



Instructions for Completing the C19RM Budget Template

APRIL 2021

GENEVA, SWITZERLAND

Table of Contents

1. INTRODUCTION.....	3
2. INDEX	4
3. SETUP	5
4. DETAILED BUDGET	11
5. SUMMARY BUDGET TABS.....	17
6. ADDITIONAL SUMMARY.....	19
7. POPULATION.....	20
8. SUMMARY ICR.....	20
9. ASSUMPTIONS.....	20
10. FREE SHEETS	21
11. INVESTMENT LANDSCAPE OVERVIEW	21
12. ACTION PLAN – KEY ACTIVITIES	23
13. FINANCIAL TRIGGERS	24

1. Introduction

1. In April 2020, the Global Fund established the COVID-19 Response Mechanism (“C19RM”) to support countries to respond to COVID-19 and mitigate its impact on programs to fight HIV, TB, malaria and systems for health. On 30 March 2021, the Global Fund Board approved an extension of C19RM and associated operational flexibilities¹.
2. These instructions provide guidance for the development and review of a C19RM budget (and budget revisions) using the C19RM Budget template which is a distinct template from the Regular Budget template.
3. These instructions serve the following stakeholders: the Principal Recipients (PRs), Country Coordinating Mechanisms (CCMs)², [Local Fund Agents](#) (LFAs), the Global Fund Secretariat, agents and technical assistance providers, and any other Global Fund assurance providers.
4. Implementers will support the dissemination of these instructions to relevant personnel.
5. Local Fund Agents and any Global Fund assurance providers should use these instructions to inform their work on the budget review, and as a complement to other Global Fund tools and guidelines.
6. This document should be used in conjunction with the following Global Fund documents:
 - i. The [COVID-19 Response Mechanism \(C19RM\) Guidelines](#)
 - ii. The [COVID-19 Response Mechanism \(C19RM\) - Funding Request Instructions](#)
 - iii. The [C19RM Technical Information Note](#)
 - iv. The [COVID-19 Modular Framework](#)
 - v. The [Guidelines for Grant Budgeting](#).
 - vi. The [Operational Policy Manual](#), which provides the operational framework for managing Global Fund grants.
 - vii. The [Guidelines for Annual Audit of Global Fund Grants](#).
 - viii. The [Principal Recipient Progress Update/Disbursement Request \(PU/DR\) Guidelines](#).
 - ix. Pertinent clauses of the relevant grant agreement governing the grant.

General Guidance

7. The C19RM budget template is compatible with MS Excel 2010 or later versions only. Some dropdown lists and formulae might not work in MS Excel 2007 or earlier versions. Hence, users with earlier MS versions are requested to upgrade to MS Excel 2010 or later versions before working on this file.
8. The C19RM budget template is generated by the Country Team from the Grant Operating System (GOS) in Excel, with prepopulated data, and made available to the applicants and Principal Recipients.

¹ GF/B44/EDP18 (Second Extension of C19RM Timeline and Operational Flexibility for COVID-19).

² May be a Regional Coordinating Mechanism (RCM), a Regional Organization (RO) or other application coordinating mechanisms. Refer to [CCM Policy Including Principles and Requirements](#) for more information.

9. Users are requested to use care in using the template, and not tamper with the formulae. Budgets that were subject to tampering **will be rejected** and users will be requested to resubmit the information in a new template. When copying/pasting data, users should ensure they do not overwrite any of the formula fields. Applicants should not overwrite pick-list values, the only acceptable options are those provided in the dropdown lists.

10. The C19RM budget template is available in English, which is the official Global Fund working language. In addition to English, the template is available in French and Spanish.

11. Applicants and Principal Recipients are encouraged to review and check the calculations to make sure the budget is adding up correctly, before submitting their budget template to the Global Fund.

12. The C19RM budget is prepared during the following stages of the C19RM grant lifecycle:

- **Funding Request:** Using the C19RM budget template, applicants prepare the C19RM Funding Request Budget that is submitted as part of the C19RM Fast-track Funding Request and/or C19RM Full Funding Request.
- **Integration of C19RM Award into Grants:** Following approval of the C19RM Funding Requests, Principal Recipients integrate the C19RM award into the relevant grants through a grant revision (additional funding revision) or during grant-making of a new Implementation Period. During this integration exercise, the approved C19RM Funding Request Budget is converted into the PR C19RM Budget for each PR implementing C19RM activities.



13. The level of detail of the C19RM budget differs depending on the stage of the C19RM application. The instructions will flag those instances where differentiated levels of information are required between these two stages (please look for the icon at the beginning of this paragraph).

14. The instructions are structured as per the different tabs of the template (i.e. index, set up, financial, etc.).

2. Index


15. The Index tab provides some general information on the C19RM budget template and a reference table of the different tabs contained in the C19RM budget template, a brief description of each tab and whether the data is to be manually inputted by the applicant or if it is pre-populated. This tab is for information purposes only.




3. Setup

16. The Setup tab of the budget template includes general information including, the implementation period dates, the implementers and the quarterly setup of the budget. The information is organized in three sections:



- i. Grant information;
- ii. Reporting setup; and
- iii. Budget Template setup.


