



# Reporting

## [UNDP Global Fund Implementation Guidance Manual](#)

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## Overview

UNDP as Principal Recipient (PR) is required to submit a number of programmatic and financial reports to the Global Fund during and after programme implementation. While the requirements listed below are the most up to date as of September 2016, the reporting requirements may vary according to country context, and are subject to change over time based on updated Global Fund policies and processes. When in doubt, please consult with the UNDP Global Fund/Health Implementation Support Team and/or Global Fund Portfolio Manager (FPM) to ensure an up-to-date understanding of each grant's reporting requirements.

The PR is required to request the disbursement of funds from the Global Fund through an annual forecast template, and to provide the Global Fund with periodic reports about the use of funds and activities financed by the grant. For further details on reporting requirements, please refer to the [Global Fund Operations Policy Manual](#) and [Guidelines for Grant Budgeting and Annual Financial Reporting](#).

The Global Fund assesses PRs based on the content, completeness and timeliness of reports submitted, so Country Offices (COs) are encouraged to be mindful of the requirements and their deadlines and to request support from their Programme Advisor in the Global Fund/Health Implementation Support Team when needed. All reports should be submitted to the Global Fund Country Team, copying the Local Fund Agent (LFA) and the Country Coordinating Mechanism (CCM).

Due dates for periodic reports are often mistakenly believed to be calculated from the programme start date; however, if the periodic reports do not correspond to UNDP's fiscal calendar, one of the reporting periods will cross the closure of UNDP's fiscal year, making it difficult for the CO to close its accounts. COs should conform their reports to UNDP's fiscal calendar. If the programme start date is not aligned with the beginning of a UNDP fiscal quarter, the first and last periods should be adjusted to be shorter/longer than the other time periods to align appropriately. Due dates for Progress Updates (PUs) and Progress Updates/Disbursement Requests (PU/DR) are included in the Performance Framework.

In addition to reporting to the Global Fund, UNDP requires corporate reporting to assess performance against certain indicators.

## Performance-based Funding and Disbursement Decision

Under the performance-based funding principle, additional funds are made available to Principal Recipients (PRs) based on results achieved in a defined time frame. The principle of performance-based funding links grant performance (overall grant rating) to funds disbursed (indicative disbursement range). Like the Indicator Rating, the disbursement range is indicative. Final disbursement amounts may lie outside the indicative range due to a number of factors identified by the Country Team.

INDICATIVE DISBURSEMENT RANGES		
Overall Grant Rating		Cumulative Disbursed Amount (after the disbursement)
<b>A1</b>	Exceeding expectations	Above 95% of cumulative budget through next reporting period
<b>A2</b>	Meeting expectations	Between 105-85% of cumulative budget through next reporting period
<b>B1</b>	Adequate	Between 55-95% of cumulative budget through the reporting period
<b>B2</b>	Inadequate but potential demonstrated	Between 25-65% of cumulative budget through the reporting period
<b>C</b>	Unacceptable	Below 35% of cumulative budget through the reporting period

**Workplan tracking measure:** Some programme areas (modules) and interventions – for example, the removing legal barriers and community systems strengthening modules – cannot be measured using available coverage indicators during the execution period being assessed, and will therefore not result in a standard indicator rating. Moreover, these areas require additional qualitative measures to assess their effectiveness.

To address this, the Global Fund has developed a specific monitoring and evaluation (M&E) framework for modules that do not have a service delivery component and will request the PR to report on progress through the Progress Update Disbursement Request (PU/DR) on the agreed upon workplan tracking measures (WPTMs) in country-specific, multicountry and regional grants.

A differentiated approach is applied in using these measures for determining an indicator rating and in making performance-based annual funding decisions:

1. When grants do not include any coverage/output indicators, a scoring methodology is applied to measure progress against WPTMs to arrive at an indicator rating;
2. When grants include both coverage/output indicators as well as the WPTMs, only the coverage/output indicators are used to calculate the indicator rating. In these instances, WPTMs may be used at the discretion of the Country Team in determining the overall grant rating and adjusting the annual funding decision amount.

Implementation progress during the reporting period	Category
No progress against planned milestone or target	Not started
Less than 50% completion of the milestone or target	Started
50% or more completion of planned milestone or target	Advancing
100% achievement of planned milestone or target	Completed

The progress on workplan tracking measures i.e. milestones and targets for input and process indicators is categorized as follows:

1. Achievement against each workplan tracking measure (milestones and targets) is graded on a four-point scale from 0 to 3.

