




Instructions for Completing the Detailed Budget Template

February 2017

Geneva, Switzerland

The purpose of these instructions is to provide guidance to all stakeholders involved in the development and review of grant budgets funded by the Global Fund. This includes Country Coordinating Mechanisms (CCMs), Principal Recipients (PRs), other grant implementers, technical assistance providers, the Technical Review Panel, the Global Fund Secretariat and Local Fund Agents (LFAs). For detailed guidance on the Global Fund’s budgeting principles, please refer to the [Global Fund Guidelines for Grant Budgeting](#).

O1 General Guidance

1. This template is compatible with MS Excel 2010 or later versions only. Some drop-downs 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.
2. 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.
3. The budget template is available in English, which is the official Global Fund working language. In addition to English, the template will be available in French and Spanish.
4. 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.
5. The budget template will be shared with applicants through the Global Fund Partner Portal¹. Applicants can then access the portal, download the file to complete it, and submit it to the Global Fund through the Partner Portal.
6.  The level of detail included in the detailed budget template shall differ depending on the stage of the application; i.e. whether the application is at funding request or grant making stage. As part of the simplification and differentiated approach of the funding request processes, initial “best estimate” budgets by intervention are the minimum requirements for the submission of the funding request. The budget should be further refined and detailed when the application is recommended to proceed to grant making. 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).

¹ The template will be shared with the applicants via email until the Global Fund Partner Portal is available.

02 Setup Tab


7. The Setup tab of the detailed budget template includes general information about the program, including implementers, the implementation period and the quarterly setup of the budget. Below is a detailed overview of the information expected to be inputted in the Setup tab:

A. Setup Tab	
Language	<ul style="list-style-type: none"> The detailed budget will be sent in the language of the applicant or in the language the applicant traditionally uses for their submissions to the Global Fund.
Country/Applicant	<ul style="list-style-type: none"> This field will be pre-populated when sent from the Global Fund.
Application/Grant Name	<ul style="list-style-type: none"> This field will be pre-populated by the Global Fund before making the budget template available to the applicant. It will refer to the temporary name of the application at the Funding Request stage. Once the 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.
Implementation Period Start Date	<ul style="list-style-type: none"> This field refers to the start date of the Implementation Period, which will generally follow the end date of the previous Implementation Period in case the applicant had an existing Global Fund grant, or the end date of the extension for the previous Implementation Period. The date will be pre-populated in the budget template made available during the Funding Request stage. In case of a need to change the date this can be made directly in the template. This date should be consistent across all grant documents (List of Health Products and Performance Framework). The start date can only be the first day of the month.
Implementation Period End Date	<ul style="list-style-type: none"> This field refers to the proposed end date of the Implementation Period, which should correspond to the end date of the allocation utilization period. The date will be pre-populated in the budget template made available during the Funding Request stage. In case of a need to change the date this can be made directly in the template. This date should be consistent across all grant documents (List of Health Products and Performance Framework).
Allocation Utilization Period Start Date	<ul style="list-style-type: none"> This field refers to the start date of the Allocation Utilization Period.

A. Setup Tab	
	<ul style="list-style-type: none"> The Allocation Utilization Period is the 3-year period² during which the country allocation per disease component can be utilized to implement programs. It starts the day after the existing grant(s) ends. The start date of the Allocation Utilization Period per disease component is documented in the Allocation Letter³.
Allocation Utilization Period End Date	<ul style="list-style-type: none"> This field refers to the end date of the Allocation Utilization Period.
Fiscal Year Start Date	<ul style="list-style-type: none"> This refers to the start date of the period the applicant uses for accounting purposes and preparing financial statements.
Fiscal Year End Date	<ul style="list-style-type: none"> This refers to the end date of the period the applicant uses for accounting purposes and should be the cut-off date for the preparation of the financial statements. The Fiscal Year End Date should be 12 months after the Fiscal Year Start Date.
Component	<ul style="list-style-type: none"> The component will be selected for the applicant when the detailed budget template is shared by the Global Fund. The selection of the component will drive the pre-population of the relevant modules and interventions in the “Detailed Budget” tab.
Quarterly Set-Up of the Budget	<ul style="list-style-type: none"> The budget should be set-up in a quarterly form and should be linked to the estimated period of payment and disbursement requirement from the Global Fund. The quarters will be automatically derived based on the inputted Implementation Start Date. They can, however, be adjusted as needed by amending the end date of the quarters. The start date of the subsequent quarters is then modified accordingly. The quarters don’t have to follow the calendar year, however, it is highly recommended. The quarters should all be of 3 month periods. The only exception is the first and last quarter of the Implementation Period which may be shorter or longer for alignment purposes.
Currency	<ul style="list-style-type: none"> Applicants are expected to define the grant currency between 2 available options: US\$ and Euro.

