

**EXTERNAL FINANCE INFORMATION SESSION** 

# Financial Closure Report (FCR) and Progress Update (PU)

23 July 2024

This session is being recorded.

- 1 Overview: Implementation Oversight in 2024 and Beyond Finance
- 2 Key Areas for focus during the preparation of the FCR (and the last PU)
- **3** Financial Closure Report content
- Progress Update Report content
- **5** Next steps and resources
- 6 Questions and Answers



# **Overview**

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Implementation Oversight in 2024 and Beyond - Finance



### Implementation Oversight: Key changes from 2024 (GC6 & GC7)

**Reducing from 4 Pulse Checks to 2 yearly** 

removing duplication

PC

**Q**3

### Improved Data Quality

Data Quality Checks (DQC)

Online data quality checks to ensure first-time right submission

#### Results Correction\* from July

Results from prior reporting periods can be updated within the same implementation year

#### **ADEx\*\* Integration\***

Results feed directly from DHIS into the Partner Portal to reduce manual entry for a defined cohort of PRs

#### **Elementary Indicators**

Single entry of common numerators and denominators to reduce repeated data entry, improving data consistency **Integrated Reporting\*** 

PU

**Q2** 

**Closure Period:** 

**FCR** 

Integrated reporting:

Previously submitted results are

displayed in subsequent reports

per grant/IP:

PC

Q1



B

PUDR

Q4 Performance Rating

### **New Reporting Flexibilities**

Submission by Section from July

PRs can submit the Pulse Check and PU/DR section-by-section to allow for timely insights

#### ystems Enhancements

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#### **Reporting via Online Forms**

Phased transition to reporting through online PU/DR forms, including Financial Closure Reports

\*Impacting HI and Core portfolios only \*\*ADEx - Aggregated Data Exchange DHIS – Data Health Information System

# Data is automatically aggregated for integrated reporting across all forms





• Each report is cumulative. Example: In Q3 reporting includes Q1-Q3.

Financial reporting period



### Implementation Oversight: Key changes from 2024 (GC6 & GC7)

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#### Integrated Reporting

Reducing from 4 Pulse Checks to 2 yearly per grant/IP:





# New Reporting Flexibilities

NEW

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#### vstems Enhancements

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#### New compared to PC release

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- From July 2024, the PU will be organized into three sections available for individual submission in Partner Portal: (1) Programmatic; (2) Financial; and (3) PSCM & Grant Management.
- Each section **can be submitted**, allowing for results to be submitted to the Global Fund as quickly as possible for **timely insights**.
- Each section will have an individual status in Partner Portal to allow visibility on what is awaiting submission.
- The report is considered fully submitted to the Global Fund only once all sections have been submitted. The timeline for overall submission remains the same 45 days from the reporting period end date\*.

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\*Portfolios categorized as Challenging Operating Environments have 60 days to submit the PU.

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#### **Systems Enhancements**

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# **PR Reporting is fully online**



\* Functionality on 4 financial tabs; 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, which enable:

- Improved data quality by flagging potentially incorrect data.
- Prevention of data entry errors.
- Improved data integrity and consistency.
- Quicker 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.



# **2** Key Areas for focus during the preparation of the FCR (and the Last PU)



### **1. Ensure completeness and accuracy of reported Expenditures**

Expenditure categorization	<ul> <li>Expenditures should be correctly categorized by funding sources, if applicable.</li> </ul>
Cumulative expenditure	<ul> <li>Cumulative expenditures should be reconciled to periodic expenditures in all reports.</li> </ul>
Financial Commitments and obligations	<ul> <li>Expenditures are inclusive of financial commitments and exclusive of financial obligations and advances.</li> </ul>
Wambo.org and direct sourcing	<ul> <li>Reconcile goods and services delivered that were procured from wambo.org or directly sourced in the 'Expenditures' sheet with PSA/wambo.org reports.</li> </ul>

