Completing and Submitting Pulse Checks

Guide for Principal Recipients

Date Published: 6 October 2021
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Background

The Global Fund is strengthening how it oversees grant investments, with a view to improving implementation performance and results for the people we serve. The Pulse Check, developed for this purpose, is a quarterly tool that provides visibility into HIV, TB, malaria, resilient and sustainable systems for health (RSSH) and COVID-19 Response Mechanism (C19RM) investments to report to the Global Fund Board and support timely identification of emerging risks and issues to enable more agile course correction. This tool, which is obligatory to complete per identified grant, does not inform the Performance Rating. For additional information, please see Oversight of Grant Investments.

Watch a recording (in English) of the Pulse Check information session for Principal Recipients.

Before You Begin

Make sure you have the following at hand before you complete and submit your Pulse Check:

- The Pulse Check email notification from the Global Fund. This contains a link to the grant-specific Pulse Check you need to complete.
- Your user ID (e.g. ***@ext.theglobalfund.org) and password to the Global Fund Partner Portal. Note that there are two types of users:
    - **Editors,** who can complete and attach the Pulse Check but cannot submit.
    - **Submitters,** who can complete and attach the Pulse Check. In addition, they can submit the Pulse Check to the Global Fund.
- If you have forgotten your password, go to https://passwordreset.microsoftonline.com.
- To seek support in case you face issues, please email country.support@theglobalfund.org.

Information to be Reported

The Pulse Check has three sections:

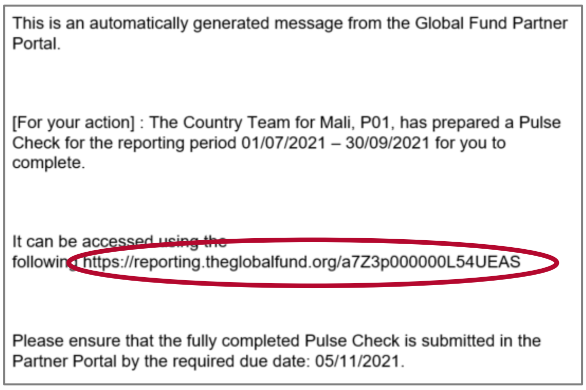
1. **PR self-evaluation**: implementation progress for the HIV, TB, malaria and resilient and sustainable systems for health (RSSH) modules and C19RM interventions; coordination with national COVID-19 response bodies; disruptions due to COVID-19.

2. **Selected coverage indicators**: programmatic results from a sub-set of coverage indicators (based on the latest signed Performance Framework).
3. **Financial reporting**: expenditure and forecast for HIV, TB, malaria and RSSH funds and C19RM funds (based on the latest signed Detailed Budget).

Principal Recipients are requested to provide as much relevant information as possible. Complete data ultimately helps us to better support the people we serve. For further details on completing the three sections of the Pulse Check, please refer to Annex 1.

Accessing the Pulse Check

1. Open the Pulse Check notification email you received from the Global Fund. Click the link to the Pulse Check. The address begins with https://reporting.theglobalfund.org/pulse-checks.



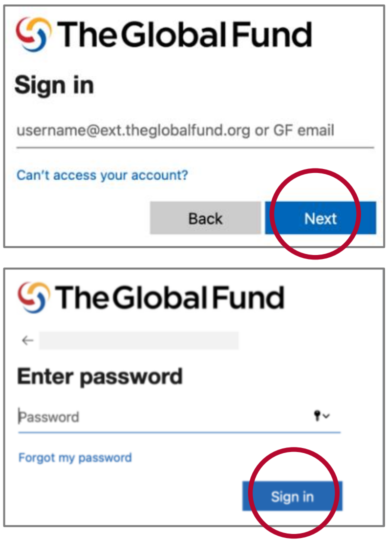
This is an automatically generated message from the Global Fund Partner Portal.

[For your action] : The Country Team for Mali, P01, has prepared a Pulse Check for the reporting period 01/07/2021 – 30/09/2021 for you to complete.

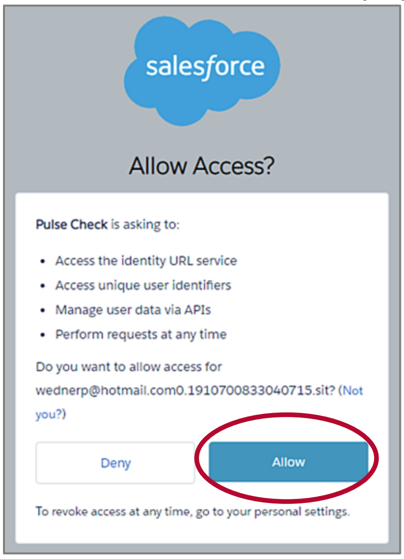
It can be accessed using the following https://reporting.theglobalfund.org/a7Z3p000000L54UEAS

Please ensure that the fully completed Pulse Check is submitted in the Partner Portal by the required due date: 05/11/2021.

2. Sign into the Global Fund Partner Portal by entering your user ID (e.g.***@ext.theglobalfund.org). Then, click **Next**. Enter your password and click **Sign in**. Click **Yes** to stay signed into the site.



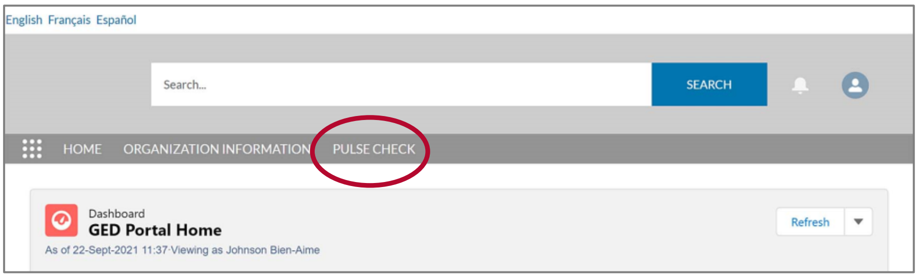
In the Allow Access screen, click **Allow**. This will display the Pulse Check page.