17. The table thereafter provides a detailed overview of the information expected to be inputted in the Setup tab:

A. Setup Tab	
Version	This field will be pre-populated when sent from the Global Fund and informs on the template version.
Language	The C19RM budget template will be sent in English. Users can change the language to French or Spanish. Note that the language cannot be changed once the user has started filling the Detailed Budget tab.
Grant Information	
Country/Applicant	This field will be pre-populated when sent from the Global Fund.
Application/Grant Name	This field will be pre-populated when sent from the Global Fund. It will refer to the temporary name of the application at the C19RM Funding Request stage. Once the C19RM Funding Request is recommended for funding, this field will refer to the name of the grant that will be based on the ISO code of the country or the multi-country applicant, the disease component and the selected implementer.
Fiscal Cycle Start Date 	<p>At Funding Request Stage: Not applicable</p> <p>At Grant Revision (Grant Making) Stage: This refers to the start date (day and month) of the 12-month period the applicant/Principal Recipient uses for accounting purposes and preparing financial statements.</p> <p>This should align with the information in the Grant's regular budget.</p>
Fiscal Cycle End Date	<p>At Funding Request Stage: Not applicable</p>

	<p>At Grant Revision (Grant Making) Stage: This refers to the end date (day and month) of the 12-month period the applicant/Principal Recipient uses for accounting purposes and preparing financial statements.</p> <p>The Fiscal Year End Date should be 12 months after the Fiscal Year Start Date.</p> <p>This should align with the information in the grant’s regular budget.</p>
<p>Implementation Period Start Date (IP Start Date)</p> 	<p>At Funding Request Stage: The implementation start date should be the first day of the quarter the applicant will submit the C19RM Funding Request.</p> <p>For example, if a C19RM Funding Request is submitted in May 2021, the implementation start date will be set as 1 April 2021.</p> <p>At Grant Revision (Grant Making) Stage: The implementation start date should be equal to the implementation start date of the grant where the C19RM funds are integrated.</p> <p>The start date can only be the first day of the quarter.</p>
<p>Implementation Period End Date (IP End Date)</p> 	<p>At Funding Request Stage: The implementation end date should be 31 December 2023.</p> <p>At Grant Revision (Grant Making) Stage: The implementation end date should be equal to the implementation end date of the grant where the C19RM funds are integrated.</p> <p>Note that the use of C19RM funds cannot be budgeted beyond 31 December 2023.</p> <p>The end date can only be the last day of the month.</p>
<p>Component Name</p>	<p>This field will be pre-populated when sent from the Global Fund.</p>
<p>Is the country under ASP?</p>	<p>This field is pre-populated and provides the information of whether the Global Fund invoked the Additional Safeguard Policy (“ASP”)³ on the country.</p>
<p>Allocation Utilization Period Start Date</p>	<p>Not applicable</p>

³ [Operational Policy Manual](#), Section 1.7: OPN on Additional Safeguards Policy.

Allocation Utilization Period End Date	Not applicable
Reporting set-up	
Financial Period Reporting Cycle 	<p>At Funding Request Stage: Not applicable</p> <p>At Grant Revision (Grant Making) Stage: Principal Recipient should manually fill the table with Start and End Dates for each corresponding Financial Reporting Period Cycle. This should align with the information in the grant’s regular budget.</p> <p>Financial Reporting Period Cycle end date must match the end date of the Performance Framework reporting periods.</p> <p>For example, a grant starting 1 January might be required to report financial information for the period 1 January to 30 June (semiannual reporting) and report financial information for the period 1 January to 31 December (annual).</p> <p>The financial reporting scope and frequency is generally determined by the Global Fund country classification (Focused, Core, and High Impact). For more information, refer to the Principal Recipient Progress Update/Disbursement Request (PU/DR) Guidelines.</p>
External Audit Period 	<p>At Funding Request Stage: Not applicable</p> <p>At Grant Revision (Grant Making) Stage: Principal Recipient should manually fill the table with Start and End Dates for each corresponding External Audit Period. This should align with the information in the grant’s regular budget.</p> <p>For further guidance, refer to the Guidelines for Annual Audit of Global Fund Grants.</p>

Budget Template set-up	
Starting Quarter	<p>For implementation period not starting on 1 January: the user will be able to specify the starting quarter in the field “Starting quarter”.</p> <p>For example, if the implementation start date for the C19RM funding request is 1 April, the user will select “Q2”.</p>
Quarters for budgeting	<p>The budget is set-up in a quarterly form and should be linked to the estimated period of payment and disbursement requirement from the Global Fund.</p> <p>The quarters will be automatically derived based on the inputted implementation period Start Date and Starting Quarter.</p>
Payment Currency 	<p>The grant currency to be used is as communicated in the C19RM Allocation Letter.</p> <p>The local currency is pre-populated automatically according to each country applicant.</p> <p>The other currency applicable to the grant will then automatically pre-populate (US\$ or Euro) based on the grant currency.</p> <p>Applicants can manually input additional currencies in the table.</p> <p>The exchange rate(s)⁴ will be pre-populated automatically, at the time of extracting the C19RM Detailed Budget from the system.</p> <p>However, applicants can overwrite the inputted values to adjust or update the exchange rate, while ensuring that the figure <u>is limited to 6 digits</u> after the decimal point, otherwise an error will be flagged.</p> <p>At Funding Request Stage: Applicants should use the exchanges rates provided by the Global Fund.</p> <p>At Grant Revision (Grant Making) Stage: Principal Recipient should use the same exchange rates of the grant where the C19RM funds will be integrated</p>
Geography/Location	<p>Applicants can input geographical areas which are deemed relevant to the identified implementers (countries or other geographical areas, such as states).</p> <p>This is not a mandatory field except for multi-country applications.</p>
Grant Name (for C19RM budgets only)	<p>At Funding Request Stage: The applicant should list the different grant names where the C19RM will integrated.</p> <p>The grant name should be followed by the end date of the grant (month + year), e.g.</p>

⁴ See section 3.5.3 Application of exchange and inflation rates of the [Guidelines for Grant Budgeting](#).

