



# **Orientation Workshop GFATM Single Stream Funding CAM-H-NCHADS Grant Program June 28 and 29, 2011**

**Presented by  
Dr. Ly Penh Sun, Assistant to PR Director  
Dr. Ouk Vichea, PR Manager**



- ***Objectives of workshop***
- ***Agenda***
- ***Overview of Global Fund***
- ***Overview of Single Stream Funding CAM-H-NCHADS grant***



## Objectives of Workshop

- To orient former and new SRs on Single Stream Funding (SSF) CAM-H-NCHADS grant
- To inform all SRs on implementation requirements for SSF CAM-H-NCHADS grant
- To provide guidance to SRs on Progress Update and Disbursement Request (PU/DR) reporting requirements
- To update SRs on recent GFATM changes in grant program requirements
- To obtain mutual understanding between SRs and PR NCHADS on expectations of CAM-H-NCHADS grant implementation
- To provide forum for SRs to obtain clarification and answers to any grant related issues and questions



# AGENDA – DAY 1

## Day 1 (28 June, 2011)

<i>Time</i>	<i>Subject</i>	<i>Description</i>	<i>Facilitator</i>
8:00-8:15	Registration	PR-Administration	Administration team
8:15-8:30	Opening Remark	Dr. Mean Chhi Vun Director of PR-NCHADS	Dr. Kim Bunna
8:30-9:00	Objectives & Introduction	<ul style="list-style-type: none"><li>• General overview of GF</li><li>• Overview of SSF grant</li></ul>	Dr. Ly Penh Sun Dr. Ouk Vichea
9:00-9:30	GF process	<ul style="list-style-type: none"><li>• GF process in country</li><li>• Recent changes in GF</li></ul>	Saba Moussavi
9:30-10:15	Finance	<ul style="list-style-type: none"><li>• Preparation of PUDR by SRs</li></ul>	Mr. Heang Hang Visal
10:15-10:30	<i>Coffee Break</i>		
10:30-12:00	Finance	<ul style="list-style-type: none"><li>• Preparation of EFR by SRs</li><li>• Reprogramming</li></ul>	Mr. Heang Hang Visal Finance Team
12:00-13:30	<i>Lunch at Hotel</i>		
13:30-14:30	Finance (Con't)	<ul style="list-style-type: none"><li>• Income generation</li><li>• Timelines &amp; Q&amp;A</li></ul>	Mr. Heang Hang Visal Finance Team
14:30-15:30	Procurement	<ul style="list-style-type: none"><li>• Procurement process</li><li>• Management process</li><li>• Fixed assets management</li></ul>	Mr. Chea Ratana Procurement team
15:30-16:00	<i>Coffee Break</i>		
16:00-17:00	General Discussion	<ul style="list-style-type: none"><li>• Open question/answer session (Finance and Procurement)</li></ul>	Finance Team PR Director and Manager



## AGENDA – DAY 2

### Day 2: (29 June, 2011)

8:30-9:00	Recap of Day 1	<ul style="list-style-type: none"><li>Open question/answer session (Finance and Procurement)</li></ul>	Finance Team PR Director and Manager
9:00-9:30	Training Plan	<ul style="list-style-type: none"><li>Requirements for training</li></ul>	Saba Moussavi M& E Team
9:30-9:50	PR control measures	<ul style="list-style-type: none"><li>Process of joint site visits</li></ul>	Saba Moussavi M& E Team
9:50-10:30	PU/DR continued	<ul style="list-style-type: none"><li>Preparation of programming &amp; M&amp;E section</li></ul>	Dr. Kim Bunna M& E Team
10:30-10:50	<i>Coffee Break</i>		
10:50-12:00	M&E Guidelines	<ul style="list-style-type: none"><li>M&amp;E guidelines/plan</li></ul>	Saba Moussavi Dr. Mok Sokuntheary
12:30-13:30	<i>Lunch at Hotel</i>		
13:30-15:30	SR M&E Guidelines	<ul style="list-style-type: none"><li>Group work for M&amp;E</li></ul>	M& E Team
15:30-16:00	<i>Coffee Break</i>		
16:00-16:40	General Discussion	<ul style="list-style-type: none"><li>Open question/answer</li></ul>	All PR-NCHADS Team
16:40-17:00	Closing the meeting	<ul style="list-style-type: none"><li>Closing remark and recommendation by Dr. Mean Chhi Vun PR-NCHADS Director</li></ul>	All PR-NCHADS Team



## Reminder of what GFATM is

*“The ultimate goal of the Global Fund is to have impact on AIDS, tuberculosis and malaria by scaling up proven prevention, treatment and care interventions.”*

### **GFATM is:**

- **A non-profit, public/private partnership that encourages cooperation between donors, recipient governments, businesses and individuals.**
- **Financing agent, not implementing body**
- **Adheres to Performance-based funding principles**



# *What is Performance Based Funding?*

- Funding decisions based on:

*1. program performance*

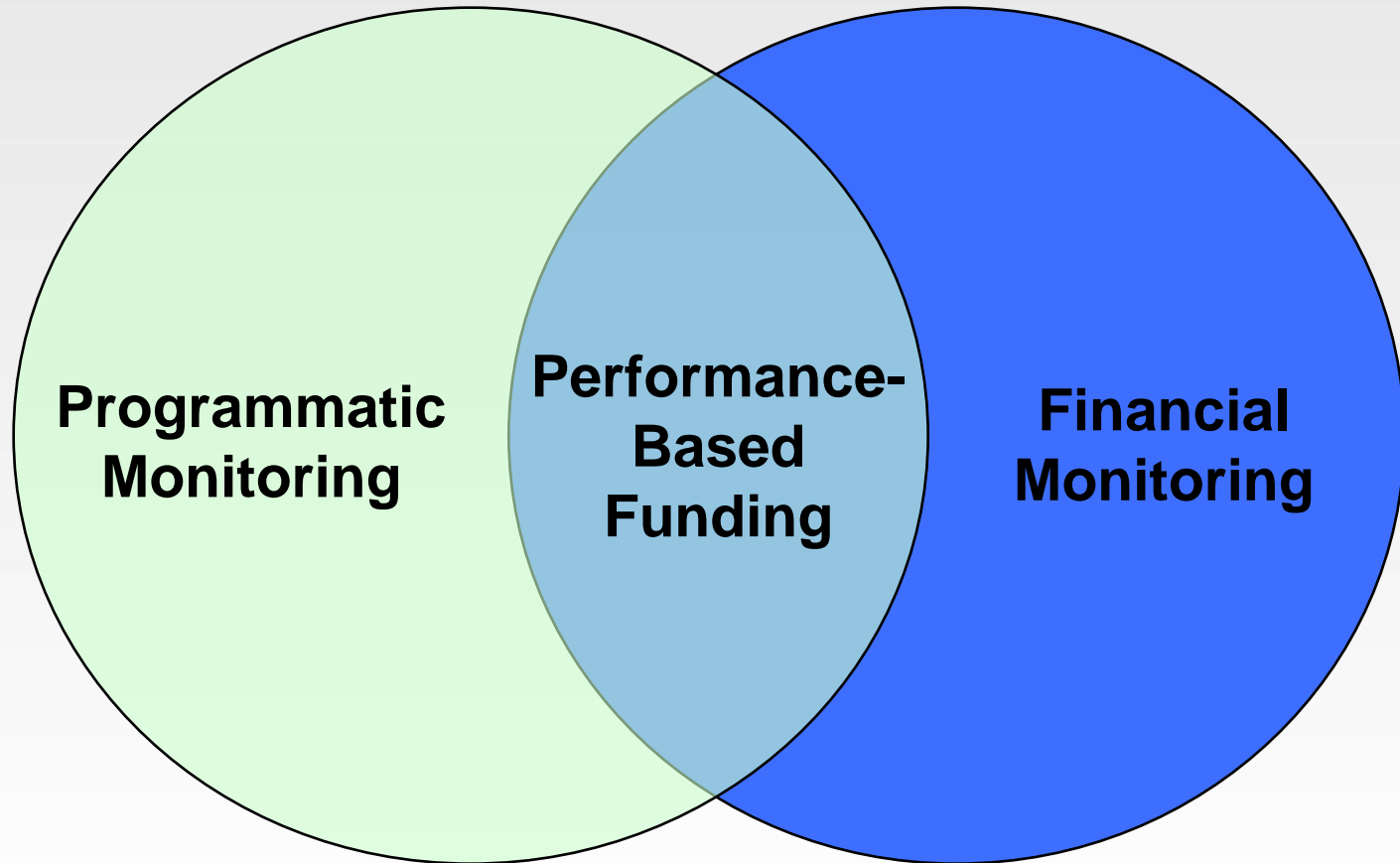
*and*

*2. financial accountability*

- Disbursements of future funds are based purely on how program performs on reaching its targets and manages the grant itself



## Visualizing Performance Based Funding



**PBF links ongoing disbursements to the achievement of programmatic results and expenditures**





## Advantages of PBF

- Provides incentives to encourage grant recipients to concentrate on results rather than on inputs;
- Provides a tool for:
  - monitoring and evaluating program effectiveness;
  - PR and SR management;
  - Communicate periodic progress and performance information to all stakeholders including Global Fund Board, CCM, and wider constituency.
- Allows for learning and early corrective actions



## GFATM Relationships – Important Acronyms

**Country Coordinating Committee (CCC)**

**Principle Recipient (PR)**

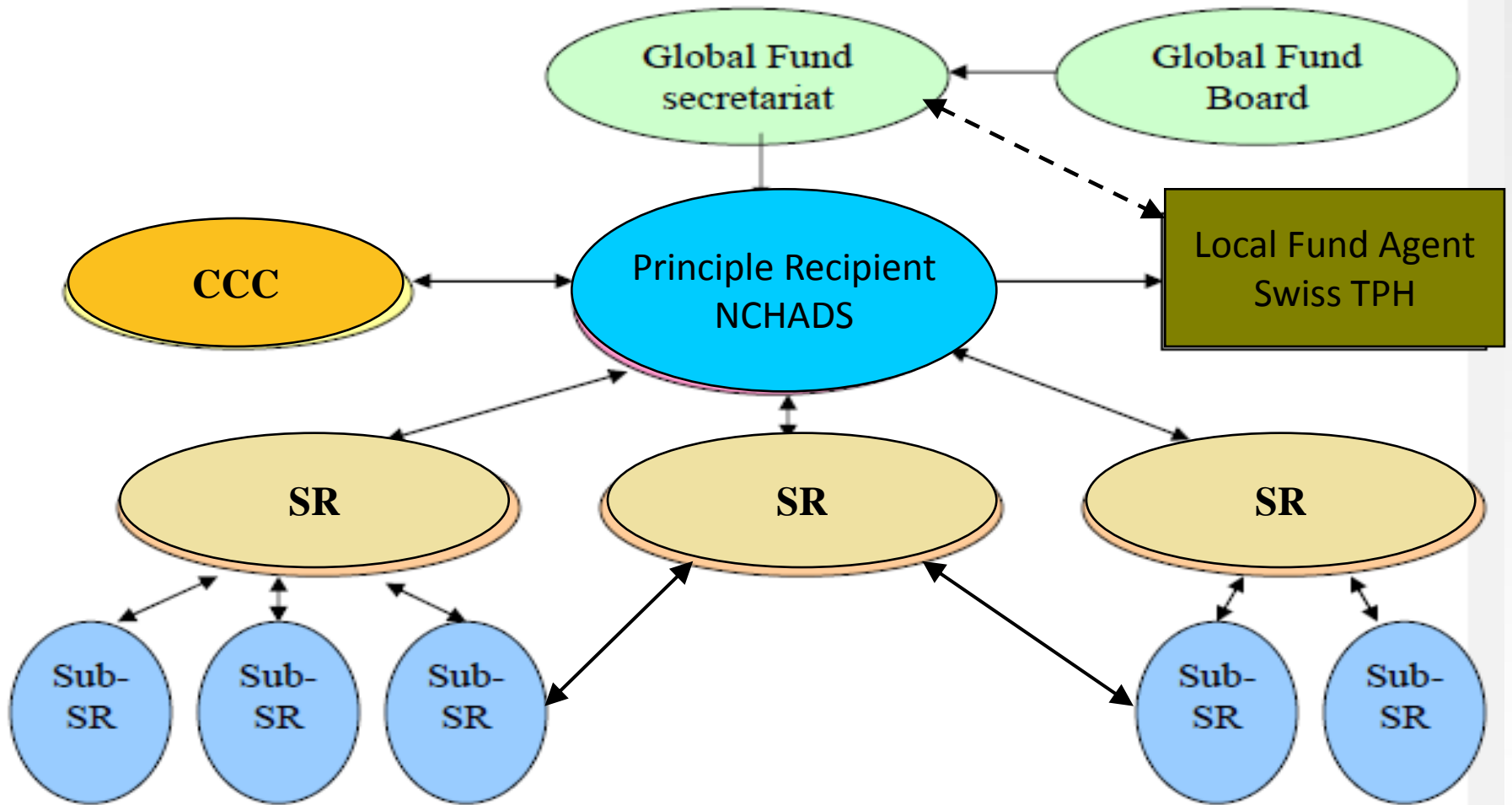
**Sub-recipients (SR)**

**Sub-sub recipients (SSR)**

**Local Fund Agent (LFA)**



# GFATM Grant Implementation Relationship





## Useful Resources

- General GFATM website:

<http://www.theglobalfund.org/en/>

- Policies and guidelines:

<http://www.theglobalfund.org/en/policies/>

- M&E Guidelines and tools:

[http://www.theglobalfund.org/en/me/guidelines\\_tools/?lang=en](http://www.theglobalfund.org/en/me/guidelines_tools/?lang=en)

- Cambodia Portfolio:

<http://portfolio.theglobalfund.org/Country/Index/CAM?lang=en>



# Single Stream Funding CAM-H-NCHADS Grant Overview

**Dr. Ouk Vichea**



## ***What is SSF CAM-H-NCHADS Grant?***

- Consolidation of Round 7 and Round 9 Cambodia HIV grant programs
- Program Title: ***Continued achievement of Universal Access of HIV/STI Prevention, Treatment and Care services in Cambodia***
- 7 goals and 20 Objectives
- 1 Principle Recipient - NCHADS
- 22 Sub-recipients – consolidation of R7, R9 or both