Notes

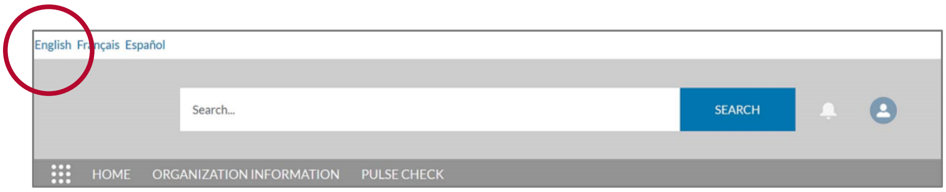
Instead of clicking the link from the email, you can also access the Pulse check by going to the Partner Portal at https://portal.theglobalfund.org.

1. Follow the steps 2 onwards of the section on accessing the Pulse Check. When the Partner Portal home page appears, click Pulse Check on the top bar.



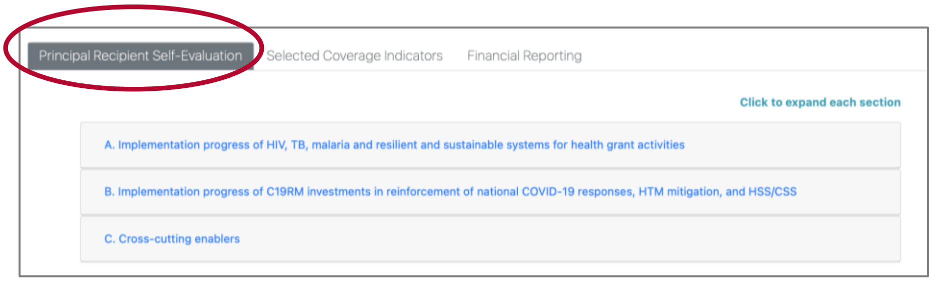
2. Under the “Not Started” section, click the name of the grant. This opens the Pulse Check page for that grant, for the specified Pulse Check Reporting Period. Note: once you start working on the Pulse Check, the grant name will appear under the “In Progress” section.

Tip: You can view the Pulse Check page using the English, French or Spanish versions of the web site. To switch to a different language, click the language listed at the top of the page.

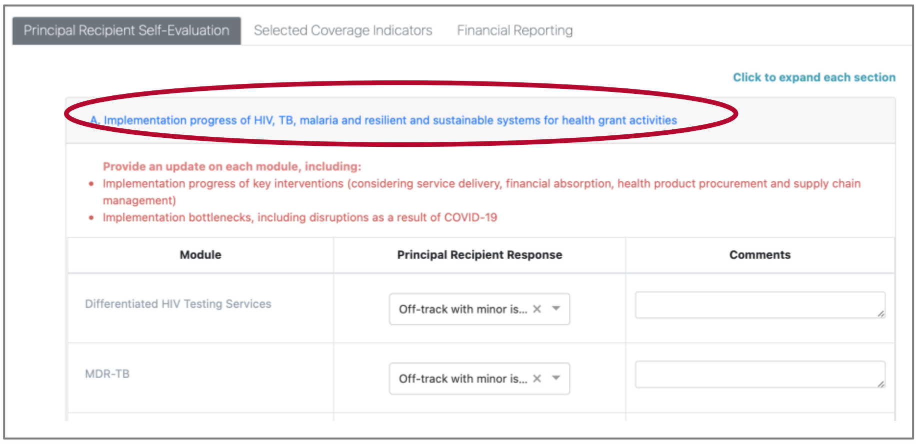


Completing the Pulse Check using the online form

1. On the Pulse Check page, click the tabs for **PR Self-Evaluation**, **Selected Coverage Indicators** and **Financial Reporting**. These will display the data fields for each section.



Tip: On the PR Self-Evaluation tab, click the row name to display and hide the data fields.



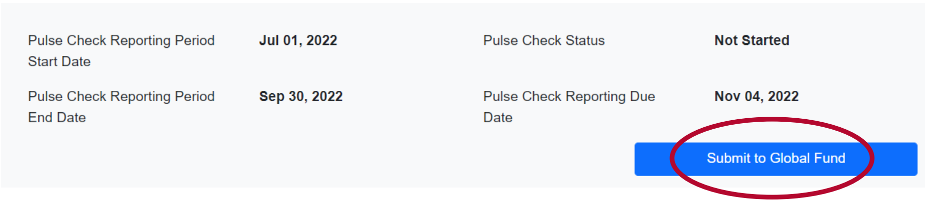
2. Enter information in the different fields. Your responses will be saved automatically. You may sign out and sign in again later to continue completing the Pulse Check, including updating responses, as long as the Pulse Check has not yet been submitted.

Tip: Please see Annex 1 for screenshots and additional descriptions on the sections of the Pulse Check**.**

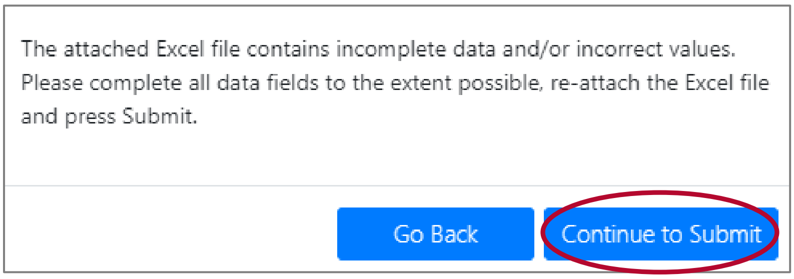
3. After completing the relevant fields in the online form, follow the steps below to submit the Pulse Check.

Submitting the Pulse Check

4. On the Pulse Check page, click **Submit Pulse Check**. Note that this button appears only if you have signed in with a Submitter account.

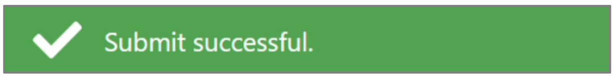


5. If a message appears that the data you provided is incomplete and / or has incorrect values, please verify that you have completed the Pulse Check to the extent possible. Afterwards, click Continue to Submit to confirm that you would like to submit it. Otherwise, click Go Back to review and edit the Pulse Check before submitting it at a later time.



After you have successfully submitted the Pulse Check, you will see that:

- A confirmation message will appear on the top right corner of the page.