² Justifications for variations from the three-year standard will be provided to the Board as part of the Secretariat’s grant approval requests - Annex 1, [GF/B35/05 Allocation Methodology 2017-2019](#). Should the allocation utilization period be more than three years, the maximum funding available remains the same.

³ In order to incentivize joint programming and enable effective and efficient management of such grants in exceptional cases, flexibilities to the grant implementation periods may be applied to achieve this.

A. Setup Tab	
	<ul style="list-style-type: none"> • The local currency will pre-populate automatically according to each country applicant. • The other currency applicable to the grant will then automatically pre-populate, with the currency value that wasn't selected under the grant currency field. • The exchange rate(s) will be pre-populated automatically, at the time of extracting the Detailed Budget from the system. However, applicants can overwrite the inputted values to adjust or update the exchange rate, while ensuring that the figure is <u>limited to 6 digits</u> after the decimal point, otherwise an error will be flagged.
 <p>Global Fund Implementers</p>	<ul style="list-style-type: none"> • Under the Existing Global Fund Implementer column, applicants can select the implementer's name from a drop-down menu. The information will be available from the Global Fund records if the applicant has previously managed a Global Fund grant. • 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. • The applicant should specify the Type of the Implementer (i.e. whether it is the Principal Recipient (PR), Lead Implementer (LI)⁴ or Sub-Recipient (SR)). • The applicant then specifies the Type of Implementing Entity from a drop down list (e.g. Government - Other, Multilateral – UNDP, etc.). <p>At Funding Request Stage:</p> <ul style="list-style-type: none"> • The applicant should identify new or confirm existing PR(s) and key implementers, including potential SRs, 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. • All PRs identified in the budget should also be reflected in the Performance Framework document as well.



⁴ **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.



A. Setup Tab	
	<p>At Grant Making Stage:</p> <ul style="list-style-type: none"> • The budget template will be broken down by Principal Recipient, and consequently by grant, which will be negotiated separately. • 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 a disbursement-ready grant well-positioned for signature and effective delivery of the program.
Geography/Location	<p><i>For Multi-Country Applications Only:</i></p> <ul style="list-style-type: none"> • This column is to input geographical areas relevant to identified implementers. This can be countries or other geographical areas (such as states or regions or cross-border areas).


03 Detailed Budget Tab

8. The Detailed Budget follows the modular approach and costing dimension (for additional information, please refer to the [Global Fund Guidelines for Grant Budgeting](#)).
9. The standard requirement at the Funding Request stage is to provide information by module, intervention, cost grouping and implementer.
10. At the Grant Making stage, the standard requirement for Global Fund requests and grants is budgeting and reporting by modules-interventions, cost inputs and implementers. However, in some specific instances, and as part of a differentiated approach adopted by the Global Fund, some low risk or low investment funding requests/grants (below US\$ 15 million), applicants may be authorized to budget and report using the broad categories by modules, interventions and cost groupings.
11. The total budget must be within the available funding, i.e. the allocation amount as communicated by the Global Fund through the allocation letter, and agreed after the disease split exercise.
12. At the funding request stage, applicants can provide an annual budget for three years, while a quarterly breakdown is required at the grant-making stage. However, it is understood that some applicants might find it more convenient (especially when the time between the funding request approval and anticipated Board approval is intended to be short, applicants could gain efficiency in starting with a detailed budget) to prepare a more detailed budget at the funding request stage. The detailed budget option if desired, is entirely discretionary and based on country preference.
13. Below is a detailed overview of the fields in the Detailed Budget Tab and guidance on what's expected as an input from the applicants:

B. Detailed Budget Tab	
Sub-Totals	<ul style="list-style-type: none">Applicants should not input manual values in these fields. These fields will 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	<ul style="list-style-type: none">This is automatically linked to the start date of the quarters as defined in the Setup tab.
End Date of Quarter	<ul style="list-style-type: none">This is automatically linked to the end date of the quarters as defined in the Setup tab.
Budget Line Number	<ul style="list-style-type: none">This is an entry field. Applicants are expected to number each budget line.