Achievement against workplan tracking measure	2. Score
Not started	0
Started	1
Advancing	2
Completed	3

- At each reporting period, depending on the progress in implementation of various activities, the respective score is allotted by the Global Fund to each measure.
- Based on reported progress, the sum of all scores during the reporting period is compared against the maximum score for that period to obtain the default rating.

Percentage achievement during the reporting period (Total score/Maximum score)	Default rating	WPTM
100% or above	A1	
90-99%	A2	
60-89%	B1	
30-59%	B2	
<30%	C	

- The default rating determines the indicative funding range. The indicative funding ranges for each Indicator Rating, before other factors are taken into consideration, are as follow

Default WPTM Rating	Cumulative Budget Amount (including current funding request)
A1	Between 90-100% of cumulative budget through the next reporting period
A2	
B1	Between 60-89% of cumulative budget through the next reporting period
B2	Between 30-59% of cumulative budget through the next reporting period
C	To be discussed individually

**Practice  
Pointer**

As with the setting of all indicators, PRs are encouraged to ensure that the WPTMs are measurable and time-bound, including specific means for verification as well as the dates by which deliverables are due in the relevant sections of the performance framework (PF). WPTMs should be ambitious yet realistic, and it is important to keep in mind that these are process level outputs; the impact and outcome of programs related to promoting an enabling environment are generally assessed through baseline, midterm and/or endline reviews.

## Reporting to the Global Fund

UNDP as Principal Recipient (PR) is required to submit a number of programmatic and financial reports to the Global Fund during and after programme implementation. While the requirements listed below are the most up to date as of September 2016, the reporting requirements may vary according to country context, and are subject to change over time based on updated Global Fund policies and processes. When in doubt, please consult with the UNDP Global Fund/Health Implementation Support Team and/or Global Fund Portfolio Manager (FPM) to ensure an up-to-date understanding of each grant's reporting requirements.

## First Disbursement, Execution Period and Reporting Calendar

### First annual funding decision

The first annual funding decision for a new grant or implementation period is taken immediately after the grant is signed, and based on the approved grant budget. The Global Fund Country Team will make the first annual funding decision based on the approved signed budget, and by completing a simplified First Annual Disbursement Making Form (ADMF).

Each annual funding decision includes the total amount that may be disbursed over a specified 12-month period, also known as the 'execution period'. (In some cases, such as high risk environments, the execution period may be six months.) After the first annual funding decision, the PR submits an annual cash forecast for the next execution period plus a buffer amount (usually three months, or six months in exceptional circumstances). This forms part of the Progress Update/Disbursement Request (PU/DR) annexes and part of the Annual Financial Report (AFR). The approved budget for the execution period should be used as a basis for the forecast and all adjustments clearly reflected against the baseline budget. For further details, please refer to the guidance on [PU/DR](#) and [AFR/EFR](#) in this section of the Manual and to the [financial management section](#) of the Manual.

**Table 1: Illustrative Example of Reporting Requirements for Y1 of a Programme with semesterly programmatic reporting requirements (Grant dates: 1 January 2016 – 31 December 2018)**

Due Date	Action	Reporting requirement
15 November	Grant signing	No reporting action required from PR, the Global Fund releases first disbursement and agreed transfers automatically. Annual funding decision is based on approved grant budget.
5 May	Quarterly Financial Report / Cash Balance Report	Quarterly Financial Report as of 31 March; due 35 days after quarter-end (5 additional days allocated to UNDP for submission to the Global Fund, due to UNDP consolidated reporting from HQ to the Global Fund).
14 August	Progress Update	Programmatic and procurement updates for period 1 Jan – 30 June; due 45 days after quarter-end.
5 November	Quarterly Financial Report / Cash Balance Report	Quarterly Financial Report as of 30 September; due 35 days after quarter-end (5 additional days, due to UNDP consolidated reporting).
31 October	Grant Estimated Annual Forecast for Global Fund Corporate Reporting	Estimate of Annual Forecast to support Global Fund Corporate Planning and Reporting.
1 March	Progress Update / Disbursement Request	Programmatic, Procurement and financial updates for period 1 July – 31 December; due 60 days after period-end (15 additional days, as AFR/EFR is also due).
1 March	Annual Financial Report	Annual and cumulative expenditure, annual forecast and variance analysis to approved detailed budget for the period 1 January – 31 December; Submitted to the LFA 60 days after year end; Informs financial performance evaluation and annual disbursement decision.
31 March	Annual External Audits	The certified financial statements from the Office of Audit and Investigations (OAI) and agreed SR audit reports are due 90 days after the year-end.