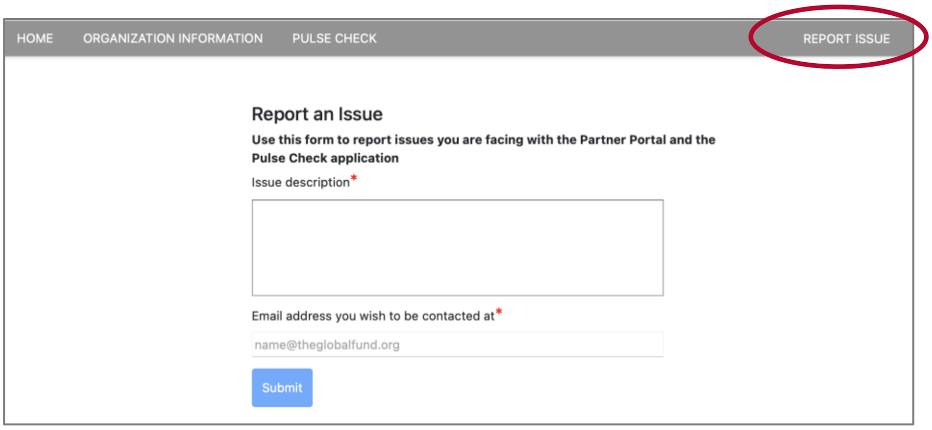


- The PR and the Global Fund will receive an email notification to confirm the submission. You will no longer be able to update your submission.

- On the Partner Portal, the status of the Pulse Check will change from “In progress” to “Submitted”.

Support

- If you have any questions or encounter technical issues, please contact the Global Fund by clicking the **Report an Issue** button on the top bar. You can also email the support team at country.support@theglobalfund.org. You can write your message in English, French or Spanish. You will receive a response by email.

