publication[18], "The Impact of Out-of-Pocket Expenditures on Families and Barriers to Use of Maternal and Child Health Services in Papua New Guinea," which analysed the PNGHS 1996 and HIES 2009–2010, annual out-of-pocket medical spending was estimated at PGK 5 per capita in 1996, representing 0.7% of total household expenditures, and PGK 36 per capita in 2009–2010, representing 0.8% of total household expenditures. The publication concluded that out-of-pocket medical spending in PNG is relatively low and does not result in significant financial impoverishment for households. However, this is primarily attributed to the low levels of healthcare utilization and the lack of provider options in rural areas, which limited the opportunities for households to incur healthcare costs.

These findings highlight significant gaps in the understanding of household financial contributions to healthcare, particularly for HIV-related services, and emphasize the need for updated surveys and targeted research to better assess HIV-related out-of-pocket spending in PNG.

[18] Jayanthan, J., W. Irava, C. Anuranga and R.P. Rannan-Eliya. 2012. The Impact of Out-of-Pocket Expenditures on Families and Barriers to Use of Maternal and Child Health Services in Papua New Guinea: Evidence from the Papua New Guinea Household Survey 1996 and Household Income and Expenditure Survey 2009–2010 - RETA-6515 Country Brief. Manila: Asian Development Bank.

ANNEX 3. List of organisations reporting HIV expenditure

1.	ADRA	International Civil Society / NGO
2.	Anglicare PNG (APNG)	National NGO (faith-based)
3.	ASHM	International Civil Society / NGO
4.	Burnet Institute	International Civil Society / NGO
5.	Businesses for Health (B4H)	National Civil Society / NGO
6.	Catholic Church Health Services (CCHS)	National NGO (faith-based)
7.	ChildFund	International Civil Society / NGO
8.	City Pharmacy Ltd	Private Sector For-Profit
9.	DFAT	Bilateral Agency
10.	Digicel	Private Sector
11.	FHI360	International Civil Society / NGO
12.	Friends Frangipani	National Civil Society / NGO
13.	GF World Vision	International Civil Society / NGO
14.	Hetura	National NGO (non-faith-based)
15.	Kapul Champions	National NGO (non-faith-based)
16.	KPAC PNG - Key Population Advocacy Consortium	National NGO (non-faith-based)
17.	Links of Hope	National NGO (non-faith-based)
18.	NACS	National Government
19.	National Economic Fiscal Policy Commission	National Government
20.	NDOH	National Government
21.	PHA - Madang	State Government
22.	PHA - West New Britain	State Government
23.	PNG IMR	National Government
24.	UNAIDS	Multilateral Agency
25.	UNFPA	Multilateral Agency
26.	UNICEF	Multilateral Agency
27.	University of PNG	Academia
28.	UNWomen	Multilateral Agency
29.	USAID PEPFAR	Bilateral Agency
30.	Kirby Institute	Academia
31.	WHO	Multilateral Agency

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