	<p>SEN-Z-MOH – December 2023.</p> <p>If the C19RM is to be integrated into 2 implementation periods of the same grant one ending in June 2021 and the other one in June 2024 then the applicant will enter 2 lines, e.g</p> <p>SEN-Z-MOH – June 2021 and SEN-Z-MOH – June 2024.</p> <p>At Grant Making (Grant Revision) Stage: This field is not applicable</p>
 <p>Principal Recipient(s)</p>	<p>Under the Existing Global Fund Implementer Name column, applicants can select the implementer’s name from a dropdown list. The information will be available from the Global Fund records if the applicant has previously managed a Global Fund grant.</p> <p>If the selected implementer is new and has not previously managed Global Fund grants, the applicant can manually type their name under the New Global Fund Implementer column.</p> <p>The Type of the Implementer is set as the Principal Recipient (PR) by default.</p> <p>The applicant should specify the Type of Implementing Entity from a dropdown list (e.g. Government - Other, Multilateral – UNDP, etc.).</p> <p>At Funding Request Stage: The applicant should identify new or confirm existing Principal Recipient(s) and key implementers, including potential sub-recipients, as early as possible. However, the budget at the funding request stage is expected to be submitted <u>only</u> broken down by the different Principal Recipients nominated under the application. The budget broken down by Sub-Recipients is <u>not</u> a requirement at this stage.</p> <p>At Grant Revision (Grant Making) Stage: The budget template will be broken down by Principal Recipient(s), and consequently by grant, which will be negotiated separately.</p> <p>The applicant should specify if there is a Lead Implementer (LI)⁵ .</p> <p>All implementers, including sub-recipients, should be confirmed at the grant making stage and clearly defined in the budget to ensure the funding request is translated into an implementation-ready grant well-positioned for signature and effective delivery of the program.</p>
<p>Sub-Recipient(s)</p>	<p>Under the Existing Global Fund Implementer Name column, applicants can select the implementer’s name from a dropdown list. The information will be available from the Global Fund records if the applicant has previously managed a Global Fund grant.</p>

⁵ Lead Implementer (LI) is the entity (organization or office) that is operationally responsible for the implementation of the grant’s activities. In terms of grant revisions, the Lead Implementer supports the Principal Recipient in preparing the relevant revision documents and is notified of key steps and deliverables in the process (e.g., approvals). Note that the Lead Implementer is not reflected in the Grant agreement, and for many grants, the Principal Recipient and Lead Implementer are the same entity. There is a maximum of one LI per grant.

	<p>If the selected implementer is either missing from the list or new and has not previously managed Global Fund grants, the applicant can manually type the name under the New Global Fund Implementer column.</p> <p>The applicant then specifies the Type of Implementing Entity from a dropdown list (e.g. Government - Other, Multilateral – UNDP, etc.).</p>
<p>Indirect Cost Recovery (ICR)⁶</p>	<p>For grants managed by international non-government organizations and other international organizations, provisions may be included in the grant budgets to remunerate services provided by the headquarters in support of the implementation of the grant at the country level.</p> <p>In certain instances, the Global Fund may authorize charging a percentage of direct costs as indirect cost recovery for local non-governmental organization.</p> <p>For further guidance, see the Operational Policy Manual, Section 1.6 OPN on Support Costs/Indirect Cost Recovery (ICR) Policy for Non-Governmental Organizations and the section 7.7 Indirect and overhead costs of the Guidelines for Grant Budgeting</p> <p>These rates may only be charged to the grant based on actual cash expenditure and disbursement to sub-recipients. Therefore, they may not be charged based on accrued expenses</p> <p>Under the column “Implementer eligible to ICR”, the Principal Recipient should confirm whether the respective implementer is eligible to claim Indirect Cost Recovery (“ICR”) by using the drop-down list.</p> <p>Under the column “Will the procurement be done with a procurement agent”, the Principal Recipient needs to specify from the drop-down list whether procurement will be done by the applicant (answer “No”) or by a procurement agent (answer “Yes”).</p> <p>Under the column “Do any agreed arrangement apply”, the Principal Recipient is expected to confirm whether any special agreement prevails with regards to the applicable ICR rates by selecting the relevant answer from the drop-down list (Yes/No).</p> <p>Under the column “Health Products”, the Principal Recipient is required to indicate the ICR rates for Health Products (manual entry).</p> <p>Under the column “All Other Direct Costs incurred by the PR”, the Principal Recipient is required to indicate the ICR rates applied for Direct costs (excluding Health Products).</p> <p>Under Funds managed by Sub-Recipients (SR), the Principal Recipient is required to indicate the rates applied on the funds managed by each sub-recipient. The Principal Recipient charge on</p>

⁶ See the [Operational Policy Manual](#), Section 1.4: OPN on Support Costs/Indirect Cost Recovery (ICR) Policy for Non-Governmental Organizations

