

AUDIT REPORT

Global Fund Grants to Myanmar

GF-OIG-14-017 ■ 17 October 2014



Audit of Global Fund Grants to the Republic of the Union of Myanmar

GF-OIG-14-017

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1. Background

The Republic of the Union of Myanmar is classified as a low income country by the World Bank and a least developed country by the United Nations. The most recent estimated Gross National Income per capita is US\$ 1,144.¹ Whilst investment in and aid to Myanmar have recently increased with the removal of sanctions, the level of international aid to Myanmar remains among the lowest in the world (and the lowest in Southeast Asia).

Myanmar was an early applicant under the New Funding Model, which replaced the Round 9 grants previously made. It currently has funding for six active grants which run until 31 December 2016. In addition, Myanmar is participating in the regional Artemisinin Resistance Initiative (RAI), a multi-stakeholder program aimed at containing malaria resistance in the region, with a Global Fund allocation of approximately US\$ 40 million. The active grants to Myanmar, including the RAI, total US\$ 462.2 million, of which US\$ 183.9 million had been disbursed by 31 December 2013. Grants to Myanmar are managed by two Principal Recipients, the United Nations Office for Project Services (UNOPS) and Save the Children (STC), each managing an HIV, a tuberculosis and a malaria grant.

Round 9 grants were managed under the Additional Safeguards Policy until November 2012, when it was cancelled. A key feature of the policy in Myanmar was the “managed cash flow policy” with UNOPS, managing cash flow to government entities across the country. The Country Team is engaged with in-country partners (including the donor community) to define a coordinated approach to adapt program implementation following the policy cancellation.

Myanmar faces systemic issues affecting access to and delivery of quality health care. These include limited human resources for health and limited expertise in fields such as supply chain and financial management. There are limitations in infrastructure such as roads and storage facilities, which affect the reliability of health products supply chains. Critical services such as banking and insurance are poorly developed. Conflict in ethnic minority regions and border areas limits access to patients and services, with little data reporting from these areas, which have a disease burden higher than the rest of the country.

Despite the significant challenges faced by the country, five of the six grants to Myanmar have consistently demonstrated strong grant performance. However, with ambitions to rapidly scale up prevention and treatment programs, there is a need to clearly identify key under-served population groups and to articulate strategies on how to reach them.

¹ UN data, 2011.

2. Scope and rating

2.1 Scope

The grants to Myanmar were audited by the OIG under the 2014 audit plan using a tailored approach to examine the controls in place to safeguard future Global Fund investments. This is to ensure that grants have the greatest possible impact and that the citizens of Myanmar receive quality and timely treatment. The specific objectives of the audit by the OIG team were to:

- Assess the adequacy and effectiveness of the overall assurance framework in Myanmar.
- Assess the management and use of grant funds by Save the Children sub-recipient, sampling the following: Médecins du Monde (MDM), Médecins sans Frontières - Operational Centre Amsterdam (MSF-OCA), Population Services International (PSI), NGO Consortium on HIV and AIDS (Consortium) and Asian Harm Reduction Network (AHRN).
- Assess whether medicines and health products were reaching patients on time, in the right quantity and in good condition.
- Assess the adequacy of controls over programmatic data quality.
- Examine, at a high level, the scale-up plan for the expansion of antiretroviral services.

The audit covered the period from January 2012 to December 2013 and was limited to the six country grants. The OIG did not audit UNOPS expenditures and activities as a Principal Recipient as expenditures incurred directly are subject to UNOPS' own internal and external audits, on which the OIG places assurance.²

In addition to the work with the principal and sub-recipient, the OIG visited 40 storage areas at 37 sites (15 warehouses and sub-depots, and 22 health centers) in the regions of Yangon, Mandalay and Magway. The sample of health centers audited represents a total of 41% of all patients on antiretroviral treatment in the nation.

2.2 Rating³

Operational Risk	Rating	Reference to findings
Governance, Oversight and Management	Full Plan to Become Effective	4.1
Financial and Fiduciary	Generally Effective	4.3
Health Services and Products	Partial Plan to Become Effective	4.2
Programmatic and Performance	Generally Effective	No significant findings

² In line with the "single audit principle" agreed between United Nations organizations and the Global Fund.

³ See Annex A for definitions

3. Executive summary

Governance, oversight and management

The Myanmar Country Team was one of the first teams in the Global Fund to formally document, beyond the standard Principal Recipient assessment, how it would mitigate strategic operational risks. It assessed the specific contextual risks and put in place assurance mechanisms tailored to the Myanmar context. These focused particularly on finance but also took into account the political and reputational risks of working in a country that was subject to a broad international embargo at the time. This approach remains in place today: while some of the tighter controls have been appropriately relaxed over the years, the Country Team is risk-aware and has documented how its operational decisions are based on the assurances in place in Myanmar.