B. Detailed Budget Tab	
<p>Module</p>	<ul style="list-style-type: none"> • The applicant will select the modules from the drop-down list. The drop-down list will be driven by the disease component(s) on the Setup tab. It is not possible to add modules outside of this list. • In case the application covers more than one component, the drop-down list will show all the modules available under the components selected on the Setup tab. • For multi-component funding requests, it is recommended to include modules related to each of the components in order, rather than mixing them. For example, in a joint HIV and TB funding request, include all relevant HIV modules first, followed by the TB modules or vice versa.
<p>Intervention</p>	<ul style="list-style-type: none"> • The choice of the module will drive the drop-down list in the Interventions column. • If the module is changed after having selected the corresponding intervention, the user will have to correct the intervention, otherwise the cell turns red to signal an error.
 <p>Activity Description</p>	<p>At Funding Request Stage:</p> <ul style="list-style-type: none"> • The budget line's associated activity description is not required at this stage. <p>At Grant Making Stage:</p> <ul style="list-style-type: none"> • The Principal Recipient is requested to provide a brief description of the activity expected to be conducted using the budgeted amount.
 <p>Cost Input / Grouping</p>	<ul style="list-style-type: none"> • The applicant will select the Cost Input/Grouping from the drop-down list. • For additional information on the applicable cost inputs through the costing dimension, please refer to the Global Fund Guidelines for Grant Budgeting. <p>At Funding Request Stage:</p> <ul style="list-style-type: none"> • Applicants can budget at the cost grouping level at this stage. <p>At Grant Making Stage:</p> <ul style="list-style-type: none"> • Principal Recipients are requested to budget at the cost input level, except in some specific instances, and as part of a differentiated approach adopted by the Global Fund, some low risk or low investment grants, applicants may be authorized to budget the broad categories by cost groupings.

B. Detailed Budget Tab	
 <p>Implementer</p>	<ul style="list-style-type: none"> In this column, the applicant must select the entity that will implement and manage the associated budget line from the drop-down menu that will show the list of implementers as entered on the Setup Tab. <p>At Funding Request Stage:</p> <ul style="list-style-type: none"> 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>At Grant Making Stage:</p> <ul style="list-style-type: none"> All implementers should be confirmed at the grant making stage and clearly defined in the budget (Lead Implementers, Principal Recipients and Sub-Recipients).
<p>Geography/ Location</p>	<p><i>For Multi-Country Applications Only:</i></p> <ul style="list-style-type: none"> This column will populate in the drop-down menu the geographies/locations that were entered on the Setup tab.
 <p>3rd Party Direct Disbursement</p>	<p>At Funding Request Stage:</p> <ul style="list-style-type: none"> Applicants are not required to complete this field at the funding request stage. <p>At Grant Making Stage:</p> <ul style="list-style-type: none"> This field is required to facilitate recognizing the modality for 3rd party payments made by the Global Fund on behalf of the Principal Recipient. The values are: <ul style="list-style-type: none"> i. N/A – when the payment is made directly by the Principal Recipient ii. PPM – when the payment will be made directly via the Pooled Procurement Mechanism by the Global Fund on behalf of the Principal Recipient iii. 3rd party - External Auditor – when the payment will be made directly to an external auditor by the Global Fund on behalf of the Principal Recipient iv. 3rd party – 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 v. 3rd party – Other Procurement Agent - when the payment will be made directly to a Procurement Agent (non PPM) by the Global Fund on behalf of the Principal Recipient vi. Other – For payment to any other 3rd party by the Global Fund on behalf of the Principal Recipient
<p>Unit of Measure</p>	<ul style="list-style-type: none"> Depending on the Cost Input selected (in column I), the relevant unit of measure will be automatically populated.