Non-compliant expenditures	<ul> <li>Non-compliant expenditures should <b>not be</b> included in the 'Expenditures' sheet.</li> <li>Taxes unrecovered are non-compliant, hence should also be excluded from the 'Expenditures' sheet.</li> <li><b>Reconcile</b> all non-compliant expenditures and/or recoverable amounts previously communicated by the Global Fund</li> </ul>
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C19RM 2020	<ul> <li>C19RM 2020 expenditures are required to be reported only under the 'Regular Funds Expenditure' sheet under the two interventions ("Risk mitigation for disease programs", "COVID-19 control and containment including health systems strengthening").</li> <li>C19RM 2020 expenditures incurred up to 30 June 2021 should not change from one period to another.</li> </ul>
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### **2. Financial commitments and Financial Obligations**

Financial Commitments	<ul> <li>Goods and services delivered before the end of the reporting period, but not yet paid for.</li> <li>Financial commitments should be reported as expenditures</li> </ul>		
Financial Obligations	<ul> <li>Goods and services delivered and paid after the end of the reporting period where the contract terms were already in place at the final PU reporting date.</li> <li>Obligations can be transferred to the GC7 grant (if there is), however without additional funding.</li> </ul>		
List of Financial Commitments and Obligations	<ul> <li>The detailed listing of financial commitments and obligations is required to be provided in the prescribed format for the Final PU and FCR only.</li> <li>This includes: 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.</li> </ul>		
FX rate used for reporting financial commitments	<ul> <li>As part of the Financial Closure Report, the rate on the actual payment date and the final amount for which the commitment was liquidated need to be provided.</li> <li>Any differences between commitments booked in the Final PU and the actual amount in the FCR for which the commitments have been liquidated need to be adjusted in the 'Expenditures' sheet.</li> </ul>		

### **3. Slippages**

Allocation Utilization	•
Period (AUP)	

• The period (usually three years) during which the country allocation per disease component can be utilized to implement a grant.

# The allocation amount is required to be used for activities that were budgeted, approved and completed during the related AUP regardless of whether the payment for such activities has occurred or not. In certain cases, payments relating to goods and/or services delivered after the end of an AUP may be considered as expenditure from that AUP ("AUP slippage").

**HTM only** 

• Financial obligations and slippages **apply for HIV/TB/malaria (HTM) funds only**. There are no financial obligations and slippages for C19RM.

# **3. Slippages (continued)**

AUP slippages	<ol> <li>Three criteria for approving AUP slippages:</li> <li>Order(s) for the goods or services were placed with adequate consideration for relevant lead times such that the goods or services were expected to be delivered before the end of the AUP.</li> <li>The delivery of the goods or services is delayed for reasons beyond the implementer's control.</li> <li>The delivery of the goods or services is completed within a maximum of 180 days of the end of the AUP.</li> </ol>
	Global Fund approval is necessary.

### **Practical example of AUP slippages**

The PR placed an order for X product in consideration of the appropriate lead time and expectations of delivery before the end of their 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 after the IP end date. The PR informed the CT of this "slippage" and provided the necessary justifications. The CT accepted this delayed delivery as an "AUP slippage". In the FCR, the PR confirmed the delivery of these products within the 180 days after the IP end date.

### **4. Determine closing cash balance in the FCR**

Opening cash balance of the FCR	<ul> <li>Pre-populated based on following rules:</li> <li>If the grant has no C19RM funds, it is populated from the latest PUDR/Final PU.</li> <li>If the grant has C19RM funds, it is populated from the Pulse Check for the end of the previous financial period.</li> <li>If the grant is for a Focused portfolio and therefore does not report on Pulse Checks, it is populated from the latest PUDR/Final PU.</li> <li>Any corrections can be made in section 4 on reconciling adjustments.</li> </ul>
Closing cash balance	<ul> <li>In order to arrive to the final closing balance of the grant, the PR cash reconciliation section is complemented with the advances in the FCR only.</li> <li>The split of closing cash balance by funding source.</li> </ul>
Non-compliant	PR's cash outflows cannot be adjusted for open non-compliant expenditures until those
expenditures	<ul><li>are recovered on the PR's bank account.</li><li>Taxes are also non-compliant expenditures.</li></ul>

### **4. Determine closing cash balance in the FCR**

<ul> <li>Other reconciling adjustments: Only valid and well-supported adjustments can be accepted in 4.1.</li> <li>4.2 Net FX gains/losses: Understand the FX effect on translation and recalculate if necessary.</li> </ul>	De
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		Section 9
	٠	Section 9.1: PR to provide bank statement and enter the total of bank balances.
Bank reconciliation	•	Section 9.2: PR to provide bank reconciliation and enter the reconciled figure.
	•	Specifically, if the provided bank statement and bank reconciliations are correct and the variances in <b>section 9.3 and 9.4 are well justified</b> .