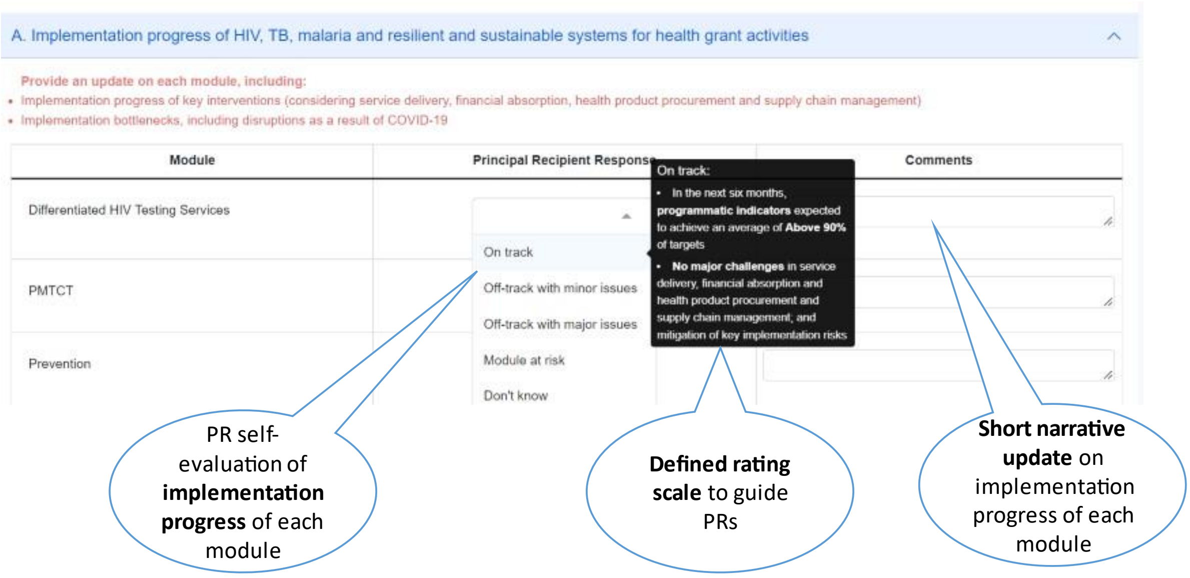


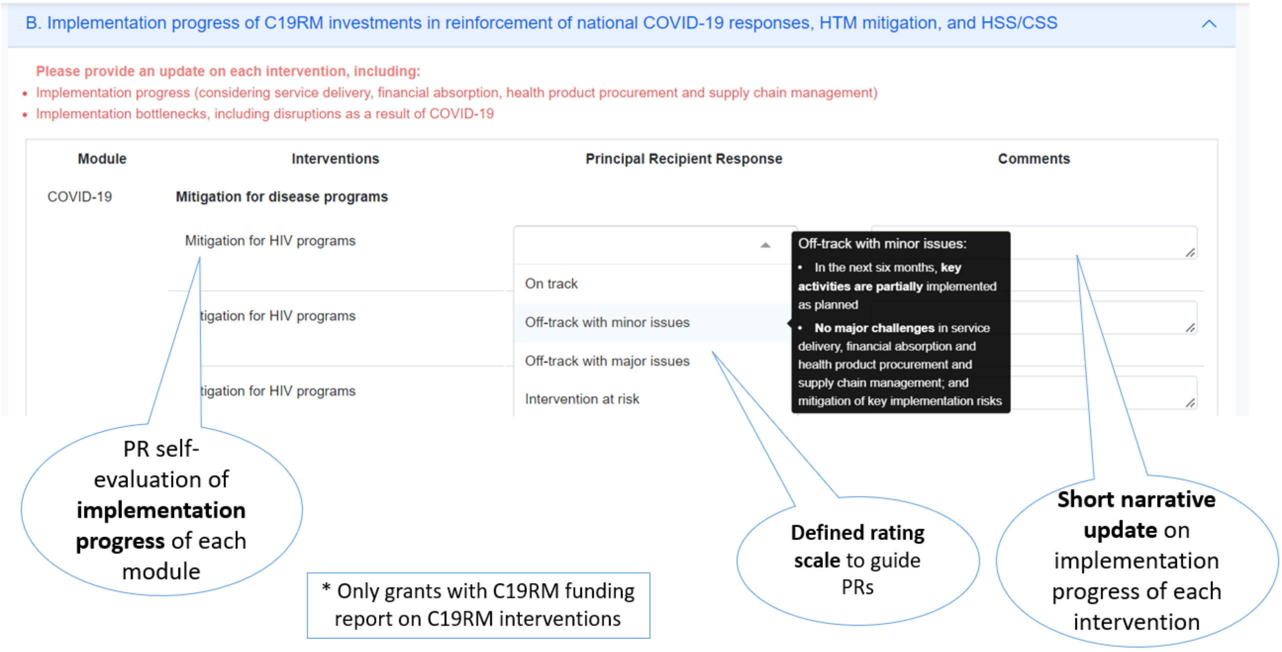
Annex 1

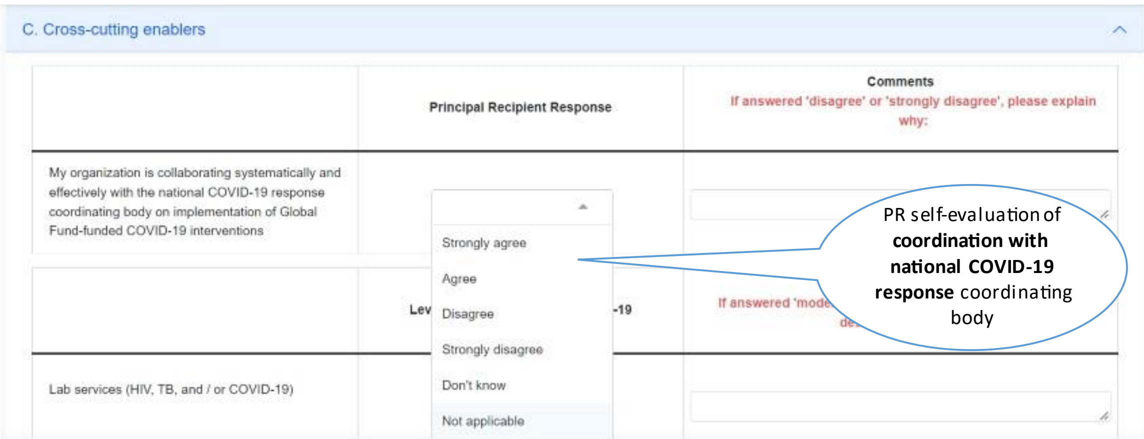
Section 1: Implementation progress of HIV, TB, malaria and resilient and sustainable systems for health grant activities

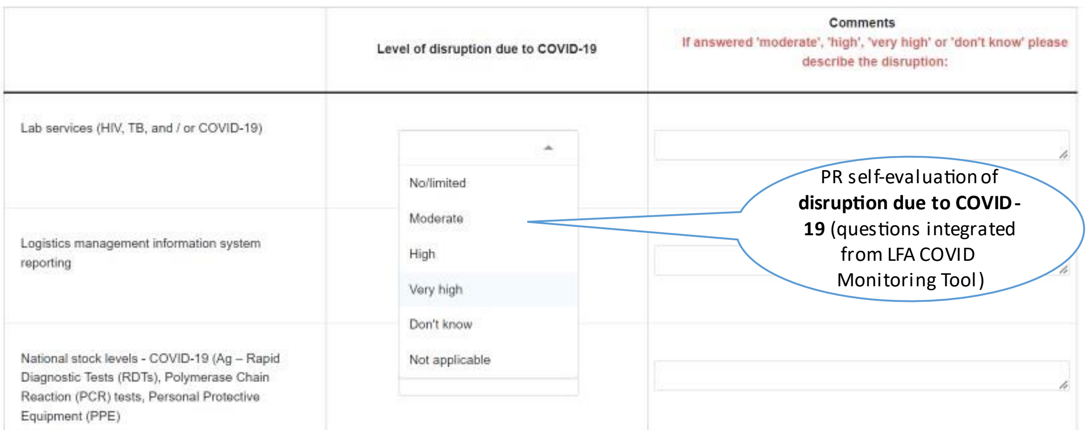
Notes:

- Hover on the "Principal Recipient Response dropdown menu for each module to see the corresponding definitions.




B. Implementation progress of C19RM investments in reinforcement of national COVID-19 responses, HTM mitigation, and HSS/CSS
Please provide an update on each intervention, including:
• Implementation progress (considering service delivery, financial absorption, health product procurement and supply chain management)
• Implementation bottlenecks, including disruptions as a result of COVID-19
Module
Interventions
Principal Recipient Response
Comments
COVID-19
Mitigation for disease programs
Mitigation for HIV programs
tigation for HIV programs
tigation for HIV programs
On track
Off-track with minor issues
Off-track with major issues
Intervention at risk
Off-track with minor issues:
• In the next six months, key activities are partially implemented as planned
• No major challenges in service delivery, financial absorption and health product procurement and supply chain management; and mitigation of key implementation risks
PR self-evaluation of implementation progress of each module
* Only grants with C19RM funding report on C19RM interventions
Defined rating scale to guide PRs
Short narrative update on implementation progress of each intervention


C. Cross-cutting enablers
Principal Recipient Response
Comments
If answered 'disagree' or 'strongly disagree', please explain why:
My organization is collaborating systematically and effectively with the national COVID-19 response coordinating body on implementation of Global Fund-funded COVID-19 interventions
Strongly agree
Agree
Disagree
Strongly disagree
Don't know
Not applicable
Lab services (HIV, TB, and / or COVID-19)
PR self-evaluation of coordination with national COVID-19 response coordinating body