Notwithstanding the work done by the Country Team, gaps remain in assurance provision, for example over program performance, sub-recipient and quality of health products. Overall, the OIG findings point to the absence of a clearly articulated assurance framework across the majority of Global Fund grant portfolios. This has been acknowledged by the Global Fund Secretariat, which, prior to the audit, had already developed **a full plan to become effective** at an institutional level. A high-level Risk and Assurance Working Group has been constituted to better articulate and formalize the assurance framework around grant funds. The Working Group will establish a process for the ongoing assessment and review of assurance provision within all grants supported by the Global Fund.

Financial and fiduciary

The OIG found financial and fiduciary controls over grants in Myanmar to be **generally effective** at the time of the audit. The Global Fund Secretariat has put in place strong controls over financial management at the Principal Recipient level. Its choice of the Principal Recipients for the Myanmar grants, UNOPS and Save the Children, was informed in a large part by an assessment of their financial management capacity and the assurance that would be derived. Given the agreement that exists between the Global Fund and the United Nations family on the “single audit principle”, the OIG relies on the external and internal auditors of UNOPS for assurance over expenditure related to UNOPS.

At the level of the sub-recipient there are financial management weaknesses related to cash handling, cash counts and compliance with rules for delegation of authority. These had been self-identified by Save the Children and pointed out by its external auditors. In part, these findings were due to the Myanmar context of limited access to formal banking services; they were not material in the context of the country budget (cash expenditure at the field level constituted less than 10% of total grant expenditure in 2013). Save the Children had recently enhanced its financial monitoring mechanisms to include more frequent and rigorous sub-recipient review. However, the observations had not yet been fully resolved. The Global Fund Secretariat has committed to ensuring that stronger controls are implemented over cash management at sub-recipient level.

Health services and products

The OIG found no material stock-out or expiries of medicines, which were generally delivered on time. Quality testing of medicines by the Principal Recipients had begun and had shown positive outcomes, albeit with limited samples to date. However, Myanmar has poor transport infrastructure in many parts of the country, and an erratic electricity supply. Stock management and storage conditions at health facilities audited were inadequate. The supply chain for medicines purchased with Global Fund support is complex and fragmented, resulting in inefficiencies and parallel delivery systems.

Given this country context, the Global Fund Secretariat needed to strengthen the controls in place over the quality and safety of Global Fund-financed health products in the Myanmar supply chain, for example, by ensuring that functional generators are in place in storage sites and that data on expiry of medicines are consistently reported. Prior to the audit, the Secretariat had in place a **partial plan to become effective** in the area of pharmaceutical and health products management. Agreed management actions include a commitment to working with in-country partners to support government in the development of a supply chain master plan, ensure that Principal Recipients strengthen their monitoring and put in place standard operating procedures on donating medicines.

Scale-up of antiretroviral services

The Global Fund's HIV strategy in Myanmar will more than double antiretroviral treatment services through 2016. In line with this, the National AIDS Program has initiated an expansion plan for antiretroviral medicines and services through the decentralization of care. The OIG noted that training for this expansion was on track and that data on patients were accurate. However, patient referrals were not yet at the expected level, given patient concerns regarding confidentiality and their fear of possible discrimination in unfamiliar sites. We do not report this as a finding since the scale-up is recent and the Secretariat continues to monitor the rollout carefully with other stakeholders in country. Given the materiality of the scale-up, the OIG intends to continue tracking implementation efforts as a part of its follow-up activities on this audit.

4. Findings and agreed actions

4.1	The design of the assurance framework	Executive level	Full plan to become effective
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The Global Fund, in keeping with its core principle of ensuring country ownership of programs, does not have country offices, and instead relies on a number of contracted entities to provide assurance over grant activities.

The Myanmar Country Team has a history of strategic planning with respect to the Myanmar portfolio and has structured its approach to grant management around key identified risks related to country context. The Country Team has put in place many strong assurance mechanisms, focused particularly on financial assurance. However, there are gaps in assurance provision and the work of assurance providers remains largely uncoordinated. It should be noted that optimizing the Global Fund combined assurance framework across the entire portfolio of countries is a known Secretariat issue.

There is scope to better optimize and coordinate assurance activities and providers. Specifically:

i. Program performance

- The coverage for onsite data verification of reported results on services provided was 27%.⁴ Whilst the number of 'verified' sites (79) in Myanmar was greater than required under Global Fund guidance (six), the coverage was less than 0.4% of the total of 20,606 data sites. The methodology used for onsite data verification by the Global Fund does not require statistically representative sampling.
- The last Rapid Service Quality Assessment was performed in 2013. This aims to assess and improve quality of services at country level, and to continuously build capacity in establishing and using quality improvement as an integral part of program implementation.
- The high-level methodology of the Progress Update does not provide substantive assurance over program performance and is not designed to identify detailed programmatic issues.