## Progress Updates/Disbursement Request (PU/DR)

The Global Fund Progress Update/Disbursement Request (PU/DR) template is available in [English](#), [Español](#), [Français](#) along with comprehensive [guidelines](#) on how to populate the template. **Note that use of this tool is mandatory for all Global Fund Principal Recipients (PRs).**

The Grant Agreement stipulates that the PRs must submit reports no later than 45 days after the close of the agreed periods. However, where an annual financial report (AFR) is also due, both are due 60 days

after the close of the period. These reports are submitted to the Local Fund Agent (LFA), with a copy to the Global Fund Country Team and the Country Coordinating Mechanism (CCM), which then in turn verifies the reported data and submits them to the Global Fund within 10 working days after receiving the final signed version of the report from the PR.

The PU/DR provides the following:

- Progress report on the latest completed period of programme implementation;
- Request for funds for the next/following execution and buffer period;
- Update on the programmatic and financial progress of a Global Fund-supported grant;
- Update on health product management, especially Price and Quality Reporting (PQR), risk of stock-outs and expiries, etc.;
- Update on fulfilment of conditions, management actions and other requirements; and
- The basis for the Global Fund's annual funding decision by linking historical and expected programme performance with the level of financing to be provided to the PR.

The PU/DR should be carefully prepared and cross-checked, as errors can delay disbursements. The following errors have been cited as reasons for delaying disbursements:

- The disbursement request was not signed;
- The disbursement request was not dated;
- The cash reconciliation was not completed correctly;
- The progress update and disbursement request periods under the 'General Information' of the report were not correct;
- The signature was not the same as the one on the specimen document, or no specimen document was provided;
- The indicators and/or targets reported on in the 'Programme Progress' section of the report were not those agreed for that period in most recently approved Performance Framework; and
- Prices of medical products were not reported on in the Global Fund's PQR database.

### Differentiated approach to reporting

In order to “maximize impact against HIV, TB and malaria by tailoring investments and processes to specific characteristics of a country portfolio,” the Global Fund has adopted a differentiated approach across its portfolio for the 2017-2019 allocation period. The approach not only differentiates processes (including access to funding and reporting) across predefined categories of countries, it also accordingly aligns Global Fund human resources dedicated to grant management.

All Global Fund recipient countries have been divided into three categories, based on a combination of three criteria: (1) size of current funding allocation, (2) disease burden, and (3) impact/criticality for the achievement of the Global Fund's objectives.

The three new portfolio categories are:

- **Focused countries** (smaller portfolios, lower disease burden, lower 'mission risk' - i.e. less critical to the Global Fund's 'mission'): all countries with a current total country allocation under US\$75 million, plus most regional grants.
- **Core countries** (larger portfolios, higher disease burden, higher risk): countries with a current allocation between \$75 million and \$400 million.



- **High-impact countries** (very large portfolios, ‘mission critical’ disease burden): includes countries with a current allocation of \$400 million or more + 1 malaria regional grant managed by UNOPS.

**Reporting requirements are different for each of the portfolio categories:**

- **Focused countries** are required to submit an annual PU/DR covering programmatic, finance, health product management and grant management. The LFA reviews the PU/DR but doesn’t verify programmatic results, and doesn’t verify expenditures (only high-level analytical review of expenditures versus budget).
- **Core and high-impact countries** must submit two progress updates per year: one mid-year PU (expenditure reporting optional for core countries; scope of LFA review to be determined by the Country Team) and one yearly full PU/DR subject to full LFA review.