## *What is SSF CAM-H-NCHADS Grant?*

- Budget for 1<sup>st</sup> commitment period Jan 2011 to 31<sup>st</sup> Dec 2013 = USD **85,288,879** ( official signed USD 81,466,687 ).
- Includes calculation in reduction of 10% in Y1, 10% in Y2, and 25% in Y3 from original approved budget.
- PR signed CAM-H-NCHADS grant with GFATM on 25 March 2011
- PR signed MoAs with SRs - April and May



## Goals SSF CAM-H-NCHADS Grant Program

- 1. to strengthen coordination and monitoring capacity within and access national and provincial multi-sectoral initiatives.*
- 2. to scale up of illicit drug related to HIV/AIDS program as key component to achieve Cambodia's universal access targets.*
- 3. National scale up of HIV prevention, treatment and care for MSM*
- 4. To strengthen and maintain outreach and related services for EWs and expand STI services for all at risk groups in order to achieve the UA to HIV/AIDS' target*
- 5. To reduce the impact of HIV/AIDS on orphans and vulnerable children in Cambodia*
- 6. Maintain and extent comprehensive care and treatment for PLHIV through the CoC framework*
- 7. Strengthening of the national M&E system for the comprehensive and multi-sectoral response to HIV*





## Implementers SSF CAM-H-NCHADS – by original grant

Sub-recipient	<u>Round</u>		
	R7p1	R7p2	R9
AHF			X
CHEC			X
CPN+	X		X
CRS	X		X
CWPD	X	X	
FHI	X	X	
FI	X	X	
HACC			X
KHANA	X	X	X
MEDiCAM	X	X	
MoSVY	X	X	
MSIC	X	X	
NAA	X	X	X
NCHADS	X	X	X
NMCHC			X
NPH	X	X	X
PSI	X	X	
RHAC	X	X	X
SCA	X	X	
SHCH			X
WOMEN	X	X	X
WVC	X	X	



## Budget for SSF CAM-H-NCHADS Grant Program by Cost Category

<i>Category</i>	<i>YEAR 1</i>	<i>YEAR 2</i>	<i>YEAR 3</i>	<i>TOTAL 3 YEARS</i>
Human Resources	6,963,249	6,796,460	6,859,503	20,619,212
Technical assistance	1,129,185	990,614	904,804	3,024,603
Training	2,509,059	2,193,860	1,816,667	6,519,585
Health products and health equipment	3,060,494	4,404,528	4,907,616	12,372,638
Medicines and pharmaceutical products	5,353,621	6,451,941	6,662,514	18,468,076
Procurement and supply management costs	1,234,042	698,544	713,760	2,646,346
Infrastructure and other equipment	2,766,315	628,091	245,678	3,640,084
Communication materials	379,549	286,654	266,429	932,632
Monitoring & Evaluation	1,989,394	1,692,289	1,894,398	5,576,080
Living support to clients/Target populations	1,903,891	1,983,468	1,913,593	5,800,951
Planning and administration	1,076,752	962,032	1,058,416	3,097,200
Overheads	888,142	880,353	822,976	2,591,471
Other	0	0	0	0
<b>Total</b>	<b>29,253,694</b>	<b>27,968,832</b>	<b>28,066,354</b>	<b>85,288,879</b>

\*\*Total Includes SEAD commitment for close out=13,365USD



## Budget for SSF CAM-H-NCHADS Grant Program by SR

<i>Sub-recipient</i>	<i>YEAR 1</i>	<i>YEAR 2</i>	<i>YEAR 3</i>	<i>TOTAL 3 YEARS</i>
CRS	643,562	572,147	464,728	1,680,437
CWPD	305,422	307,422	307,422	920,266
CPN+	448,405	432,705	354,531	1,235,641
CHEC	97,311	93,723	78,196	269,230
FHI	493,364	482,405	461,356	1,437,125
FI	280,631	276,991	257,993	815,615
HACC	518,347	579,320	305,677	1,403,344
KHANA	1,622,747	1,565,534	1,434,843	4,623,123
MEDICAM	231,969	139,799	135,839	507,606
MoSVY	213,825	164,542	147,312	525,679
MSIC	222,882	225,196	230,324	678,402
NAA	1,279,834	953,972	1,132,571	3,366,377
NPH	125,500	105,096	104,730	335,326
PSI	466,264	420,554	431,810	1,318,628
RHAC	594,508	626,237	618,690	1,839,435
SCA & SCA-MoSVY	462,603	439,252	388,200	1,290,055
WVC	255,017	232,178	226,036	713,231
WOMEN	315,424	302,391	264,368	882,182
SCHC	340,273	348,008	326,460	1,014,741
AHF	555,274	505,026	491,486	1,551,786
NMCHC	1,340,379	1,336,975	1,563,113	4,240,467
NCHADS	18,429,790	17,859,359	18,340,671	54,629,820
<b>Total</b>	<b>29,253,694</b>	<b>27,968,832</b>	<b>28,066,354</b>	<b>85,288,879</b>

\*\*Total Includes SEAD commitment for close out=13,365USD



# Thank you!

*Questions?*



# **GFATM**

# **Updates to GFATM Grant Process**

**CAM-H-NCHADS Orientation Workshop**  
**June 28-29, 2011**

**Presented by**  
**Saba Moussavi, International TA**  
**Planning & M&E Unit**



# Updates to GF processes

- *New Grant Architecture*
- *New PUDR - introduction*
- *Strengthening Risk Management - effect on SRs*

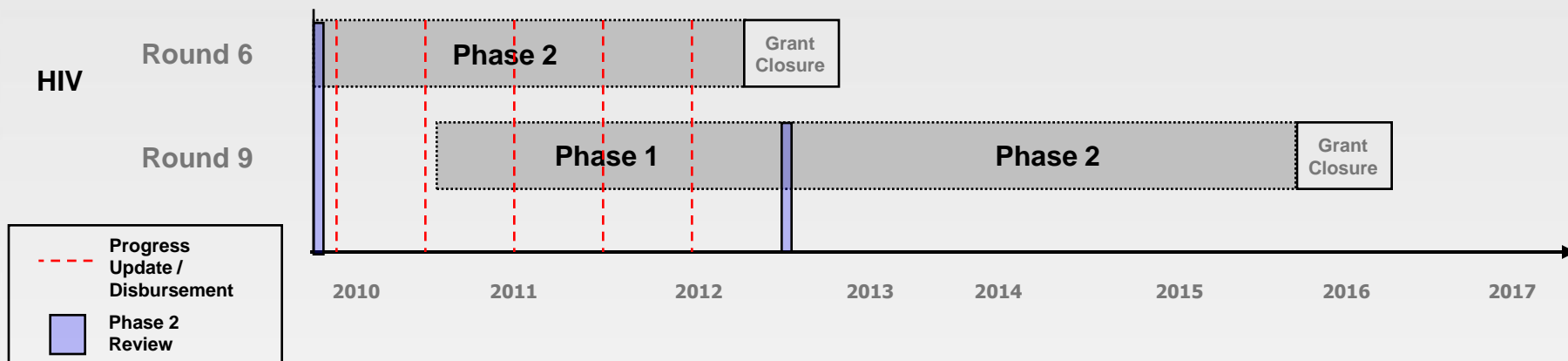


# Grant Architecture: Principles & Features

- The new Grant Architecture was approved at the Global Fund Board 20th meeting with the objective to:
  - *Simplify the funding architecture*
  - *Contribute to improved alignment and harmonization with in-country planning, review & reporting cycle*
  - *Support and effectively manage growth*
- Essentially a consolidation of all grants per component per PR
  - *Involves merging two or more existing grants*
- Now required for all grants and proposals from Round 11 onwards
- NCHADS was given option to consolidate for R7 phase 2 & R9 signing



## Previous Architecture for NCHADS Grants



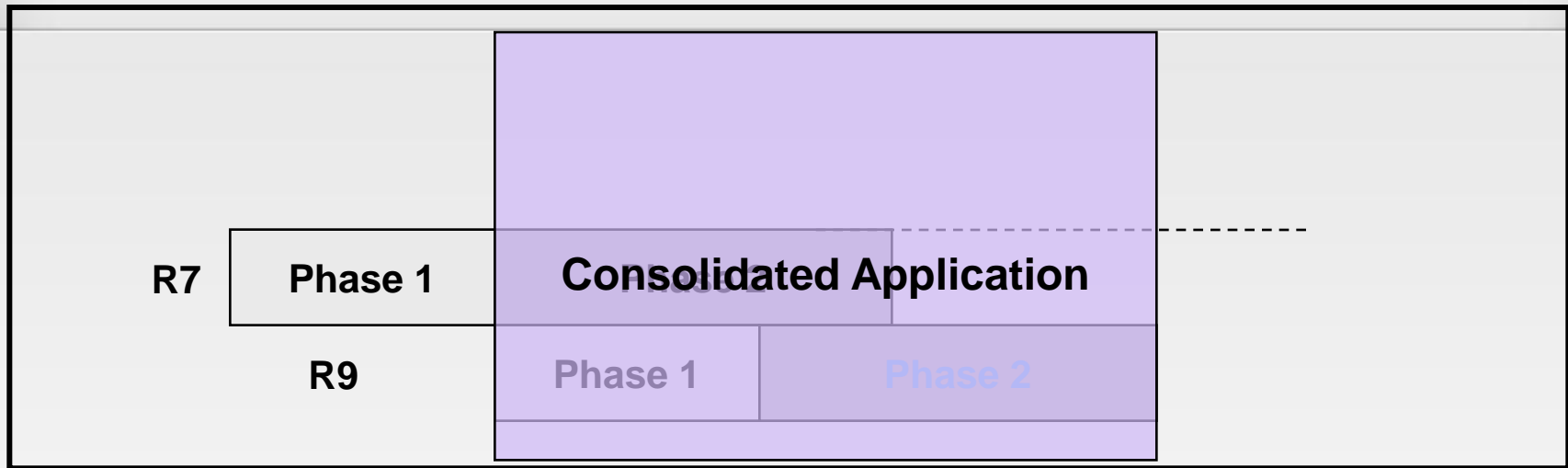
### Features included:

- 2 different grants ,with 2 different budgets, work plans, performance frameworks, etc.
- Misalignment with in-country reporting and cycles
- Grant close-out requirements for activities still ongoing with same PR
- Multiple PU/DRs, Audit Reports, Enhancing Financial Reports to be reported at a time





## New Architecture of Single Stream Funding



- Expected benefits include:
  - 1 SSF grant for each PR, with one budget, work plan, performance framework
  - Single stream of funding is move towards program-based approach and greater harmonization opportunities with other donors
  - Reporting significantly reduced and more program-based
  - Reduction in number/frequency of reviews – periodic review replaces phase 2 review
  - Elimination of processes and administration related to RCC



# New Grant Architecture - Single Stream of Funding

Maintains core Global Fund principals

- Performance based funding
- Progress updates and disbursement requests (PU/DR), EFR, OSDV...
- Periodic performance reviews

New features

## Single Streams of Funding

### **Single Stream of Funding (SSF)**

- One grant agreement per PR, per disease
- Fixed, up-to-3-year Implementation Periods for all SSFs in disease program
- Aligned to best in-country cycle

## Periodic Reviews

### **Periodic Review** for additional financial commitment decisions:

- Up to every 3 years
- All PRs for same component reviewed at same time (not separate Phase 2)
- Performance assessment to include analysis of program impact/ outcome

## Access to Funding

**Additionality** - consolidated proposals for the disease/HSS program which clearly show how new funding will contribute to the interventions already funded



# Periodic Review

***Periodic Reviews look at the entirety of GF funding in a disease/HSS program***

- Maintains core aspects of current Phase 2 review
  - Review at individual PR level
  - Evaluation of programmatic performance and impact achieved
  - Financial evaluation
  - Inform future funding commitments for each Principal Recipient
  - CCC request with an assessment by the LFA
- With ***additional aspects for new Periodic Review***
  - Reviews conducted for all PRs in a disease/HSS program at the same time
  - Review dates set to correspond with in-country cycles
  - More holistic assessment of program performance and impact/outcome
  - Opportunity to reallocate program responsibilities across PRs





## Summary Comparison of Old versus New Architecture

	From...	To...
<b>Grant agreements</b>	<ul style="list-style-type: none"><li>• Multiple, stand-alone funding agreements per PR per disease</li><li>• Funding commitment based on timing of funding proposal (Phase 1 of 2 yrs.; Phase 2 of 3 add'l. years)</li></ul>	<ul style="list-style-type: none"><li>➔ One funding agreement per PR per disease (“<i>Single stream of funding</i>”)</li><li>➔ Fixed up-to-3-year commitment periods (Phase 1, Phase 2, Phase 3, ...) aligned with national cycles</li></ul>
<b>Performance-based funding (PBF)</b>	<ul style="list-style-type: none"><li>• Phase 2 review after 18 months of implementation</li><li>• Phase 2 reviews tied to individual grants</li><li>• Timing of review often too early in implementation to incorporate outcome/impact survey information</li></ul>	<ul style="list-style-type: none"><li>➔ Periodic reviews based on up to 3 years of implementation</li><li>➔ Reviews of the full program funded by the single stream of funding</li><li>➔ Longer review periods that will allow for more vigorous review of outcome/impact information</li></ul>
<b>Access to new funding</b>	<ul style="list-style-type: none"><li>• Time-consuming proposal process</li><li>• Unpredictable and GF-specific timing of Rounds-based calls for proposals</li><li>• Fragmented, project-style proposals</li></ul>	<ul style="list-style-type: none"><li>➔ Simplified and streamlined application process</li><li>➔ Greater flexibility to align to in-country planning/fiscal cycles</li><li>➔ Shift towards a national program approach for planning</li></ul>



## Resources

- **Architecture webpage:**

For more information

For communications, guidance materials & more

[www.theglobalfund.org/en/grantarchitecture](http://www.theglobalfund.org/en/grantarchitecture)

- **For further questions:**

- Architecture inbox: [ARCinbox@theglobalfund.org](mailto:ARCinbox@theglobalfund.org)