ii. Internal audit of sub-recipient under Save the Children

- The Global Assurance team of Save the Children conducted two audits in Myanmar during the last three years; this included some work on sub-recipient.
- Whilst not formal audits, Save the Children has put in place additional measures to provide assurance and quality oversight over sub-recipient, for example, a country review and risk assessments and regular visits by the desk officer from headquarters.
- At the sub-recipient level there were gaps in assurance: all five STC sub-recipients visited had limited oversight and assurance provided by their internal audit functions.
- MDM and AHRN did not have internal audit functions.
- Two out of the five sub-recipients visited (PSI, Consortium CARE) were covered by the scope of their corporate internal audit function. However, they did not have functional

⁴ 36% for HIV, 27% for tuberculosis and 23% for malaria grants, respectively, covering both PRs.

or independent in-country internal audit functions and any assurance work done was mainly limited to the central level.⁵

iii. Quality of health products

- A quality monitoring team has been established to test the quality of drugs in the supply chain with the support of the Global Fund Secretariat and in collaboration with UNOPS, STC and the Food and Drug Administration.⁶ At the time of the audit, little information existed with respect to the actual quality of drugs reaching patients. The quality monitoring team has developed a three year sampling plan and organized training for inspectors on sample taking and collection. At the time of the audit, 22 batches had been tested; these were of adequate quality.

iv. Data quality

- A data quality audit was last conducted in 2011 for the two HIV grants.⁷ At that time data accuracy in the sampled sites was above 90% for both principal recipients. No data quality issues were identified in the grants to Save the Children and minor data quality issues in those managed by UNOPS.

v. Other assurance providers

- The UNOPS Internal Audit and Investigations Group provides audit assurance on a risk basis over the three grant portfolios it manages. Audits have been conducted annually (one each in 2012 and 2013). The 2014 audit was ongoing at the time of the OIG visit.
- The Auditor General of Myanmar did not include Global Fund grants in its work plan.

Agreed management actions

The Management Executive Committee has constituted a “Risk and Assurance Working Group” as part of its efforts to inculcate a culture of accountability and transparency at the Fund, and to prioritize assurance in 2014. The findings from the OIG audit in Myanmar will contribute to this Working Group. Activities currently underway encompass the following:

- Articulation and formalization of the Global Fund framework together with ongoing active monitoring of the aggregate cost of implementing this framework to ensure that the combined assurance provided is both efficient and effective.
- Highlight the “big ticket” assurance needs for a sample of 20- 30 country portfolios.
- Establish who is doing what from an assurance perspective.
- Establish gaps and overlap in assurance provision and put in place mechanisms to remedy the gaps and avoid duplication.
- Undertake a root cause analysis of the gaps to fill them going forward and develop systematic solutions.
- Establish a process for ongoing assessment and appropriate review of assurance provision within all grants supported by the Global Fund.

Owner: Risk and Assurance Working Group Project Sponsor

Target Date: 31 December 2014

⁵ The PSI in-country internal audit function was not staffed, whilst the Consortium (CARE) internal audit function reported to the Finance function.

⁶ This is a requirement of the grant agreement.

⁷ For 2014, a total of seven data quality audits were planned across five countries in the Global Fund portfolio, not including Myanmar.

4.2	Pharmaceutical and health product management	Country Team level	Partial plan to become effective
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The Global Fund Country Team for Myanmar had self-identified supply chain weaknesses as one of the biggest risks to meeting program objectives. Transportation infrastructure is poor in many parts of the country, electricity supply is erratic, and improvements to storage infrastructure have historically been rare. Nonetheless, pharmaceuticals are generally delivered on time, and the audit did not find material stock-outs or expiries. The audit confirmed, however, that stock management and storage conditions at health centers were frequently unsatisfactory and documented a number of weaknesses in the supply chain, which was fragmented.

OIG testing on a sample of 40 storage areas at 37 sites (15 warehouses and sub-depots, and 22 health centers) identified the following.⁸

i. Complex and fragmented supply chain

In Myanmar, medicines and health products are procured centrally by the two Principal Recipients and received by their sub-recipients for distribution in their respective supply chains to the central and regional warehouses, sub-depots, hospitals and health centers in the geographical regions in which they operate. The health products procured centrally by UNOPS are received and distributed separately by each of the three national disease programs: the National Aids Program (NAP), National TB Program (NTP) and National Malaria Control Program (NMCP).

- Each of the 28 sub-recipients manages its own separate supply chain from warehouse to health center level.⁹ This results in a complex supply chain system with parallel tracks for transportation and storage (see Annexes C to E).
- There was fragmented storage and supplies management at all government warehouses and health centers visited. Each of the government facilities visited had a separate store for each disease program, which was managed by different personnel.¹⁰ As a result of this fragmented approach, there is a risk of stretching limited resources including personnel, infrastructure and funds, particularly in light of the scale-up of antiretroviral treatment services.

ii. Quality and safety of medicines and health products

Stock management controls and storage conditions at health centers visited were found to be largely unsatisfactory. Storage and transportation conditions for 83% of sites visited were not in conformance with WHO Good Distribution Practices, which posed a risk to the quality and safety of medicines and health products.¹¹ Weaknesses noted included:

⁸ Twenty-eight of the 40 storage areas were national sites supported through the grants to UNOPS; 12 were NGO sites funded through Save the Children.

