

EXTERNAL INFORMATION SESSION

Updates to the PR Reporting Process

Financial Closure Report (FCR)

2 July 2024

PC

PU and FCR

PUDR

Agenda

Session 2: 14:35-15:30

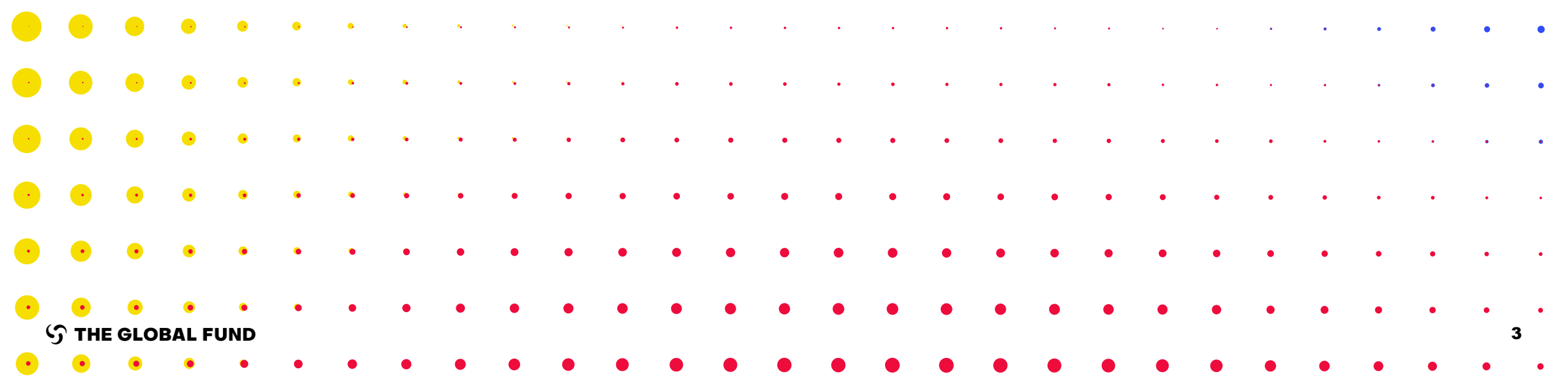
Closure & Financial Closure Report

- ➊ Overview: Closure key changes
- ➋ Financial Closure Report content
- ➌ Financial Closure Report in the Partner Portal
- ➍ Next steps and resources
- ➎ Questions



1

Overview: Closure key changes



Closure – Key changes

What's new?

- The Financial Closure process is now considered **completed when both Regular and C19RM financial closure processes are completed.**

What's been simplified?

- **The Financial Services Validation step is removed** from the Closure process (Financial and Administrative closure completion): Financial closure statuses are managed automatically in GOS
- **The Cash balance** at the end of the IP is directly linked to subsequent IP for continuing grants.
- **The Refunds and Recoveries** status management is automated and linked to the Recoveries module

Regular and C19 Closures

GC6 REGULAR CLOSURE

Closure of the regular GC6 grant /IPs follow the regular process
Note upcoming changes to the FCR process and content

Ongoing

GC6 REGULAR + C19RM CLOSURE

1. Regular and C19RM closure timelines overlapping¹, the two closure processes are merged with one set of closure reporting requirements.
2. C19RM closure process is the same as the GC6 regular closure process.

¹ For grants with C19RM use by date prior or equal to GC6 IP end date

Ongoing

C19RM CLOSURE

1. For cases where C19RM continues after the regular IP end date (e.g. Dec 24 and beyond): a separate set of C19RM closure requirements same as GC6 closure requirements, will be introduced.
2. C19RM closure process is the same as the GC6 regular closure process.

As of Q2

Information sessions and further materials on C19RM closures will be shared with CTs, PRs and LFAs in July

FCR – Key Changes

What's new?

- **The FCR is fully embedded into PR Reporting:** follows the same process as the PC and PU/DR.
- **The FCR is fully online:** PRs and LFAs access, complete and submit the form via the Partner Portal.
- The FCR is subject to **Data Quality Checks (DQC) in Partner Portal.**
- **The FCR is displayed under the Implementation Oversight tab in GOS** and appears as a separate tile in the PR Reporting page.

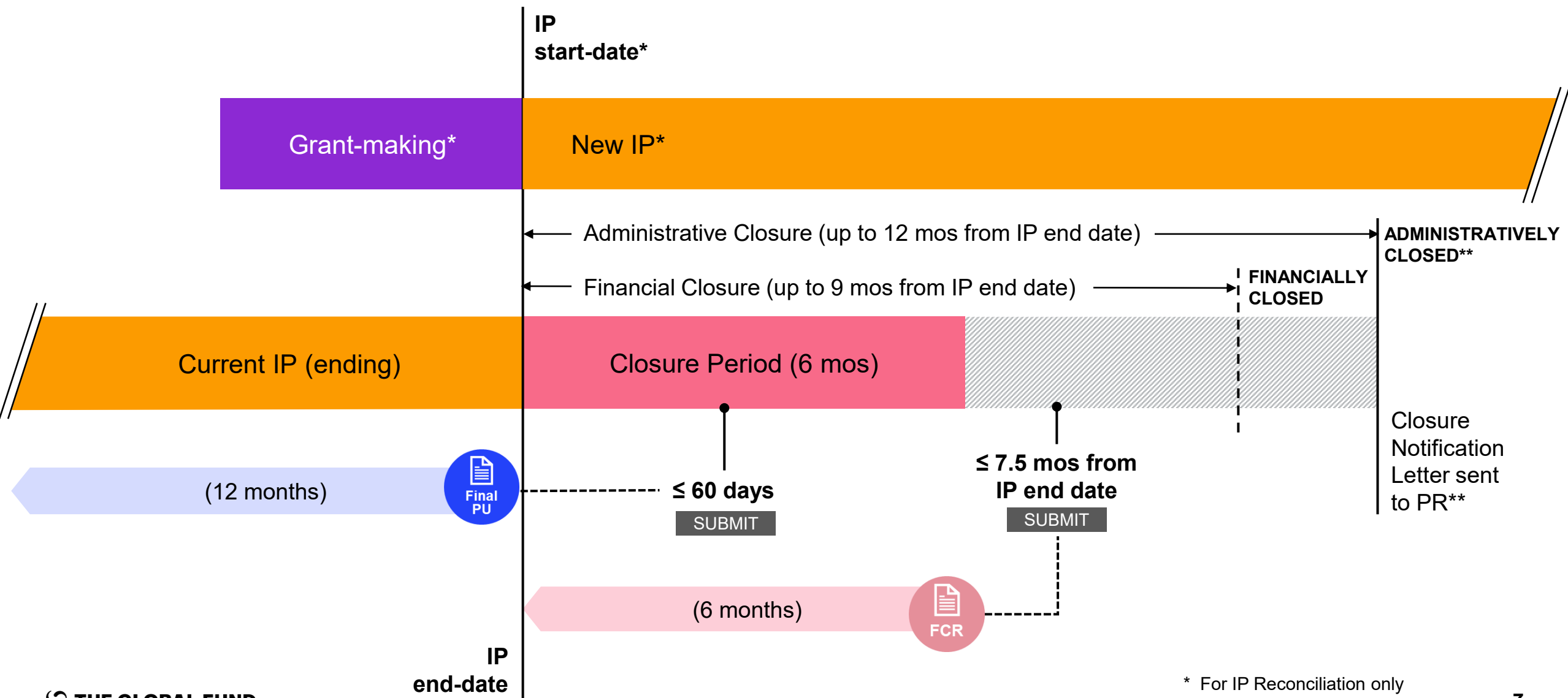
What's changed?

- The FCR is **aligned to the annual financial reporting**. Information requested similar to the PUDR / Final PU.
- **Enhanced financial reporting:** Expanded FCR – includes 9 Financial tabs. Additional information requested used for corporate reporting*.
- **Enhanced controls over triangulation** provide a basis for verification and adjustments within the FCR for correcting prior period errors/differences.
- This allows for **consistent financial reporting and timely reconciliation** and financial closure

What's been simplified?

- **CTs are no longer required to generate the FCR**, share the form via email and import the FCR back into GOS.
- Financial review only: **no manual steps required for CT in GOS.**

Financial Closure Report in Closure Process

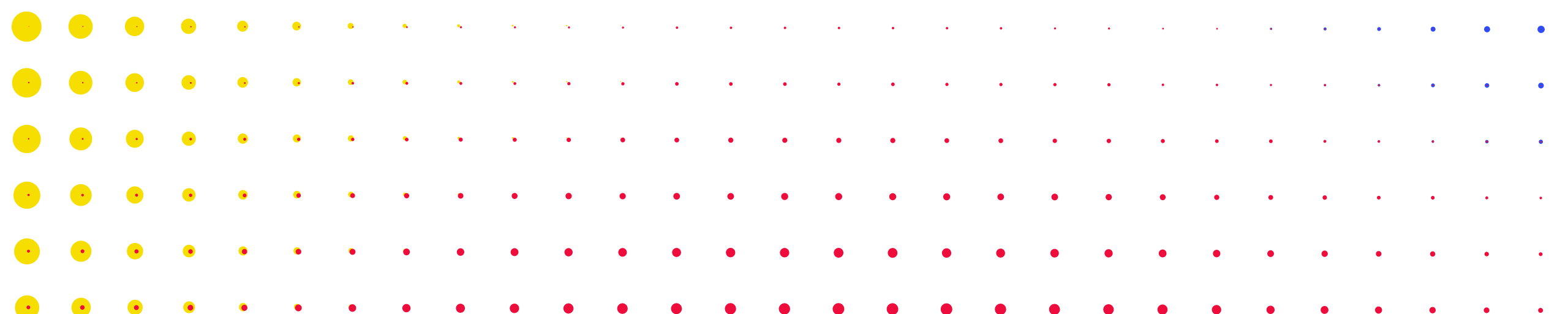


* For IP Reconciliation only
** For grant closure only



2

Financial Closure Report (FCR) content



FCR content

Tabs included in the FCR

FCR	Coversheet	Cash Reconciliation	Open Advances	SR Cash Reconciliation	Commitments & Obligations
	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures

FCR content – Coversheet

- Coversheet
- Cash Reconciliation
- Open Advances
- SR Cash Reconciliation
- Commitments & Obligations
- Commitments & Obligations Listing
- Expenditure Report
- Triangulation Controls
- Tax Reporting
- Non-compliant Expenditures

Cover Sheet

>  Errors and Warnings

 Check data quality

Data quality check required

Financial Summary

Cash balance at the end of the period	Time elapsed since start of IP

Exchange rates

Item	Exchange Rate	Exchange rates used by the PR
1	Exchange rate to convert opening cash balance	
2	Exchange rate to convert closing cash balance	
3	Exchange rate to convert total PR cash outflow for the reporting period	
4	Comments on exchange rates	

FCR content – PR Cash Reconciliation

Funding source breakdown by column to split the cash position by funding sources

A. Principal Recipient cash reconciliation statement in IP currency

1.1. PR Cash Balance: beginning of the current financial reporting period				
Item	Description	Regular Funds	C19RM Funds	Total
1.1	PR Cash Balance: beginning of the current financial reporting period	-	-	-

1.Comment on cash flows
2.Outline the data source(s)
3.Provide any other contextual information

FCR content – PR Cash Reconciliation

2. IP Income		Funding source breakdown by column to split the cash position by funding sources			1.Comment on cash flows 2.Outline the data source(s) 3.Provide any other contextual information
Item	Description	Regular Funds	C19RM Funds	Total	
2.1	Disbursements made directly by the GF to the PR	-	-	-	
2.2	Disbursements made by the GF through PPM / wambo	-	-	-	
2.3	Other direct disbursements made by the GF	-	-	-	
2A	Total disbursements made by the GF	-	-	-	
2.4	Interest received on PR bank accounts			-	
2.5	PR's revenue from income-generating activities and other income (e.g. income from disposal of assets, etc.), if applicable			-	
2B	Total other income for PR	-	-	-	

The first part of the income section remains the same

FCR content – PR Cash Reconciliation

Coversheet	Cash Reconciliation	Open Advances	SR Cash Reconciliation	Commitments & Obligations	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
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The second part of the income section is further detailed to show the relevant refunds to PR

2.7.1	Refunds received at PR level from third parties					-		...
2.7.2	Refunds received from SRs					-		...
2.7.3	Tax refunds received (e.g. VAT/other tax returns)					-		...
2.7.4	Reimbursement of ineligible expenses made into PR account					-		...
2C	Total Refunds received			-	-	-		...
2.7	Total IP income			-	-	-		...

FCR content – PR Cash Reconciliation

- Coversheet
- Cash Reconciliation
- Open Advances
- SR Cash Reconciliation
- Commitments & Obligations
- Commitments & Obligations Listing
- Expenditure Report
- Triangulation Controls
- Tax Reporting
- Non-compliant Expenditures

3. IP cash outflows		Funding source breakdown by column to split the cash position by funding sources			
Item	Description	Regular Funds	C19RM Funds	Total	1.Comment on cash flows 2.Outline the data source(s) 3.Provide any other contextual information
3.1	PR Payments (including advance payments)			-	
3.2	PPM / wambo payments made by the GF on behalf of the PR	-	-	-	
3.3	Payments to other third parties by the GF on behalf of the PR	-	-	-	
3.4	PR disbursement(s) to sub-recipients			-	
3.5	Bank charges on disbursements and payments for PR		0	-	
3.6	Total payments and disbursements	-	-	-	

FCR content – PR Cash Reconciliation

Funding source breakdown by column to split the cash position by funding sources

4. Reconciling adjustments: (PR only)					
Item	Description	Regular Funds	C19RM Funds	Total	1.Comment on cash flows 2.Outline the data source(s) 3.Provide any other contextual information
4.1	Other reconciliation adjustments (including for previous financial reporting periods)			-	
4.2	Net exchange gains/losses on translation of balances			-	
4.3	Total reconciling adjustments	-	-	-	

FCR content – PR Cash Reconciliation

Coversheet

Cash
Reconciliation

Open
Advances

SR Cash
Reconciliation

Commitments
& Obligations

Commitments &
Obligations Listing

Expenditure
Report

Triangulation
Controls

Tax Reporting

Non-compliant
Expenditures

Funding source breakdown by column to
split the cash position by funding sources

Item	Description	Regular FundsC19RM FundsTotal			1.Comment on cash flows 2.Outline the data source(s) 3.Provide any other contextual information
5. Total cash balance: end of the current financial reporting period					
5.1	Total PR cash balance	-9,848,904	1,399,916	-8,448,989	
5.2	Open advances at the end of the financial closure reporting period	180,551	-78,567	101,984	
5.3	Closing Cash Balance for the IP	-9,668,354	1,321,349	-8,347,005	
5.4	Closing Cash Balance to be refunded to Global Fund	0.00	0.00	0	
5.5	Closing Cash Balance to be recycled for transfer to next IP	-9,668,354	1,321,349	-8,347,005	

The Cash Reconciliation largely remains the same as introduced in the Pulse Check, however, specifically for FCRs additional 4 elements (5.2-5.5) have been introduced to determine the use of closing balances.

- 5.2 relates to advances at the end of the closure period and it is directly linked from the Open Advances tab.
- 5.3 is the total of 5.1 and 5.2.
- 5.4 is the only input cell required by the PR. The PRs are required to enter any funds that they intend to refund to the Global Fund at the end of the closure.
- 5.5 is the balance of the total closing cash balance (5.3) less the PR's refund (5.4) to determine the final cash balance to reconcile against the next IP.

FCR content – PR Cash Reconciliation

Coversheet	Cash Reconciliation	Open Advances	SR Cash Reconciliation	Commitments & Obligations	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
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B. Bank Reconciliation Statement balances

Variance between the bank statement and PR cash balance and bank reconciliation and PR cash balance is introduced. In case of variance, commentary is mandatory.

Item Description		Total	1.Comment on cash flows 2.Outline the data source(s) 3.Provide any other contextual information
9.1	PR balance as per bank statements (for information only)		
9.2	Bank reconciliation net amount		
9.3	Variance between bank statement balance and PR cash balance	-	
9.4	Variance between bank reconciliation statement balance and PR cash balance	-	

Tips for 9.1:
If the PR hold Global Fund funds in more than one account, a sum of all accounts should be entered in this field and the PR should attach the bank statement from all accounts.

Tips for 9.2:
This represents the bank balance as reported under line 9.1, which is adjusted for reconciling items, such as unpresented checks or bank charges not booked in the PR’s accounting. Bank reconciliation is also used for grants with comingled account.

Tips for 9.4:
This represents the difference between the bank reconciliation (9.2) and the reported PR cash balance (5.1). The variances between those two should be minimal. For example, petty cash.

FCR content – Open Advances

Coversheet	Cash Reconciliation	Open Advances	SR Cash Reconciliation	Commitments & Obligations	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
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Funding source breakdown to split Open advances by funding source

Regular Funds

C19RM

Total

The Open Advances section remains similar to what was already included in the GC6 PUDR, except for one new element.

Item No.	Description	SR Advances	PR Procurement Advances (PPM/Wambo only)	PR Other Advances (GDF, prepayments, etc.)	Comments
6.1	Open advances at the beginning of the current financial reporting period	10	6778.00	8767.00	6.1 HTM
6.2	Disbursements made through PPM / wambo		0		
6.3	Other direct disbursements made by the GF			0	
6.4	Disbursements to sub-recipient(s) and other suppliers	15		65.30	6.4 HTM 1.5
6.5	Less: value of goods and services delivered against open advances	0	65.20	65.30	6.5 HTM 2
6.6	Sub-recipient(s) other income	20			
6.7	Sub-recipient(s) refunds	0			
6.9	Net exchange gains/(losses) on translation of balances	0			
6.8	Open advances at the end of the current financial reporting period	45	6,713	8,767	

6.9 Net exchange gains/(losses) on translation of balances has been introduced in the open advances for SRs to clearly identify those forex impacts separately from other adjustments to the open advances.

FCR content – SR Cash Reconciliation

	Coversheet	Cash Reconciliation	Open Advances	SR Cash Reconciliation	Commitments & Obligations	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
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Funding source breakdown to split Sub-recipient cash position by funding source

Regular Funds

C19RM

Total

The SR Cash Reconciliation largely remains the same.

11. Net exchange gains/(losses) on translation of balances has been introduced in the SR Cash Reconciliation to clearly identify those forex impacts.

Totals												0
#	(1) Sub-recipient Name	(2) Cumulative sub-recipient expenses for previous financial reporting periods at PR level	(3) SR open advances at beginning of financial reporting period at PR level	(4) Disbursements made by the PR or directly by the Global Fund during the current financial reporting period	(5) Other income during the current financial reporting period	(6) Expenditures validated by the PR during the current financial reporting period	(7) Refunds received from the SR	(11) Net exchange gains/(losses) on translation of balances	(8) SR open advances at closing at PR level	(9) Actual SR cash balance (if applicable)	(10) Variances on SR balances	PR comments
											0	
											0	

FCR content – Commitments and Obligations

Funding source breakdown to split Commitments and Obligations by funding source

The reporting of Commitments and Obligations for the FCR will be pre-populated based on the information entered in the Commitments and Obligations listing section

> Errors and Warnings

☰ Check data quality

Principal Recipient financial commitments obligations

Regular Funds

C19RM

Total

Item No.	Description	Previous financial reporting period		Current financial reporting period	1. Comment on cash flows 2. Outline the data source(s) 3. Provide any other contextual information
7.1a	PR total financial commitments	-			
7.1b	SR(s) total financial commitments	-			
7.2a	PR financial obligations				
7.2b	SR(s) financial obligations				
7.2c	Accrued severance				
7.4	Total financial commitments & financial obligations				

FCR content – Commitments and Obligations Listing

CoversheetCash ReconciliationOpen AdvancesSR Cash ReconciliationCommitments & ObligationsCommitments & Obligations ListingExpenditure ReportTriangulation ControlsTax ReportingNon-compliant Expenditures

Funding source breakdown to split listing details by funding source

Regular FundsC19RMTotal

Financial CommitmentsFinancial ObligationsAccrued Severance

Financial Commitments

#	Module	Intervention
 1	Removing human rights and gender related barriers to TB services	Human rights, medical ethics and legal literacy
 2	PMTCT	Prong 2: Preventing unintended pregnancies among women living with HIV
+ Add Module		

Additional columns:

- Activity description
- Cost Input
- Implementers
- Type of Implementer
- Amount in IP currency
- Delivery date
- Payment date
- Final payment amount
- Approved exception
- Comments

There is **no change** in the listing of Commitments and Obligations.