B. Detailed Budget Tab	
Payment Currency	<ul style="list-style-type: none"> The payment currency could be in the grant currency, local currency or US dollars for euro-denominated grants. The payment currency is the currency that will be used to process the payment pertaining to the budget line.
Currency	<ul style="list-style-type: none"> The currency field shows automatically whether the selected payment currency is the grant currency, local currency or other currency.
Unit Cost (Payment Currency)	<ul style="list-style-type: none"> 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. The unit cost is the average cost of an activity, calculated through the assumptions tabs. The field should generally be linked to one of the assumptions tabs.
Unit Cost (Grant Currency)	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 will then be the number of participants times the number of days. <p>At Funding Request Stage:</p> <ul style="list-style-type: none"> The applicant can provide the best estimated overall required quantity in the column dedicated to the <u>first quarter of each year</u>. It is not required to break down the quantity information for each quarter. <p>At Grant Making Stage:</p> <ul style="list-style-type: none"> Principal Recipients are requested to specify the quantity required, under each budget line and for each of the quarters.
Cash Outflow	<ul style="list-style-type: none"> This column will calculate automatically the budget for the quarter based on the information inputted for the Unit Cost and Quantity.
Y1 – Y4 Total Quantity	<ul style="list-style-type: none"> This column will automatically aggregate all quantities inputted for each year for each budget line.
Y1 – Y4 Total Cash Outflow	<ul style="list-style-type: none"> This column will automatically aggregate the budgets inputted for each year to come up with the totals for each budget line.

B. Detailed Budget Tab	
Assumptions to support unit cost	<ul style="list-style-type: none"> • 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.
Justifications/ Comments	<ul style="list-style-type: none"> • 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.
Comments (LFA/FO)	<ul style="list-style-type: none"> • Those columns are for the LFA and Global Fund use.

04 Summary Budget Tabs

14. The summary budget is a very helpful tool. It gives a quick snapshot of the budget grouped in 5 main categories: modules, cost groupings, implementers, interventions and cost inputs. The summary budgets will be derived only in the grant currency.
15. The summary budgets will not require any manual input from the applicant. All tables will be automatically filled based on the information inputted into the Detailed Budget tab.
16. In instances where the budget was submitted in French or Spanish, the template will automatically extract the summary budget by **modules, cost groupings and implementers** in both the submission language, as well as English.
17. Once the funding request is approved by the Global Fund Board, the summary budget tab by **modules, cost groupings and implementers** will form an integral part of the Grant Confirmation.
18. All summary budget tables should add up to the same total, which is the total funding request at the time of the submission or the total grant amount at the time of grant making and signing.
19. Below is a detailed overview of the summary budget tabs:

C. Summary Budgets	
<i>Header Information</i>	
Component Name	<ul style="list-style-type: none"> • This is automatically linked to the component as defined in the Setup tab.
Country / Applicant	<ul style="list-style-type: none"> • This is automatically linked to the Country/Applicant field as defined in the Setup tab.
Principal Recipient	<ul style="list-style-type: none"> • This is automatically linked to the Principal Recipient field as defined in the Setup tab.
Application/ Grant Name	<ul style="list-style-type: none"> • This is automatically linked to the Application/Grant Name field as defined in the Setup tab.
IP Start Date	<ul style="list-style-type: none"> • This is automatically linked to the Implementation Period start date field as defined in the Setup tab.
IP End Date Grant	<ul style="list-style-type: none"> • This is automatically linked to the Implementation Period end date field as defined in the Setup tab.
Currency	<ul style="list-style-type: none"> • This is automatically linked to the grant currency field as defined in the Setup tab.
<i>By Module</i>	
<ul style="list-style-type: none"> • The modules, as selected on the Detailed Budget tab, will aggregate in the Summary Budget tab, with the relevant totals by quarters and years as defined in the Setup tab. • No manual input is required. 	

C. Summary Budgets
<i>By Cost Grouping</i>
<ul style="list-style-type: none"> • The Cost Groupings will aggregate based on the Cost Inputs (or Cost Groupings) selected on the Detailed Budget tab, with the relevant totals by quarters and years as defined in the Setup tab. • No manual input is required.
<i>By Recipients</i>
<ul style="list-style-type: none"> • The budget by recipients will aggregate based on the recipient entity selected for each budget line on the Detailed Budget tab. The total budget by implementer will appear with the relevant totals by quarters and years as defined in the Setup tab. • No manual input is required.
<i>By Module-Interventions</i>
<ul style="list-style-type: none"> • The interventions, as selected on the Detailed Budget tab, will aggregate in the Summary by Interventions tab, with the relevant totals by quarters and years as defined in the Setup tab. • No manual input is required.
<i>By Cost Inputs</i>
<ul style="list-style-type: none"> • The cost inputs, as selected on the Detailed Budget tab, will aggregate in the Summary by Cost Inputs tab, with the relevant totals by quarters and years as defined in the Setup tab. • No manual input is required.