⁹ UNOPS has ten national SRs; Save the Children has 19 national and international SRs. Eighteen of the latter manage health products in the supply chain using Global Fund grant funds.

¹⁰ See Annex E for National Programs Supply Chain map indicating same facilities having separate storage areas and supply chain for each disease program at the regional level.

¹¹ The audit did not attempt to determine the quality of the drugs.

Temperature control

- Fifteen of the 22 health centers visited (64%) either had no air conditioning units or the unit in place was not functioning properly.
- Nine of 40 storage areas visited (23%) had no working thermometers, and of those that had, 13 (42%) showed temperatures in excess of 30°C. Six (19%) did not maintain temperature monitoring charts.
- Eight of 15 national hospitals visited (53%) did not have functional backup generators.

Fire hazard risk management

- Six of the 18 storage areas that stocked flammable liquids (32%) did not segregate these from the rest of the inventory. In addition, 15 of these storage areas (83%) did not post the standard operating procedures for managing spillages of flammable liquids.
- None of the facilities had smoke detectors or fire alarm systems. Thirty-five of the 40 storage areas visited (88%) had never conducted emergency fire drills.
- Seven of the 40 storage areas visited (18%) had no fire extinguishers and where they existed, 12 (36%) had been not serviced in the past year.

Transportation of commodities

- Eighteen of the 40 storage facilities visited (45%) had responsibilities for the onward distribution of commodities received. Eleven of these 18 (61%) did not have their own transport vehicles and used public passenger transport vehicles to transport commodities onward to more peripheral storage sites.

iii. Limited assurance over stock levels and expiry

The audit did not find material losses or expiries of drugs or health products. Nonetheless, if unmanaged, there is a risk of larger expiry in future, particularly for malaria medicines currently in stock, due to a reported decline in malaria prevalence and the amount of medicines in stock with expiry dates in 2015/16.

The following issues were noted with respect to record keeping and stock management.

Recording and reporting

- Fourteen of the 40 facilities audited (35%) did not maintain BIN cards for stock status reporting.¹²
- Eleven of the 26 facilities that uses BIN cards (42%) did not maintain separate cards for different expiry dates of the same product.
- Ten of the 40 facilities (25%) had incomplete stock books, including missing batch numbers and expiry dates, inaccurate expiry dates, missing transactions, and one single monthly entry rather than the required daily entries.
- Stock reports submitted to UNOPS by its sub-recipients did not consistently follow the standards set by UNOPS. This made it difficult to track expiries for national programs and other sub-recipients in the UNOPS grants. The NAP and NMCP reports did not include any information on batch numbers, expiry dates and quantities close to expiry. Half of the reports submitted by the other sub-recipients did not include information on batch numbers, expiry dates and quantities close to expiry.

¹² A BIN card is a document that records the status of goods held in a stock room

Stock monitoring

- Eleven of 25 national facilities audited that were funded through the grants to UNOPS (44%) reported that they had had to place emergency orders during the past two ordering cycles.
- Two of the 26 storage areas with BIN cards (8%) recorded minimum and maximum stock levels.
- Twenty-one of the 40 storage areas (52%) had no record of stock counts. In addition, there was no evidence of ad hoc stock checks in 26 of the storage areas (64%).
- Twenty-one of the 37 storage areas audited at the township level (57%) had no records of monitoring visits by the national programs and/or the Principal Recipient.

iv. Management of donated commodities

- Commodities due to expire soon that could not be redistributed to sub-recipients under the grant were donated to other government agencies, notably those dealing with internally displaced persons, and to domestic NGOs that were not part of the approved grant.
- The quantity of donations leaving the national programs was not tracked.¹³
- No standard operating procedures governing donation of commodities had been developed.

The Country Team acknowledges that more preventive measures need to be taken to ensure the quality of drugs in the supply chain. At the time of the audit, the Secretariat was working with the Ministry of Health and development partners to establish long-term solutions. Supply Chain Management Solutions (SCMS) was carrying out a comprehensive review of the country's supply chain. The results of this review will be used in developing a national integrated supply chain master plan which will inform the Global Fund's strategy going forward.