Unless decided otherwise by the Global Fund Country Team, the following is a list of the forms that need to be submitted as part of the annual PU/DR or the semi-annual PU:

	<b>Progress Update and Disbursement Request (PU/DR)</b>	<b>Progress Update (PU)</b>
<b>Timing</b>	<p><b>Annual</b></p> <p>The Principal Recipient submits to the Global Fund within 60 days after the end of the reporting cycle.</p> <p>The Local Fund Agent submits to the Global Fund 10 working days after the full submission of the Principal Recipient.</p>	<p><b>Semi-annual</b></p> <p>The Principal Recipient submits within 45 days after the end of the reporting cycle.</p> <p>If applicable, the Local Fund Agent submits to the Global Fund 10 working days after the full submission by the Principal Recipient.</p>
<b>Scope</b>	<ul style="list-style-type: none"> <li>• Progress against Impact and Outcome Indicators</li> <li>• Disaggregation of Impact and Outcome Results</li> <li>• Progress against Coverage Indicators</li> <li>• Disaggregation of Coverage Results</li> <li>• Work Plan Tracking Measures</li> <li>• Principal Recipient Cash Reconciliation Statement in grant currency</li> <li>• Principal Recipient reconciliation of funds provided to Sub-recipients (SRs) for the</li> </ul> <p>Current Implementation Period</p> <ul style="list-style-type: none"> <li>• Total Principal Recipient Budget Variance and Funding Absorption Analysis</li> <li>• Procurement and Supply Management</li> <li>• Grant Management</li> <li>• Evaluation of Grant Performance</li> </ul>	<ul style="list-style-type: none"> <li>• Progress against Impact and Outcome Indicators</li> <li>• Disaggregation of Impact and Outcome Results</li> <li>• Progress against Coverage Indicators</li> <li>• Disaggregation of Coverage Results</li> <li>• Work Plan Tracking Measures</li> <li>• Procurement and Supply Management</li> <li>• Grant Management</li> <li>• Evaluation of Grant Performance</li> </ul>

	<ul style="list-style-type: none"> <li>• Enhanced/Annual Financial Report</li> <li>• Annual Cash Forecast</li> <li>• Annual Funding Request and Recommendation</li> </ul>	
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## Programmatic Sections of the Progress Update

The frequency of submission of programmatic updates to the Global Fund varies by country. For more information, please refer to the overview of the Global Fund’s differentiated approach and/or contact the Global Fund/Health Implementation Support Team.

The ‘Programme Progress’ section of the Progress Update includes **Tab 1A: Impact/Outcome Indicators; 1B: Coverage Indicators and 1C: Work plan tracking measures**. The results reported normally reflect activities carried out in the period just completed and should be inputted according to the most recent approved performance framework (PF). In some cases, however, it may not be possible to receive information before the 45-day window for reporting to the Global Fund elapses. **If this is unavoidable, the Principal Recipient (PR) should still submit the report for that period, but the results for that particular indicator will relate to the preceding period and not to the period just completed.**

In the ‘Reasons for Programmatic Deviation’ box, the PR should attempt to fully explain all valid reasons for under- or over-achievement of targets. Examples of common reasons for underachievement include: delays in disbursement or procurement, Sub-recipients (SRs) not contracted in the time originally planned or sub-optimal functionality, challenges in robust and reliable data collection, or the indicator is not measurable as written.<sup>[1]</sup>

Following the submission of the semi-annual Progress Update or the annual Progress Update/Disbursement Request (PU/DR), the Global Fund issues a Management Letter (ML), which provides feedback and recommendations for the PR on the implementation of the programme. The PR should respond in writing to the Global Fund addressing the issues raised in the ML, by the deadline specified in the ML or no later than two weeks following receipt of the ML.

 <b>Practice Pointer</b>	<p>It is strongly recommended that Country Offices (COs) share the draft reply to the Global Fund’s Management Letter with Sub-recipients (where applicable) for feedback as well as with the Global Fund/Health Implementation Support Team Programme Advisors to obtain feedback and comments in advance of sending the final response to the Global Fund.</p>
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**In Grant Management (Tab 4)**, all conditions precedent (CP) and special conditions (SCs) contained in the Grant Agreement/Grant Confirmation or management actions in any subsequent implementation letters that are due for reporting during the period covered by the Progress Update should be listed. The PR must provide a status update on all listed CP and special conditions SCs. In addition, all management actions assigned to the PR by the Global Fund that are outstanding should be listed with a reference to the date of the respective Performance Letter and action number. Comments on progress toward fulfilment should be provided for each management action.