# **5. Triangulation**

Triangulation	<ul> <li>The objective of triangulation is to ensure completeness and accuracy of financial information presented. It involves the reconciliation of the:</li> <li>closing cash with expenditure.</li> <li>taking into consideration financial commitments and open advances.</li> </ul>			
Cumulative triangulation	<ul> <li>The FCR caters for the Cumulative Triangulation for the entire IP.</li> <li>Fully automated from previous PUDRs and linked with other elements of the FCR.</li> </ul>			
Justified triangulation variances	<ul> <li>Examples of the justified triangulation variances include:</li> <li>SR income.</li> <li>SR net exchange gain or loss from translation of balances.</li> <li>Open ineligibles.</li> <li>Refund of taxes.</li> <li>SR refunds.</li> </ul>			
Expenditure cumulation	<ul> <li>Section 13.2 will automatically calculate the expenditure cumulation. It takes each periodic expenditure and compares it with the cumulative expenditure of the last period.</li> <li>If there is any variance, those should be adjusted for in the FCR.</li> </ul>			
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# **Financial Reporting – Cash Reconciliation**



#### **Overview**

Cash reconciliation captures relevant financial data to calculate the PR cash balance at the end of the reporting period.



The overall structure is harmonized across all four quarters through the **existing PUDR** PR Cash Reconciliation tab. Q1Q2Q3Q4Cash Rec.Cash Rec.Cash Rec.Cash Rec.

The Cash Reconciliation tab is replicated in each reporting quarter in the same way, with the exception of the FCR, where supplementary information on closing balances is now included.



Multiple funding source flow is being introduced to monitor cash inflows and outflows at various funding source levels.



A new section on refunds is incorporated to address triangulation variances at the time of the PUDR

#### Tabs included in the FCR



### **Financial Reporting – Coversheet**

	Coversheet	Cash Reconciliation	Open Advances	Expenditure Report	Non-complian Expenditures
Cover Sheet					
>      Errors and Warnings	≅ Check data quality			Data qua	lity check required
Financial Summary					
	Cash balance at the end of the period			Time elaps	sed 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	



Cash balance is sourced from: 1) If the grant has no C19RM, it comes from previous PUDR or Final PU. 2) If the grant has C19RM it comes from previous Pulse Check. Focused grants with C19RM will come form PUDR.

The PR has to make adjustments in reconciling adjustments section in case of mistakes in their previously reported cash balance

	C Recor	Cash Open Inciliation Advances	SR Cash Reconciliatio	Commitments & Obligations	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
~	2. IP In	ncome	Vertical fur split the cash	nding source break n position by fundin	down to g sources				
	ltem	Description		Regular Funds	C19RM F	unds	Total	1.Comment on 2.Outline the d source(s) 3.Prov other contextua information	cash flows ata vide any al
	2.1	Disbursements made dire to the PR	ectly by the GF		-	-		-	•
	2.2	Disbursements made by PPM / wambo	the GF through		-	-		-	•
	2.3	Other direct disbursemer GF	nts made by the		-	-		-	•
	2A	Total disbursements mad	le by the GF		-	-		-	•
	2.4	Interest received on PR b	oank accounts					-	•
	2.5	PR's revenue from incom activities and other incor from disposal of assets, e applicable	ne-generating ne (e.g. income etc.), if					-	
ND	2B	Total other income for PE	3		_			-	•