05 Additional Funding Request Information Tab

20. On this tab, the applicant is expected to provide any additional information related to the funding request. This includes:

D. Additional Funding Request Information	
Module- Intervention Name	<ul style="list-style-type: none">• This field will be automatically pre-populated from the summary budget by interventions.• No manual input is required in this column.
Short Description of the Intervention	<ul style="list-style-type: none">• This is a free text field. The applicant is expected to provide a brief description of the interventions covered by the Funding Request, to facilitate the review of the budget and understanding of the program. Such description would include:<ul style="list-style-type: none">○ the target population and geographic scope;○ the implementation approach;○ other relevant information.
Qualitative Details	<ul style="list-style-type: none">• Additional qualitative details should be provided, if available, on:<ul style="list-style-type: none">○ the cost assumptions (e.g. latest historical cost, quotations provided by vendors etc.);○ reference to development partners costing tools, where applicable (such as Roll Back Malaria (RBM) costing for malaria, World Health Organization (WHO) TB costing tool, One Health Tool, etc...)

06 Assumptions

21. 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.).
22. There are dedicated assumptions sheets for Human Resources, Travel Related Costs and Other costs.
23. 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 of the positions 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 [Global Fund 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.
24. Travel Related Costs (TRC) include all transportation, per diem and related⁵ 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....
25. The assumptions tab labelled 'Other' is to be used for all other activities, except for the costs of health products. The List of Health Products template should be used to input the detailed assumptions for health products related costs.
26. 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 result of the assumption calculation needs to be linked to the corresponding budget line in the detailed budget tab.
27. 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.

⁵ Such related costs would include, for example, the cost of the venue for trainings and/or meetings, cost of the coffee breaks and stationary supplies for trainings/meeting, cost of translation services for the trainings/meetings, etc.

07 Focused Portfolio Budget Triggers

28. The Focused Portfolio 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.
29. 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.
30. In certain circumstances, the Principal Recipient may choose to provide additional comments even in cases of NO answer.
31. When reviewing the budget, the LFA is expected to verify the responses provided by the Principal Recipient and include additional comments where needed.
32. The table below includes the listing of the Focused Countries Budget Triggers:

E. Budget Triggers	
1. a	Human Resources - Budget envisages salary top-ups and/or performance or retention based incentives. For such cases, LFA should also present their conclusions on whether there is a transition plan for cessation of such benefits in place and if it is feasible. The transition plan can be evident by the way such benefits were budgeted or by disclosures in National Strategic Plans (NSP), etc.
1.b	Human Resources: Salaries budgeted in grant currency (vs. local/payment currency) for local staff
1.c	Human Resources: Material salary increases of more than 15% increase in average monthly salary in local currency per person
1.d	Human Resources: Salaries fall outside the range of existing national salary scale approved by the CCM (where applicable)
2.a	External Professional Services: Consulting fees are above UN standard international and local rates.
3.a	Travel Related Costs: Travel related cost representing more than 25% of the cumulative budget.
4.a	Health Products and Health Equipment, PSM: The detailed budget is not aligned with the Health Products Listing
5.a	Infrastructure: Existence of large scale construction/renovation/rehabilitation (US\$ 0.5 million or 10% of the budget, whichever is smaller)
6.a	Non-Health equipment - Existence of budgetary provisions, but absence of needs assessment for cases where significant investment in non-health equipment is planned, including vehicles (US\$ 0.5 million or 10% of the budget, whichever is smaller)

E. Budget Triggers	
7.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 - US\$ 0.5 million or 10% of the budget, whichever is smaller.
8.a	Indirect and Overhead cost - Absence of cost sharing policy for grants, where PR manages multiple Global Fund or other donor funded projects.
8.a	Indirect and Overhead cost - Headquarters' ICR budgeted outside the agreed percentage.
9.a	Living Support - Existence of cash Incentives or other Living Support Schemes, which are both (i) represent a new intervention, the effectiveness and feasibility of which has not been previously supported by pilots or similar programs in the country or region; AND (ii) material to the budget (US\$ 0.5 million or 10% of the budget, whichever is smaller).
9.a	Living Support - Existence of cash Incentives or other Living Support Schemes, which are both (i) have a history of fraud, and other findings by LFA or auditor; AND (ii) material to the budget (US\$ 0.5 million or 10% of the budget, whichever is smaller).