The commitment and obligations listing will populate the commitment and obligations tab.

- **Financial commitments** with type of implementer as **PR** will populate Item 7.1a
- **Financial commitments** with type of implementer as **SR** will populate Item 7.1b
- **Financial obligations** with type of implementer as **PR** will populate Item 7.2a
- **Financial obligations** with type of implementer as **SR** will populate Item 7.2b
- **Accrued Severance** will populate Item 7.2c

FCR content – Expenditure Report

	Coversheet	Cash Reconciliation	Open Advances	SR Cash Reconciliation	Commitments & Obligations	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
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Funding source breakdown to report by expenditure. Total is now calculated

The three-dimensional breakdown remains the same: cost group/cost input, module/interventions and implementing entities.

Regular Funds

Other Non-Fungible Source

Total

Cumulative expenditure at start of financial reporting period

Disbursed until the end of the reporting period

Opening cash balance at start of IP

Budget utilization

Time elapsed

500,123

12,100

52,000

375%

70%

Breakdown by Costing Dimension

		Period				Cummulative Financial Reporting Period						
		Total	4,030	65,750	10,010	65	513,203	123,546	102,320	9,181	25	65
Item No.	Cost Input	Budget for the current financial reporting year	Expenditure for the current financial reporting period	Budget vs Expenditure variance for the current period	Absorption rate	Cumulative expenditure reported by PR up to the start of current financial reporting period	Cumulative Global Fund validated expenditure up to the start of current financial reporting period	Cumulative budget up to end of the financial reporting year	Cumulative Expenditure at the end of the current financial reporting period	Budget vs expenditure variance	Absorption	Explain cumulative period variances
1.1	Salaries - Program Management	n/a	0	0	0%	0	0	0	0	0	0%	
1.2		n/a	0	0	0%	0	0	0	0	0	0%	

+ Add

Costing Dimensions are populated based on the Full IP budget so that the PR can report on any expenditures that have been advanced compared to budget. In addition, it is possible to include costing dimensions that were not part of the original budget

The PR only has to enter the expenditure for the current period by cost dimensional items. The cumulative expenditure is calculated based on the previous reported amounts (from previous PUDR).

Explanation to the variances of +/-15% must be provided by the PR.

FCR content – Triangulation – Controls

Coversheet	Cash Reconciliation	Open Advances	SR Cash Reconciliation	Commitments & Obligations	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
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The Triangulation in the FCR has been enhanced to cater for the cumulative triangulation for the Implementation Period. The principle and calculation methodology remains the same and data from previous triangulations will be populated into the cumulative triangulation form.

The triangulation for the period is linked directly from the respective cells as reported by the PR in other tabs of the FCR.

The cumulative triangulation is calculated automatically.

Item No.	Description	Extracted from PUDRs					Principal Recipient		
		Year 1	Year 2	Year 3	Year 4	Year 5	Period	Cumulative	Comments
13.1	Cash balance: beginning of the current financial reporting period	0	3,336,440	0			15,654,686	0	
13.2	Open advances: beginning of the current financial reporting period	0	1,581,081	0			7		n/a
13.3a	Total IP income	22,029,228	19,715,839	22,029,228			1,202,290	0	
13.3b	Total refunds received						0	0	
13.4	Total expenditure per PR expenditure report	0	(21,736,165)	0			100,000,000	0	
13.5	Net change in total financial commitments from previous year	0	753,402	0			0	0	
13.6	Open advances at the end of the current financial reporting period	(6,374,542)	(1,109,141)	(6,374,542)			1,201,447	1,201,447	
13.7	Total reconciling adjustments	0	22,451	0			(4,887,450)	0	
13.8	Total expected PR closing cash balance	15,654,686	2,563,909	15,654,686			113,170,980	0	
13.9	Total cash balance in-country	15,654,686	2,563,909	15,654,686			5,112,045	0	
13.10	Triangulation variance to be reconciliated or reimbursed by PR	0	0	0			108,058,935.00	0	

The only input the PR needs to make is commentary to the various elements, if any.

Also, since there could be justified variances arising from SR cash reconciliation, open ineligibles, refunds, etc, the PR is asked to break down those variances into the cells between 13.11-13.15.

The total unexplained variances will then be calculated accordingly.

FCR content – Triangulation – Controls

The expenditure check serves as an arithmetic check on the cumulation of the expenditures, by cumulating standalone period expenditures and comparing them against the reported period expenditures to check if there was an error, which would need to be corrected.

Item No.	Description	Extracted from PUDRs					Principal Recipient		
		Year 1	Year 2	Year 3	Year 4	Year 5	Period	Cumulative	Comments
13.2	Expenditure Check								
13.2.1	Expenditure recognized for the year	0	21,736,165	0			(100,000,000)		
13.2.2	Cumulative expenditure as per check	0	21,736,165	0				(100,000,000)	
13.2.3	Cumulative expenditure as reported in Expenditure Report							(100,000,000)	
13.2.4	Variance	0	21,736,165	0				0	

FCR content – Triangulation – Controls

The split of cash balance by funding sources generally contains automated cell except for the 13.3.5 Adjustment to C19RM cash balance filed that is used for the examples mentioned previously.

Item No.	Description	Extracted from PUDRs					Principal Recipient		
		Year 1	Year 2	Year 3	Year 4	Year 5	Period	Cumulative	Comments
13.3.1	Opening cash balance C19RM								
13.3.2	Disbursement C19RM								
13.3.3	Expenditure C19RM 2020								
13.3.4	Expenditure C19RM 2021								
13.3.5	Adjustment to C19RM cash balance								
13.3.6	Closing Cash balance C19RM								
13.3.7	Closing Cash balance Regular Funds								

FCR content – Tax Reporting

Coversheet

Cash
Reconciliation

Open
Advances

SR Cash
Reconciliation

Commitments
& Obligations

Commitments &
Obligations Listing

Expenditure
Report

Triangulation
Controls

Tax Reporting

Non-compliant
Expenditures

The tax reporting is now required in the FCR as well. The overall information remains the same as in the PUDR, however the structure has changed for better understanding.

The information will still be provided by PR and SRs in grant currency. The totals are calculated automatically.

Grant Tax Exemption Status

Import Duties

No Exemption

Partial

Item No.	Description	PR	SR	TOTAL
12.1	Balance of Taxes Unrecovered at the start of the Reporting Period			0
12.2	Taxes Paid During the Reporting Period			0
12.3	Taxes Recovered from Tax Authorities during the Reporting Period			0
12.4	Closing Balance of Taxes Not Yet recovered from Tax Authorities	0	0	0
12.5	Total Taxes Reimbursed by Implementer to Grant Account during the Reporting Period			0
12.6	Total Taxes Reimbursed by Implementer to Global Fund during the Reporting Period			0
12.7	Balance of Taxes Unrecovered at the end of the Reporting Period	0	0	0

Tax information comments

Final Tax Statement for the Implementation Period

Period	Balance of taxes unrecovered at the start of the Reporting Period	Taxes paid during the Reporting Period	Taxes recovered from tax authorities during the Reporting Period	Total taxes reimbursed by Implementer to Grant Account	Total taxes reimbursed by Implementer to Global Fund	Total taxes remain unrecovered at end of the Reporting Period
null to null	0			0	0	
Jul-2021 to Mar-2022	0	80,143	0	0	0	80,143
Oct-2022 to Mar-2023	0	51,105	205,808	0	0	-154,703
Oct-2023 to Mar-2024	0			0	0	
Closure	0	0	0	0	0	0
Total	0	131,248	205,808	0	0	-74,560

Note: Unrecovered taxes are considered non-compliant. However, those should NOT be duplicated in the “Non-compliant Expenditures section”.

FCR content – Non-compliant Expenditures

Coversheet	Cash Reconciliation	Open Advances	SR Cash Reconciliation	Commitments & Obligations	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
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Funding source breakdown to split compliant expenditures by funding source

In comparison to the GC6 PUDR template, section 10 on Non-compliant Expenditures has been simplified to only request the PRs to enter the non-compliant expenditures for the current reporting period and any comments to that.

Principal Recipient non-compliant expenditures in IP currency

Regular Funds

C19RM

Total

Item No.	Description	Current financial reporting period	1.Comment on cash flows 2.Outline the data source(s) 3.Provide any other contextual information
10.1	Non-compliant expenditures validated for the current financial reporting period	0.00	

Note: Unrecovered taxes are considered non-compliant. However, those should NOT be reported in this section, but rather in the Tax Reporting section.