The first part of the income section remains the same



	Cash Reconciliation	Open Advances	SR Cash Reconciliation	Commitments & Obligations	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
<ul><li>✓ 3. IP ca</li></ul>	ash outflows	Vertic the	cal funding source brea cash position by fund	akdown to spl ling sources	it				
ltem	Description		Regular Funds	(	C19RM Funds		Total	1.Comment on cas 2.Outline the data source(s) 3.Provide other contextual information	sh flows e any
3.1	PR Payments (including advance payments)	e				)	-		•
3.2	PPM / wambo payments made GF on behalf of the PR	by the		-		-	-		•
3.3	Payments to other third parties GF on behalf of the PR	by the		-		-	-		•
3.4	PR disbursement(s) to sub-recip	pients				)	-		•
3.5	Bank charges on disbursements payments for PR	and			0	)	-		•
3.6	Total payments and disburseme	ents		-		-	-		•





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.



#### B. Bank Reconciliation Statement balances

~			
ltem	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:

of variance, commentary is mandatory.

Variance between the bank statement and PR cash balance and bank reconciliation and PR cash balance is introduced. In case

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.



#### Misunderstanding of bank statement and bank reconciliation

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9.1 PR balance per bank statement and 9.2 Bank reconciliation net amount are not filled in correctly. Variances (9.3 and 9.4) are not explained properly.

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## **FCR content – Open Advances**

Funding sou Open advar	rce breakdown to split Cash Open Ices by funding source Reconciliation Advances Re	SR Cash Commitments conciliation & Obligations	Commitments & E Obligations Listing	xpenditure Triangulation Report Controls	Tax Reporting Non-compliant Expenditures	
Regular Funds	C19RM Total The Open Advance included in the GC6	s section remains similar PUDR, except for one n	to what was already ew element.			
ltem 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.

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### **FCR content – Open Advances**







# **FCR content – Commitments and Obligations**

	Cash Reconciliatio	Open S on Advances Rec	SR Cash Commitments conciliation	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
Funding Commit	source breakdown to split ments and Obligations by							
	funding source		The reporting pre-populated Commitments	of Commitments a d based on the infor s and Obligations lis	nd Obligations for mation entered in sting section	r the FCR will 1 the	be	
> 1 Errors	and Warnings		≅ Check (	data quality				
Principal Recip Regular Fur	pient fin incial commitments obligations ids C19RM Total							
Item No.	Description	Previous financial repo	rting period	Current financial report	ing period	1. Comment on ca	sh flows 2. Outline the data s other contextual informati	ource(s) 3. Provide any on
7.1a	PR total financial commitments		· · · ·					٢
7.1b	SR(s) total financial commitments		-					٢
7.2a	PR financial obligations							٢
7.2b	SR(s) financial obligations							٢
7.2c	Accrued severance							٢
7.4	Total financial commitments & financial obligations							٢

# **FCR content – Commitments and Obligations**



# **FCR content – Commitments and Obligations Listing**



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

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# **FCR content – Commitments and Obligations Listing**



# **FCR content – Expenditure Report**

			Cash Reconcilia	ntion	Open Advances	SR Cash Reconciliation	Com & Ol	mitments oligations	com Obliga	mitments & ations Listin	g	xpenditure Report	Triangul Contro	ation ols	Tax Report	ing	Non-comp Expendite	oliant ures
					The three-c group/cost	limensional break input, module/inte	kdown r erventio	emains ns and	the sam	ie: cost enting en	tities.							
Regular Funds Other	r Non-Fungible Source	Total																
Cumulative expenditure at s reporting period 500,123	start of financial Di pe 12	isbursed until the end of t priod 2,100	the reporting	Opening cash 52,000	balance at start of IP	Budget utilization 375%		Time elap 70%	osed									
✓ Breakdown by Co	osting Dimension																	
								Period					c	ummulative Fina	ancial Reporting Peri	od		
							Total	4,030	65,750	10,010	65	513,203	123,546	102,320	9,181	25	65	
ltem 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 Mar	nagement			n/a			0	0	0	0%	0	0	0	0	0	0%	
1.2				~	n/a			0	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 needs 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). The PR is required to provide explanation to the variances of +/-15%.