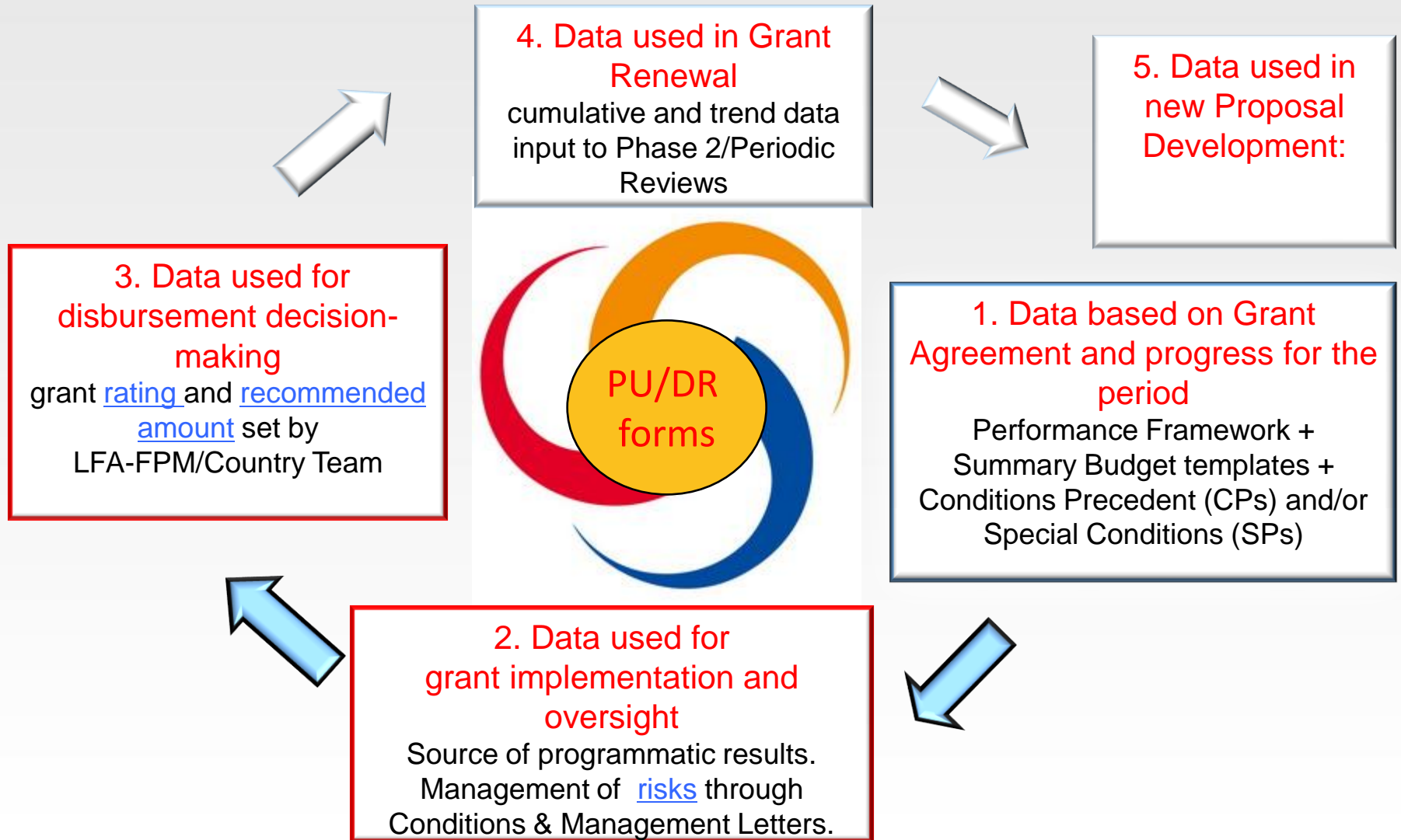
## PU/DR forms and Grant Management - Background

*“PU/DR information is cornerstone of Performance Based Funding, helping to ensure **funds are effectively and efficiently used** for delivery of **life-saving and life-prolonging services**”*

- ❑ Every year GF makes **over 1,000 disbursement decisions**, based on specific programmatic and financial information from Progress Update/ Disbursement Request (PU/DR) forms.
- ❑ **Performance based funding** model, disbursement of grant funds is subject to verification & checks of both financial & programmatic information presented by PR;
- ❑ PU/DR is both **progress report** on latest completed period of implementation and **request for funds** for following period of implementation.
- ❑ Principal function of PU/DR is to provide information to manage risks, set a grant rating and determine recommended disbursement amount.



# PU/DR forms and Grant Management - Functions







## Revision of PU/DR

- The current country reporting forms for disbursements (PU/DR) have been in use since **early 2006**.
- Modifications to the forms became necessary to address issues and risks identified in the past five years :
  - insufficient guidelines, not addressing current reporting requirements;
  - lack of systematic tracking of progress against Management Actions;
  - inadequate focus on pharmaceutical / health products management (including stock-outs);
  - inability to reconcile financial information in Progress Updates and PQR;
  - misalignment of PR/LFA reporting forms Disbursement Decision-Making Form (DDMF) and the Grant Rating Methodology;
  - limited visibility on usage of funds at level of sub-recipients (SRs);
  - poor usability and ‘user-friendliness’ of forms.

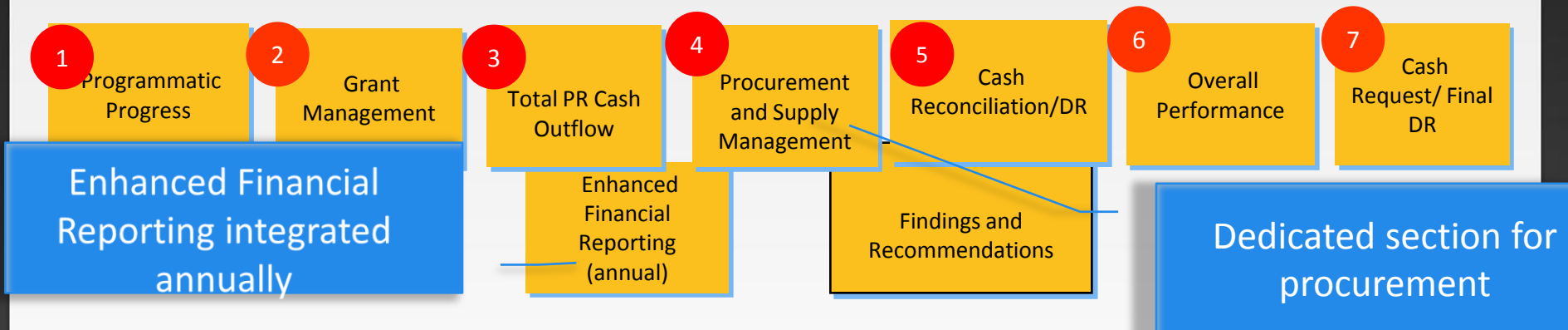


# Revised PU/DR Form

Facilitate country reporting and improve information basis to support grant oversight, risk identification and disbursement decision-making.

## *Evaluation of performance*

## *Setting disbursement amount*



- For 1<sup>st</sup> semi-annual report (July 15, 2011), SRs will use revised PR PU/DR form
- Orientation on revised forms covered in this workshop
- Revised PU/DR forms will be adapted for SR use
- Orientation on these new SR adapted forms will take place in September



# A Word about Grant Scoring

- Implementation of PBF at the time of disbursements requires:
  - (1) **evaluating grant performance**; and
  - (2) **relating this performance evaluation to a disbursement decision.**
- This process can be sub-divided into the following five (5) steps:





## A Word about Grant Scoring

➤ Ratings and disbursements (for PR request):

Overall Grant Rating			Disbursed Amount
A1 rating	>100%	Exceeding expectations	>95%
A2 rating	90% - 100%	Meeting expectations	85%-95%
B1 rating	60% - 89%	Adequate	55-95%
B2 rating	30% - 59%	Inadequate but potential demonstrated	25-65%
C rating	<30%	Unacceptable	<35%



## Additional Changes in GF Process

- Recently GF has come under major scrutiny due to evidence in several country programs related to:
  - *Lack of transparency in implementation*
  - *Weak performance of grant objectives*
  - *Weak financial accountability*
  - *Procurement irregularities*
  - *Fraud*
  
- In response, GF is instituting *tighter control measures*



# Risk Management and Risk Mitigation

*The following changes are expected:*

➤ **Enhanced role of LFA**

- *Conduct risk assessment of grant*
- *Verification of expenditures & procurement*
- *Monitor role of PR has grant manager and management of SRs*
- *Recommend refunds of ineligible amounts*
- *Greater scrutiny of PU/DR*
- *Strict adherence to cutting based on grant score*

➤ **PRs to strengthen “risk mitigation” as prevention strategy**

- *Strong fiduciary controls*
- *Increased monitoring and spot checks to SRs and SSRs*
- *Integrated supervision of SRs by finance, M&E and procurement*



## PR to Strengthen Risk Management and Risk Mitigation

- *PR to establish and implement consistently fiduciary and control measures*
- *PR to take greater role in managing SRs*
- *PR to take greater role in monitoring SR implementation*
- *PR to conduct spot checks for all program areas*
- *Close monitoring of trainings including spot checks*
- *Supportive supervision to SRs to identify and manage constraints*
- *PR to score SRs for each PU/DR (before was just PRs)*
- *PR to determine disbursement based on grant scores*



## Effect on SRs

- *SRs will have to provide evidence of closer management & monitoring of SSRs*
- *SRs will need to demonstrate strong fiduciary and control measures*
- *Greater team work across program units to show link between procurement, spending, and activities*
- *SRs will have to prepare more detailed PU/DRs and Enhanced Financial Reports*
- *Move from just reporting to aiming for high score on PU/DR to safeguard funds*
- *SRs will need to provide evidence of effective trainings, detailed training plans and summative quarterly reporting of trainings*





# Thank you!

*Questions?*

**Financial Management for  
Single Stream of Funding  
Effective Grant Implementation  
Orientation  
June 28-29, 2011**

Prepared by PR-NCHADS Finance Team



## Main Objectives

- To provide the tools and financial information to better manage the Global Fund Single Stream of Funding Grant
- To give Project Manager and Finance teams an understanding of the financial implications and responsibilities.

# Topics

## Preparation of Reports:

### ● Progress Update/Disbursement Request (PU/DR)

- Program Expenditure [Annual Financial Report\Annex 6 - SR's-Annual PUDR.xls](#)
- Actual Expenditure Vs budget for the current Reporting Period
- Cumulative Actual Expenditure Vs Budget
- Cash forecast
- Cash Reconciliation for Period covered by Progress Update

# Topics (continue)

- Disbursement Request
- Cash Request/Authorization
- Statement of source and use of Funds
- Enhanced Financial Report Progress Update/  
Disbursement Request (PU/DR)

[Annual Enhance Financial Report\Annex G & I Section 2, A-Annual Report Enhance Report of SSF.xls](#)

- Report on Revenue from income generating activities, Bank interest and other income.

[Report\Annex 6 - SR's Semi-Annual PUDR.xls](#)

- Reprogramming Process

[\Reprogramming format for presentation on 28 Jun 2011.xls](#)



# Preparation of Reports – PU/DR



This topic is aim to increase the managers and finance teams understanding of:

- Definitions of TGF Budget Category and Macro and Service Delivery Area (SDA) of HIV AIDS Component. [Definition of Budget Cat..xls](#)
- The central role of Progress Update/Disbursement Request (PU/DR) forms, within the Global Fund's performance based funding system, and the grant management cycle.
- The Global Fund's reporting requirements (PU/DR; EFR) which are part of the disbursement process, illustrated through working examples.

# TGF budget category definition

<b>Human Resources</b>	Salaries, wages and related costs (pensions, incentives, supplements, top ups, and other employee benefits, etc.) relating to all employees (including field personnel), and employee recruitment costs.
<b>Technical Assistance (TA)</b>	Costs of all consultants (short or long term) providing technical or Management assistance. This includes all costs related to consultant such as consulting fees, travel and per-diems, field visits and other consultant costs relating to program planning, supervision and administration (including in respect of managing sub-recipient relationships, monitoring and evaluation, and procurement and supply management).
<b>Training</b>	Workshops, meetings, training publications, training –related travel, including training per-diems. Do not include human resources costs related to training which should be included under the Human Resources Category.
<b>Health products and Health Equipment</b>	Health products such as bed nets, condoms, lubricants, diagnostics, reagents, test kits, syringes, spraying materials and other consumables. Health equipment such as microscopes, x-ray, machines and testing machines (including the ‘Total Cost of Ownership’ of this equipment such as reagents, and maintenance costs). Do not include other types of non-health equipment, as these costs should be included under the Infrastructure and Other Equipment category below.
<b>Medicines and Pharmaceutical products</b>	Cost of antiretroviral therapy, medicines for opportunistic infections, anti-tuberculosis medicines, anti-malarial medicines, and other medicines. Do not include insurance, transportation, storage, distribution or other similar costs, as such costs should be included in Procurement and Supply Management costs below.
<b>Procurement and Supply Management Cost (PSM)</b>	Transportation costs for all purchases (equipment, commodities, products, medicines) including packing, shipping, insurance and handing. Warehouse, PSM office facilities, and other logistics requirements. Procurement agent fees. Costs for quality assurance (including laboratory testing of samples), and any other costs associated with the purchase, storage and delivery of items. Do not include staff, TA, PSM Information Technology systems, health products or health equipment costs, as these costs should be included in the categories above.
<b>Infrastructure and Other Equipment</b>	This includes health infrastructure rehabilitation, renovation and enhancement costs. Non-health equipment such as generators and beds. Information technology (IT) systems and software, website creation and development. Office equipment, furniture, audiovisual equipment. Vehicles, motorcycles, bicycles. Related maintenance, spare parts and repair costs.
<b>Communication Materials</b>	Printed material and communication costs associated with program-related campaigns, TV spots, radio programs, advertising, media events, education, dissemination, promotion, promotional items.
<b>Monitoring and Evaluation (M&amp;E)</b>	Data collection, surveys, research, analysis, travel, field supervision visits, and any other costs associated with monitoring and evaluation. Do not include human resources, TA or M&E IT systems costs, as these costs should be included in the categories above.
<b>Living Support to Clients/Target Population</b>	Monetary or in-kind support given to clients and patients e.g.: school fee for orphans, assistance to foster families, transport allowances, patient incentives, grants for revenue-generating activities, food and care packages, costs associated with supporting patients charters for care.
<b>Planning and Administration</b>	Office supplies, travel, field visits and other costs relating to program planning and administration (including in respect of managing sub-recipient relationships). Legal, translation, accounting and auditing costs, bank charges etc. Green Light Committee contributions. Country or Regional Coordinating Mechanism (CCM/RCM) support costs. Do not include under the Human Resources category above.