Agreed management actions

- The Secretariat will continue to engage closely with SCMS, USAID and other technical partners to support the government in the development of a national integrated supply chain master plan. Target Date: 31 December 2015
- The Secretariat will ensure that the Principal Recipients strengthen their regular monitoring visits of sub-recipient warehouses according to a structured format (including using a standard monitoring check list, with standard operating procedures and a yearly monitoring plan). Target Date: 31 January 2015
- The Secretariat will ensure that UNOPS sub-recipient consistently report batch number, expiry dates and quantities close to expiry for medicines purchased with Global Fund support, in line with the standards set by UNOPS. Target Date: 31 January 2015
- The Secretariat will ensure that the relevant principal recipients have in place approved standard operating procedures that are aligned with the WHO donation guidelines for pharmaceutical products. Target Date: 31 January 2015

¹³ The OIG was not able to establish the magnitude/materiality of such donations due to an absence of records.

4.3	Financial management at NGO sub-recipient level	Country Team level	Partial plan to become effective
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The Country Team has in place adequate controls over financial management at Save the Children. However, its oversight of STC's sub-recipient is limited by design, despite the fact that cash expenditures at field level constituted approximately US\$ 6 million annually (60% of the funds managed by the sub-recipients).¹⁴ The OIG audit documented a number of weaknesses in financial controls at sub-recipient level. One of these had been pointed out by STC's external auditors in their 2011 and 2012 management letters, but had not been fully addressed.

OIG findings included:

- Save the Children has standard operating procedures relating to finance that include solid procedures for delegation of authority for approvals and cash count.
- STC self-identified cases of improper cash handling practices at field level. This included cash distribution by the custodian without authorization from a senior officer and a lack of evidence of independent verification of cash counts.¹⁵
- STC and its sub-recipients had not established minimum and maximum cash levels for field operations despite this being an STC global finance policy (this had been reported by STC's external auditor in 2011 and 2012).
- There was limited assurance from the internal auditors of sub-recipients (see Section 4.1).

Agreed management actions

The Global Fund Secretariat will ensure that Save the Children implements the following controls over cash management at sub-recipient level:

- stronger segregation of duties, with appropriate review and validation tailored to the sub-recipient context;
- appropriate cash management policies, including the establishment of maximum and minimum cash levels, proper cash handling, independent cash counts and rules for delegation of authority; and
- verification of sub-recipient compliance with these policies as a part of routine monitoring.

Target Date: 31 March 2015

¹⁴ The need for cash operations is in large part due to the lack of access to banking facilities in many areas of operation.

¹⁵ Regular field finance monitoring visits by STC of its SRs started in 2014.

5. Table of agreed actions

No.	Category	Action	Due date	Owner
1	The design of the assurance framework	The Management Executive Committee has constituted a “Risk and Assurance Working Group” as part of its efforts to inculcate a culture of accountability and transparency at the Fund, and to prioritize assurance in 2014. The findings from the OIG audit in Guinea Bissau will contribute to this Working Group.	31 December 2014	Risk and Assurance Working Group Project Sponsor
2	Pharmaceutical and health product management	<p>The Secretariat will continue to engage closely with SCMS, USAID and other technical partners to support government in the development of a supply chain master plan.</p> <p>The Secretariat will ensure that the Principal Recipients strengthen their regular monitoring visits.</p> <p>The Secretariat will ensure that UNOPS sub-recipient consistently report in line with the standards set by UNOPS.</p> <p>The Secretariat will ensure that the relevant Principal Recipients have in place approved standard operating procedures on donation.</p>	31 December 2015	Head, Grant Management Division
3	Financial management at SR level	The Global Fund Secretariat will ensure that Save the Children implements stronger controls over cash management at sub-recipient level.	31 March 2015	Head, Grant Management Division

Annex A: General audit rating classification

Highly Effective	No significant issues noted. Internal controls, governance and risk management processes were adequate, appropriate, and effective to provide assurance that objectives should be met.
Generally Effective	Some significant issues noted but not material to the overall achievement of the strategic objective within the audited environment. Generally, internal controls, governance and risk management processes were adequate, appropriate, and effective. However, there is room to improve.
Full Plan to Become Effective	Multiple significant and/or (a) material issue(s) noted. However, a full SMART (<i>Specific, Measurable, Achievable, Realistic</i> and <i>Time-bound</i>) plan to address the issues was in place at the time audit Terms of Reference were shared with the auditee. If implemented, this plan should ensure adequate, appropriate, and effective internal controls, governance and risk management processes.
Partial Plan to Become Effective	Multiple significant and/or (a) material issue(s) noted. However, a partial SMART plan to address the issues was in place at the time audit Terms of Reference were shared with the auditee. If implemented, this plan should improve internal controls, governance and risk management processes.
Ineffective	Multiple significant and/or (a) material issue(s) noted. Internal controls, governance and risk management processes were not adequate, appropriate, or effective. They do not provide assurance that objectives will be met. No plan to address the issues was in place at the time audit Terms of Reference were shared with the auditee.

Annex B: Methodology

The Office of the Inspector General (OIG) conducts its audits in conformance with the global Institute of Internal Auditors' (IIA) definition of internal auditing, international standards for the professional practice of internal auditing (Standards) and code of ethics. These Standards help ensure the quality and professionalism of the OIG's work.