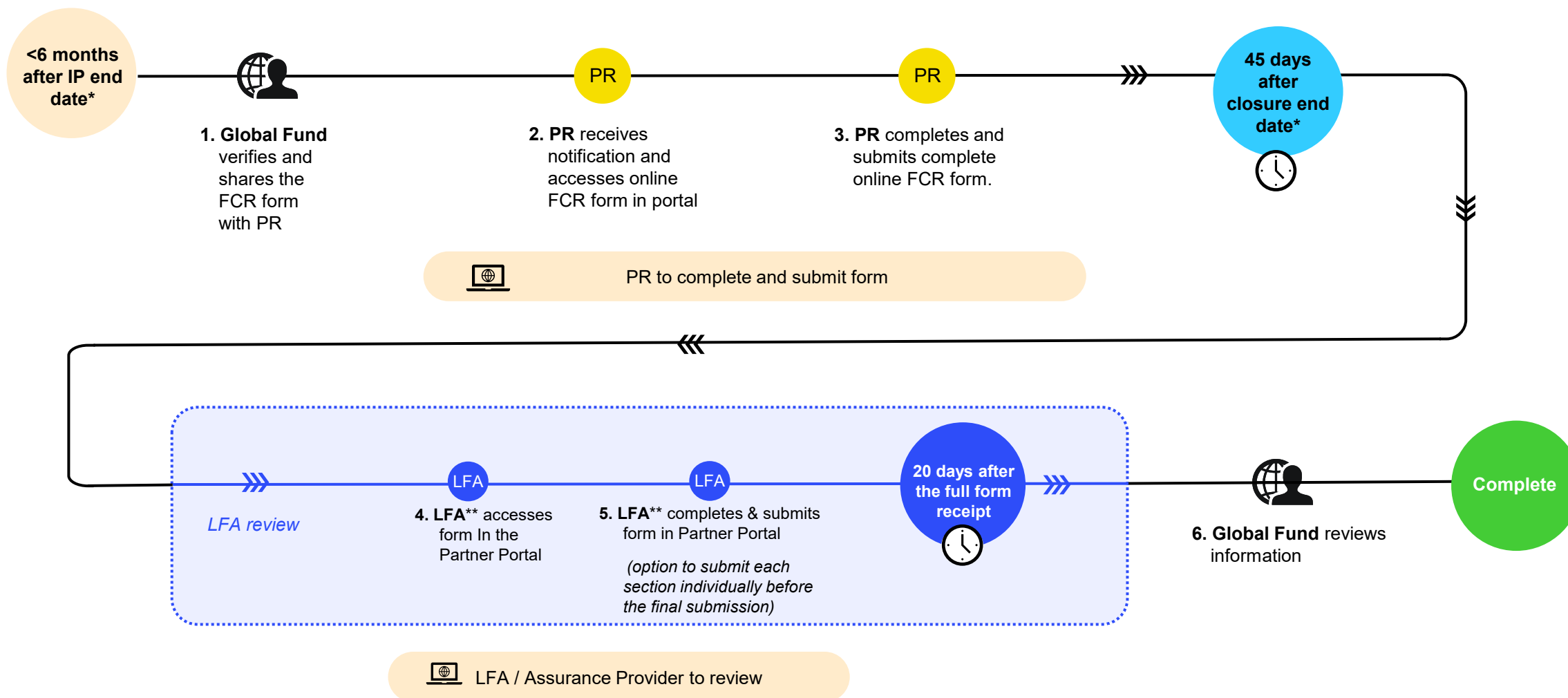
3

Financial Closure Report in Partner Portal

FCR process

Overview of Process and Statuses

PR Principal Recipient **LFA** Local Fund Agent**
 Global Fund  Partner Portal status



How to navigate PUs in Partner Portal – Landing page

English | Français | Español

HomeAll ApplicationsInsights

Principal Recipient Reporting

XXX-M-PR1P02

PU

Status Pending PR completion

Due Date 14-Aug-2024

Due in 56 Days

XXX-M-PR1P02

Pulse Check

Status Submitted

Due Date 06-May-2024

XXX-M-PR1P02

PU

Status Pending PR completion

Due Date 14-Aug-2024

Due in 56 Days

XXX-M-PR1P02

PU

Status Pending PR completion

Due Date 14-Aug-2024

Due in 56 Days

XXX-M-PR1P02

PU

Status Pending PR completion

Due Date 14-Aug-2024

Due in 56 Days

Grant Making

XXX-M-PR1P02

Status Global Fund Review

IP End Date 2024-07-18

XXX-M-PR1P02

Status Global Fund Review

IP End Date 2024-09-12

Grant Revision

XXX-M-PR1P02

Status Global Fund Review

IP End Date 2024-06-30

XXX-M-PR1P02

Status Global Fund to finalize revision

IP End Date 2026-12-31

XXX-M-PR1P02

Status Global Fund to sign Implementation Letter

IP End Date 2025-03-31

XXX-M-PR1P02

Status PR to sign Implementation Letter

IP End Date 2026-12-31

XXX-M-PR1P02

Status Glo

IP End Date

Report an Issue

Person 1

My Applications

Grant-making

Grant Revisions

Grant Entity Data

View All

Quick Links

The Global Fund Website

Digital Library

Data Service

Data and analytics portal

Report fraud and abuse

Imbizo

Option 2: Click on the tile of the grant you are reporting on

Option 1: Click on 'All Applications'

How to navigate PUs in Partner Portal – Landing page

English | Français | Español

THE GLOBAL FUND

HomeAll ApplicationsInsights

Report an IssuePerson 1

Click on 'Principal Recipient Reporting'

Grant-making

Grant-making is the process of translating the funding request into quality grants, with the Global Fund strategy embedded in the grant design. The Grant-making application summarizes available information on grants being negotiated. PRs can download, attach and submit their grant documents.

>★

Grant Revisions

Revisions allow the PR to adjust investments to ensure they remain aligned to national strategic plans and the Global Fund strategy. The Revisions application provides access to active and completed revisions, where PRs can download, attach and submit revisions and associated forms/documents.

>★

M&E Systems Profile Survey

Complete the M&E Systems Survey: Assess

Report an IssueElsa Hamid

Principal Recipient Reporting

PR Reporting allows the Global Fund to maintain an overview of implementation progress. PRs regularly report to the Global Fund through Pulse Checks, Progress Updates, and other reporting mechanisms. The PR Reporting application allows PRs to complete and submit online forms and access previous reports.

>★

Grant Entity Data

Grant Entity Data assists in accessing the critical organization information such as banking details, change requests etc. PR's can raise and review change requests related to organizational and contact information, access status updates.

>★

My Applications

View All

P04

NGA-C-IHVP01

A

PU

Status Pending PR completion

Due Date 14-Aug-2024

Due in 56 Days

PU

Status Pending

Due Date

Due in 56 Days

Grant-making

>★

Principal Recipient Reporting

>★

Grant Revisions

>★

Grant Entity Data

>★

Clicking the star adds the application to the Home page

How to navigate FCRs in Partner Portal – Landing page

[English](#) | [Français](#) | [Español](#)



[Home](#) [PR Reporting](#)

[Home](#) > [PR Reporting](#)

Click on the tile of the grant you are reporting on

Principal Recipient Reporting

Reporting period End date

Last 2 years

Grant Name

All

Report Type

All

Status

All

Pending PR completion

XXX-M-PR1P02

Type  PU

Status Pending PR completion

Reporting period End date 30-Jun-2024

Due date 14-Aug-2024

IP Dates 1-Jan-2024
31-Dec-2026

Last Update **Person 1**

XXX-T-PR1P01

Type FCR

Status Pending PR completion

Reporting period End date 30-Jun-2024

Due date 29-Aug-2024

IP Dates 1-Oct-2021
31-Dec-2023

Last Update **Person 1**
on 11-Jun-2024

XXX-S-PR1P01

Type  PU

Status Pending PR completion

Reporting period End date 30-Jun-2024

Due date 14-Aug-2024

IP Dates 1-Apr-2021
31-Dec-2023

Last Update **Person 1**

XXX-S-PR1P01

Type  PU

Status Pending PR completion

Reporting period End date 30-Jun-2024

Due date 14-Aug-2024

IP Dates 1-Jan-2021
31-Dec-2023

Last Update **Person 1**

How to navigate FCRs in Partner Portal – Landing page

English | Français | Español



Home

PR Reporting

? Help

Person 1

Home > PR Reporting > XXX-Z-PR1P02

XXX-Z-PR1P02

Type: FCR

Reporting period end date: 30-Jun-2024

Due date: 29-Aug-2024

Last update by/on: Person 1

Implementation Period Name: XXX-Z-PR1P02

Implementation Period: 1-Oct-2021 to 31-Dec-2023

Implementation Currency: USD

[GED Contacts](#)

Organization representatives for notices Person 2

Signatory for legal agreements Person 2

Submitter & Editor Person 3

Download

Attach

Online Form

Submit

Help

FCR

Submit form to the Global Fund

> Financial

Submit Section

✔ No errors / warnings

⚠ Warning

❗ Error

➡ Section submitted

○ Data quality check required

➡ Section submitted with warnings

➡ Section not applicable

The report opens to the Submit tab

Submit

How to navigate FCRs in Partner Portal – Landing page

English | Français | Español



Home

PR Reporting

?

Help

Person 1

Home > PR Reporting

XXX-Z-PR1P02

▼

XXX-Z-PR1P02

Type: FCR

Reporting period end date: 30-Jun-2024

Due date: 29-Aug-2024

Last update by/on: Person 1 Jun-2024

Implementation Period Name: XXX-Z-PR1P02

Implementation Period: 1-Oct-2021 to 31-Dec-2023

Implementation Currency: USD

[GED Contacts](#)

Organization representatives for notices: Person 2

Signatory for legal agreements: Person 2

Submitter & Editor: Person 3

✓

PR to complete and submit form

Global Fund to review

Download

Attach

Online Form

Submit

Help

Documents

Click “Download” to access supporting Excel

Note: the help section contains a button which opens an email to Country Support

How to navigate FCRs in Partner Portal – Landing page

English | Français | Español



Home

PR Reporting

? Help

Person 1

Home > PR Reporting > XXX-Z-PR1P02

XXX-Z-PR1P02

Type: FCR

Reporting period end date: 30-Jun-2024

Due date: 29-Aug-2024

Last update by/on: Person 1 -Jun-2024

Implementation Period Name: XXX-Z-PR1P02

Implementation Period: 1-Oct-2021 to 31-Dec-2023

Implementation Currency: USD

[GED Contacts](#)

Organization representatives for notices Person 2

Signatory for legal agreements Person 2

Submitter & Editor Person 3

✓

PR to complete and submit form

Global Fund to review

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Online Form

Submit

Help

FCR

Submit form to the Global Fund

> Financial

Submit Section

✓ No errors / warnings

⚠ Warning

⚠ Error

➡ Section submitted

○ Data quality check required

➡ Section submitted with warnings

➡ Section not applicable

Click “Online form” to open the FCR

Online Form

Submit

How to navigate FCRs in Partner Portal – Data entry

1

Direct entry
of data into online form
(recommended)



1 Manual data extraction from online form to working file.



2 Type data directly into online form

2

Enter data into supporting Excel and **attach and import** data into the online form



1 Download supporting Excel with all baseline data



2 Enter data into GF supplied supporting Excel



3 Attach the supporting Excel in the 'Attach' tab in the Portal



4 Select the section(s) to be imported into the online form. The Excel can be imported multiple times.

3

Copy/Paste* data from a working Excel into online form using Data Import Wizard



1 Enter data into a working Excel



2 Select and copy data (columns, rows, or worksheets)



3 Paste data into the online form using Data Import Wizard



4 Review pasted data

PRs are strongly encouraged to directly enter data into the online form. A supporting Excel **cannot** be used for submission to the Global Fund.