# Macro category and Service Delivery Area (SDA) for HIV component

Macro Category	<u>SDA</u>
<b>1-Prevention</b>	1.1 - BCC-Mass Media
	1.2 - BCC-Community Outreach
	1.3 - Condom Distribution
	1.4 - Testing & Counseling
	1.5 - PMTCT
	1.6 - Post-Exposure Prophylaxis
	1.7 - STD Dianosis & Treatment
	1.8 - Blood Safety & Universal Precaution
<b>2-Treatment</b>	2.1 - Antiretroviral Treatment & Monitoring
	2.2 - Prophylaxis & Treat for Opportunistic Infection
<b>3-Care and Support</b>	3.1 - Care & Support for Chronically ill
	3.2 - Support for orphans & vulnerable children
<b>4-TB/HIV Collabration Activities</b>	4.1 - TB/HIV
<b>5-Supportive environment</b>	5.1 - Policy Development including Workplace Policy
	5.2 - Stigma Reduction & Respect of Confidentially
	5.3 - Strengthening of & Civil Society & Institutional Capacity building
	5.4 - Program Management and Administration
<b>6-Health System Strengthening</b>	6.1 - Service Delivery
	6.2 - Human Resource
	6.3 - Community System Strengthening
	6.4 - Information System & Operational Research
	6.5 - Infrastructure
	6.6 - Procurement & Supply Management
	6.7 - Other Specify



# PU/DR - Section 2A Program Expenditure

On-going Progress Update and Disbursement Report									
PROGRESS UPDATE PERIOD									
Grant number:		CAM-H-NCHADS							
Progress Update - Reporting Period:		Cycle:							
Progress Update - Period Covered:		Beginning Date:							
Progress Update - Number:									
A. PROGRAM EXPENDITURES									
All amounts are in: USD		Budget for Reporting Period	Actual for Reporting Period	Variance	Reason for Variance	Budget for period of Progress	Actual for period of Progress Update	Variance	Reason for Variance
1. Total actual expenditures vs. budget		8,831,502.36	8,012,837.70	818,664.66		23,857,766.80	17,353.10	4,480,413.70	
1a. SR total expenditures		5,586,342.19	5,578,274.14	8,068.05	Due to delay the reprogramming budget that can be effected to some activities were late to implement. During this period, Some SoPs guidelines were revised, some trainings especially OI/ART were	11,434,314.69	8,612,914.93	2,821,399.76	Due the delay of starting of the program implementation, delay of recruitment of some local and international TAs delay of approval for PSM Plans, and the late approval of the request for reprogramming. This leads
1b. SSR total expenditures		3,245,160.17	2,434,563.56	810,596.61	Budget of SRs that have limited Financial Management Capacity were retained at PR's Account. PR disburses to these SRs as Revolving Fund Procedures, when SRs request for replenishment	12,423,452.11	10,764,438.17	1,659,013.94	Due the delay of starting of the program implementation, delay of recruitment of SSRs, staff and TAs to support the program implementation, delay of approval for PSM Plans, and the late approval
2. Health product expenditures vs. budget <i>(already included in "Total actual" figures above)</i>		2,691,065.34	3,238,384.98	(547,319.64)		4,296,161.54	3,848,212.58	447,948.96	
2a. Pharmaceuticals		1,166,548.84	1,507,707.35	(341,158.51)	The budget is over spent because of procurement agency fees, freight, insurance and buffer charged by VPP for their services in procurement	1,435,772.14	1,518,178.56	(82,406.42)	The budget is over spent because of procurement agency fees, freight, insurance and buffer paid to VPP for their services in procurement ARV
2b. Health products, commodities and equipment		1,524,516.50	1,730,677.63	(206,161.13)	The budget remaining was not include commitment. Some items were not been procured because VPP couldn't find the suppliers, while some items were able to procured locally and signed the contract in December 2010	2,860,389.40	2,330,034.02		The budget remaining was not include commitment. Some items were not been procured because suppliers, while procured contract in
Program expenditures were used for the procurement of health products:					<input type="checkbox"/> Yes				
If yes, information about procurements have been included in the Global Fund's Price Reporting					<input type="checkbox"/> No				

Total expenditures include:

- SR expenditures
- SSR expenditures

Variations should be explain the reasons for either under spent or over spent. Please explain the reasons as it's relates to activities performance

Amount is already included in total expenditures above

PRM reporting must be kept up to date!. Currently PR responsible for that.

## PU/DR – Variance

### *What is needed for this section?*

- Variance refers to any difference between actual expenditure and budget
- SRs are expected to describe in detail the reasons for the following:
  - *Actual expenditure being less than budget*
  - *Actual expenditure being greater than budget*

# PU/DR – Variance

## *How to complete this section*

- Explain **ALL** variances between planned budget and actual expenditure no matter how small the difference
- Any variances that are not explained adequately can cause delay in submission and/or overall score of your PU/DR affecting your disbursements
- To explain variance, finance unit needs to work closely with:
  - programming unit (variance related to implementation issues)
  - procurement unit (variance related to procurement issues)

# PU/DR – Variance

## *Why is there variance??*

What are some reasons SRs have experienced for:

- *Overspending planned budget?*
- *Under-spending planned budget??*

# PU/DR – Variance

## *Common Reasons for Variance*

- Under-spent
  - Activity not implemented fully or at all due to
    - Challenges in procurement leading to delays
    - Delay in disbursements
    - Issues with logistics of implementation
    - Absorption issues
  - Slow recruitment process of staff
  - Actual costs less than budgeted (cost savings)
- Overspent
  - Costs have changed (but this requires pre-approval)

# PU/DR – Variance

## *Example – INADEQUATE EXPLANATION*

**Inadequate explanation PU/DR of SR under TGF R7 Phase 1**

[Example\Inadequate explanation on PUDR and EFR.xls](#)



# PU/DR – Section 2B1 Actual Expenditure VS Budget

A	B	C	D	E	F	G	H	I	J	K	L	M	N
1 On-going Progress Update and Disbursement Request													
2													
3 PROGRESS UPDATE PERIOD													
4 MoA number CAM-S11-G16-H													
5 Progress Update - Reporting Period:						6 Cycle:		7 Number:					
6 Progress Update - Period Covered:						7 Beginning Date:		8 Ending Date:					
7 Progress Update - Number:													
8													
9 B 1: ACTUAL EXPENDITURE VS BUDGET FOR THE CURRENT REPORTING PERIOD													
10													
11													
12													
13													
14													
102													
103													
104													
105													
106													
107													
108													
109													
110													
111													
112													
113													
114													
115													
116													
117													

# PU/DR – Section 2B2 Cumulative Actual Expenditure VS Budget

B2: CUMULATIVE ACTUAL EXPENDITURE VS BUDGET												
No.	Category		Objective	Macro SDA		Cumulative Report						Explanation of Variance (6) and Comments (7)
	Activities code	Activities Description		Macro Category	SDA	Cumulative Budget through reporting period <sup>(1)</sup>	Cumulative Expenditure through reporting period <sup>(2)</sup>	Cumulative Balance	Cumulative Commitments <sup>(3)</sup>	Unspent In Progress <sup>(4)</sup>	Cumulative Savings <sup>(5)</sup>	
						a	b	c = a - b	d	e	f = c - (d + e)	g = (a-b)/a
1						-		-			-	#DIV/0!
2						-		-			-	#DIV/0!
3						-		-			-	#DIV/0!
4						-		-			-	#DIV/0!
#						-		-			-	#DIV/0!
#						-		-			-	#DIV/0!
<b>Sub Total</b>						-	-	-	-	-	-	#DIV/0!
<b>13. Other</b>												
	*					-		-			-	#DIV/0!
						-		-			-	#DIV/0!
<b>Sub Total</b>						-	-	-	-	-	-	#DIV/0!
<b>Grand Total:</b>						-	-	-	-	-	-	#DIV/0!
Grand Total without drugs procured by PR:(9)						-	-	-	-	-	-	#DIV/0!
Grand Total with drugs procured by PR:						-	-	-	-	-	-	#DIV/0!



## PU/DR - Cash forecast

- First disbursement request is based on approved budget for two quarters and one quarter buffer.
- Progress Update and Disbursement request after first disbursement:  
Proper forecast based on realistic figures, it's fundamental to enable the smooth run of programmes and allow their scheduled implementation.  
  
Funds request is based on approved 3 quarters budget Plus budget carry over and commitment, deduct funds available in previous reporting period.

# PU/DR – Section 2B3 Cash forecast

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	On-going Progress Update and Disbursement Request															
2																
3	PROGRESS UPDATE PERIOD															
4	Grant number:						CAM-S11-G16-H									
5	Progress Update - Reporting Period:						Cycle:			Number:						
6	Progress Update - Period Covered:						Beginning Date:			Ending Date:						
7	Progress Update - Number:															
8																
9	B3: CASH FORECAST															
10																
11	No.	Category	Objective	Macro SDA		Commitments	Unspent		TOTAL	Budgeted in future periods			Total Forecast for next quarters	Comments on carryover unspent carried over		
12				Macro Category	SDA		In Process	Activities Carried Over	Commitment and unspent carried over	Projection Quarter No....	Projection Quarter No.....	Buffer Quarter No. ....				
13	Activities code	Activities Description														
101	12. Overheads															
102	1								-					-		
103	2								-					-		
104	3								-					-		
105	4								-					-		
106	5								-					-		
107	6								-					-		
108		Sub Total					-	-	-	-	-	-	-	-		
109	13. Other															
110		*							-					-		
111									-					-		
112		Sub Total					-	-	-	-	-	-	-	-		
113		Grand Total:					-	-	-	-	-	-	-	-		
114																
115	Grand Total without drugs procured by PR:(9)									-	-	-	-	-	-	
116	Grand Total with drugs procured by PR:									-	-	-	-	-	-	
117																
118																

# PU/DR- 2C Cash Reconciliation for Period Covered by Progress update

	A	B	C	D	E	F	G	H	I	J	
1	<b>On-going Progress Update and Disbursement Request</b>										
2											
3	<b>DISBURSEMENT REQUEST PERIOD</b>										
4	Grant number: CAM-S11-G16-H										
5	Progress Update - Reporting Period:					Number:					
6	Progress Update - Period Covered:					Ending Date:					
7	Progress Update - Number:										
8											
9	<b>C. CASH RECONCILIATION FOR PERIOD COVERED BY PROGRESS UPDATE</b>										
10											
11	<b>1. Cash Balance: Beginning of period covered by Progress Update</b>										
12	(line 6 from Cash Reconciliation section of the period covered by previous Progress Update):										
13											
14	<b>2. Cash disbursed to the SR by the Principal Recipient during the priod covered by this progress update <sup>(1)</sup></b>										
15	<b>3. Cash disbursed to third parties by the Global of the PR during the period covered by this progress update:</b>										
16	Add:	<b>4. Interest received on bank account</b>									
17		<b>5. Revenue from income-generating activities (if applicable)</b>									
18		<b>6. Other income, if applicable (e.g. income from disposal of fixed assets, tax, refunds)</b>									-
19											
20											
21	Less:	<b>7. Total cash outflow during period covered by Progress Update (value enter in Section 2A" Total actual expenditure vs b</b>								-	
22		<b>8. Other expenditures incurred(bank fees, other transaction costs, net exchange rate gains/losses)</b>								0	
23		<b>9. Reconciliation adjustment (gains should be shown with a minus sign; losses should be shown with a plis sign)</b>									-
24											
25											
26	<b>10. Cash Balance: End of period covered by Progress Update:</b>										
27											
28	Explanation of reconciliation on adjustments (line9)										
29	An explanation much be provide if there have been any adjustment										
30											
31											
32	<b>Footnotes:</b>										
33	<b>1. Gross amount disbursed to the Sub-recipient (i.e., any associated bank fee or transaction costs should not be deducted</b>										
34	<b>in this line, but included in line 8: "Other expenditure incurred")</b>										
35											

# PU/DR - Section 2D Disbursement Request

1	On-going Progress Update and Disbursement Request																			
2	<b>DISBURSEMENT REQUEST PERIOD</b>																			
3	Grant number: CAM-S11-G16-H																			
4	Progress Update - Reporting Period:										Number:									
5	Progress Update - Period Covered:										Ending Date:									
6	Progress Update - Number:																			
7																				
8	<b>D: DISBURSEMENT REQUEST</b>																			
9																				
10	Total forecasted net cash expenditures by the Sub-Recipient for the period immediately following the																			
11	the Progress Update <sup>(2,3)</sup> :																			
12																				
13	1. Period beginning date:			end date:			approved budg			-			forecasted amount:			-				
14	2. Additional quarter																			
15	(cash "buffer") beginning date <sup>(4)</sup> :			end date:			approved budg			-			forecasted amount:			-				
16																				
17																				
18	Please explain any variance between the forecast amount and the amounts as																			
19	budget in the approved MoA or latest budget allocation approved by CCC/GF (5)																			
20	NB. Consider the following items when providing the analysis.																			
21	• Expected timing of payments for any significant budgetary items																			
22	• Impact of existing cash balance at SR levels																			
23	• Current confirmed commitments to be paid during disbursement request period																			
24	• Current /expected unit prices compared to thoes in the budget																			
25	• Change in quantities compared to budget																			
26																				
27																				
28	Less: 3. Cash Balance: End of period covered by Progress Update (number 10 above):															-				
29	4. Cash received from the Principal Recipient after the period covered by Progress Update or cash "in transit" <sup>(6)</sup> (if any):																			
30	5. Cash in " in transit" disbursed to third parties by the Global Fund on behalf of the PR															-				
31																				
32	6. SR's Disbursement Request from the Principal Recipient for the period immediately following the period covered by the Progress Update,																			
33	plus additional period (cash buffer):																			
34	7. Does the SR's Disbursement Request include funds for health product procurement? (Yes / <input type="text" value="Select"/> )																			
35																				
36	8. Exchange Rate (used to translate Khmer Riels into US dollars)																			
37																				
41	<b>Footnotes:</b>																			
42	2. Original budgeted figure must include only current approved budget for next two quarters. The SR cash forecast should not include funds retained by PR for drug procurement																			
43	3. Forecasted amount should include any commitments made during the reporting period and unspent funds carried forward that are forecasted to be spent during the period covered by																			
44	covered by the Disbursement Request.																			
45	4. Additional period (cash "buffer"): The amount originally budgeted and amount forecasted will usually be the same.																			
46	5. SRs must give a brief explanaton																			
47	6. "Cash in transit" includes amounts disbursed but not yet received by the SR and disbursement requests not yet approved by the Principal Recipient.																			