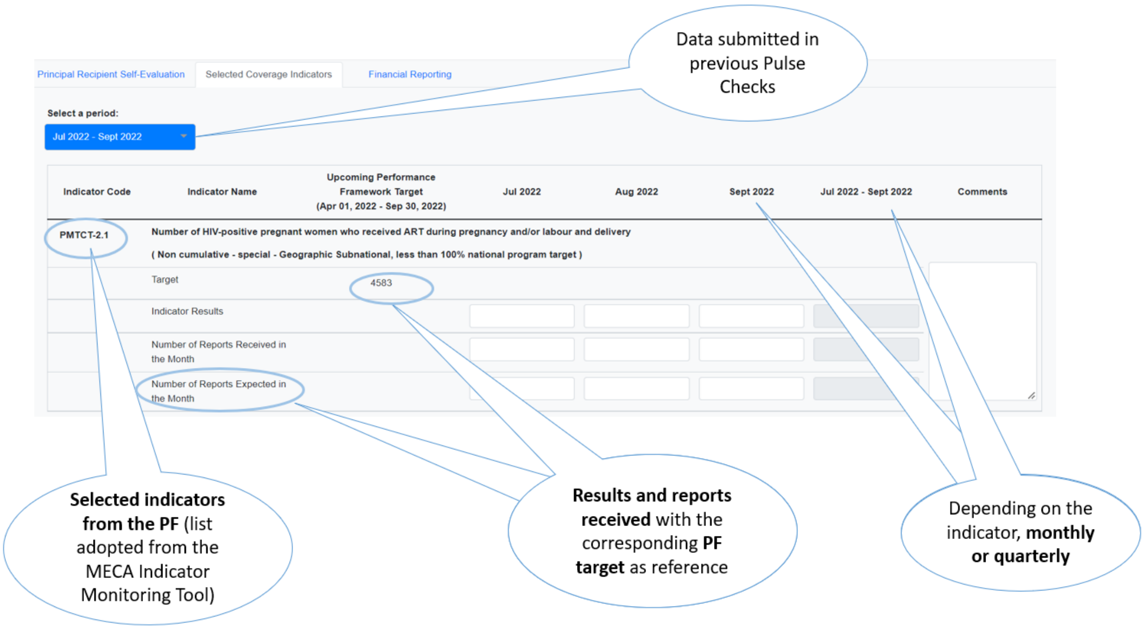

Level of disruption due to COVID-19
Comments
If answered 'moderate', 'high', 'very high' or 'don't know' please describe the disruption:
Lab services (HIV, TB, and / or COVID-19)
Logistics management information system reporting
National stock levels - COVID-19 (Ag – Rapid Diagnostic Tests (RDTs), Polymerase Chain Reaction (PCR) tests, Personal Protective Equipment (PPE)
No/limited
Moderate
High
Very high
Don't know
Not applicable
PR self-evaluation of disruption due to COVID-19 (questions integrated from LFA COVID Monitoring Tool)

- For Section 1C, see below the definitions for the Don't Know and Not Applicable options:

Don't Know	• **(All enablers):** Insufficient information to classify in any of the 4 disruption levels
Not Applicable	**Use this response only if not directly relevant to the grant, for example:** • **National stock levels:** Grant activities do not involve significant procurement or supply of Health Care Products & Commodities (per disease: HIV, TB, Malaria, COVID-19) • **Warehousing and distribution**: Grant activities have no direct dependence on or involvement in Warehousing and Distribution • **Lab services**: Grant activities have no direct dependence on or involvement in lab services • **LMIS:** Grant activities have no direct dependence on or involvement in LMIS reporting • **Quality Assurance/Quality Control:** Grant activities do not significantly involve sample collection

Section 2: Selected Coverage Indicators

Depending on the indicators in your signed Performance Framework, you may be asked to report selected coverage indicators. These results will not be used to calculate the Performance Rating, which will continue to be assessed through the PU/DR. The target from the corresponding reporting period in the Performance Framework has been included as a reference.

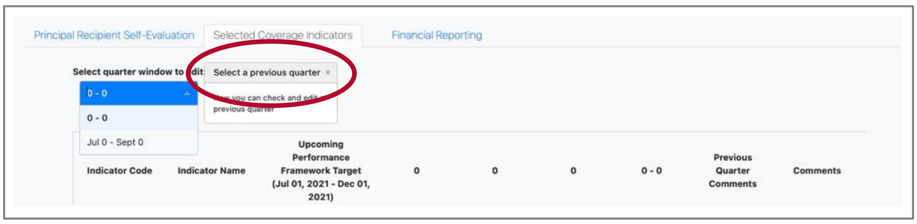


The periodicity is of each indicator is preset in the form (monthly for HIV and malaria and quarterly for TB indicators). If you are requested to provide a monthly periodicity but only quarterly results are available, please enter these results in the final month of the quarter and provide an explanatory comment.

Modifying results and comments in previously submitted Pulse Checks

Principal Recipients can modify the coverage indicator results and comments submitted in the previous Pulse Check. This is useful in case the Pulse Checks for the previous quarters contained missing or inaccurate information.

Go to the Pulse Check page by following these steps. Click the tab for **Selected Coverage Indicators**. Click the dropdown list and select a previous period. Update the results and comments as needed, and submit the online form as described above.



Note: If the information from the Previous Pulse Check Period is updated, please leave a comment to confirm which fields have been updated, along with any contextual information you wish to provide.

Additional indicator: TCS-new

All grants which have TCS-1.1 (Number of adults and children currently receiving ART) in their Performance Framework are asked to report *TCS-new: Number of adults and children newly initiated on ART.* The TCS-New indicator provides insight into the numbers initiated on ART. Data should relate to those initiated on ART each month for the 3 months of the Pulse Check. If data are only available as an aggregate figure for the quarter, please complete this in the third month of the quarter and add a note in the comments to confirm that this is a quarterly figure.

Please strictly follow the cumulative types indicated for each indicator in Table 1 below:

Table 1 – Indicator cumulation types

Indicator Code	Indicator Name	Cumulation type *(for definitions, see table 2)*
CM-1a	Number of suspected malaria cases that receive a parasitological test at public sector health facilities	Non-cumulative
CM-1b	Number of suspected malaria cases that receive a parasitological test in the community	Non-cumulative
CM-1c	Number of suspected malaria cases that receive a parasitological test at private sector sites	Non-cumulative
KP-1a	Number of MSM reached with HIV prevention programs- defined package of services	Follow the cumulation type set in the PF for targets
KP-1b	Number of TG reached with HIV prevention programs- defined package of services	Follow the cumulation type set in the PF for targets
KP-1c	Number of sex workers reached with HIV prevention programs- defined package of services	Follow the cumulation type set in the PF for targets
KP-1d	Number of people who inject drugs reached with HIV prevention programs- defined package of services	Follow the cumulation type set in the PF for targets
KP-3a // HTS3a	Number of MSM that have received an HIV test during the reporting period and know their results	Follow the cumulation type set in the PF for targets
KP-3b //HTS3b	Number of TG that have received an HIV test during the reporting period and know their results	Follow the cumulation type set in the PF for targets
KP-3c //HTS3c	Number of sex workers that have received an HIV test during the reporting period and know their results	Follow the cumulation type set in the PF for targets
KP-3d //HTS3d	Number of people who inject drugs that have received an HIV test during the reporting period and know their results	Follow the cumulation type set in the PF for targets
MDR-TB 2	Number of TB cases with RR-TB and/or MDR-TB notified	Non-cumulative
PMTCT-2.1	Number of HIV+ pregnant women receiving ART for PMTCT	Non-cumulative
TCP 8	Number of new and relapse TB patients tested using WHO recommended rapid tests at the time of diagnosis	Non-cumulative
TCP-1	Number of notified cases of all forms of TB-(i.e. bacteriologically confirmed + clinically diagnosed), includes new and relapse cases	Non-cumulative
TCS-1.1	Number of adults and children currently receiving ART	Follow the cumulation type set in the PF for targets
TCS-New	Number of adults and children newly initiated on ART	Non-cumulative