How to navigate FCRs in Partner Portal – Data entry

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(recommended)



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Data entry – Direct entry (recommended)

FCR

Financial

Cash Reconciliation

Open Advances

Non-compliant Expenditures

Expenditure Report

SR Cash Reconciliation

Commitments & Obligations

Triangulation - controls

Tax Reporting

Commitments & Obligations listing

Open full screen Refresh form

Open Advances Detailed

Financial Reporting Period
01-Jan-24 to 30-Jun-24

Implementation Period currency
USD

> **Errors and Warnings**

Section requires validation

Click to switch between funding sources

Enter values in the cells

Comments are entered in the space provided

XXX-Z-PR1P02

Schedule of open advances in IP currency

Regular Funds C19RM Total

Item No.	Description	SR advances	PR procurement advances (PPM/Wambo only)	PR other advances (GDF, prepayments, etc.)	Comments
6.1	Open advances at the beginning of the current financial reporting period	0	6	0	
6.2	Disbursements made through PPM / wambo		0		
6.3	Other direct disbursements made by the Global Fund			25,000	
6.4	Disbursements to sub-recipient(s) and other suppliers	0		255,545	
6.5	Less: value of goods and services delivered against open advances	0	50,000	50,000	
6.6	Sub-recipient(s) other income	0			
6.7	Sub-recipient(s) refunds	0			

How to navigate FCRs in Partner Portal – Data entry

1

Direct entry
of data into online form
(*recommended*)



1 Manual data extraction from
online form to working file.



2 Type data directly into online form

2

Enter data into
supporting Excel and **attach and
import** data into the online form



1 Download supporting Excel with all
baseline data



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supporting Excel



3 Attach the supporting Excel in the
'Attach' tab in the Portal



4 Select the section(s) to be imported
into the online form. The Excel can
be imported multiple times.

3

Copy/Paste* data from a working
Excel into online form using Data
Import Wizard



1 Enter data into a working Excel



2 Select and copy data (columns,
rows, or worksheets)



3 Paste data into the online form
using Data Import Wizard



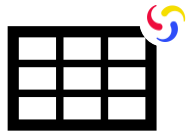
4 Review pasted data

PRs are strongly encouraged to directly enter data into the online form. A supporting Excel **cannot** be used for submission to the Global Fund.

Data entry using supporting Excel



- 1 Download supporting Excel with all baseline data



- 2 Enter data into GF supplied supporting Excel



- 3 Attach Excel in the 'Attach' tab in Partner Portal



- 4 Select the section(s) to be imported into the online form. The Excel can be attached and imported multiple times

Attach Documents

Select Documents

[Upload Files](#) Or drop files

Select the Language and Document Type for each Document.

English Progress Report (PR)

[Cancel & Close](#) [Save & Continue](#)

Import Excel

Select the Sections to Import for each Document.

Select the Sections to Import

☒ Programmatic

☒ Financial

☒ PSCM and Grant Management

[Close without Importing](#) [Import & Close](#)

How to navigate FCRs in Partner Portal – Data entry

1

Direct entry
of data into online form
(recommended)



1 Manual data extraction from online form to working file.



2 Type data directly into online form

2

Enter data into supporting Excel and **attach and import** data into the online form



1 Download supporting Excel with all baseline data



2 Enter data into GF supplied supporting Excel



3 Attach the supporting Excel in the 'Attach' tab in the Portal



4 Select the section(s) to be imported into the online form. The Excel can be imported multiple times.

3

Copy/Paste* data from a working Excel into online form using Data Import Wizard



1 Enter data into a working Excel



2 Select and copy data (columns, rows, or worksheets)



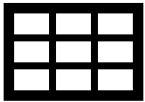
3 Paste data into the online form using Data Import Wizard



4 Review pasted data

PRs are strongly encouraged to directly enter data into the online form. A supporting Excel **cannot** be used for submission to the Global Fund.

Data entry – Copy/Paste* using Data Import Wizard



1

Enter data into a working Excel



2

Select and copy data (columns, rows, or worksheets)



3

Paste data into the online form using Data Import Wizard



4

Review pasted data

Check Data Quality needs to be clicked after pasting data.

01-Jan-24 to 30-Jun-24 USD

> **Errors and Warnings** Check data quality Data quality check required

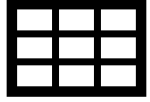
Data Import Wizard
Copy Data Import Instructions

Financial Information

Item No.	Description	Regular Funds	Other Non-fungible sources	Total	1. Comment on cash flows 2. Outline the data source(s) 3. Provide any other contextual information
1	PR cash balance				
1.1	PR cash balance: beginning of the current financial reporting period			-	
2	IP Income				
2.1	Disbursements made directly by the Global Fund to the PR				
2.2	Disbursements made by the Global Fund through PPM / wambo	-		-	

* Functionality on 4 financial tabs in FCR; Expenditure Report, Cash Reconciliation, Commitments & Obligations, SR Cash Reconciliation

Data entry – Copy/Paste* using Data Import Wizard



1

Enter data into a working Excel



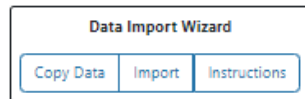
2

Select and copy data (columns, rows, or worksheets)



3

Paste data into the online form using Data Import Wizard



4

Review pasted data

Check Data Quality needs to be clicked after pasting data.

Copy Paste for PR Cash Reconciliation [Instructions](#)

This is english instructions for copy paste

Click the 'Paste' button to copy paste data: [Paste](#)

You can copy-paste cells directly from Excel: [Copy-paste cells from Excel in here.](#)

Or you can select a CSV file: [Choose File](#) | No file chosen

[Cancel](#) [Reset](#) [Submit](#)

Copy Paste for PR Cash Reconciliation [Instructions](#)

This is english instructions for copy paste

Click the 'Paste' button to copy paste data: [Paste](#)

You can copy-paste cells directly from Excel: [Copy-paste cells from Excel in here.](#)

Or you can select a CSV file: [Choose File](#) | No file chosen

	common-financial-columns.it	common-financial-columns.re	common-financial-columns.pi
Delete			
Add			
Delete			
Add			

[Cancel](#) [Reset](#) [Submit](#)

* Functionality on 4 financial tabs in FCR; Expenditure Report, Cash Reconciliation, Commitments & Obligations, SR Cash Reconciliation

Data Quality Checks ensure PR submissions are accurate and complete upon submission

- Data Quality Checks are a set of automated actions that the system performs to flag irregularities. The checks support to:
 - Improve data quality by flagging potentially incorrect data
 - Prevent data entry errors
 - Improve data integrity and consistency
 - Speed up the review process of the submitted data by Global Fund

There are 2 types of checks in Partner Portal:



Error

- Alerts when the data does not comply with validation rule
- Does not allow PR to submit until the error is corrected.
- Allows the system user to review and correct the data before submitting the form.



Warning

- Flags the system user to check if the data captured is correct or contains a potential error.
- Requires a justification comment if the warning is overruled.
- Allows PR to proceed and submit.

Note: Only enter a '0' when the result is zero. If there is no result, leave the cell blank and provide a justification.

A full list of errors and warnings for each section will be included in the PR Reporting Handbook

Data Quality Checks – Examples of errors



Errors require the **correction** of inputted values for users to proceed.

Error Messages	Action Required	Type
This field cannot be blank	Enter a numerical value or a '0'	 Error
The amount of 2.7.3 Tax refunds received does not match the amount reported in the Tax Report for 12.3 Taxes recovered from Tax authorities and 12.5 Total taxes reimbursed by implementer to grant account	Make corrections to the entered values	
Absorption percentage less than 85% or more than 115% require an explanation	Correct the absorption percentage or provide a rationale	
All costing dimensions expenditure must be equal	Make corrections to the entered values	
Cumulative Expenditure for a costing dimension cannot be negative	Make corrections to the entered value	

A full list of errors and warnings for each section will be included in the PR Reporting Handbook

Data Quality Checks – Examples of warnings



Warnings require **correction** or a **justification comment** for users to proceed.

Warning Messages	Action Required	Type
The 'Total PR cash balance' is negative	Correct the entered value or provide a justification	 Warning
Variances between Cash Reconciliation items 5.1 and 9.1 and 9.2 need to be justified with a comment		
Previous period sub-recipient expenses in the current period needs to match sub-recipient expenses reported in previous periods.		
Total sub-recipient expenses in the current period in SR cash reconciliation should match the sub-recipient expenditures reported in the detailed expenditure report		
Taxes remaining uncovered at the end of the closure period should match with the taxes reported as unrecovered in all previous tax reports		

A full list of errors and warnings for each section will be included in the PR Reporting Handbook

How to navigate FCRs in Partner Portal – Data Quality Checks

Open full screen

Refresh form

Open Advances Detailed

Financial Reporting Period
01-Jan-24 to 30-Jun-24

Implementation Period currency
USD

Online Last auto saved: Save

XXX-Z-PR1P02

Click 'Check data quality'.
On the right you will see
the number of errors and
warnings.

Errors and Warnings

Check data quality

1 Errors

Field details	Description of warning or error	Justification
Item 6.1	This field cannot be blank. Enter a numerical value or a '0'.	

How to navigate FCRs in Partner Portal – Data Quality Checks

Open full screen

Refresh form

Click the down arrow to view all errors and warnings

Online Last auto saved: Save

Open Advances Detail

XXX-Z-PR1P02

Financial Reporting Period
01-Jan-24 to 30-Jun-24

Implementation Period currency
USD

Errors and Warnings

Check data quality

1 Errors

Field details	Description of warning or error	Justification
Item 6.1	This field cannot be blank. Enter a numerical value or a '0'.	