# PU/DR – Section 3 Cash Request and Authorization

1	On-going Progress Update and Disbursement Request									
3	<b>GENERAL GRANT INFORMATION</b>									
4	Country:									
5	Disease:									
6	Grant number:		CAM-S11-G16-H							
7	Principal Recipient:									
8	Grant Start Date:									
9	Currency:									
11	<b>PROGRESS UPDATE PERIOD</b>									
12	Progress Update - Reporting Period:		Cycle:					Number:		
13	Progress Update - Period Covered:		Beginning Date:					Ending Date:		
14	Progress Update - Number:									
16	<b>DISBURSEMENT REQUEST PERIOD</b>									
17	Progress Update - Reporting Period:		Cycle:					Number:		
18	Progress Update - Period Covered:		Beginning Date:					Ending Date:		
19	Progress Update - Number:									
21	<b>Section 3: Cash Request and Authorization</b>									
23	<b>A: CASH REQUEST</b>									
25	On behalf of the SR, the undersigned hereby requests the Principal Recipient to disburse funds under the above referenced Agreement as follows:									
27	1. Cash amount requested from the Sub-recipient (from Section 2D)		-							
29	2. Amount requested in words (in currency stated in Cell C9 above)									
31	<b>B: AUTHORIZATION</b>									
33	The undersigned acknowledges that: (i) all the information (programatic, financial, or otherwise) provided in this Progress Update and Disbursement Request is complete and accurate;									
34	(ii) funds disbursed in accordance with this request shall be deposited in the bank account specified in MoA unless otherwise specified herein; and									
35	(iii) funds disbursed under the MoA shall be used in accordance with the MoA.									
37	Signed on behalf of the Sub-Recipient									
38	(signature of Authorized Designated Representative)									
40	Name:									
41	Title:									
42	Date and Place:									
44	<b>Bank Account Details (if different than the account details specified on MoA) Please check carefully:</b>					<b>Comments (e.g. changes to SR's bank account details, "split disbursements" to the SR and third parties etc.):</b>				
45	Owner of Bank Account:									
46	Account Title:									
47	Account number:									
48	Bank name:									
49	Bank address:									
50	Bank SWIFT Code:									
51	Bank Code:									
52	Routing instructions:									

# PU/DR - Statement of Sources and Uses of Funds

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2	Annex I, Section 2, A - Quarterly Financial Statement														
4	Country:			Cambodia											
5	Disease:			HIV/AIDS											
6	Grant/MoA Number:			CAM-S11-G16-H											
7	Sub-Recipient:														
8	Progress Update-period cover			Beginning Date:						Ending Date:					
9	Progress Update year														

A. Actual Expenditure vs. Budget															
Nº	Category Descriptions	Current Reporting period							Cumulative Reporting period						
		Budget for current period	Expenditure for Quarter 1	Expenditure for Q2	Current Balance	Commitment against budget for reporting period	Unspent In Progress	Current Savings	Cumulative Budget through reporting period (1)	Cumulative Expenditure through reporting period	Cumulative Balance	Cumulative Commitments	Unspent In Progress	Cumulative Savings	
		1	2	3	4 = 1 - (2 + 3)	5	6	7 = 4 - (5 + 6)	8	9	10 = 8 - 9	11	12	13 = 10 - (11 + 12)	
15	1 Human Resources				\$ -			\$ -			-			\$ -	
16	2 Technical assistance				\$ -			\$ -			-			\$ -	
17	3 Training				\$ -			\$ -			-			\$ -	
18	4 Health products and health equipment				\$ -			\$ -			-			\$ -	
19	5 Medicines and pharmaceutical products				\$ -			\$ -			-			\$ -	
20	6 Procurement and supply management costs				\$ -			\$ -			-			\$ -	
21	7 Infrastructure and other equipment				\$ -			\$ -			-			\$ -	
22	8 Communication materials				\$ -			\$ -			-			\$ -	
23	9 Monitoring & Evaluation				\$ -			\$ -			-			\$ -	
24	10 Living support to clients/Target populations				\$ -			\$ -			-			\$ -	
25	11 Planning and administration				\$ -			\$ -			-			\$ -	
26	12 Overheads				\$ -			\$ -			-			\$ -	
27	13 Other				\$ -			\$ -			-			\$ -	
28	<b>Total included Direct payment by PR</b>	-	-	-	\$ -	-	-	\$ -	-	-	-	-	-	\$ -	

## B. Statement of Sources and Use of Funds

Statement of Sources and Use of Funds for period of .....							
<b>I. Sources of Funds</b>				As of Quarter 1	Quarter 2	Quarter 3	Accumulated as of Q2
Opening fund at.....							
Cash on hand (Petty Cash)					\$ -	\$ -	\$ -
Cash in Bank (Current)					\$ -	\$ -	\$ -
Cash in Bank (Saving)					\$ -	\$ -	\$ -
Cash Advances					\$ -	\$ -	\$ -
Payable to Organization 's operation account					\$ -	\$ -	\$ -
<b>Total</b>				\$ -	\$ -	\$ -	\$ -
<b>Sources:</b>							
Cash received from PR							\$ -
Cash received as Direct payment by PR							\$ -
Other income received (User fee, Interest and other)							\$ -
<b>Total</b>				\$ -	\$ -	\$ -	\$ -
<b>Total I - Cash available for disbursement period</b>							\$ - <b>must be equal</b>
<b>II Expenditures</b>							
Total expenditure for the period						\$ -	\$ -
Direct payment by PR							\$ -
<b>Total II</b>				\$ -	\$ -	\$ -	\$ -
<b>III Ending fund at .....</b>							
Cash on hand (Petty Cash)							\$ -
Cash in Bank (Current)							\$ -
Cash in Bank (Saving)							\$ -
Cash Advances							\$ -
Payable to Organization 's operation account							\$ -
<b>Total III</b>				\$ -	\$ -	\$ -	\$ -
<b>Total (II + III)</b>				\$ -	\$ -	\$ -	\$ - <b>must be equal</b>

Annex: 2 Please refer to check list  
 Annex: 1 Please refer to check list  
 Annex: 1 Please refer to check list  
 Annex: 3 Please refer to check list  
 Annex: 4 Please refer to check list

# Annex to PU/DR - General Ledger



**Ministry of Health**  
**National Center for HIV/AIDS,**  
**Dermatology and STD(NCHADS)**  
**MoA number: CAM-S11-G16-H**  
**Global Fund - Single Stream of Funding**

## General Ledger

No.1

Category	Date	Document Type	Payee	Description	Activities Codes	Debit	Credit	Balance
Human Resources	23/Dec/10	DV.10/0465	Roeun Sothy	CH.102304 Liqui. DV10/0465 Payment for Data Collection on HSS of BMC.	6.8.1.1	50.00		\$ 50.00
Overheads								
Other								
<b>Grand Total</b>						50.00	-	50.00

Prepared By:	Reviewed By:	Approved By:
Name:	Name:	Name:
Position:	Position:	Position:
Date:	Date:	Date:

# PU/DR - Check list

	A	B	C	D
1	List of Supporting documents for PU/DR review			
2	This check list included for information and not for completion			
3				
4	List of <u>Lastest Approved</u> Documents by functional area	To be made available to PR by SRs	To be submitted by the PR to LFA	Comments
5	Approved budgets	✓	✓	
6	Section 2: Financial Progress Update	✓	✓	
7	Section 2B1: Actual Expenditure VS Budget the Current Report Period.	✓	✓	
8	Register of Commitment against budget for reporting period, and supporting documents.	✓	✓	
9	Section 2B2: Cumulative Actual Expenditure VS Budget	✓	✓	
10	Register Cumulative Commitments as of reporting period.	✓	✓	
11	Section 2B3: Cash forecast, and work plan	✓	✓	
12	Section 2 C & D: C/ Cash Reconciliation for period covered by Progress Update. D/ Disbursement	✓	✓	
13	Section 3: A/ Cash Request. B/ Authorization	✓	✓	
14	Annex: I Section 2: A/ Actual Expenditure VS Budget. B/ Statement of Sources and Use of Fund.	✓	✓	
15	General Ledger by category and voucher	✓	✓	Please see sample format next work sheet
16	Bank Reconciliation ( Bank Book, Bank Statement)	✓	✓	Annex 1: Should consistant with Statement of Sources and Use of Funds
17	Petty Cash Reconciliation ( Petty Cash Book, and Cash Count Sheet)	✓	✓	Annex 2: Should consistant with Statement of Sources and Use of Funds
18	Advance Register Balance as of month end.	✓	✓	Annex 3: Should consistant with Statement of Sources and Use of Funds
19	Register of payable to other source or operation account and supporting documents	✓	✓	Annex 4: Should consistant with Statement of Sources and Use of Funds
20	Revenue from income-generating activities (if applicable)	✓	✓	Annex 5: Should consistant with Statement of Sources and Use of Funds
21				
22	<b>Prepared By:</b>	<b>Reviewed By:</b>		<b>Approved By:</b>
23				
26				
27				
28	<b>Name:</b>	<b>Name:</b>		<b>Name:</b>
29	<b>Position:</b>	<b>Position:</b>		<b>Position:</b>
30	<b>Date:</b>	<b>Date:</b>		<b>Date:</b>
31				



# PU/DR - Enhanced Financial Report

## What is Enhanced Financial Report (EFR)?

- An additional annual financial report form
- A basic budget Vs expenditure variance analysis
- Shows costs broken down by cost categories, SDA and implementing entities.



# PU/DR - Enhanced Financial Report

## Why is the Global Fund Requesting Enhanced Report

- Improving Performance Based Funding and Grand Management
- Increased Transparency and Accountability.
- Responding to requests from board, donors and stakeholders.
- Improving Value for Money Analysis
- Leveraging Additional Financial Resources



# PU/DR - Enhanced Financial Report

## Why should Financial Tracking be strengthened?

### Support to Grant Management

#### Better informed funding decisions:

- link financial information with programmatic performance;
- more detailed financial breakdowns for variance analysis.

### Risk Management

#### Increased ability to pin-point areas of financial risks:

- where are the largest proportion of funds being allocated?
- are the funds rightfully spent in the right areas?
- are there financial bottlenecks?

### External Reporting & Resource Mobilization

#### More information on “where the money is going” and “how it is being spent”.

- critical information for resource mobilization;
- pioneering transparency and accountability in international development.



# PU/DR-Enhanced Financial Reporting: table A

Should be the same as Financial Attachment to Grant Agreement

Should be the same as Financial Attachment to Grant Agreement

Variences should be explain the reasons for either under spent or over spent. Please explain the reasons as it's relates to activities performance

## HIV/AIDS FINANCIAL TRACKING FORM

Country	
Grant No.	
PR	
Currency	
Reporting Period	

PLEASE REFER TO THE "GUIDANCE FOR COMPLETING

The "TOTAL" rows in Table A, B and C will have a RED background if the amounts in each table

A- BREAKDOWN* BY EXPENDITURE CATEGORY		Expenditures Vs. Budget				Cumulative Budget & Expenditures		
#	Category	Budget	Expenditures	Variance	Reason for Variance	Cumulative Budget	Cumulative Expenditure	Variance
1	Human Resources	0.00	0.00	0.00		0.00	0.00	0.00
2	Technical Assistance	0.00	0.00	0.00		0.00	0.00	0.00
3	Training	0.00	0.00	0.00		0.00	0.00	0.00
4	Health Products and Health Equipments	0.00	0.00	0.00		0.00	0.00	0.00
5	Medicines and Pharmaceutical Products	0.00	0.00	0.00		0.00	0.00	0.00
6	Procurement and Supply Management Costs	0.00	0.00	0.00		0.00	0.00	0.00
7	Infrastructure and Other Equipment	0.00	0.00	0.00		0.00	0.00	0.00
8	Communication Materials	0.00	0.00	0.00		0.00	0.00	0.00
9	Monitoring and Evaluation	0.00	0.00	0.00		0.00	0.00	0.00
10	Living Support to Clients/Target Population	0.00	0.00	0.00		0.00	0.00	0.00
11	Planning and Administration	0.00	0.00	0.00		0.00	0.00	0.00
12	Overheads	0.00	0.00	0.00		0.00	0.00	0.00
13	Other	0.00	0.00	0.00		0.00	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Enhanced Financial Reporting: table B & C

**Totals should be same for all 3 tables**

<b>B- BREAKDOWN* BY PROGRAM ACTIVITY</b>				<b>Expenditures Vs. Budget</b>				<b>Cumulative Budget &amp; Expenditures</b>		
#	Macro-category	Objectives	Service Delivery Area	Budget	Expenditures	Variance	Reason for Variance	Cumulative Budget	Cumulative Expenditure	Variance
1	Please Select...		Please	0.00	0.00	0.00		0.00	0.00	0.00
2	Please Select...		Please	0.00	0.00	0.00		0.00	0.00	0.00
3	Please Select...		Please	0.00	0.00	0.00		0.00	0.00	0.00
4	Please Select...		Please	0.00	0.00	0.00		0.00	0.00	0.00
5	Please Select...		Please	0.00	0.00	0.00		0.00	0.00	0.00
6	Please Select...		Please	0.00	0.00	0.00		0.00	0.00	0.00
...	Please Select...		Select...	0.00	0.00	0.00		0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>C- BREAKDOWN* BY IMPLEMENTING ENTITY</b>				<b>Expenditures Vs. Budget</b>				<b>Cumulative Budget &amp; Expenditures</b>		
#	PR/SR	Name	Type of Implementing Entity	Budget	Expenditures	Variance	Reason for Variance	Cumulative Budget	Cumulative Expenditure	Variance
1	Please Select ...		Please	0.00	0.00	0.00		0.00	0.00	0.00
2	Please Select ...		Please	0.00	0.00	0.00		0.00	0.00	0.00
3	Please Select ...		Please	0.00	0.00	0.00		0.00	0.00	0.00
4	Please Select ...		Please	0.00	0.00	0.00		0.00	0.00	0.00
5	Please Select ...		Please	0.00	0.00	0.00		0.00	0.00	0.00
...	Please Select ...		Select ...	0.00	0.00	0.00		0.00	0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## EFR – Variance