TCS-1b	Number of adults (15 and above) on ART at the end of the reporting period	Follow the cumulation type set in the PF for targets
TCS-1c	Number of children (under 15) on ART at the end of the reporting period	Follow the cumulation type set in the PF for targets
VC-3	Number of LLINs distributed to at-risk-populations-continuous distribution	Non-cumulative
YP-2	Number of adolescent girls and young women (AGYW) reached with HIV prevention programs- defined package of services	Follow the cumulation type set in the PF for targets
YP-3 // HTS-2	Number of adolescent girls and young women (AGYW) who were tested for HIV and received their results during the reporting period	Follow the cumulation type set in the PF for targets

The different cumulation types are defined in Table 2 below:

Table 2 – Definition of cumulation types

<table>
<tr><th></th><th>MONTHLY PERIODICITY</th><th>QUARTERLY PERIODICITY</th><th>EXAMPLE</th></tr>
<tr><td>Non-cumulative</td><td>Results for each month without including previous months</td><td>Results for the quarter, without including previous quarters</td><td>
<table>
<tr><th rowspan="2">Months</th><th rowspan="2">Number of cases
(new people reached/tested,…)</th><th colspan="2">Reporting</th></tr>
<tr><th>Monthly</th><th>Quarterly</th></tr>
<tr><td>1</td><td>10</td><td>10</td><td></td></tr>
<tr><td>2</td><td>5</td><td>5</td><td></td></tr>
<tr><td>3</td><td>7</td><td>7</td><td>22</td></tr>
<tr><td>4</td><td>9</td><td>9</td><td></td></tr>
<tr><td>5</td><td>6</td><td>6</td><td></td></tr>
<tr><td>6</td><td>8</td><td>8</td><td>23</td></tr>
<tr><td>7</td><td>9</td><td>9</td><td></td></tr>
<tr><td>8</td><td>10</td><td>10</td><td></td></tr>
<tr><td>9</td><td>6</td><td>6</td><td>25</td></tr>
<tr><td>10</td><td>8</td><td>8</td><td></td></tr>
<tr><td>11</td><td>8</td><td>8</td><td></td></tr>
<tr><td>12</td><td>7</td><td>7</td><td>23</td></tr>
</table>
</td></tr>
<tr><td>Non-cumulative special</td><td>Results achieved in the first month, followed by adding new people reached/tested in subsequent months in the quarter, and not including those reached in previous months/quarters.</td><td>Results for the quarter, without including previous quarters</td><td>
<table>
<tr><th rowspan="2">Months</th><th rowspan="2">Number of cases
(new people reached/tested,…)</th><th colspan="2">Reporting</th></tr>
<tr><th>Monthly</th><th>Quarterly</th></tr>
<tr><td>1</td><td>10</td><td>10</td><td></td></tr>
<tr><td>2</td><td>5</td><td>15</td><td></td></tr>
<tr><td>3</td><td>7</td><td>22</td><td>22</td></tr>
<tr><td>4</td><td>9</td><td>9</td><td></td></tr>
<tr><td>5</td><td>6</td><td>15</td><td></td></tr>
<tr><td>6</td><td>8</td><td>23</td><td>23</td></tr>
<tr><td>7</td><td>9</td><td>9</td><td></td></tr>
<tr><td>8</td><td>10</td><td>19</td><td></td></tr>
<tr><td>9</td><td>6</td><td>25</td><td>25</td></tr>
<tr><td>10</td><td>8</td><td>8</td><td></td></tr>
<tr><td>11</td><td>8</td><td>16</td><td></td></tr>
<tr><td>12</td><td>7</td><td>23</td><td>23</td></tr>
</table>
</td></tr>
</table>

<table>
<tr>
<td>Non-cumulative other</td>
<td>Results achieved in the first month, followed by adding new people reached/tested in subsequent months/ quarters, including those reached in previous quarters excluding those who died or defaulted.</td>
<td>Results for the quarter, including those from previous quarters and excluding those who died or defaulted.</td>
<td>
<table>
<tr><th rowspan="2">Months</th><th rowspan="2">Number of cases
(new people reached/tested,...)</th><th rowspan="2">Died or defaulted</th><th colspan="2">Reporting</th></tr>
<tr><th>Monthly</th><th>Quarterly</th></tr>
<tr><td>1</td><td>10</td><td>1*</td><td>9</td><td></td></tr>
<tr><td>2</td><td>5</td><td></td><td>14</td><td></td></tr>
<tr><td>3</td><td>7</td><td></td><td>21</td><td>21</td></tr>
<tr><td>4</td><td>9</td><td></td><td>30</td><td></td></tr>
<tr><td>5</td><td>6</td><td></td><td>36</td><td></td></tr>
<tr><td>6</td><td>8</td><td>2**</td><td>42</td><td>42</td></tr>
<tr><td>7</td><td>9</td><td></td><td>51</td><td></td></tr>
<tr><td>8</td><td>10</td><td></td><td>61</td><td></td></tr>
<tr><td>9</td><td>6</td><td></td><td>67</td><td>67</td></tr>
<tr><td>10</td><td>8</td><td></td><td>75</td><td></td></tr>
<tr><td>11</td><td>8</td><td></td><td>83</td><td></td></tr>
<tr><td>12</td><td>7</td><td></td><td>90</td><td>90</td></tr>
</table>
*Died
**Defaulted
</td>
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Section 3: Financial Reporting

Objective

As part of its financial reporting requirements, the Global Fund is required to provide periodic financial information to its donors, Board and other stakeholders. Given that different portfolios and grants have different reporting cycles, the Pulse Checks will bridge the current gap and ensure the availability of financial information at the end of each quarter.

The content of the financial information requested at each quarter end may be revised by the Global Fund. Additional sub-tabs will appear in the “Financial Reporting” tab as needed.

All figures are to be reported in Grant Currency.

3.1 Cash Statement

The Cash Statement reflects the uses of funds in-country by the PR on a cumulative basis and therefrom the closing cash balance at the end of the reporting period. The analysis is done from an Total grant funds and a C19RM standpoint. An additional field is also provided on the projected uses of funds in-country for the next quarter by the PR.