FCR in Partner Portal – submission

▼ XXX-Z-PR1P02

Type: FCR
Reporting period end date: 30-Jun-2024
Due date: 29-Aug-2024
Last update by/on: **Person 1** on 11-Jun-2024

✓

complete and submit form

Global Fund to review

Download

Attach

Online Form

Submit

help

In the submit tab the PR can see if the mandatory documents have been attached prior to submission.

Blue button allows the PR to submit the form to the Global Fund

Submit form to the Global Fund

FCR

> Financial

Submit Section

✓ No errors / warnings

⚠ Warning

✖ Error

▶ Section submitted

○ Data quality check required

➤ Section submitted with warnings

➤ Section not applicable

Mandatory Documents

The following documents are mandatory

Status	Document Type	Document Name	Attached date	Attached by
✓	Bank Reconciliation Statement (PR)		7-Jun-2024	
✓	Bank Statement or Equivalent Document (PR)		7-Jun-2024	

FCR in Partner Portal – submission

FCR

Clicking the down arrow expands the section to see a summary of each tab

Submit form to the Global Fund

Submit Section

Once all finance tabs have completed data quality checks – the form is ready to submit

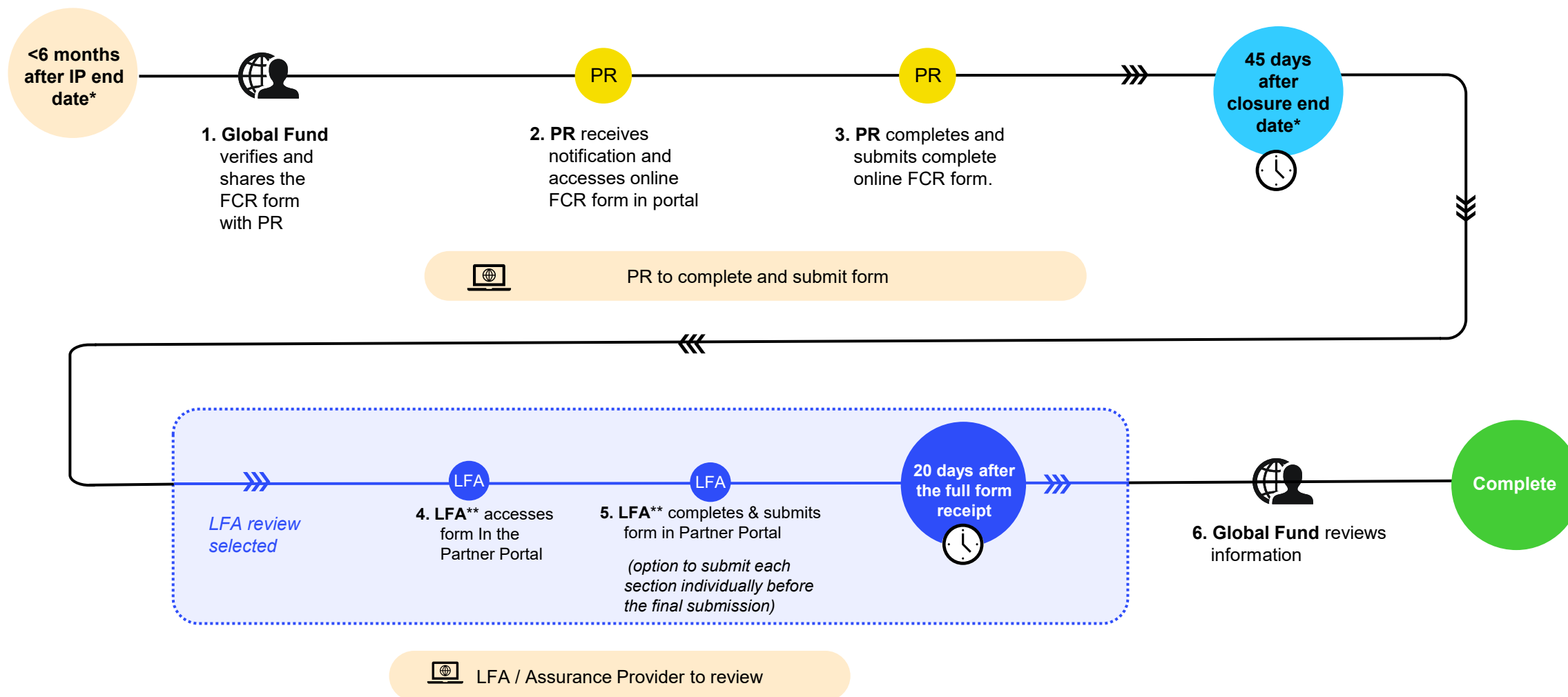
Subsection	Info	
☐ Cash Reconciliation	Data quality check required	Go to section
☐ Open Advances	Data quality check required	Go to section
☐ Non-compliant Expenditures	Data quality check required	Go to section
☒ Expenditure Report	No errors / warnings	Go to section
☐ SR Cash Reconciliation	Data quality check required	Go to section
☐ Commitments & Obligations	Data quality check required	Go to section
☒ Triangulation - controls	No errors / warnings	Go to section
☐ Tax Reporting	Data quality check required	Go to section
☐ Commitments & Obligations listing	Data quality check required	Go to section

✓ No errors / warnings ⚠ Warning 🔴 Error ➤ Section submitted ○ Data quality check required ➤ Section submitted with warnings ➤ Section not applicable

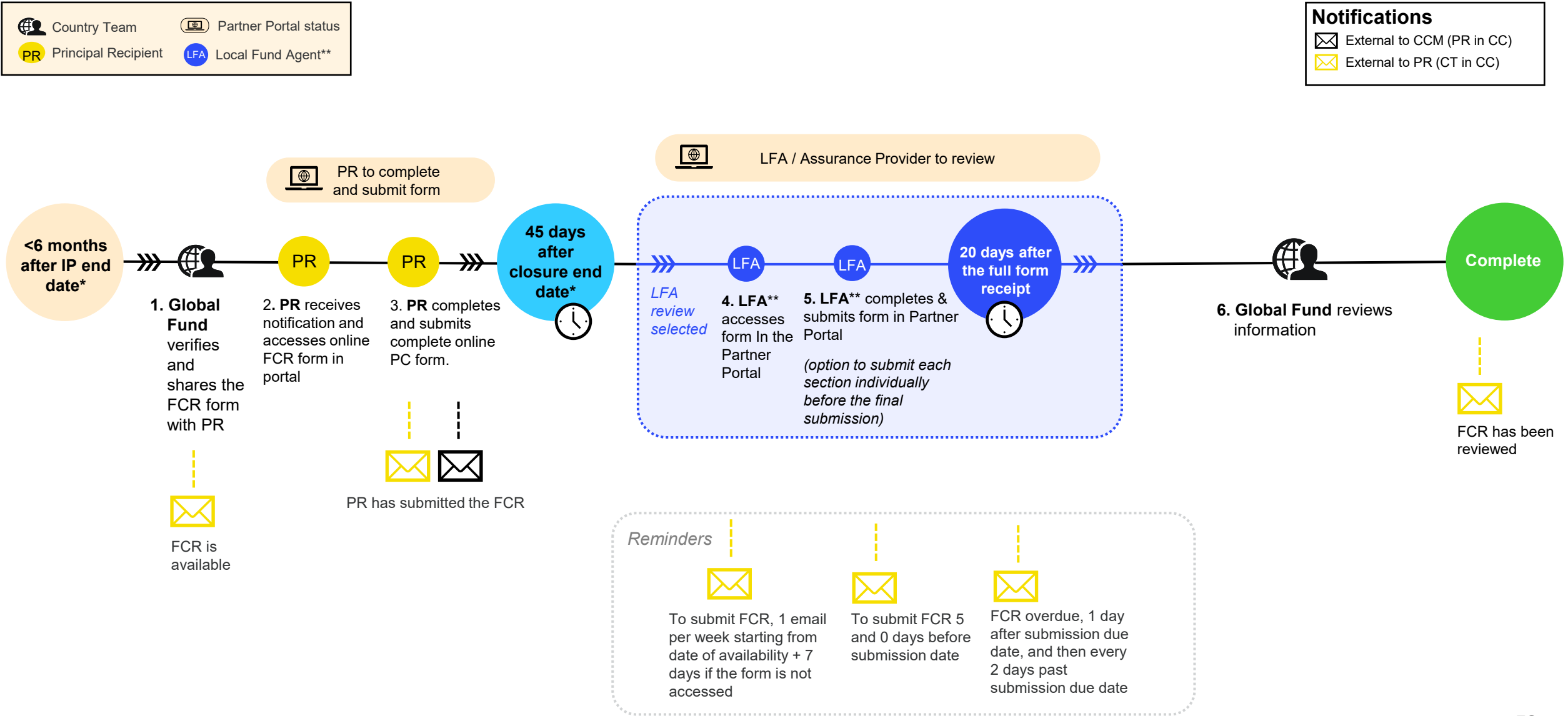
FCR process

Overview of Process and Statuses

PR Principal Recipient LFA Local Fund Agent**
Global Fund Partner Portal status



Notifications have been updated to deliver a transparent end-to-end overview for CTs, LFAs, PRs and CCMs

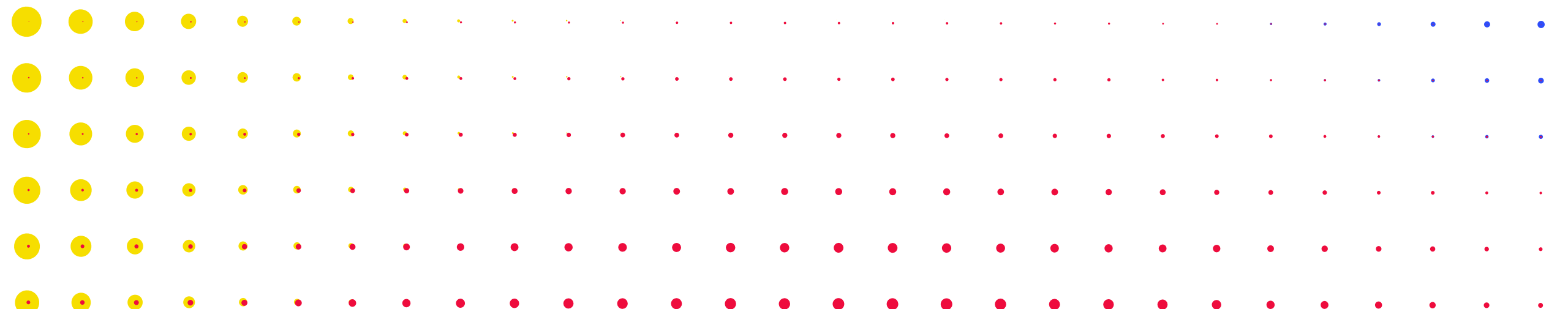


52



4

Next steps and resources



Info sessions are planned to align with reporting timelines and corresponding system releases

There will be a series of online information sessions on the key changes for implementation oversight in 2024.