### *How to complete this section*

- Similar to PU/DR variance
- Explanation of variance needs to be summarized for SDA and cost categories
  - Collate different reasons for variance under these categories by referring back to your explanations under PU/DR
  - Providing quick summary of main reasons for variance
  - Include reasons for both overspent and under-spent within each category
  - For cumulative variance provide summary of overall variance for cumulative period

# PU/DR – Variance

## *Example – INADEQUATE EXPLANATION*

**Should explain why not paid**

Current Reporting period				
Category	Budget for current period	Expenditure for current period	Variance	Reason for variance
	1	2	$3 = 2 - 1$	
Human Resources	75,480.00	39,023.50	(36,456.50)	Incentive from Jul-Dec not yet pay
<b>This does not explain fully why overspent, is it carry over from previous quarters, etc.?</b>				
Training	85,999.00	136,813.75	50,925.75	Trainings and refresher
<b>No explanation is not acceptable!!</b>				
Infrastructure & other equipment	3,300.00	49,580.72	46,280.72	

# PU/DR – Variance

## Example – ADEQUATE EXPLANATION Example\Inadequate explanation on PUDR and EFR.xls

Current Reporting period				
Category	Budget for current period	Expenditure for current period	Variance	Reason for variance
	1	2	3 = 2 - 1	
Human Resources	2,384,350.00	1,063,906.20	(1,320,443.80)	Due to delay in recruitment of key contract staff. Also, staff incentives for health staff implementing HIV/AIDS program change to POC which is much lower than previous incentives.
Training	1,083,481.36	759,995.00	(323,486.36)	Due to delay the reprogramming budget that can be effected to some activities were late to implement. During this period, some SoP or guidelines were revised and some trainings especially for OI/ART were delayed. Also, trainings for HSS survey delayed due to late procurement
Medicines and pharmaceutical products	1,150,304.00	1,255,064.95	104,760.95	The budget is over spent because of procurement agency fees, freight, insurance and buffer paid to VPP for their services in procurement ARV and OI drugs.



## PU/DR – Variance Explained

### *Comment Reasons for Variance*

- Under-spent
  - Activity not implemented fully or at all
  - Constraints in procurement
  - Cost savings (costs were less expensive than expected)
- Overspent
  - Costs have changed (but this requires pre-approval)

# PU/DR

## **Submission of PU/DR :**

- Semi –annual report : 20 days after end of each reporting period ( every 20 July).
- Semi-annual report included EFR: 30 days after end of each reporting period (every 30 Jan)

# PU/DR



## Conclusion:

- Quality of PU/DRs submitted to the PR has a direct impact on the speed of disbursement processing and disbursement amounts.
- Timeliness of PU/DRs is important for ensuring continuous flow of funds and uninterrupted program implementation
- For staff involved in preparation of PU/DR it is very important to provide all information of the project activities .
- Wherever relevant, please inform SSRs in advance of the changes and expectations in terms of reporting.
- PR/NCHADS will conduct a refresher training after new version of Financial Guidelines approved by TGF.

# Report on Revenue from income generating activities, Bank interest and other incomes



# Reporting Programme Income (PI) Generation

- The PI's account should be maintained but funds should be transferred to the SR's Program main account at the same rate as the PU&DRs (each 6 months)  
[Semi-Annual Financial Report\Annex 6 - SR's Semi-Annual PUDR.xls](#)
- Those funds will be used for the Yearly approved activities. This will reduce the amount requested from the PR, but those funds will be “saved” on TGF's bank account through a reduced disbursement.
- During the year, the SR or PR are not allowed to forecast for the use of those funds.



## Report on Revenue from income generating activities, Bank interest and other income

- The SR is allow to request once a year the use of the amounts transferred from the PI's account to the main account, with a clear linkage to additional targets.
- The SR request for the use of PI should be accompany the main reprogramming of funds, if requested, in a separate file. This process will take place every 12 month (at the end of the grant year for the consecutive year)
- Once the reprogrammed budget is approved, the point 1 restart. [Income from TGF - E-mail.doc](#)

# Reprogramming

## *What is it?*

**Provides opportunity for grant implementers to make changes to their program work plan, activities and budget for improving on the grant implementation**



# Reprogramming

## *What are the reasons?*

- Changes in epidemiological situation (new target groups, increase/decrease in prevalence, etc.)
- Changes in political environment (new policies, etc.)
- Changes in programming (new SoPs, updated guidelines, structural changes, etc.)
- Changes in priorities of response (trainings no longer needed, more focus on service delivery, etc.)
- Improved efficiency in implementation (less staff needed in place of equipment, etc.)



## Reprogramming – *More specifically can*

- **Financial**
- Make changes with for most efficient use of budget and expenditures
- Make changes in quantity, unit prices that may have been either underestimated or over-ambitious during design of original budget
- Reallocate saving from reduction in market prices
- Adjust to a short fall of funds cause by the withdrawal of other donor funds
- Reallocate unspent remaining budget appropriately
- Shift funds from one quarter to another quarter

# Reprogramming – *More specifically can*

- **Programmatic**
- When appropriate changes are made during the course of a grant that affects the core indicator targets or approved budget reported to TGF.
- make changes to the indicator targets that may have been either underestimated or over-ambitious during the design of the program
- Meet additional requirements during the implementation which were not reflected in the original proposal
- Align changes in the indicators to changes in budget
- Ensure proper alignment, effectiveness and accountability between M&E target, financial projection and procurement.



# Allowable Change and Frequency

- Reprogramming can only be approved within an existing grant.
- Funds cannot be shifted between different grants
- Reprogramming funds should be focused on service delivery and needs of population
- Funds are only reprogrammed to procurement of hardware only in exceptional and justifiable circumstances.

## **Remember**

- Any downward revision of targets will be looked at very carefully and may affect legal agreement between SR and PR and/or PR and GF
- Can be time consuming to obtain approval from appropriate authority, so consider reprogramming carefully in context of your program implementation



# Reprogramming

## Timing and Frequency

- Requests for reprogramming should be submitted before fund are knowingly overspent or additional items are procured that are not included in original budget;
- PR will only allow reprogramming once per year per grant for each SR;
- First request for reprogramming can only be made after 6 months period of the first year of implementation of the grant.

# Reprogramming Due Dates

PR will allow reprogramming request to the CCC-SC on quarterly basis – four times per year.

## SRs to PR

**28 February**

**31 May**

**31 August**

**30 November**



## PR to CCC-SC

**20 March**

**20 June**

**20 September**

**20 November**

# Reprogramming - Process

## Submission of Request

- Give clear explanation for why the request for reprogramming is submitted.
- Requests must be verified and approved by the Program Director or Manager of SR.
- The request must enclose the following annexes: [Reprogramming\Reprogramming format for presentation on 28 Jun 2011.xls](#)
  - Budget Reallocation using Annex RP1
  - Revised Quarterly Category budget using Annex RP2
  - Request for budget Reprogram/Reallocation Summary Annex RP2
  - Revised Summary Budget by Quarterly Annex RP2 [Example\Reprogram - Annex RP1, RP2.xls](#)
  - Revised Budget Detail Annex RP2 [Example\Example Reprograming Request.xls](#)
  - Revised Summary Budget Annex RP2 [Example\Cover Letter for Reprogramm.pdf](#)



# Reprogramming – Approval of Request

- ◆ PR must first agree to any proposed changes
- ◆ CCC should also agree to any proposed changes submitted and proposed by the PR
- ◆ Finally TGF Fund Portfolio Manager should approve any” material” change to the grant
- ◆ SRs must get prior written approval for all budget changes
- ◆ SRs, PR, LFA, CCC-SC and GF must all have same budget to refer to when reviewing the semi annual report.



	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>Annex RP1 : Request for Budget Reprogram/Reallocation by Category</b>													
2														
3	<b>Country:</b>													
4	<b>Disease:</b>													
5	<b>MoA number:</b>													
6	<b>Sub-recipient</b>													
7	<b>Grant Cycle Phase</b>													
8	<b>Reprogramming/Reallocation Number</b>													
9	<b>Currency</b>													
10	<b>Program stated date:</b>		<b>Beginning Date:</b>			<b>Program ended date:</b>								
11														
12	<b>A: ACTUAL EXPENDITURE AND ACTUAL PROJECTION UP TO END OF GRANT</b>													
13														
14	Activity Code	Activity Description	Objective	Macro Category	Macro Service Delivery Area (SDA)	Original Approved Budget (1)	Latest Approved Budget (2)	Actual Expenditures (3)	Projected Expenditures up to end of grant(4)	Remaining balance available (by the end of grant) (5)	Proposed Amendments up to end of grant (6)	Justification (7)	Proposed new budget(8)	% Change (9)
15						A	B	C	D	E = B-C-D	F = -E		G = C+D	H = F/B
16	<b>1. HUMAN RESOURCES</b>													
63										-	-		-	#DIV/0!
64										-	-		-	#DIV/0!
65										-	-		-	#DIV/0!
66	<b>Sub Total</b>					-	-	-	-	-	-		-	#####
67	<b>11. PLANNING AND ADMINISTRATION</b>													
68										-	-		-	#DIV/0!
69										-	-		-	#DIV/0!
70										-	-		-	#DIV/0!
71	<b>Sub Total</b>					-	-	-	-	-	-		-	#####
72	<b>12. OVERHEADS</b>													
73										-	-		-	#DIV/0!
74										-	-		-	#DIV/0!
75										-	-		-	#DIV/0!
76	<b>Sub Total</b>					-	-	-	-	-	-		-	#####
77	<b>13. OTHER</b>													
78										-	-		-	#DIV/0!
79										-	-		-	#DIV/0!
80	<b>Sub Total</b>					-	-	-	-	-	-		-	#####
81	<b>Grand Total</b>					-	-	-	-	-	-		-	#####
<span>RP1 - CATEGORY</span> <span>RP1 -SDA</span> <span>RP2 - Summary</span> <span>RP2 - Summary by Quarter</span> <span>Consol SCA Year1_Repro</span> <span>Consol SCA Year2_Repro</span> <span>Revised Summary Sheet</span>														



	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>Annex RP1 : Request for Budget Reprogram/Reallocation by SDA</b>													
2														
3	<b>Country:</b>													
4	<b>Disease:</b>													
5	<b>MoA number:</b>													
6	<b>Sub-recipient</b>													
7	<b>Grant Cycle Phase</b>													
8	<b>Reprogramming/Reallocation Number:</b>													
9	<b>Currency</b>													
10	<b>Program stated date:</b>			<b>Beginning Date:</b>			<b>Program ended date:</b>							
11														
12	<b>A: ACTUAL EXPENDITURE AND ACTUAL PROJECTION UP TO END OF GRANT</b>													
13														

Activity Code	Activity Description	Maro Category	Macro-SDA	Category	Original Approved Budget (1)	Latest Approved Budget (2)	Actual Expenditures (3)	Projected Expenditures up to end of grant(4)	Remaining balance available (by the end of grant) (5)	Proposed Amendments up to end of grant (6)	Justification (7)	Proposed new budget(8)	% Change (9)
					A	B	C	D	E = B - C - D	F = -E		G = C + D	H = F / B
	<b>Sub Total - Macro SDA</b>				-	-	-	-	-	-		-	#DIV/0!
													#DIV/0!
													#DIV/0!
													#DIV/0!
	<b>Sub Total - Macro SDA</b>				-	-	-	-	-	-		-	#DIV/0!
													#DIV/0!
													#DIV/0!
													#DIV/0!
	<b>Sub Total - Macro SDA</b>				-	-	-	-	-	-		-	#DIV/0!
	<b>Grand Total:</b>				-	-	-	-	-	-		-	#DIV/0!