	<p>funds managed by sub-recipients should be exclusive of the percentage-based charges applied by the sub-recipient.</p> <p>The cells will turn red if the Principal Recipient enter a rate that is above the maximum rates provide in the Operational Policy Manual, Section 1.6 OPN on Support Costs/Indirect Cost Recovery (ICR) Policy for Non-Governmental Organizations.</p>
<p>Third Party supplier information</p>	<p>The table provides a non-exhaustive list of Third-Party Suppliers based on Global Fund records.</p> <p>Applicants can manually add additional third-party supplier if they are not included in the list. If an additional Third-Party Supplier is added, the applicant will need to specify the type of the latter.</p> <p>For the Third-Party Supplier to be included in the detailed budget tab, the applicant needs to specify “Yes” in the column “To be included in detailed budget?”.</p> <p>To increase the efficiency in funds management and mitigate risks, goods and services provided by certain third-party organizations which are contracted by Principal Recipients will trigger a mandatory direct disbursement by the Global Fund, on behalf of the Principal Recipient, unless otherwise agreed in writing by the Global Fund.</p> <p>Refer to the section 3.7 Mandatory Direct Payments in the Guidelines for Grant Budgeting</p>

4. Detailed Budget

18. The Detailed Budget follows the modular approach and costing dimension. For additional information, refer to the [Modular Framework Handbook](#) and the [Guidelines for Grant Budgeting](#).

19. The total budget must be within the available funding, i.e. the C19RM 2021 Base allocation amount as communicated by the Global Fund through the C19RM 2021 allocation letter plus any additional other sources of funds approved by the Global fund.

20. The standard requirement at the Funding Request stage is to provide information by intervention, cost inputs and nominated Principal Recipients.


21. When the C19RM awards is integrated into grants through grant revision or during grant-making, the standard requirement is to budget by intervention, cost inputs and by Principal Recipient and Sub-Recipients.

22. Below is a detailed overview of the fields in the Detailed Budget Tab and guidance on what is expected as an input from the applicants:

B. Detailed Budget Tab

Subtotals	These fields automatically aggregate the budgets per quarter and year to sum up the total request for the implementation period based on any filters that have been applied to the detailed budget.
Start Date of Quarter	This is automatically linked to the start date of the quarters as defined in the Setup tab.
End Date of Quarter	This is automatically linked to the end date of the quarters as defined in the Setup tab.
Error Messages (if relevant)	Error messages are automatically triggered and are linked to either an error in selecting module, the intervention or the cost input.
Budget Line No.	Applicants are required to number each line of input (starting from 1). Each budget line No has to be unique (i.e. there cannot be 2 Budget Line No. assigned with the same number)
Module	<p>The applicant will select the modules from the dropdown list. The dropdown list will show the modules COVID-19 and Program Management. It is not possible to add modules outside of this list.</p> <p>If the user wants to change the module after having selected an intervention, she/he will have to delete the intervention selected first, otherwise the cell turns red to signal an error.</p>
Intervention	<p>The choice of the module will drive the dropdown list in the Intervention column.</p> <p>It is not possible to add interventions outside of this list.</p>
Activity Description	The Applicant is requested to provide a brief description of the activity expected to be conducted using the budgeted amount.
Cost Input	<p>The applicant will select the Cost Input from the dropdown list.</p> <p>For additional information on the applicable cost inputs through the costing dimension, refer to the Global Fund Guidelines for Grant Budgeting.</p> <p>9 additional cost inputs were added for C19RM 2021:</p> <ul style="list-style-type: none"> • 1.6 Salaries – community-based, including Community Health Workers (CHWs) and outreach workers • 1.7 Salaries – facility-based, including medical staff and other service providers • 4.8 Existing COVID-19 medicines • 4.9 Novel COVID-19 medicines • 5.11 Personal Protective Equipment



	<ul style="list-style-type: none"> • 5.12 Medical oxygen • 6.7 Medical Oxygen – Equipment • 13.5 Incentives- community-based, including Community Health Workers (CHW) and outreach workers • 13.6 Incentives- facility-based, including medical staff and other service providers <p>Of note, the applicant cannot select a mix of cost grouping and cost input (the cell will be highlighted in orange and the applicant is expected to make the necessary adjustments).</p> <p>Applicants are requested to budget at the cost input level. Focused portfolios, unless instructed otherwise by the Global Fund, can budget at the cost grouping level.</p>
<p>Implementer</p> 	<p>In this column, the applicant must select the entity that will implement and manage the associated budget line from the dropdown menu that will show the list of implementers as entered on the Setup Tab.</p> <p>At Funding Request Stage: The budget at this stage is expected to be submitted <u>only</u> broken down by the different Principal Recipients nominated under the application.</p> <p>At Grant Revision (Grant Making) Stage: All implementers should be confirmed and clearly defined in the budget (Lead Implementers, Principal Recipients and Sub-Recipients).</p>
<p>Geography/ Location</p>	<p>This column will populate a dropdown list comprised of the geographies/locations which were entered in the Setup tab.</p>
<p>Payment modality</p>	<p>In the Payment Modality, applicants shall select from the dropdown list column the appropriate Third-Party supplier for each line.</p> <p>This list is directly linked to the “Third-Party Supplier” from the Setup tab. As a result, a Third-Party Supplier needs to be listed on the Setup tab, in order to appear in the dropdown list.</p> <p>This field is required to facilitate recognizing the modality for third- party payments made by the Global Fund on behalf of the Principal Recipient.</p> <p>The prepopulated values are:</p> <ul style="list-style-type: none"> • Not Applicable – when the payment is made directly by the Principal Recipient.