PU and FCR			PUDR
July			November
English	French	English	
Today 2 July 13.00-15.30 Info Session and Q&A	4 July 10.00-12.30 Info Session and Q&A	31 July 10.00-12.30 Info Session and Q&A	(Date TBD) Info Session and Q&A
PRs, CCMs		LFA	PRs, LFAs, CCMs

For a complete list of materials for updated implementation oversight processes, please refer to the [Resources](#) slide.

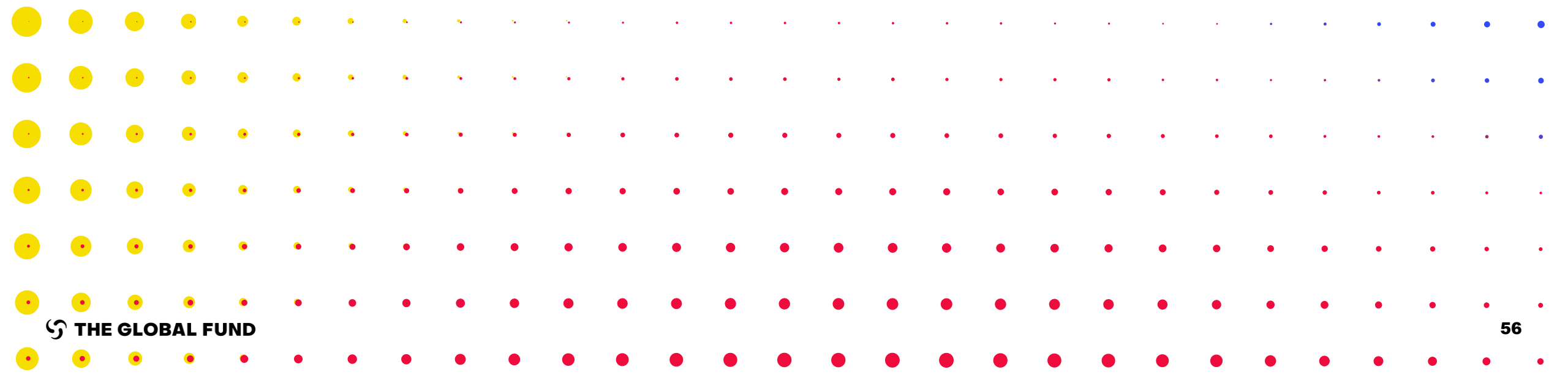
Resources

Resources	Links
System Guidance	Instructions: PR Reporting Handbook <i>(link forthcoming)</i>
	Partner Portal Screen Preview: PU & FCR preview
Infographic and demo videos	PU process & FCR process Demos <i>(links forthcoming)</i>



5

Questions and Answers



Questions and Answers

1. Is the balance systematically transferred to the new GC7 grant?

If the PR continues implementation in GC7, then the balance is carried over. However, there are some PRs which by reference to their procedures, require funds to be returned to the Global Fund at the end of a cycle despite continuing implementation in the subsequent grant. In such cases, the amount to be returned to the Global Fund is captured.

2. For those PRs who are following modified accrual basis accounting, there is always a difference between actual bank book balance and systematically calculated cash balance as per PU/DR or FCR due to receivables/payables. In this template, there is an option to write differences only. Please let us know, whether the breakups are required to be added in the comments.

The bank reconciliation is in section 9.2 and it's mandatory to upload the reconciliation file.

3. Under the Cash reconciliation Tab, please give an example for “4.1 Other reconciliation adjustments” (including for previous financial reporting periods).

For instance, if there is interest income for the prior year which has not been captured in the previous PUDR, the PR can correct these in section 4.1.

Interest income for the year will still be captured under section 2.4. If there are bank charges relating to the previous year which were not captured, these need to be corrected in section 4.1.

Questions and Answers

4. We note that there is an additional column introduced “cumulative GF validated expenditure...” and PRs need to provide an explanation on the Budget vs expenditure variances. Please clarify whether the cumulative variances will be required “GF validated expenditure + current period” vs. cumulative budget.

This column is meant to provide the PR with information as to the amounts validated by the Global Fund vs amounts reported by PR. This can help the PR identify the adjustments made and where required, reflect these adjustment in the current year's figures.

5. Will some sections be prepopulated?

The following sections will be pre-populated:

- Disbursement information and opening cash balance (located on PR cash reconciliation tab)
- Budget information (located on Detailed Expenditure tab)
- Previous period reported expenditure (located on Detailed Expenditure tab)
- Previous periods reported Tax information (located on Tax reporting tab)
- Previous periods reported information including cash balance, expenditure, open advances triangulation (located on Triangulation tab)

Questions and Answers

6. Regarding the available cash balance to be returned to the Global Fund as per the FCR for GC6, can we expect as in other grant cycles that the available funds will be used to finance GC7 (with the issuance of an implementation letter)? And is the way forward on this dependent on whether there is a C19RM component still ongoing (as the closure would not be considered “full”)?

For grants with both funding sources at the FCR, the final cash balance shall be split up. If both funding sources end at the same time, the C19RM cash will have to be refunded to the Global Fund, whereas the cash of the regular grant can be carried over to GC7. If the C19RM continues under GC6, the C19RM cash will stay in the GC6 continuing grant, whereas the cash of the regular grant will be reconciled against GC7.

Questions and Answers

7. What is the difference between Commitment & Obligations and Commitment & Obligation Listings?

The first one is the total of the amounts at the end of the current reporting period and for the previous reporting period. The detailed listing of financial commitments and obligations is required to be provided in the prescribed format for the Final PU only. For the financial commitments detailed listing, the PR is expected to provide the activity description, the relevant module, intervention, cost input/cost grouping and implementer associated with the activity, the amount of the commitment and the actual delivery date of the related good/service. Note that the good/service must have been delivered by the reporting period end-date and payments in relation thereto have not been made to qualify as commitments. Then, as part of the Financial Closure Report, the actual payment date and the final amount for which the commitment was liquidated need to be provided. Any differences between commitments booked in the Final PU and the actual amount for which the commitments have been liquidated need to be adjusted in the expenditures.

8. Under the SR Cash reconciliation Tab, should we exclude WAMBO and GDF from (4) Disbursements and (6) Expenditures?

Yes, these are included under the PR cash reconciliation section and also under the open advances section.

9. Should we talk about an obligation at the end of the project?

Yes, those will have to be listed in the Commitments & Obligations Listing, however those cannot be expensed under the GC6 grant, unless they met the Allocation Utilization Period (AUP) slippage criteria and were approved by the CT.

10. When choosing to use the import function, will the error message functionality work while working offline before uploading?

Data Quality Checks are triggered after the import. After successfully importing, the PR will be able to trigger the Data Quality Check functionality. It is necessary to complete this step before the PR can submit the online form.

11. All financial sections of PC, PU/DR and FCR have columns for providing comments. Please kindly confirm whether those are mandatory for all lines?

Comments are not mandatory for every line, however, please do provide comments where you think it can provide clarifying information to the Global Fund. When comments are mandatory, it will be flagged in the data quality checks and also reflected in the PR Reporting Handbook. Some examples are:

- For any reported non-compliant amounts (10.1)
- For any reconciling adjustments (4.1)
- For variances in PR cash balance (5.1) and the bank statements (9.1 and 9.2)
- For variance in absorption less than 85% or more than 115% in the detailed expenditure

Questions and Answers

12. Under the financial obligation tab, what is an approved exception? Please provide an example.

The PR placed an order for X product in consideration of the appropriate lead time and expectations of delivery before the end of the Implementation Period (IP). However, later on the supplier informed the PR that for reasons beyond the PR's control, the delivery could not be guaranteed before the end of the IP, but promised the delivery within 180 days. The PR informed the CT of this "slippage" and provided the necessary justifications. The CT accepted this delayed delivery as a "slippage". In the FCR, the PR confirmed the delivery of these products within the 180 days after the IP end date.

For financial commitments, this is not applicable. However, for obligations, there could be goods and services which were exceptionally approved by the CT for delivery after the period end-date but within the flexibility period. These are then be recorded there.

Questions and Answers

13. I read that comments are required in the expenditure reporting when variances are > than 15% (meaning below 85% or above 115%). Is this correct? Is it a change which will remain for the PU/DR (where it was 5% before)?

Yes, this will remain for all reports.

14. Are commitments still allowed in the FCR (provided that the activity has been realized before 30 June 2024) ? if yes, when is the payment date deadline?

Liquidation should happen before the end of the financial closure period, 30 June 2024.

15. For grants that include a continuing C19RM part, will any unused cash funds from the GC6 regular grant be authorized to be transferred to GC7 or to C19RM?

C19RM fund follow a different set of rules and regulations. As of now, the guidance is that all unused C19RM funds have to be refunded back to the Global Fund.

16. Under the Cash reconciliation Tab, will the Global Fund pre-populate the figures for item no.1.1 PR cash balance: beginning of current financial reporting period?

Yes, this figure will be pre-populated based on following rules:

If your grant has no C19RM, it will be populated from the latest PUDR/Final PU.

- If your grant has C19RM, it will be populated from the Pulse Check for the end of the previous financial period.
- If your grant is focused and therefore does not report on Pulse Checks, it will be populated from the latest PUDR/Final PU.