In PR's Overall Self Evaluation of grant performance (Tab 5), the PR should include self-evaluation of grant performance to date, undertaken by taking into account programmatic achievements, financial performance and programme issues in various functional areas (M&E, finance, procurement and programme management, including management of SRs); a description of external contextual factors that have had or may have an impact on programme performance; a description of any planned changes to the programme.

### Features of the Revised January 2016 PU/DR template

Please note the following features of the programmatic and procurement sections of the **revised January 2016 PU/DR template** (reporting required where relevant based on Global Fund approved Performance Framework):

- Reporting on progress achieved against workplan tracking measures where applicable;
- Reporting disaggregated results for select Impact/Outcome and Coverage Indicators where applicable. For a list of indicators requiring disaggregation, please refer to Annex 1 of the [Global Fund Progress Update/Disbursement Request Guidelines](#);
- Indicators can now be selected from dropdown lists. It is important to ensure correct information (disease component, PU or PUDR) is checked on PUDR cover sheet; and
- Procurement and Supply Management – PRs are expected to respond to the questions on risks of stock-out and expiry by referring to the most recent stock status report available at the country level at the time of completing their PU or PU/DR.

[1] If during programme implementation the PR observes that a target set or an indicator agreed to in the PF is no longer applicable/achievable, due to a changing epidemiological landscape or reasons beyond the control of the PR, this should be brought to the attention of the FPM and a request to amend the PF through an Implementation Letter should be considered.

## Financial Sections of the Progress Update

Financial updates and disbursement requests are submitted to the Global Fund on an annual basis.

The financial section of the Progress Update/Disbursement Request (PU/DR) consists of six sub-sections/tabs:

### 1. Principal Recipient financial information

- Principal Recipient (PR) Cash Reconciliation, provides information on:
- PR's cash position based on:
  - Grant Income – All income received under the grant
  - Grant Cash Outflows – Expenditure on cash basis
  - Reconciling Adjustments;
- Total cash balances – end of reporting period; and
- Principal Recipient Commitments and Other Obligations.
- PR expenditure for purposes of the Cash Reconciliation should include only payments (cash outflow including prepayments) regardless of when goods or services are received/delivered.
- Cash balances should include amounts held by the PR (or on behalf of the PR), including any grant funds held with fiduciary agents.

1. Principal Recipient Bank Statement Balance (UNDP provides the Global Fund Cash Balance Report in place of the bank statement) and Cash in Transit.
2. Principal Recipient Ineligible Transactions, obtained from:
  - PR review and verifications of Sub-recipient (SR) reports;
  - Global Fund Performance Letters; and
  - PR and SR Audits.
2. **Sub-recipient cash reconciliation** The SR cash reconciliation statement provides the reconciliation of funds provided to SRs at a given progress update period end date. SR open advances are defined as disbursements made to SRs and other SR income less SR expenditures validated and recorded by the PR in its records as fully liquidated amounts (i.e. recognized officially as SR expenditure by the PR in its own records) This section is not mandatory but is provided at the request of the Global Fund. CO/PRs that have been previously been requested to complete this section should continue to do so.
3. **Principal Recipient budget variance and funding absorption analysis** This report provides a summary of key financial data for variance and funding absorption analysis for the grant through the period of the progress update, including:
  - An update on the PR's spending *vis-à-vis* the budget, both for the period covered by the progress update and on a cumulative basis from the beginning of the implementation period;
  - Disaggregation of the reported budget and expenditure amounts for "Principal Recipient's total expenditures (including any direct-disbursements to third-parties)" and "disbursements to Sub-Recipients"; and
  - Disaggregation of "Health Products - Pharmaceutical Products" and "Health Products – Non-Pharmaceuticals & Equipment". For detailed guidance please refer to the [Information Note on Budget and Expenditure Variance Analysis](#) developed by the UNDP Global Fund/Health Implementation Support Team.
4. **Annual Financial Reporting** Annual Financial Reporting (AFR) covers in-country expenditures and variance analysis against the approved activity plan and funding for the PR and SR, reported for the current grant cycle year and cumulatively from the beginning of the implementation period. The financial information reported should include the approved budgets, expenditures and variance analysis by: (a) cost grouping, (b) modules and interventions, and (c) implementers (PRs and SRs). For AFR preparation, PRs should use the Modified Cash Basis of accounting (limited to the following):
  - Expenses are recorded and included when obligations are incurred (includes expenses as per Atlas General Ledger (GL) /GFFR plus full asset cost less depreciation plus inventory);
  - Annual depreciation expenses are not included and equipment acquired during the year is expensed fully in the year of acquisition;
  - Full cost of equipment is included in the year of acquisition; and
  - SR advances and prepayments are not included in the AFR. The following exchange gain/losses are included in the AFR:
    - Realized exchange gain/loss –due to difference in UN Operational Rates of Exchange (UNORE) between the dates of the voucher and date of payment; and
    - Unrealized exchange gain/loss – translation of USD cash balances in Atlas into Euro grant currency. The exchange gains/losses are reported in the AFR as follows:
      - Cost Grouping – 11.0 Indirect and Overhead Costs;
      - Module – Intervention: Programme Management – Grant Management; and
      - Implementing Entity – UNDP.
5. **Annual Cash Forecast** The Annual Cash Forecast provides the annual cash expenditure forecast for the period immediately following the period covered by the PU (as well as for an extra cash "buffer" period of up to three months).The forecast information reported should include activities in the approved budgets required for the payment of goods and services for the next 12 months including the buffer period. The forecast should be provided by cost grouping (at minimum) and by (a) modules - interventions; and (b) implementers (PRs and SRs) upon the request of the CCM or if readily available. The forecast should include new activities to be implemented (new contracts/procurement for goods and services), open existing contracts (commitment and payables) from which payments will be made during the period covered by the