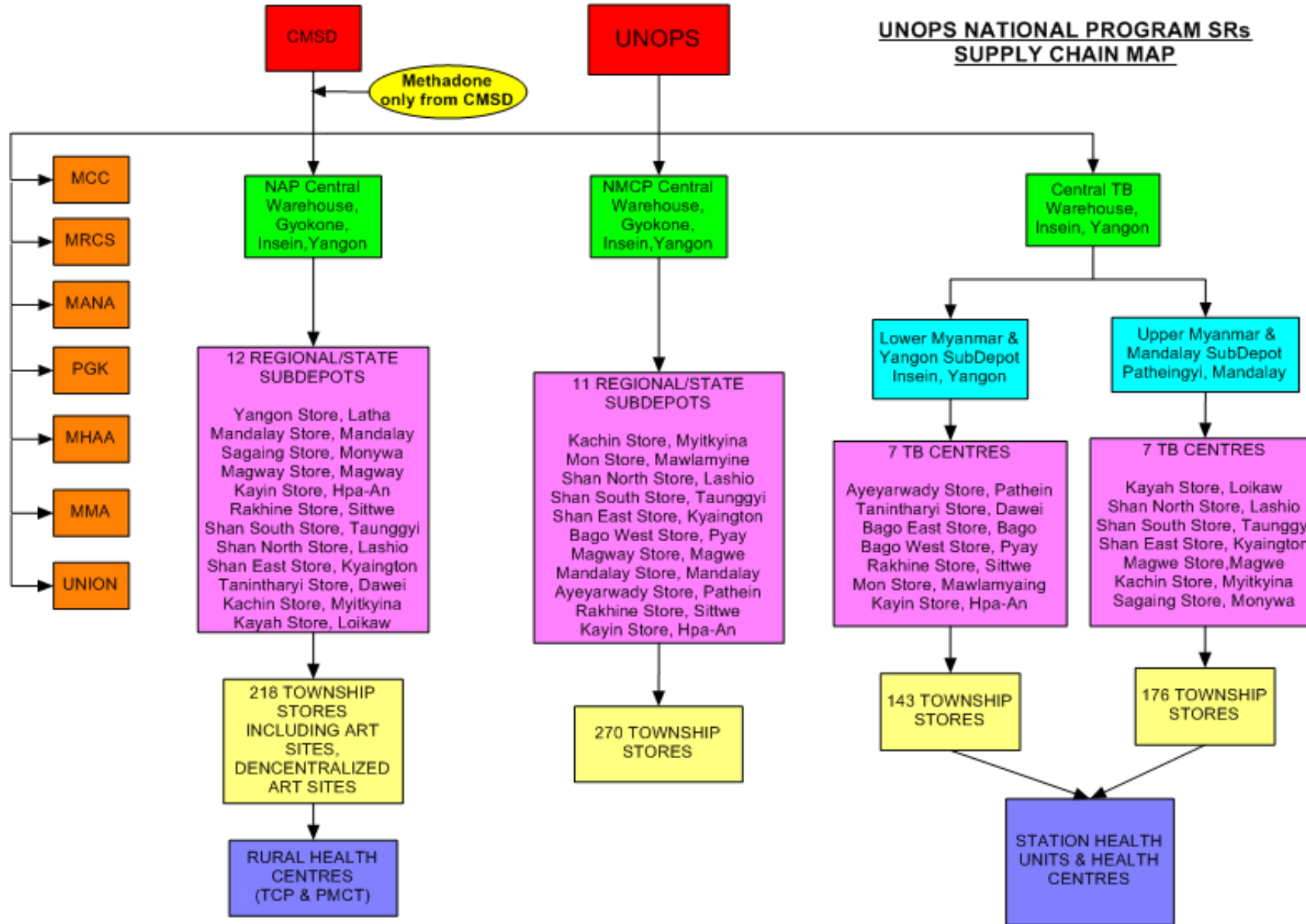
The principles and details of the OIG's audit approach are described in its Charter, Audit Manual, Code of Conduct and specific terms of reference for each engagement. These help our auditors to provide high quality professional work, and to operate efficiently and effectively. They also help safeguard the independence of the OIG's auditors and the integrity of their work. The OIG's Audit Manual contains detailed instructions for carrying out its audits, in line with the appropriate standards and expected quality.

The scope of OIG audits may be specific or broad, depending on the context, and covers risk management, governance and internal controls. Audits test and evaluate supervisory and control systems to determine whether risk is managed appropriately. Detailed testing takes place across the Global Fund as well as of grant recipients, and is used to provide specific assessments of the different areas of the organization's activities. Other sources of evidence, such as the work of other auditors/assurance providers, are also used to support the conclusions.