Methodology

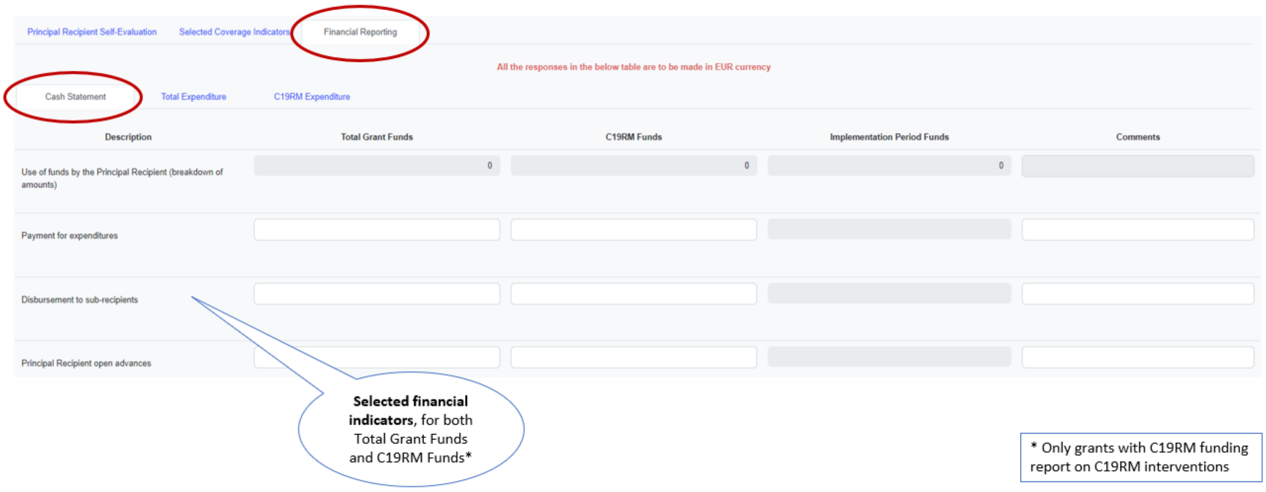
- **Total Grant Funds**: Funding as specified in the Grant Confirmation (Section 3.7 of the Grant Confirmation Table) and includes any C19RM funding[1].

- **C19RM funds**: Funding for C19RM 2021 interventions, which was incorporated at Grant making or through a grant revision.

Pulse Check financial reporting requires Principal Recipients to provide 3 key elements separately for Total Grant funds and C19RM 2021 funds as follows:

A. Use of funds for the current reporting quarter
B. Closing cash balances at the end of the current reporting quarter
C. Forecast for the next quarter

[1] C19RM 2020 and C19RM 2021 when applicable



These are explained in more details below:

A. *Use of funds by the Principal Recipient*

Principal Recipients will be required to provide how the total funds made available to them have been used so far (cumulative from Implementation Period Start Date to Pulse Check Reporting Period End Date), analyzed in broad categories as follows:

i. ***Payment for expenditures*** – Payments which have been made for expenditures at the Principal Recipient level **only**. Direct payments by the Global Fund to third parties as authorized by the Principal Recipient (e.g. payments made under the Pooled Procurement Mechanism to a procurement agent, direct payment to the fiscal agent, external auditor, etc.) should **not** be included. Financial Commitments as defined in the Global Fund Guidelines for Grant Budgeting[2] and open advances are **not** included. Note also that direct payments made by the Principal Recipient on behalf of sub-recipients should also **not** be included therein.

ii. ***Disbursements to sub-recipients*** – Funds transferred to sub-recipients by the Principal Recipient. These exclude payments made by the Principal Recipient on behalf of sub-recipients.

iii. ***Open advances at the level of the Principal Recipient*** – Payments made for which service delivery has not yet occurred or has partially occurred and therefore not included in i. above.

The Principal Recipient is required to provide the above information in respect of total grant funds and then identify the portion that relates to C19RM 2021 in the corresponding cells , if any such C19RM 2021-related expenditures are included in the grant. The resulting difference will represent the portion for the HIV, TB, malaria, RSSH and C19RM 2020 (when applicable) activities.

B. *Closing balances*

[2] Section 2.1.1

At the end of each reporting quarter, the Principal Recipient is requested to provide its closing cash balances and also the sub-recipients' open advances as per its books and records.

Principal Recipient closing cash balance needs to be fully aligned with the bank reconciliation statements for that quarter and the C19RM 2021 portion of that cash balance be identified. The C19RM 2021 cash balance should only be the theoretical balance identified as per the PR's accounting. To note that Principal Recipients cannot maintain separate bank accounts for C19RM and HIV, TB, malaria, and RSSH activities but are expected to maintain distinctive account classes in their accounting system.

Sub-recipient open advances relate to the balance as per the books and records of the Principal Recipient and does not need validation to the sub-recipients' underlying cash balances for the purposes of the Pulse Checks.

C. Forecast for the next quarter

The Principal Recipient's forecast for the next quarter of implementation provides information as to payments expected to be made by the Principal Recipient and disbursements expected to be made to sub-recipients, both requiring the separate identification of the C19RM 2021 component.

Payments to be made by the Principal Recipient need to include financial commitments to be paid **and also any planned direct payments by the Global Fund** to third parties as authorized by the Principal Recipient (e.g. payments made under the Pooled Procurement Mechanism to a procurement agent, direct payment to the fiscal agent, external auditor, etc.).

3.2 Total Expenditure

The purpose of PR expenditure reporting is to enhance the overall expenditure analysis of Global Fund investments. The report covers in-country expenditures and variance analysis against the approved activity plan for regular and C19RM (where applicable) activities and funding for PRs and SRs. In line with the approved detailed budget for grants, the Expenditure Report requirement provides a standardized reporting approach that incorporates the costing dimension (cost grouping/inputs) as an integral part of the overall modular approach, which further enhances the standardized modules and interventions.

This integrated approach and standardized menu for cost and modular classification removes ambiguity and provides greater alignment with partners, country data systems, and national health accounts. It also provides analytical granularity for both budgeting and expenditure reporting and thus enhances strategic and operational information in the management of Global Fund investments. The Expenditure Report is thus fully aligned to the modular approach and costing and provides additional visibility to better understand in-country expenditures. It also provides information on Global Fund investments and their linkages to programmatic results and impact.