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>Annex RP2 : Request for Budget Reprogram/Reallocation Summary</b>												
3	<b>Coun Country:</b>												
4	<b>Dise: Disease:</b>												
5	<b>MoA MoA number:</b>												
6	<b>Sub-1 Sub-recipient</b>												
7	<b>Gran Reprograming/Reallocation Number:</b>												
8	<b>Reprograming/Reallocation Number:</b>												
9	<b>Currency</b>												
10	<b>Prog Program stated date:</b>			<b>Beginning Date:</b>			<b>Program end:</b>						
12	<b>B. SUMMARY ACTUAL EXPENDITURE AND PROJECTION UP TO THE END OF GRANT BY CATEGORY</b>												
14	<b>No.</b>	<b>Category</b>		<b>Original Approved Budget</b>	<b>Latest Approved Budget</b>	<b>Actual Expenditures</b>	<b>Projected Expenditures up to end of grant</b>	<b>Remaining balance available (by the end of grant)</b>	<b>Proposed Amendments up to end of grant</b>	<b>Justification</b>	<b>Proposed new budget</b>	<b>% Change</b>	
15				<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E = B - C - D</b>	<b>F = - E</b>		<b>G = C + D</b>	<b>H = F/B</b>	
16	1	Human Resources						-	-		-	#DIV/0!	
17	2	Technical and Management Assistance						-	-		-	#DIV/0!	
18	3	Training						-	-		-	#DIV/0!	
19	4	Health Products and Health Equipment						-	-		-	#DIV/0!	
20	5	Pharmaceutical Products (Medicines)						-	-		-	#DIV/0!	
21	6	Procurement and Supply Management Costs (PSM)						-	-		-	#DIV/0!	
22	7	Infrastructure and Other Equipment						-	-		-	#DIV/0!	
23	8	Communication Materials						-	-		-	#DIV/0!	
24	9	Monitoring and Evaluation (M&E)						-	-		-	#DIV/0!	
25	10	Living Support to Clients/Target Population						-	-		-	#DIV/0!	
26	11	Planning and Administration						-	-		-	#DIV/0!	
27	12	Overheads						-	-		-	#DIV/0!	
28	13	Other						-	-		-	#DIV/0!	
31		<b>Total</b>						-	-		-	#DIV/0!	
32	<b>C. SUMMARY ACTUAL EXPENDITURE AND PROJECTION UP TO THE END OF GRANT BY SDA</b>												
34	<b>No.</b>	<b>Objective</b>	<b>Maro Category</b>	<b>Marcro Service Delivery Area (SDA)</b>	<b>Original Approved Budget</b>	<b>Latest Approved Budget</b>	<b>Actual Expenditures</b>	<b>Projected Expenditures up to end of grant</b>	<b>Remaining balance available (by the end of grant)</b>	<b>Proposed Amendments up to end of grant</b>	<b>Justification</b>	<b>Proposed new budget</b>	<b>% Change</b>
35					<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E = B - C - D</b>	<b>F = - E</b>		<b>G = C + D</b>	<b>H = F/B</b>
36									-	-		-	#DIV/0!
37									-	-		-	#DIV/0!
38									-	-		-	#DIV/0!
39									-	-		-	#DIV/0!
40									-	-		-	#DIV/0!
41									-	-		-	#DIV/0!
42									-	-		-	#DIV/0!
43									-	-		-	#DIV/0!
44									-	-		-	#DIV/0!
45									-	-		-	#DIV/0!
46									-	-		-	#DIV/0!
47									-	-		-	#DIV/0!
48									-	-		-	#DIV/0!
49				<b>Total</b>					-	-		-	#DIV/0!





# Questions and Discussion



**Thank you for your attention**





The Principal Recipient  
National Center for HIV/AIDS Dermatology and STD  
GFATM Single Stream Funding CAM-H-NCHADS



# Orientation Workshop

## Procurement

28 – 29 June 2011

Phnom Penh



The Principal Recipient  
National Center for HIV/AIDS Dermatology and STD  
GFATM SSF HIV



## Background

- The procurement of health products for SSF HIV grant is possible through following:
  - Voluntary Pooled Procurement (VPP)
  - Alternative qualified procurement agent selected by PRs
- Procurement of ARV drugs and HIV test kits is:
  - pooled at PR-NCHADS level
  - procured through UNICEF
- Procurement of Non-health Products:
  - must be authorized through PR NCHADS
  - follow standard technical specifications of major non-health approved by TGF





## Procurement Progress Update

- ARV drugs & HIV test kits – order placed on 6 April 2011 by PR-NCHADS
- Procurement of condom & lubricant - through VPP
- Procurement for limited capacity SR – procurement of non-health products such as motorcycle, electronic equipment, furniture...etc. will be pooled by PR NCHADS



# Management Process for SSF HIV grant

SRs divided into two groups:

FULL CAPACITY		LIMITED CAPACITY	
•CRS	•PSI	•AHF	•MoSVY
•FHI	•RHAC	•CHEC	•MSIC
•FI	•SCA	•CPN+	•NAA
•KHANA	•WVC	•CWPD	•NMCHC
		•HACC	•NPH
		•MEDICAM	•WOMEN



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GFATM SSF HIV



## Management Process – Full Capacity SRs

- Procurement with estimated value \$5,000+ SRs must:
  - invite representatives from PR-NCHADS, LFA and CCC to attend quotes opening as an observer.
- For National Competitive Bidding (NCB) for goods and services SRs must:
  - request approval from PR-NCHADS prior to release bid documents publicly
  - invite representative from PR, LFA and CCC to attend the bid opening as an observer
  - SR's Bid Evaluation Committee must be established and valid at time of quote/bid opening.



## Management Process – Limited Capacity SRs

- SRs must submit an official request for procurement of items
- Requested items must already be included in approved PSM Plan
- PR-NCHADS Procurement team will start procurement process on SR behalf.



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GFATM SSF HIV



## PR-NCHADS Response to SR Procurement

- Please take into account time frame of PR NCHADS for procurement needs when planning:
  - 2 weeks from receiving official requests from SRs related to procurement (when all documents in order)
  - 2 weeks from receiving complete supporting documents (in case PR-NCHADS needs more clarifications or supporting documents from SR)



## Supervision & Monitoring

- Monitoring visits - PR-NCHADS Procurement team will conduct joint monitoring visits with M&E and Finance and follow set checklists
- Additional spot checks will take place during monitoring visits based on issues identified in quarterly & semi annual reports submitted by SRs.
- Supervision – PR-NCHADS Procurement will provide support on case by case basis per SR needs





# Fixed Asset Management

## ● Fixed Asset Definition

- Non-expendable items that are intended for use in the program activities
- Have useful life of more than one year
- Cost more than US\$500 for per item

## ● Inventory Definition

- Items below value of US\$500 per item or a group of associated items
- Have useful life of more than a year
- Considered still valuable after 1 year which organization still wants to trace
- E.g. mobile phones, GPS units, radio handsets, etc.







## Fixed Asset Registration (FAR)

Condition of assets should be classified as follows:

- **New** – assets are first added to FAR until next physical inventory check
- **Excellent** – assets with expected long remaining life
- **Good** – assets are not expected to be replaced soon
- **Fair** – assets are still usable, but will need to be replaced soon
- **Broken (Worn Out)** – assets have exceeded their useful economic life
- **Damaged (not to be confused with broken above)** – assets can no longer be used because of incident or accident that occurred while asset was still in usable condition.
- **Lost/Stolen** – assets cannot be physically verified; requires incident report.



## Fixed Asset Marking

For each asset:

- Assign identification number code code & record in FAR
- Mark with asset/inventory sticker which includes:
  - Name of Fund for Purchasing non-expendable items
  - Type of assets / inventory
  - Inventory control number Example: GF/Off-Equ-001
- Assets include office equipment, furniture, fixtures, project vehicles, motorcycles, health equipment, etc..



## Incident Reporting

*“All damaged, lost, or stolen incident reports should be forwarded from the PR to the Global Fund, with their comments on action taken by the SR or SSR.”*

So SRs/SSRs must :

- Prepare a detailed report for all incidents occurring to any GFATM funded project assets
- Include detailed explanation for why item(s) was damaged, lost or stolen, and the surrounding circumstance
- Provide detailed explanation on what steps are being taken or will be taken to recover the asset
- Forward to PR NCHADS the SR/SSR Manager reviewed report, for final approval.



The Principal Recipient  
National Center for HIV/AIDS Dermatology and STD  
GFATM SSF HIV



# Thank You

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# **Trainings under GFATM Program Planning and Reporting Requirements**

**CAM-H-NCHADS Orientation Workshop  
June 28-29, 2011**

**Presented by  
Saba Moussavi, International TA  
Planning & M&E Unit**



# Requirements for GFATM Program Trainings

- *Background*
- *New measures for trainings*
- *Reporting requirements for Trainings*
  - *Training Plan*
  - *Participant Register*
  - *Monthly Schedule*
  - *Training Summary and Narrative*



## *Background*

On December 8, a formal letter was issued by GF discussing OIG findings of high risk in trainings due to:

- *Unclear link between goal of training and program under implementation*
- *Unclear link between training and approved work plan and budget*
- *Issues around direct relevance of training to participant's work*
- *Issues around per diem and travel allowance rates*
- *Falsified lists of participants*
- *Falsified per diem or travel claims*





## *Background*

In response, GF has asked all PRs to provide

- Training plan which contains consolidated list of all planned trainings which must be approved for each disbursement period
- Clear evidence of measures put in place to ensure effectiveness of trainings and minimize irregularities/fraud of training funds



## *Background*

Last training plan for CAM-H-NCHADS was exceptionally and conditionally approved as a result of:

- Lack of evidence that trainings in plan were effective
- Inadequate evidence that implementers thought through who will be trained
- Unclear how trainings would be adjusted based on lessons learned
- Lack of evidence that there were strong fiduciary controls in place across all SRs
- Unclear procurement processes for training events



# *New measures for trainings*

- 1. PR and SR must show evidence that trainings are effective*
- 2. Evidence of stronger fiduciary controls*
- 3. Evidence of transparent, competitive and well-documented procurement for training*
- 4. Detailed training plan must be developed for every new disbursement period*
- 5. Only trainings approved in most recent training plan can be implemented, even if approved in original budget*
- 6. Maintain cumulative registry of training participant*
- 7. Report quarterly summary of trainings and results*



## *Effectiveness of Trainings*

SRs will need to provide the following to help show effectiveness of trainings:

- *Clear learning objectives and expected outcomes*
- *Documentation that training is standardized*
- *Documented pre and post assessments*
- *Documented participant post-evaluation of training*
- *Participant registry tracking trainings and re-trainings or participants*
- *Evidence of lessons learned through quarterly summary of training events*



## *Learning Objectives and Expected Outcomes*

- Each training must have clear learning objectives
  - Eg. 1: To provide key staff in civil society organizations involved in HIV response with basic skills in M&E
  - Eg. 2 To strengthen VCT staff skill in post-test counselling skills per national guidelines
- Each training must have clear learning outcomes in terms of enhanced capacities
- Outcomes will guide whether training was effective through pre and post assessments and post training evaluations



## *Example of Expected Learning Outcomes*

For basic training in Data Management, expected learning outcomes could be:

➤ *After this training, participants will be able to:*

- identify and describe data flow components
- create a data flow diagram for their program
- describe key principles of data management
- describe the dimensions of data quality
- explain the main steps to take for ensuring data quality



## *Standardized Training*

- Standardized/pilot tested trainings are more likely to lead to expected outcomes of enhanced capacities.
- Without proof of standardization, future trainings have risk of not being approved
- *Examples of evidence:*
  - Actual training curriculum document with indication of standardization
  - Evaluation results of pilot testing of training
  - Official documentation designating training curriculum as standardized
  - PR can assist with identifying appropriate documentation



## *Standardized Training*

- *What qualifies as standardized training?*
  - Those endorsed through international agency (WHO, UNICEF, UNAIDS, UNDP, etc.)
  - Those proven to be well piloted trainings such as developed by international NGOs (FHI, PSI, etc.)
  - Curriculum developed through University or Research Institutes (URC, Macro, Measure Evaluation, etc.)
  - Trainings approved through national processes to accompany guidelines (TWGs, MoH, etc.)
  - Proof that trainings have been piloted by implementing SR and proven effective in reaching expected learning outcomes (see pilot slide).





## *Pilot Testing*

- If trainings are not “standardized” per definition, they can be considered for being pilot or field tested
- SRs will need to indicate if trainings are in pilot phase.
- Pilot testing trainings will require:
  - Plan and timeline for pilot/field testing the training
  - Plan for evaluating effectiveness of training
  - Summary report of findings on effectiveness of training
- SRs should contact PR M&E unit for more guidance if they want to pilot/field test a training



## *Documented pre and post assessments*

- For each training, pre and post assessments of participants capacity on the topic matter is required.
- Assessments can take form of exams/tests, observational checklists, or qualitative assessment (interviewing) – as long as it is documented
- Assessments should be focused on main learning objectives and expected outcomes
- Post assessment will be compared to pre assessment to determine improvement in gained competency and inform effectiveness, these will be summarized in quarterly report
- Assessments will be spot checked during monitoring visits or requested for submission with PU/DR
- PR NCHADS can provide templates/guidance on assessments for specific trainings (requests for this training plan due by July 15, 2011)



## *Documented pre and post assessments – why?*

- *Internal QA* - pre and post assessments can serve as an internal QA tool that can inform improvement:
  - *Current level of participants*: scoring high (eg. greater than 85%) in pretest can suggest participants already have knowledge base for training, and trainings may need to be adjusted to meet actual needs of participants. Alternatively participant list may need to be modified for those in most need of the knowledge/skills.
  - *Effectiveness of the trainings*: assessments are meant to test subject matter of training to see if there has been any gain in knowledge/skills as compared to before training. If participants have not improved in competencies, it can suggest an issue with the training that requires follow-up.
  - *Effectiveness of assessment tool*: if many participants are already scoring quite high on pre assessment, it can suggest that tool is not robust in determining competencies taught in training.



## *Documented participant post-evaluation of training*

- For each training, post-evaluation of training by participant is required.
- Purpose is to provide participants opportunity to give input on training as well as suggest improvements
- PR NCHADS will provide template of minimum questions to include which can be added to specifically for trainings
- Post-evaluations are to be kept anonymous to safeguard participants and ensure valid opinions
- SRs are expected to use evaluation results to improve on trainings and summarize findings and lessons learned in quarterly reports
- Evaluation results will be spot checked during monitoring visits or requested for submission with PU/DR



## *Evidence of stronger fiduciary controls*

*SRs will need to show evidence of strong fiduciary controls such as:*

- Preparation of a macro budget for training which gets checked and approved by designated unit head/manager
- Micro-budget includes training activity and its objectives, cost of training items, fees for trainer, cost of venue and other training supplier
- List of participants and participant invitations
- Each attending participant signing on attendance register during the training as justification for payment of per-diem (this must match participant register)
- Standardized per-diem rates that are comparable to rest of implementers
- Training materials bought by procurement / admin units in order to segregate duties



## *Evidence of transparent, competitive, well-documented procurement for training*

- SR applies guidelines consistent with procurement guidelines written by PR/MoH and approved by Global Fund.
- ***Specifications are developed*** – for venues, training materials, etc. specifications are drawn up to serve as guide for vendor selection;
- ***Request for quotation*** – a minimum of 3 quotes are required;
- ***Evaluation*** – vendors are compared to determine if they meet the technical specifications and the best value for price
- For items such as stationary used during the training, there is a standard expenditure of only 2USD per person
- For photocopying, the price is standard across all venues so there is a pre-determined rate.
- For instructors that need to be recruited for the training, the process follows the normal HR/procurement procedures for consultants.