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# **FCR content – Expenditure Report**





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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	٢



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

The split of cash balance by funding sources generally contains automated cell except for the 13.3.5 Adjustment to C19RM cash balance field 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								٢
13.3.5	Adjustment to C19RM cash balance								•
13.3.6	Closing Cash balance C19RM								٢
13.3.7	Closing Cash balance Regular Funds								•

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

#### Section 13.3 – Cash balance split by funding source.

- For GC6 closures of grants which hosts C19RM funds, the split of C19RM and HIV, TB and malaria (HTM) final closing balances needs to be done as these funding sources have different rules governing their utilization.
- The former GC6 PUDRs tracked the disbursements and expenditures by funding source; however it did not request the split of other elements of the cash reconciliation by funding sources.

Therefore, the prescribed methodology for calculation of the cash balance split is first to derive the C19RM cash balance as follows:



In some cases, adjustments might need to be made to the above methodology to derive the correct C19RM closing balance, including the following two examples :

#### 1. Compensation for C19RM 2020 disbursements:

For GC6 grants that started before June 2021, C19RM 2020 expenditures might also be included in the GC6 grant. Disbursements for those activities were not tagged and just captured as part of HIV, TB and malaria disbursements. The calculation will have to be adjusted for those **C19RM 2020 disbursements** not to distort the final C19RM cash balance.

#### 2. Adjusting for any other reconciling items (e.g. forex):

In some cases, the PR might want to allocate some costs to C19RM. For example, if the PR identified large forex loss on translation, the PR might allocate part of it to C19RM not to penalize the HTM grant, or if the HTM grant has already ran out of funds. These adjustments and the calculation of those **must be agreed with the CT** prior submission of the FCR.

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# **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 report	The tax reporting is now also required in the FCR. The overall											
information re	mains the san	ne as in the Pl	JDR, however	r the structure		The information will still be provided by PR and SRs in						
has changed for better understanding. grant currency. The totals are calculated automatically.										itically.		

	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	

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

### **FCR content – Tax Reporting**



### **FCR content – Non-compliant Expenditures**

		Cash Reconciliation	Open SR Advances Recon	Cash Commitments ciliation & Obligations	Commitments & Obligations Listing	Expenditure Report	Triangulation Controls	Tax Reporting	Non-compliant Expenditures
Funding source breakdown to split compliant expenditures by funding source.		urrency	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.						
Regular Funds	C19RM Total								
Item No.	Description			Current financial reporting peri	od	1.Comment on cash flow	vs 2.Outline the data source(s) 3.Pro	vide any other contextual inform	nation
10.1	Non-compliant expenditures validated for the curren	nt financial reporting period			0.00				٢

\* NB. Unrecovered taxes are considered non-compliant. However, those should **not** be reported in this section, but rather in the Tax Reporting section.

## **FCR content – Non-compliant Expenditures**

THE GLOBAL FUND









#### Tabs included in the PU



\* Only appears with quarterly reported Outcome Indicators \*\* GC7 only







### English

Every **Tuesday** between 30 July and 27 August (inclusive)

10:00 - 11:30 (CEST)

Link to join the clinic

(Meeting ID: 970 7831 4900 | Passcode: 716947)

### French

Every **Wednesday** between 31 July and 28 August (inclusive)

10:00 - 11:30 (CEST)

Link to join the clinic

(Meeting ID: 991 6889 0524 | Passcode: 982602)

Resources	Links			
Information Session: Progress Update	Presentation: English   French Recording: English   French			
Information Session: Financial Reporting Closure	Presentation: <u>English</u>   <u>French</u> Recording: <u>English</u>   <u>French</u>			
System Instructions	Instructions: PR Reporting Handbook (link forthcoming)			
System instructions	Partner Portal Screen Preview: PU & FCR			
Infographic	<ul> <li><u>PU process</u></li> <li><u>FCR process</u></li> </ul>			
Demos	<ul> <li>PU: <u>English</u>   <u>French</u></li> <li>FCR: <u>English</u></li> </ul>			
Financial Management Resource page	Financial Management Resource page			

# Thank you

The presentation and recording of this session will be available on the Global Fund website soon:

https://www.theglobalfund.org/en/information-sessions/



The Global Fund to Fight AIDS, Tuberculosis and Malaria

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