forecast. The Global Fund/Health Implementation Support Team has developed a [Cash Forecasting tool](#) to support the annual cash forecasting exercise.

6. **Funding Request** The Funding Request provides the disbursement amount requested by the PR based on the cash balance, the forecasted expenditure for the period immediately following the period covered by the progress update (as well as for an extra cash “buffer” period of up to six months) and cash “in transit” (if any). For more information and detailed guidance on PU/DR, please refer to:
- [Guidance on populating the financial section of the PU/DR](#)
  - [Global Fund Guidelines: Templates>Finance and Audit>Progress Update and Disbursement Request Guidelines](#)
  - [PUDR Webinar Questions and Answers Feb 2016](#)
  - Annotated Core PUDR Guidelines 31 March 2016. Atlas reports (UN Reports>IPSAS Reports>>Global Fund Reports>Financial Reports) and how to reconcile from Atlas to PU/DR cash basis of reporting is explained in detail.

Comprehensive guidance on financial reporting is also available in the [financial management section](#) of the Manual.

## Local Fund Agent review of the Progress Update/Disbursement Request

The Local Fund Agent (LFA) reviews the Principal Recipient (PR)’s Progress Update to validate the reported results and inform the Global Fund about a grant’s programmatic and financial performance, as well as about any key issues and risks the programme faces. The LFA is also required to provide periodic recommendations on appropriate amounts to be disbursed to a PR for the coming period, and any other appropriate actions. The LFA’s review may involve site visits to the PR and Sub-recipients (SRs) to verify accuracy of the financial information presented through the Progress Update/Disbursement Request (PU/DR), and to clarify any questions. PRs have noted that there may be misalignments in understanding on particular issues between the LFA visit to the PR and the LFA’s report to the Global Fund. While the LFA report to the Global Fund is not shared with the PR, the PR should ensure that a debrief is scheduled with the LFA immediately following their visit to ensure a common understanding of and action plan to address LFA-identified issues during the PU/DR review.

Please refer to the UNDP/Global Fund Health Implementation Support Team’s guidance note on [Global Fund/LFA Access to Information during the Grant Life Cycle](#) for more information on what documents can and cannot be shared with the LFA during the PU/DR process.



### Practice Pointer

1. Country Offices (COs) are advised to submit the final PR-signed PU/DR to the LFA by the 45-day deadline. If COs wish to submit draft PU/DRs, it is recommended to do so prior to the deadline. Increasingly, delays in disbursement requests are occurring; therefore, the CO is encouraged to develop a PU/DR tracking sheet to document the process and easily identify any delays.
2. During the LFA review, PR should make sure that all supporting documents for reported date are available for review. In additional, all key staff covering finance, programme/monitoring and evaluation (M&E), and procurement and

supply management (PSM) as well as the Programme Manager should be available to clarify issues to the LFA.