# *Reporting Requirements for Training*

- *Training Plan*
- *Participant Register*
- *Monthly Schedule*
- *Training Summary and Narrative*



# *Training Plan*

- New training plan must be submitted with each new disbursement request (exact dates to be provided)
- Implementation of trainings for each period is contingent on approval of training plan by GF
- Training plan is to be completed jointly by program management/M&E and finance, with inputs from procurement
- Plan must link to approved budget items (i.e. all trainings must have been already approved in original budget & work plan)
- Minor changes can be made within budget limit with clear explanation
- Exceptions for trainings outside approved budget can be made, but may not be approved by GF





## *Training Plan – Financial Aspects*

- Financial aspects focused on venue, timing and costs of training event (green highlight in training plan file)
- Includes the following elements:
  - Proposed dates
  - Number of participants
  - Per-diem per participant (separated out for in town & out of town)
  - Cost of venue, supplies, instructors
  - Other costs (food, transport, etc.) – all costs must be detailed in this category
  - Total event cost
  - *Anything else needed in form to assist with filling out?*



## *Training Plan – Programmatic Aspects*

- Programmatic aspects focused on objectives, purpose, and value of training (orange highlight in training plan file)
- Includes the following elements:
  - Objective of training
  - Expected outcomes
  - Whether training is standardized and proof of standardization
  - Criteria used to select participants
- A separate narrative sheet can be used to summarize above if needed



## *Training Plan – Criteria Used to Select Participants*

- Weakest aspect of last training plan
- Most SRs were not able to adequately explain criteria for training
- Requires clear explanation of:
  - How are participants chosen to be trained
  - What are qualifications/background of participants
  - How are re-trainings determined
- Will be evidenced by Participant Registry (see related slide)



# *Participant Register*

- All SRs conducting trainings will be required to keep a cumulative list of training participants for all approved trainings under GF
- Lists all participants for each training, unique ID can be included to track same person in multiple trainings
- Serve as monitoring tool for both finance and M&E
- Provide SRs tool to track:
  - Who has been trained in what
  - Outcome of training for each participant (assessment results)
  - Inform re-trainings
  - Identify those benefitting most and least from trainings



# *Participant Register*

- Participant Register will include:
  - Participant details
  - Training information and reference to training plan
  - New training or re-training
  - Actual dates
  - Pre and Post Assessment Results
  - Evaluation Results
  - Actual Costs per participant



## *Monthly Schedule*

- Meant to provide information for LFA/PR to conduct spot checks
- Effective as of July 2011
- Requires SRs to submit monthly list of trainings with details on:
  - Training information including reference # of training from training plan
  - Exact address of training venue
  - Exact date and time of training
  - Whether there has been change from original schedule in training plan
  - Focal point contact number



## *Quarterly Training Summary Form and Narrative*

- Required for every quarter
- Includes training summary form and narrative
- Training summary form documents the following:
  - Input from original plan
  - Compares original costs with actual costs
  - Whether assessment and evaluation were conducted
  - Explanation of any deviance in cost from original plan
  - Brief summary of whether objectives met and any lessons learned



## *Quarterly Training Summary Narrative*

- Explain whether trainings met objectives by:
  - Summarizing pre/post assessment results
  - Summarizing findings from post training evaluations
  - Comparing actual number of participants trained versus planned number
  - Describing success stories
- Describe any constraints in training that may have lead to deviation of expected outcomes
- Provide summary of any lessons learned, any corrective actions, and any modifications to be taken on trainings





## *Timelines*

- Measures will be implemented in phased manner with timelines communicated by PR NCHADS
- Monthly updates are effective as of now
- Feedback on training reporting tools due by July 15, 2011
- Requests for assistance with training tools for this approved plan (assessments, pilots, etc.) due by July 15, 2011
- Guidelines will be developed shortly after in conjunction with other PRs
- Full implementation of new training measures expected by start of quarter 4



# Thank you!

*Questions?*



# **GFATM PU/DR Programmatic Progress**

**CAM-H-NCHADS Orientation Workshop  
June 28-29, 2011**

**Presented by  
Saba Moussavi, International TA  
Planning & M&E Unit**



## PU/DR

- *Section 1B – SR Programmatic Progress*
- *Section 1C – Data Quality*
- *Section 2 – SR Grant Management*
- *SR Overall Performance*



## *Section 1: Programmatic Progress - Objectives*

- ❑ List the progress of implementing planned activities
- ❑ Identify constraints in implementing planned activities and described remedial actions
- ❑ To provide information on progress of grant program in reaching its set indicator targets
- ❑ Explain any deviation from planned targets and plan to catch up to targets (or other action)
- ❑ Provide opportunity to describe successes, issues faced, and lessons learned in reaching indicator targets and/or with regards to data quality



## *Section 1: Programmatic Progress - Components*

- *Section 1A - Impact/Outcome indicators – PR only*
- *Section 1B - Programmatic Indicators – SRs & PR*
- *Section 1C - Analysis of data quality and reporting issues*
- *Section 1D - Overall summary of programmatic performance - PRs and SRs*



## ***Section 1B: Programmatic Progress - Section***

- **Focus is on process and output indicators included in your individual Performance Frameworks and agreed in MoA**
- **All programmatic indicators from your PF must be listed even if don't have target planned for this reporting period**
- **Includes data from latest approved PF including:**
  - **Indicator # and description**
  - **Baselines (or include baseline from first quarter)**
  - **Targets**
  - **Cumulation**
  - **Tied to grant**
  - **Top 10 indicator**
- **Requires additional information**
  - **Actual results**
  - **Percent achievement of targets**
  - **Comments on any variance (under or overachievement)**
  - **Planned remedial/catch up plan for under-achievement**







## *Section 1B: Programmatic Progress - Details*

- **“Tied to”** – refers to what source results are linked to, important in determining financial link to achievements
- **“Targets cumulative”** – report indicator consistent with this designation
- **“Top 10 indicator”** – only 9 Top 10 indicators, not all SRs will have top 10 indicator, see M&E presentation for list
- **“Intended target to date”** – obtained directly from PF, intended target for
- **“Actual result”** – report result for period depending on cumulative designation



## *Section 1B: Programmatic Progress – Percent Achievement*

- “Percent achievement” plays critical role in grant scoring and finally disbursement decision-making
- “Percent achievement” refers to the percentage of intended target achieved for each indicator (calculated for quantitative indicators)
- Example calculation
  - Indicator: Number health centers with HBC support teams
    - Intended Target = 432 health centers
    - Actual Result = 350 health centers
    - Percent achievement =  $350/432 = 81\%$
  - Indicator: Percentage of health centers with HBC support teams
    - Intended Target = 45% of health centers
    - Actual Result = 28% of health centers
    - Percent achievement =  $28\%/45\% = 62\%$



## *Section 1B: Programmatic Progress – Reasons for Variance*

- **Remember:** GF wants to see **value for money** in your activities
- “Reasons for variance from intended target” – requires explanation of deviation from intended target either under performance (<100%) or over performance (>100%)
- LFA will conduct a thorough assessment of achievement of programmatic indicators.
- It is **very important** to explain clearly and well reasons for under-performance as well as reasons for over-performance linking to finance and procurement where relevant
- Insufficient explanation of causes for deviation from targets can affect your PU/DR score and subsequently your disbursement



# Reasons for Variances between Achievements and Budget spent

- Was there a **New Strategy** for implementation?
- Was there **Complementary funding** for that activity?
- Was there a **completely New Source** of funding for that activity?
- Was there an **Over or Under estimation** of the budget during the planning phase?
- Was there a **Price increase/decrease** mid-way during implementation?
- Was the budget for the activity put under **another**



## ***Section 1B: Programmatic Progress Remedial Actions & Additional Comments***

- “Remedial/catch up plan to reach targets” – provide explanation on remedial/corrective actions to improve indicator performance
- Explanation of remedial actions should be strong enough to provide rationale for continuation of funding of activities, especially if under-achievement occurred in more than one period
- “Additional comments” – include any other related information to explain indicator performance:
  - Issues related to activities and/or links to budget/procurement
  - Explanation of any changes in programming wanted due to indicator performance
  - Significant over-performance may warrant increase in targets; so any reason for not increasing targets should be explained



## *Section 1C: Analysis of data quality and reporting issues*

### Review of what is data quality:

<b>Validity/Accuracy</b>	<b>Valid data are considered <i>accurate</i>: They measure what they are intended to measure.</b>
<b>Reliability</b>	<b>The data are measured and collected consistently.</b>
<b>Completeness</b>	<b>Completely inclusive: an information system represents the <i>complete</i> list of eligible names and not a fraction of the list.</b>
<b>Precision</b>	<b>The data have sufficient detail.</b>
<b>Timeliness</b>	<b>Data are up-to-date (current), and information is available on time.</b>
<b>Integrity</b>	<b>The data are protected from deliberate bias or manipulation for political or personal reasons.</b>



## *Section 1C: Analysis of data quality and reporting issues*

Good data quality is critical for:

- Reporting and accountability – incomplete data can lead to misprioritization and/or loss of funds
- Sharing program information – untimely data can lead to missed opportunities
- Program decision making – incorrect data can lead to wrong decisions that can negatively affect target populations



## *Section 1C: Analysis of data quality and reporting issues*

This section should contain:

- A summary of issues related to data quality and reporting on programmatic indicators
- Additional information that can help explain target achievements (related indicator data, indicator data from partners/other SRs, etc.)
- Remedial actions that are underway or planned to address these issues.
- Examples:
  - Issues with double counting as a result of no unique identifier system and plans to develop UIC
  - Late reporting/problematic data from SSRs – plans to improve
  - Reporting on intensity of services in addition to # reached to show value of activity





## ***Section 1D: Overall summary of programmatic performance***

This section provides SR summary of performance based on indicators and activities

- ***1.D.a:*** Summarize the main activities conducted during this last implementation period. Remember, activities implemented should match expenditure.
- ***1.D.b:*** Summarize any activities that were not implemented as planned and constraints experienced. Provide explanation for any inconsistencies between activities and expenditures. Explain remedial actions/catch up plan.
- ***1.D.c:*** Summarize SR impression of overall program performance, major achievements and lessons learned
- ***1.D.d:*** Describe any planned changes as result of experiences during reporting period (eg. changes in training schedule, desire to reprogram as a result of etc.)



## *Section 2: SR Grant Management - Objectives*

- List the status of conditions precedent as outlined in the MoA between PR and SRs
- List the status of outstanding management actions per any PR management letter issued to SRs from previous periods
- Provides opportunity for SRs to comment on both conditions precedents and management actions



## *Section 2: SR Grant Management - Objectives*

- Lists status of conditions precedent as outlined in MoA between PR and SRs
- Lists status of outstanding management actions per any PR management letter issued to SRs from previous periods
- Provides opportunity for SRs to comment on both conditions precedents and management actions



## *Section 2A: Fulfillment of Conditions Precedent*

- Condition Precedents are based on those included in CAM-H-NCHADS MoA between SR and PR
- Examples include:
  - Summary report of conducted capacity assessments on SSRs
  - Development of comprehensive Sub- Sub Recipient Management
  - Training Plan
  - Financial guidelines; M&E guidelines/plan
- Indicate:
  - “met”
  - “unmet – in progress” – include progress and expected delivery date
  - “ unmet – not started” – include reasons for unmet and expected timeline
- Certain CPs like Training Plan will recur every reporting period



## *Section 2B: Implementation of Outstanding Management Actions*

- Refers to management actions per any PR Management Letter issued to SRs from previous periods
- Reference should be made to Management Letter number and date for clarity
- Provide explanation of status, and if unmet reasons and timeline



## *Section 6: SR Overall Performance - Objectives*

- SR self-evaluation of their performance on grant performance to date
- Describe any program issues in any of functional areas (M&E, finance, procurement and program management)
- Opportunity to describe external contextual factors that have had or may have an impact on program performance
- List successes, issues, and lessons learned in management of SSRs
- Provide description of any planned changes to the program



## *Section 6A: SR self-evaluation of grant performance*

- Takes into account programmatic achievements (top 10 & all indicators) and financial performance
- Takes into account any issues in four program areas of finance, program management, procurement, and M&E
- Summarize how financial performance/procurement is linked to programmatic achievements
  - Eg. Delay in procurement of HIV test kits has lead to low performance in HIV testing (b/c no kits available) as well as under-spending of 60,000USD b/c HSS could not be conducted (not test kits for survey)
- Self-evaluation of SRs management of SSRs (where applicable)
- Provide qualitative overview, indicating areas of strongest and weakest performance
- Describe any major risks which could compromise program implementation in future



## *Consistency of results between targets, activities, procurement & finance*

- Achievements in performance framework should be **linked** to money spent to reach those achievements
- Over, under or as planned achievements should reflect amount of money spent for that particular activity
- Eg: Indicator over achieved 120% but budget is under spent 80%
- Eg: Indicator under achieved 80% but budget is over spent 110%





## ***Section 6B-6D: Explanation of Overall Performance***

- ***Section 6b: Planned Changes in Program*** - SRs should describe any planned changes in programmatic activities in relation to grant agreement (including the performance framework). If there are significant changes to scope of grant, these should be discussed in depth with PR who will advise on next steps
- ***Section 6c: External Factors Beyond Control of SR*** – SRs should describe any issues or risks that external factors (e.g. force majeure, political/civil issues at country level, etc.) have posed or may pose to successful delivery of the program.
- ***Section 6d: Management experience with SSRs*** - describe overall experience including successes, any issues, and lessons learned with regards to managing these SSRs and their contribution to grant program



## *Necessary Supporting Documents for M&E PU/DR*

- To be submitted with PU/DR
  - Training summary
    - Participant registry
    - Summary report of training events
- To be available on request
  - Indicator data base records
  - Reports from relevant surveys, assessments, evaluations, etc.
  - Summary of supervisions conducted
  - Data quality reports
  - Any information related to variance from targets and/or inconsistencies across activities, targets, finance, & procurement



## *Rules to Adhere to for Successful PU/DR*

- Submit ON TIME
- Report on original indicators adhering to definitions in approved PF
- Maintain original intended targets in latest approved PF
- Ensure all sections complete
- Ensure all variance explained
- Provide clear and detailed explanations
- Ensure all supporting documents available on request
- Contact PR with any issues or needed clarifications asap



# Thank you!

*Questions?*