Any corrections in previous reports of closing cash balance can be corrected in section 4 on reconciling adjustments.

Questions and Answers

17. Could we get clarification on the tax report in the PUDR please? Are the tax figures strictly for the reporting period or are they expected to include tax unrecovered?

At the end of every implementation period and as part of the FCR, a final tax reporting status is now provided which regroups the tax reports submitted as part of each PUDR and also for the financial closure period also. This final tax report provides the opportunity for the PR to ascertain its final tax recoverable amount for the implementation period, taking into consideration tax refunds received from authorities throughout the implementation period.

18. Will the non-compliant expenditures by subvention be pre-populated in this new form?

The section on non-compliant expenditures has been simplified. It is an open cell for the PR to enter non-compliant expenditures which have been self-identified during the reporting period, either at the PR or SR level.

19. Can the PR report valid expenses in the FCR that were omitted (not reported) in the PUDR?

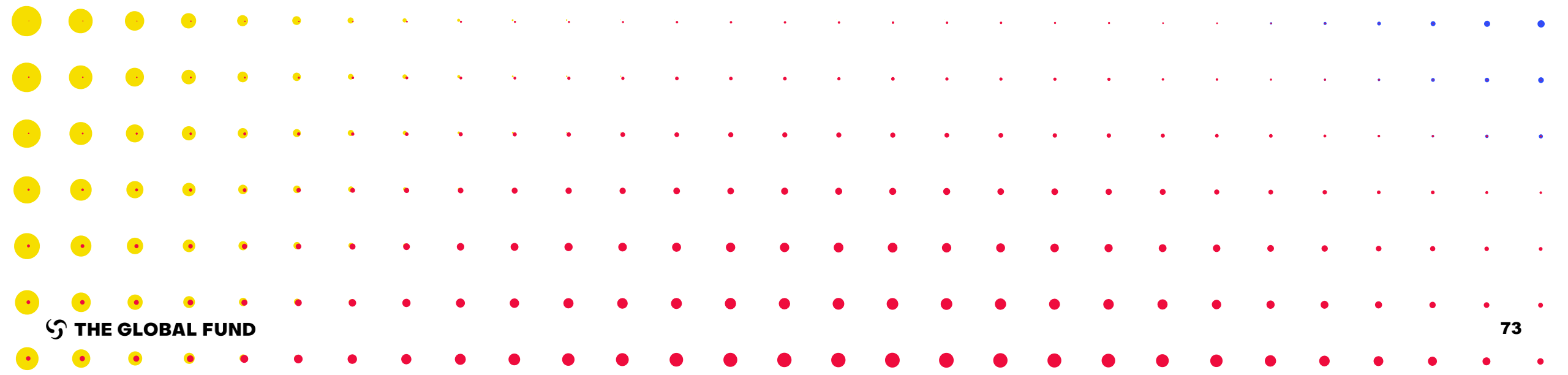
Yes. Anything that needs to be corrected in the previous reports needs to be reflected in the FCR.

20. What rate will be used to convert the commitment in the FCR. Bearing in mind that the rate might have changed from the rate used in the PU?

The rate at the date of liquidation of the commitment must be used.

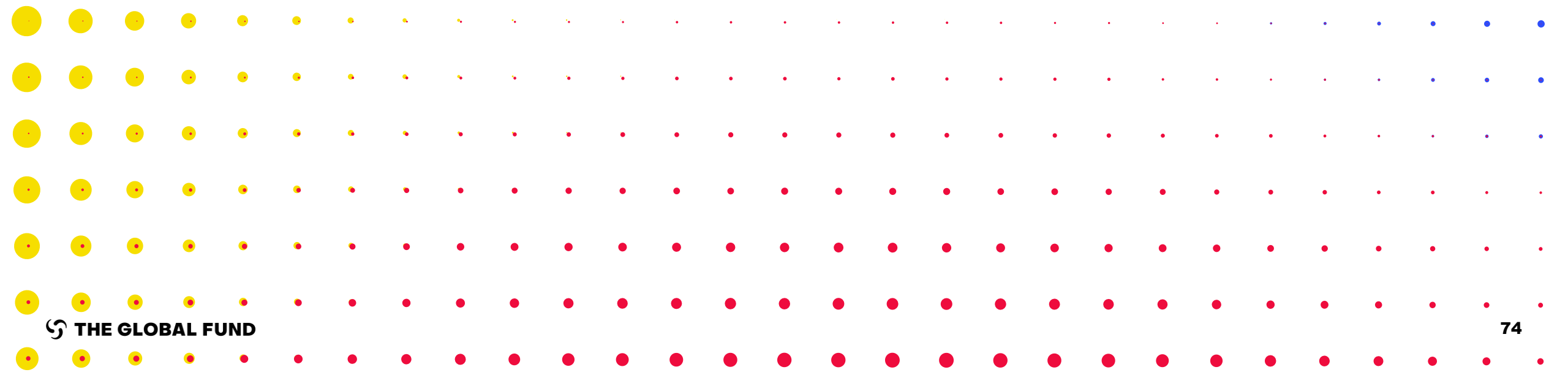


Thank you





ANNEX



Data Quality Checks ensure PR submissions are accurate and complete upon submission

- Data Quality Checks are a set of automated actions that the system performs to flag irregularities. The checks support to:
 - Improve data quality by flagging potentially incorrect data
 - Prevent data entry errors
 - Improve data integrity and consistency
 - Speed up the review process of the submitted data by Global Fund

There are 2 types of checks in Partner Portal:



Error

- Alerts when the data does not comply with validation rule
- Does not allow PR to submit until the error is corrected.
- Allows the system user to review and correct the data before submitting the form.



Warning

- Flags the system user to check if the data captured is correct or contains a potential error.
- Requires a justification comment if the warning is overruled.
- Allows PR to proceed and submit.

Note: Only enter a '0' when the result is zero. If the result is not (yet) available, leave the cell blank and provide a justification.

Data Quality Checks – Financial errors (1/2)



Errors require the **correction** of values entered for users to proceed.

Financial Error Messages	Action Required	Type
One or more fields in this section are blank.	Enter a numerical value (Can be a '0')	 Error
The exchange rate field cannot be blank.	Enter a numerical value	
A rationale is required for the value entered under Item No. 4.1 'Other reconciliation adjustment'.	Provide a rationale in the 'Comments' field under Item No. 4.1	
There is a variance between the Bank Statement balance and the PR cash balance.	Provide a rationale in the 'Comments' field under Item No. 9.3	
There is a variance between the Bank Reconciliation Statement balance and the PR cash balance.	Provide a rationale in the 'Comments' field under Item No. 9.4	
A rationale is required for the value entered under Item No. 10.1 'Non-compliant expenditures validated for the current financial reporting period'.	Provide a rationale in the 'Comments' field under Item No. 10.1	
A bank statement or equivalent must be attached – If there is no document attached of file type bank statement/equivalent.	Attach the document in the 'Attach' tab	
A bank reconciliation statement must be attached – If there is no document attached of file type bank reconciliation.		
The absorption percentage for the cumulative period is less than 85% or more than 115%.	Provide a rationale in the 'Explain cumulative period variances' field	
One or more reconciling adjustment(s) have been entered in sections 13.11 to 13.15.	Provide a rationale in the 'Comments' field	
There is a variance in section 13.17.		
There is a variance in section 13.2.4.		

Data Quality Checks – Financial errors (2/2)



Errors require the **correction** of values entered for users to proceed.

Financial Error Messages	Action Required	Type
The sum of value(s) entered under Item no. 2.7.3 'Tax refunds received' in the Cash Reconciliation section does not equal the sum of PR values under Items No. 12.3 'Taxes recovered from Tax Authorities' and No. 12.5 'Total taxes reimbursed by implementer to Grant account' in the Tax Reporting section.	Update the value(s) accordingly	! Error
The adjustments made for Item 8 'SR open advances at closing at PR level' for each sub-recipient must be equal to the adjustments made at a total level.		
The expenditure totals of the 'Costing Dimension', 'Module / Intervention' and 'Implementing Entity' tables must be equal.		
The cumulative expenditure in the 'Costing Dimension', 'Module / Intervention' and 'Implementing Entity' tables cannot be negative.		
The 'Savings for reinvestment' totals of the 'Costing Dimension', 'Module / Intervention' and 'Implementing Entity' tables must be equal.		
The 'Delayed activities' totals of the 'Costing Dimension', 'Module / Intervention' and 'Implementing Entity' tables must be equal.		
The 'Other variance' totals of the 'Costing Dimension', 'Module / Intervention' and 'Implementing Entity' tables must be equal.		
The amounts forecasted for subsequent years broken down by 'Costing Dimension', 'Module / Intervention' and 'Implementing Entity' must be equal.		
The amounts forecasted for subsequent years must be equal to the Expenditure Gap.		
The total 'Forecast net of commitments' for the execution period must be equal to the 'Forecast for the year' set in the Forecast section. Update the value accordingly.		
The liquidation of commitments by quarter must be equal to the total commitments reported in Commitments and Obligations section.		
The value entered in this field cannot be negative.		
The calculated disbursement request amount must be equal to the breakdown of disbursements by type and entity.		

Data Quality Checks – Financial warnings



Warnings require **correction** or a **justification comment** for users to proceed.

Financial Warning Messages	Action Required	Type
A negative value has been entered in Item No. 5.1 'Total PR cash balance'.	Update the value or provide a justification	 Warning
The value entered is less than the value validated in the previous period for the same item(s).		
The cumulative expenditure reported in the current period (Item 2) does not equal the cumulative expenditure reported in the previous period (Item 2 + Item 6).		
The amount reported in Item 6 'Expenditures validated by the PR during the current financial reporting period' does not equal the expenditure reported for sub-recipients in the 'Detailed Expenditures' tab.		
The 'total taxes remain unrecovered at the end of the Reporting Period' reported in the Closure tax report does not equal the sum of all tax reports for each year.		
The balance of recoveries in the 'Recovery' module does not equal Item 12.7 'Balance of taxes unrecovered at the end of the Reporting Period'.		