Information to be provided in Expenditure reporting

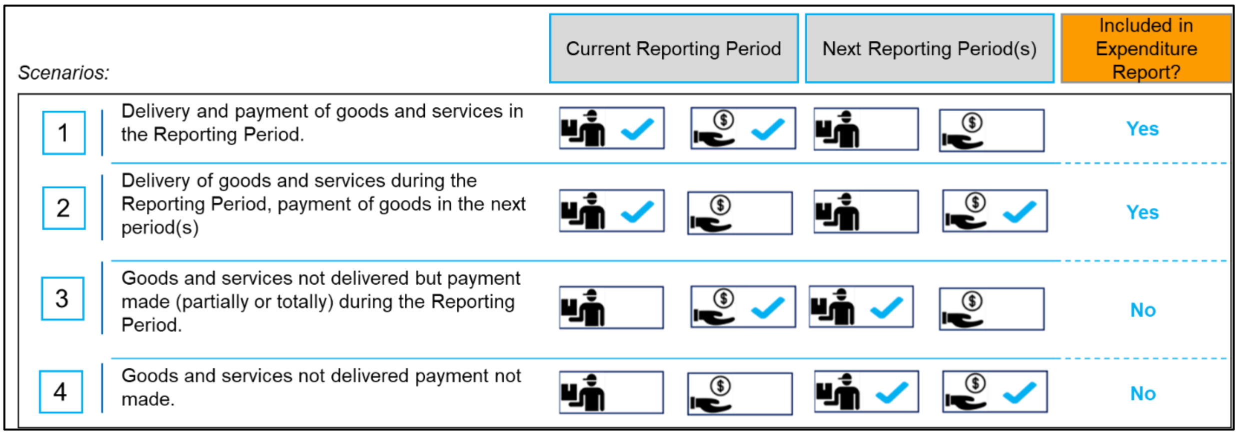
The reported financial information is required to include the approved budgets, expenditures, and variance analysis by (a) cost dimension groupings; (b) modules and interventions; and (c) implementers (PRs and SRs). The total budget and expenditure amounts across all three breakdowns are to be the same.

In the Global Fund Expenditure Report, amounts reported as expenditures are required to include all activities for which the goods and services **<u>have been received</u>** by the grant implementer. This will include:

- Payments made for goods and services delivered[3] during the reporting period; and
- Open financial commitments[4] at the end of the period.

However, payments made for which no corresponding goods have been received or services rendered are not to be included as expenditures. These are to be treated as open advances. Common examples include payments made directly by the Global Fund with respect to PPM/wambo.org procurement but for which the goods have not been received, payment of the advance for external audit services when audit report has not been received, or rental deposit for premises occupied.

The picture below depicts the key considerations when determining the expenditure to be recognized in the current or next reporting period.



The reporting by costing dimension is based on the cost grouping or cost inputs.[5]

The reporting by implementing entity is required to include both the name and the type of implementing entity. This reporting is to be done at the PR and SR levels (it is not necessary to report at the Sub-Sub-Recipient level).

Financial information is reported for the current financial reporting period (whether on semi- annual or annual basis) and cumulatively from the beginning of the <u>implementation period</u>. Reporting covers the entire grant implementation period budget and expenditure information.

Annual depreciation expenses will not be considered in the Expenditure Report and equipment acquired during the year needs to be expensed fully in the year of acquisition. Consequently, the full cost of equipment is included in the Expenditure Report of the year of acquisition.

[3] Including indirect and any overhead amounts charged to the grant.
[4] A current contractual obligation to pay a specified amount of cash against goods and services already received, i.e., the goods/services have been received however the related payment is not yet made (all or partial) either due to delay in/non-receipt of invoices, use of favorable payment terms or prolonged payment process. Financial commitments mainly include accounts payable and creditors.
[5] Refer to Appendix 1 of the Global Fund Instructions for Grant Budgeting.

Adjustments to reported expenditures

All adjustments (including those coming from the audit of the financial statements) to PR and SR expenditures in Expenditure Reports which have already been reported and approved (prior period Expenditure Report) are to be made in the current reporting period and explained in the variance analysis of the most current reporting cycle.

It is not possible to change expenditure data in the reports which have already been submitted to and approved by the Global Fund, because prior period expenditure data is locked from further changes. Such changes can result from finalization of expenditure verification, refunds received from suppliers/procurement agents or other audit adjustments for PR/SR/Sub-Sub-Recipient activities. Consequently, the adjustment should be captured as part of the current Expenditure Report and not as a re-statement of the previous Expenditure Report to which the adjustment relates.

A. Total Expenditure tab

Column 'Budget': is pre-populated and corresponds to the approved budget amount for the relevant period, as per the Grant Confirmation or subsequent revisions formalized through an implementation letter.

Column 'Actual Expenditure': corresponds to the actual expenditure (PR direct expenditure and SR direct expenditure) incurred during the relevant reporting period.

Please note: *The PR is not required to report the disbursements to SRs as expenditures, as they report the actual expenditures incurred by the SRs. All sub-sub-recipient expenditures as validated and compliant are captured as part of SR expenditures.*

Column 'Variance: is automatically calculated based on the information entered in the fields above.

Column 'Absorption Rate': is automatically calculated based on the information entered in the fields above.

Column 'Comments': it is mandatory to provide an explanation for variances below 95% and above 105% of the budget. The PR is required to be as specific as possible when commenting on variances and must explain the link with programmatic results.

Please note: *In cases where a more detailed analysis of the variance is necessary to ensure an adequate explanation of the variance and the relationship to the programmatic results, the PR is required to summarize the explanation in the 'Comments' column and may provide additional information justifying the variance in an Excel to be sent by email to the CT. Please include in the 'Explanation of Variance' the reference to the detailed explanation, if applicable (e.g., See Free Sheets 1, 2, 3, etc.).*

Expenditures are reported for both the current reporting period and the cumulative reporting period. The cumulative reporting period reflects the aggregated amounts (including any adjustments) from the beginning of the implementation period to the end of the period covered by the current PU/DR.

B. C19RM Expenditure

The C19RM Expenditure section covers in-country expenditures and variance analysis against the approved activity plan for C19RM activities only and funding for PRs and SRs.

The principles for reporting on C19RM expenditures are the same as those presented in the section above on total expenditure reporting.