	<ul style="list-style-type: none"> • UNICEF – when the payment will be made directly to UNICEF by the Global Fund on behalf of the Principal Recipient for goods or services. • WHO - when the payment will be made directly to WHO by the Global Fund on behalf of the Principal Recipient for goods or services. • GDF - when the payment will be made directly to GDF by the Global Fund on behalf of the Principal Recipient for goods or services. • UNOPS - when the payment will be made directly to UNOPS by the Global Fund on behalf of the Principal Recipient for goods or services. • UNDP – when the payment will be made directly to UNDP by the Global Fund on behalf of the Principal Recipient for goods or services. • UNAIDS – when the payment will be made directly to UNAIDS by the Global Fund on behalf of the Principal Recipient for goods or services. • Wambo – when the payment will be made directly via the Pooled Procurement Mechanism by the Global Fund on behalf of the Principal Recipient. • IDA – when the payment will be made directly to IDA as a Procurement Agent (non-PPM) by the Global Fund on behalf of the Principal Recipient. • PFSCM – when the payment will be made directly to PFSCM as a Procurement Agent (non-PPM) by the Global Fund on behalf of the Principal Recipient. • AMP - when the payment will be made directly to AMP by the Global Fund on behalf of the Principal Recipient for goods or services. • iPlus Solutions (i+) – when the payment will be made directly to iPlus Solutions (i+) as a Procurement Agent (non-PPM) by the Global Fund on behalf of the Principal Recipient. • Fiscal/ Fiduciary Agent - when the payment will be made directly to a fiscal/fiduciary agent by the Global Fund on behalf of the Principal Recipient • External Auditor – when the payment will be made directly to an external auditor by the Global Fund on behalf of the Principal Recipient.
--	--

Source of Funds



In the column **Source of Funds**, the applicants need to select from a dropdown list the source of funds.

The options available are:

- Approved Funding – for all the activities that are proposed to be funded by the C19RM 2021 Base Allocation and any remaining⁷ funds from their C19RM 2020 award as of 30 June 2021
- UQD: not applicable (applicants are expected to use C19RM Unfunded Demand not UQD)
- Potential Savings/Efficiencies
- Savings
- C19RM Above Base Allocation
- C19RM Unfunded Demand

At Funding Request Stage:

The applicant should capture the source of funding corresponding to each budgeted activity as follows:

Activity	Corresponding Source of Funding
C19RM 2021 Base Allocation	Approved Funding
C19RM 2021 Above Base Allocation activities	C19RM Above Base Allocation
C19RM 2020 remaining funds as at 30 June 2021	Approved Funding

Specific to C19RM 2020 remaining funds as at 30 June 2021, applicants are required to add “C19RM 2020” in one of the “Comments-PR” column.


At Grant Revision (Grant Making) Stage:

The Principal Recipient should capture source of funding corresponding to each budgeted activity as follows:

Activity	Corresponding Source of Funding
C19RM 2021 Base Allocation	Approved Funding
C19RM 2021 Above Base Allocation activities that were approved and listed	C19RM Unfunded Demand

⁷ Remaining funds represent any available uncommitted funds plus financial obligations (such as orders pending delivery) from the C19RM 2020 award as at 30 June 2021

	<table border="1"> <tr> <td>in the C19RM Unfunded Demand Register</td> <td></td> </tr> <tr> <td>C19RM 2020 remaining funds as at 30 June 2021</td> <td>Approved Funding</td> </tr> </table> <p>Specific to C19RM 2020 remaining funds as at 30 June 2021, applicants are required to add “C19RM 2020” in one of the “Comments-PR” column.</p>	in the C19RM Unfunded Demand Register		C19RM 2020 remaining funds as at 30 June 2021	Approved Funding
in the C19RM Unfunded Demand Register					
C19RM 2020 remaining funds as at 30 June 2021	Approved Funding				
Grant Name (for C19RM budgets only)	<p>This column will populate a dropdown list of the Grant Names that were listed on the Setup tab under “Grant Name (C19RM budgets only).</p> <p>At Funding Request Stage: The applicant will select the appropriate grant name for each activity</p> <p>At Grant Revision (Grant Making) Stage: Not applicable</p>				
Unit of Measure	Depending on the Cost Input selected, the relevant unit of measure will be automatically populated.				
Payment Currency	<p>The applicant shall manually enter the payment currency for each line.</p> <p>Payment currency is the currency in which payment is made to the relevant employee, service provider and/or supplier. It can be the grant currency, the local currency or a currency other than the grant currency, used or planned to be used to settle a payment.</p>				
Currency	This column will be automatically filled in using the Grant Currency as selected in the Setup tab.				
Unit Cost (Payment Currency)	<p>In this column, applicants are encouraged to use and apply relevant benchmark prices, from historical costs or as published by the Global Fund or development partners, to the unit cost in the currency they will be using to process the payment.</p> <p>The field should be linked to one of the assumptions tabs.</p>				
Unit Cost (Grant Currency)	In this column, the Unit Cost in payment currency is converted to Unit Cost in grant currency when different. This will happen automatically. There is no action required by the applicant.				
Quantity	Before entering the quantity, applicants need to take into account the unit of measure (and corresponding unit cost). For example, for a training the unit cost should be the average cost of training per person per day, the quantity				