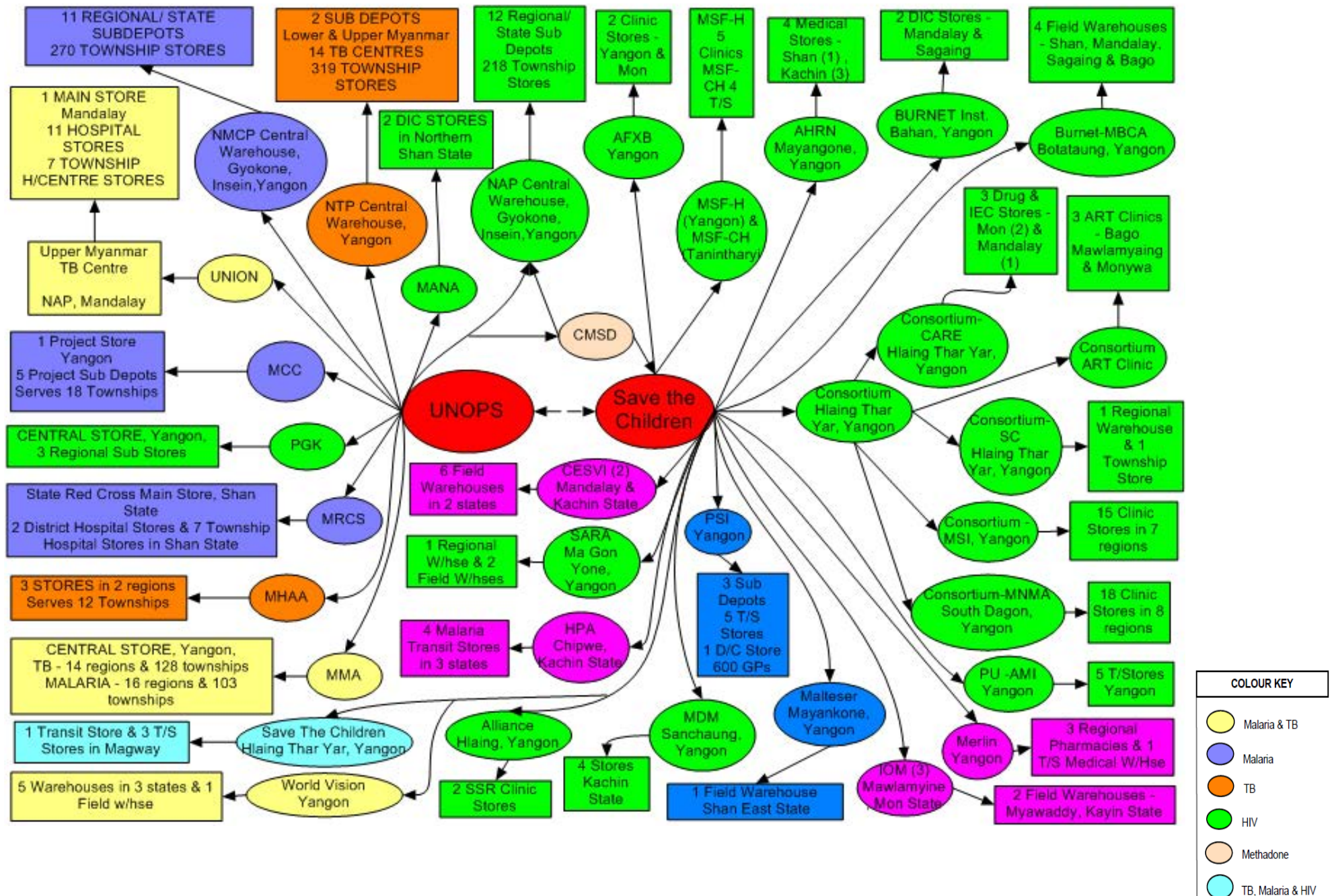
OIG audits typically involve an examination of programs, operations, management systems and procedures of bodies and institutions that manage Global Fund funds, to assess whether they are achieving economy, efficiency and effectiveness in the use of those resources. They may include a review of inputs (financial, human, material, organizational or regulatory means needed for the implementation of the program), outputs (deliverables of the program), results (immediate effects of the program on beneficiaries) and impacts (long-term changes in society that are attributable to Global Fund support).

Audits cover a wide range of topics with a particular focus on issues related to the impact of Global Fund investments, procurement and supply chain management, change management, and key financial and fiduciary controls.