	<p>will then be the number of participants times the number of days.</p> <p>Applicants are requested to specify the quantity required, under each budget line and for each of the quarters.</p>
<p>Cash Outflow</p>	<p>This column will calculate automatically the budget for the quarter based on the information inputted for the Unit Cost and Quantity.</p>
<p>Y1 – Y4 Total Quantity</p>	<p>This column will automatically aggregate all quantities inputted for each year for each budget line.</p>
<p>Y1 – Y4 Total Cash Outflow</p>	<p>This column will automatically aggregate the budget inputted for each year to come up with the totals for each budget line.</p>
<p>Assumptions to support unit cost</p>	<p>In this column, applicants and Principal Recipients are encouraged to briefly define the assumptions supporting the use of the unit costs included in the budget for each of the budget lines.</p>
<p>Justifications/ Comments</p>	<p>Applicants and Principal Recipients are encouraged to provide brief comments pertaining to the budget line, if they deem such comments will facilitate the budget review and provide supporting contextual information.</p>
<p>Comments 1, 2, 3, 4 - PR</p>	<p>Principal Recipients are encouraged to use these fields to provide brief comments pertaining to the budget line.</p>
<p>Comments 1, 2, 3, 4 – LFA/FO</p>	<p>Those columns are for the Local Fund Agent and Global Fund use to enter comments</p>

5. Summary Budget tabs

23. There are three summary tabs which provide a snapshot of the budget grouped in pre-defined categories:

- i. Budget Summary (and its equivalent in English - Budget Summary En);
- ii. Summary by Intervention; and
- iii. Summary by Cost Input.

24. These summary tabs do not require any manual input from the applicant. All tables are automatically fed by the data in the Detailed Budget tab.

25. The summary budget tabs are derived only in grant currency.

26. The summary budget is the sum of the Approved Funding **minus** the Potential Savings **minus** the Savings and will represent the signed budget amount.

27. The **Budget Summary** tab provides a snapshot of the budget grouped in 3 categories: modules, cost groupings and implementers.

28. The Budget summary tab is always in the language of submission (English, French or Spanish) while the **Budget Summary En** is always in English.
29. The **Budget summary En** tab by modules, cost groupings and implementers will form an integral part of the Grant Confirmation.
30. The **Summary by Intervention** tab provides a snapshot of the budget grouped by intervention and is directly fed by figures provided in the Detailed Budget tab.
31. The **Summary by Cost Input** tab provides a snapshot of the budget grouped by cost input. The source of the information is the Detailed Budget tab.

6. Additional Summary

32. The “Additional Summary” tab provides a snapshot of the budget grouped in pre-defined summary tables:

- i. Summary by source of funds
- ii. Summary by Geography
- iii. Summary by PR, SR and third party
- iv. Summary by C19RM Unfunded Demand
- v. Summary by Grant Name – only applies at Funding Request Stage

33. These summary tables do not require any manual input from the applicant. All tables are automatically fed by the data in the Detailed Budget tab.

34. The summary budget tables are derived only in grant currency.

35. The **summary by source of funds** provides the breakdown of the budget by the following sources of funds, as selected in the detailed budget tab:

- i. Approved Funding
- ii. Potential Savings/Efficiencies
- iii. Savings
- iv. C19RM Above Base Allocation
- v. C19RM Unfunded Demand

Reminder: the source of fund “UQD” is not applicable in the context of C19RM Grant, as described in Table B – C19RM Unfunded Demand has to be used.

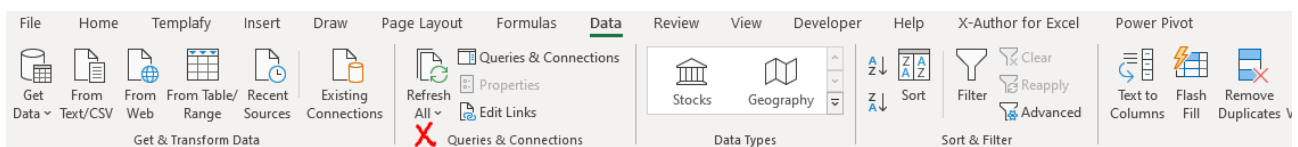
36. The **summary by Geography** provides the breakdown of the budget by the Geography/Location, as selected in the detailed budget tab.

37. The **summary by PR, SR and Third Party** provides the breakdown of the budget by implementer and by payment modality, as selected in the detailed budget tab.

38. The **summary by C19RM Unfunded Demand** provides the breakdown by interventions of the approved C19RM Unfunded Demand.

39. The **summary by Grant Name** provides the breakdown of the budget by Grant Name (only applies at Funding Request Stage).

40. Users of the template need to ensure to refresh the tab every time they enter new information in the detailed budget tab by clicking on data → Refresh all.



7. Population

41. This tab is non-applicable for C19RM budgets

8. Summary ICR

42. This tab provides an estimate calculation of the Indirect Cost Recovery (ICR) based on the maximum percentage chargeable by an eligible entity as detailed in the in the [Operational Policy Manual](#), Section 1.6: OPN on Support Costs/Indirect Cost Recovery (ICR) Policy for Non-Governmental Organizations.

43. The calculated ICR is estimated based on the following source of funding:

- i. Approved Funding
- ii. Potential Savings/Efficiencies
- iii. Savings

9. Assumptions

44. The template does not include a prescriptive assumptions form. However, applicants are requested to complete the assumptions sheets to detail unit costs listed in the Detailed Budget Tab (i.e., justify them, provide supporting calculations, explain lump sums, etc.).

There are dedicated assumptions sheets for Human Resources, Travel Related Costs and Other costs.

45. **Human Resources (HR)** include salaries and other Human Resources related costs. At the minimum the Human Resources assumptions tab should include the following:

- a. Listing of all the positions supported by the grant funds broken down by Principal Recipient and Sub Recipients/other implementers;
- b. Level of effort for each position for all the periods under the grant ;
- c. Gross and net salary level for each position for all the periods under the grant. The salary level should be provided for a full-time position (i.e., 100% Level of Effort). Salaries should also be expressed in terms of the currency of payment, as required by the [Guidelines for Grant Budgeting](#);
- d. Furthermore, additional clarifications should be included for the incentive/performance payments to provide sufficient details with regards to the criteria under which the incentive/performance payments will be determined and paid.