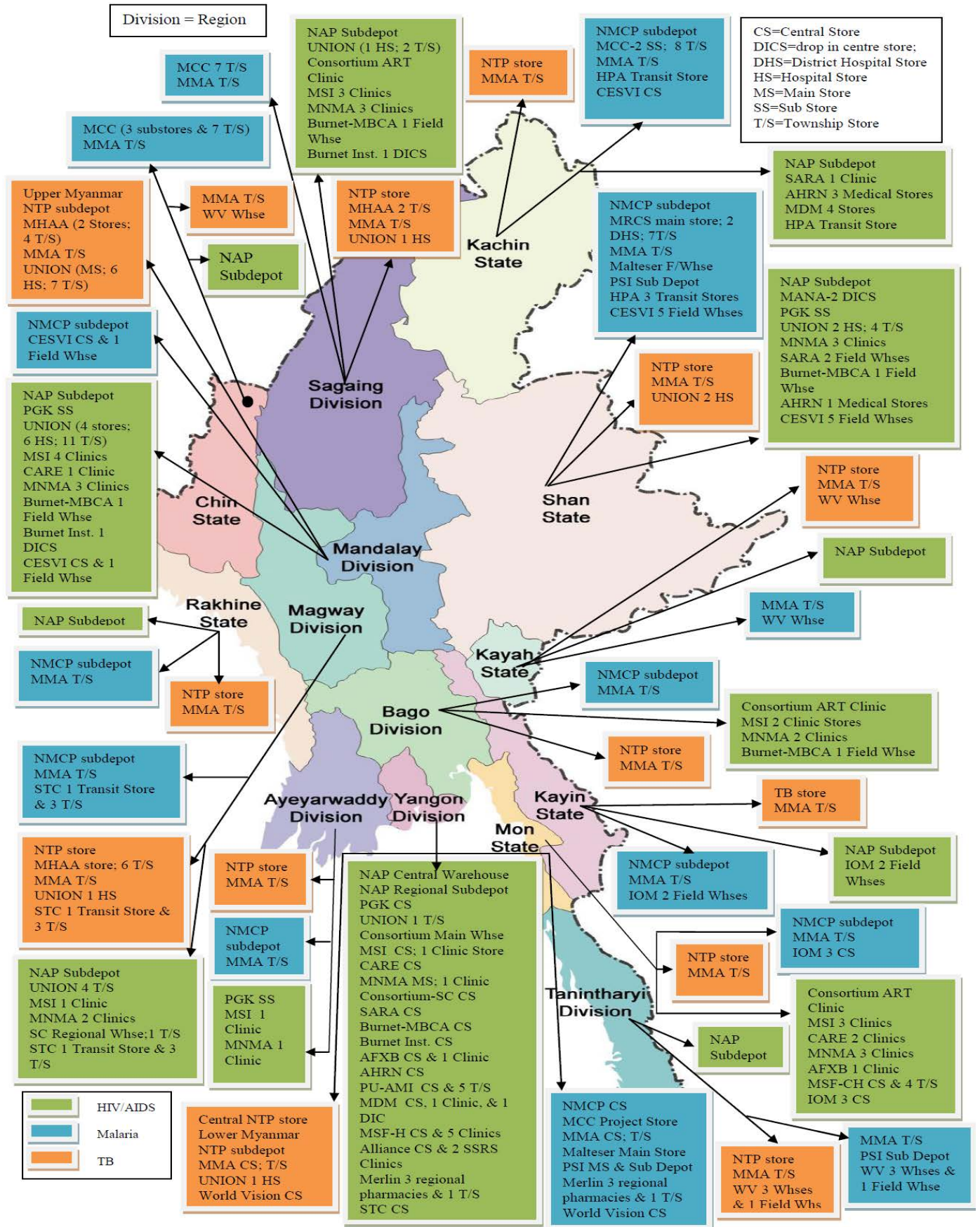
**UNOPS NATIONAL PROGRAM SRs
SUPPLY CHAIN MAP**



Annex D: Supply chain for Global Fund commodities for UNOPS and STC



Annex E: Supply chain mapping by division/state and implementer



ABBREVIATIONS	
AHRN	Asian Harm Reduction Network
ART	Anti-retroviral therapy
CMSD	Central Medical Stores Depot
DIC	Drop In Centre
H/CENTRE	Health Centre
HIV	Human Immunodeficiency Virus
HPA	Health Poverty Action
IOM	International Organization for Migration
MANA	Myanmar Anti-Narcotics Association
MDM	Médecins du Monde
MMA	Myanmar Medical Association
MNMA	Myanmar Nurse and Midwife Association
MRCS	Myanmar Red Cross Society
MSF-CH	Médecins Sans Frontières - Switzerland
MSF-H	Médecins Sans Frontières - Holland
MSI	Marie Stopes International
NAP	National HIV/AIDS Program
NMCP	National Malaria Control Program
PGK	Pyi Gyi Khan
PMCT	Preventing Mother-to-Child Transmission
PSI	Population Services International
PU-AMI	Premiere-Urgence - Aide Médicale Internationale
SC	Save the Children
SRs	Sub-recipient
SSRs	Sub-sub-recipient
STC	Save the Children
TB	Tuberculosis
TCP	Total Condom Program
T/S	Townships
UNOPS	United Nations Office for Project Services