46. **Travel Related Costs (TRC)** include all transportation, per diem and related costs pertaining to trainings, technical assistance (TA), supervision, meetings, external professional services. For example, the assumptions for training will generally include the information on the planned number of participants, duration, quantities of organized coffee breaks, etc....

47. The assumptions tab labelled '**Other**' is to be used for all other activities, except for the costs of health products. The Health Products Management Tool should be used to input the detailed assumptions for health products related costs.

48. To facilitate efficiency in the review process, for each assumption or set of assumptions included within the Human Resources, Travel Related Costs or Other Tabs (i.e., Assumptions Tabs), Principal Recipients are required to reference the Detailed Budget line that the assumption relates to. In addition, the unit cost field in the detailed budget tab needs to be linked to the relevant cell in the assumption tab.

49. The same set of assumptions or the same assumption can be used for multiple budget lines. For example, assumptions for local trainings, such as travel costs, per diems, cost/quantity of coffee breaks, etc. would generally be the same for different trainings, therefore, the assumptions need only to be specified once and can then be used for multiple budget lines within the Detailed Budget tab.

10. Free Sheets

50. The **Free sheet-enter what you need** and **Free pivot table** tabs are free sheets made available for the applicants to provide additional information deemed important, which do not fit in the various Assumption tabs provided.

11. Investment Landscape Overview

51. This section provides an overview of the investment landscape by key categories:

- Health Commodities/Equipment and Supply Chain Costs;
- Program Management Related Costs; and
- Program Activity Related Costs.

52. Note that these categories are a re-clustering of the current cost inputs to provide a perspective on the nature of the investments. The landscape provides a macro level analysis on the key investment areas of Global Fund programs and enable users to have a better insight into the program.

53. This section does not provide any normative guidance or thresholds, but only acts as a tool to help provide an analytical structure.

Investment Landscape Analysis

<p>Budget Analysis</p>	<p>Using the 80/20 principle, the table breaks down the detailed budget into 3 key priority categories: High, Medium and Low. This is done by sorting budget lines by amount from largest to smallest and classifying into three categories, as described below:</p> <ol style="list-style-type: none"> 1. High: The initial largest budget activity lines which make up the first 80% of the entire budget. 2. Medium: The additional budget lines that represent an additional 10% of lines. 3. Low: The remaining budget lines which represent the remainder of 10% of lines with the smallest amounts. <p>Minimum Recommended Lines: To sustainably maintain and manage a detailed budget, it is important to balance-off detail and value. To facilitate this, we are proposing a recommended number of budget lines for a budget. This number is calculated with the intention of having a single budget line only for the following dimension combination.</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> <p>Implementer x Module-Intervention x Cost Grouping-Cost Input</p> </div> <p><u>For example:</u> If we have several activities with the following combination. We recommend that we only keep a single detailed budget line and integrate the additional breakdown in the assumptions area as required.</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> <p>PR1 x Program Management-Grant Management x 11.1 Office Related Costs</p> </div>
<p>Overview</p>	<p>This is a summary of the investment landscape of the current program. It provides an insight on the overall investments in the key areas of the grant.</p>
<p>Breakdown of Health Commodities/Equipment.</p>	<p>This is a deep-dive on the Health Commodities/Equipment and Supply Chain costs of the Program. In this section we want to compare the Procurement and Supply Chain costs vs. the Total Health Commodities and Equipment Costs. The objective is to highlight whether the PSM costs are reasonable compared to the total procurement.</p>
<p>Program Management Related Costs vs. Program Activity Related Costs</p>	<p>This section is to provide insight on the cost of the program management investment vs the program activity costs. By removing the Health Commodities/Equipment section, which already has its relative PSM costs. We can better isolate the cost of the program activities vs. the cost of program management.</p>

12. Action Plan – Key Activities

54. The Action Plan provides an overview of the High and Medium Priority activity lines which make up 90% of the total budget. This section helps provide the user a snapshot of the key activities that requires focused attention. Execution of these activities are key to achieve both Financial and Programmatic performance. The action plan helps the user focus on the following:

- How are these activities tied and how do they link to the Performance Framework?
- Are these the right interventions/activities to drive Health Outcomes & Financial Performance?
- Based on these key activities, are the implementation arrangements currently optimal and do they represent value for money?
- For key budget activities, do the implementers have sufficient internal controls to implement the key activities? (i.e. supply chain, for commodity-based grants, etc.)
- What could go wrong against these key activities? and what key measures can we take to avoid them? Do we foresee any bottlenecks in implementation?

13. Financial Triggers

55. The Budget Triggers tab is a requirement for grants within countries categorized as Focused under the Global Fund differentiation framework. This tab is not required for grants within the Core or High Impact portfolio unless otherwise requested by the Global Fund Country Team.

56. The Principal Recipient needs to assess whether any of the circumstances (i.e., triggers) listed below apply to their budget and respond with a YES or NO, depending on the existence of the trigger. For any YES answer, the Principal Recipient is required to provide comments with further details, including rationale for why existence of the trigger is justified and how the compliance with the Global Fund policies will be achieved.

57. In certain circumstances, the Principal Recipient may choose to provide additional comments even in cases of NO answer.

58. When reviewing the budget, the Local Fund Agent is expected to verify the responses provided by the Principal Recipient and include additional comments where needed.

59. The table below includes the listing of the Budget Triggers

Financial Triggers - Budget	
1.a	Human Resources: Budget includes salary top-ups and/or performance or task-based incentives.
1.b	Human Resources: The absence of a valid transition plan for top-ups/incentives.
1.c	Human Resources: Salaries budgeted in grant currency (vs. local/payment currency) for local staff.
1.d	Human Resources: Material salary increases of more than 5% of average monthly salary in local currency or grant currency per person, per intervention or for the category (as compared to latest approved budget (grant agreement or IL) for the grant or as compared to the budget for the most recent grant managed by the same PR in the country).
1.e	Human Resources: Salaries fall outside the range of existing national salary scale endorsed by the CCM (where applicable) or there is no CCM endorsed salary scale.
1.f	Human Resources: If the HR costs are over 25% of the budget, please provide the rationale, related risks and how they will be mitigated.
2.a	External Professional Services: Consulting fees are above prevailing local rates for local consultants and above UN standard rates for international consultants.
2.b	External Professional Services: One budget line under this cost grouping.
3.a	Travel Related Costs: No per diem policy exists for the grants with material travel related costs (USD 0.5 million or 10% of the budget, whichever is smaller).

3.b	Travel Related Costs: The per diem policy is not in accordance with the prevailing local rates for local travel or UN/government rates (depending on the type of implementer) for international travel.
3.c	Travel Related Costs: If the travel costs are over 25% of the budget, please provide the rationale, related risks and how they will be mitigated.
4.a	Infrastructure: Existence of budget for large scale rehabilitation, renovation and enhancement for health infrastructure projects (USD 0.5 million or 10% of the budget, whichever is smaller) but the documented rationale/justification for the project is either absent or is not compliant with the requirements stipulated in the Guidelines for Grant Budgeting.
5.a	Non-Health equipment: Existence of budget for significant investment in non-health equipment, including vehicles (USD 0.5 million or 10% of the budget, whichever is smaller), but absence of needs assessment, as required in the Guidelines for Grant Budgeting.
6.a	Communication materials and publications: Existence of budgetary provisions, but absence of communication strategy or demonstration of value for money for cases where the cumulative budget for communication materials and publications is material to the budget - USD 0.5 million or 10% of the budget, whichever is smaller.
7.a	Program Management Costs and Indirect and Overhead Costs: If program management costs (all cost categories) are in excess of 25% of the budget, please provide the rationale, related risks and how they will be mitigated.
7.b	Program Management Costs and Indirect and Overhead Costs: Absence of cost sharing arrangements for grants, where PR manages multiple Global Fund or other donor funded projects.
7.c	Program Management Costs and Indirect and Overhead Costs: Headquarters' ICR budgeted are outside the agreed percentage and not in compliance with OPN on Support Costs and Indirect Cost Recovery (ICR) Policy for Non-Governmental Organizations.
7.d	Program Management Costs and Indirect and Overhead Costs: Budget includes ICR for local NGOs (GAC approval is required).
7.e	Program Management Costs and Indirect and Overhead Costs: SRs are not expected to be contracted by the grant start date.
8.a	Living Support: Budget includes Living Support provisions, including Cash Incentive schemes, which are both (i) represent a new intervention for the grant; AND (ii) are material to the budget (USD 0.5 million or 10% of the budget, whichever is smaller).
8.b	Living Support: Budget includes Living Support provisions, including Cash Incentive schemes, which are both (i) having a history of fraud, and other findings by LFA or auditor; AND (ii) material to the budget (USD 0.5 million or 10% of the budget, whichever is smaller).
9.a	Budget Assumptions: Exchange rate used in the budget differs from the rate communicated by the Treasury team for the respective TRP review window (or in case of budget revision, the exchange rate is different from the rate used in the latest approved budget via IL).
9.b	Budget Assumptions: Material lump sums for activity (over USD 250K or 5% of the budget, whichever is smaller) are included in the budget without sufficient assumptions.

9.c	Budget Assumptions: For budget revisions, the net savings from foreign exchange rate changes are used.
9.d	Budget Assumptions: Any other residual or emerging risks identified during the budget review.
Procurement Supply Management triggers	
10	No quantification/assumptions/calculations/needs assessment is submitted or submitted but does not reconcile with the amount presented in the budget (please report if the difference is > US\$ 25,000 or 10% of the total PSM budget, whichever is higher) Total PSM budget in this context means the sum of cost groupings 4.0, 5.0, 6.0 and 7.0
11	Over or under estimation of needs of health products: assumptions underlying the quantification of health products are not based on/do not take into account: i) grant targets set in the Performance Framework; ii) the latest available results and expected trends, where relevant; iii) past performance, implementation capacity and other contextual factors, where relevant; iv) stock on hand held by the PR/SR or implementing partners; v) orders in pipeline; and/or vi) contribution from other donors/sources.
12	The health products included in the budget and to be procured under the grant are not aligned with the Global Fund Quality Assurance policies (clinical standards in particular) and requirements for health products. https://www.theglobalfund.org/en/sourcing-management/quality-assurance/
13	Unit costs: The total budget for Health Products (cost categories 4-7) is > US\$ 100,000 and products in the following cost inputs/product categories are presented in the budget with inflated unit costs (above the PPM or other internationally recognized price references*): ARVs, ACTs, anti-TB medicines, LLINs, Viral Load and EID reagents, TB diagnostic products, GeneXpert related products, condoms and lubricants.
14	There are lump-sum costs (without breakdown, as part of the assumptions) in the budget which are > US\$ 25,000 or 10% of the total PSM budget, whichever is higher.