## Tax Status Reporting

Tax status reporting is the second of two financial reports (the first being the financial section of the Progress Update/Disbursement Request (PU/DR)) that must be submitted to the Global Fund on an annual basis.

The Global Fund requires a mandatory tax exemption in countries where it supports programmes, so that expenditures within grants are made free of any country taxes or tariffs. All grant agreements include a mandatory tax exemption provision. If taxes are levied or paid, host countries are required to refund such tax amounts. In this regard, the Global Fund requires annual tax reporting by Principal Recipients (PRs) and provides a reporting template to be completed and submitted by Country Offices (COs) within the prescribed deadline.

The template captures total grant expenditure, total taxes paid, and total taxes recovered by PR and SR. Additional information, including additional recoveries expected, is also required.

Although the Tax Status Form is submitted on an annual basis, the report is also included in the quarterly financial report to the Global Fund. For detailed instructions, please refer to the [Quarterly Financial Reporting Template](#) and the [Global Fund Guidelines for the Quarterly Financial Reporting](#) for guidance on tax reporting.

For more information on annual financial reporting, please refer to the [financial management section](#) of the Manual.

## Quarterly Financial Reporting to the Global Fund

The Global Fund quarterly financial report consists of form contains three components:

- Cash Balance Report (all countries);
- Quarterly Expenditure Report (select countries); and
- Tax report (submitted to the Global Fund annually, but also included in the quarterly financial report).

The purpose of the quarterly financial report is to provide the updated in-country cash balance for pre-selected country portfolios and supply information for the decision on the release of funds by the Global Fund. The regular information to be collected includes the:

- Principal Recipient (PR) cash balances as per the Cash Balance Report; and
- Open advances at Sub-recipient (SR)/procurement agent level as per the PR's accounting records.

This form is a mandatory requirement for pre-selected countries and organizations and at the discretion of the Global Fund for all other countries. For pre-selected countries, the form needs to be submitted no

later than 30 days after the end of the Global Fund fiscal quarter cycle (e.g. if 31 March, the Quarterly Financial Reporting would be due on 30 April, if 30 June it would be due on 31 July, etc.).

## Cash Balance Report

The purpose of the Cash Balance Report (CBR) is to provide the in-country cash balance and inform the decision on the release of funds by the Global Fund. The standard information to be collected includes:

- Principal Recipient (PR) cash balance as per the CBR;
- Open advances at Sub-recipient (SR) level as per the PR's accounting records; and
- PR's open obligations.

The CBR is prepared for each quarter (Q1- Q4) and is submitted by all countries no later than 30 days after the end of the quarter.

The CBR is generated directly from [Atlas](#) (UN Reports>IPSAS Reports>Global Fund Reports>Cash Balance Report). The main purposes of the reports are:

- To fulfil the Global Fund's quarterly cash balance reporting requirement;
- To support Global Fund projects to substantiate the uncommitted and Progress Update/Disbursement Request (PU/DR) closing cash balances when reporting to the Global Fund; and
- To monitor cash balances.

With respect to the Global Fund reporting requirement, the CBR is generated by the Global Fund/Health Implementation Support at HQ. Country Offices (COs) confirm data and provide quarterly cash forecasts. The quarter is not financially closed at the time of submission to the Global Fund.

For internal UNDP use of the CBR, the following should be noted:

- The CBR is a modification of the Atlas Cost Sharing Deficit query;
- It is best used for closed periods. If a user is running the CBR for an open period, they should note that the commitments will not be reflected accurately. If a period is not yet closed, the CBR may not reflect all the transactions and hence the cash balance is not final; and
- The expenses and fund utilization sections of the CBR reconcile with the amounts in the GF Financial Report (GFFR) or IPSAS CDR.

For detailed instructions, refer to:

- [Global Fund Guidelines for the Quarterly Financial Reporting](#) (Section on Cash Balance Reporting)
- [Quarterly Financial Reporting Template](#)
- [Global Fund Quarterly CBR Instruction Note](#)
- [Quarterly Cash Forecasting tool](#)

## Quarterly Expenditures Report

The Quarterly Expenditure Report covers in-country expenditures and variance analysis against the approved activity plan and funding for Principal Recipients (PRs). The financial information reported

should include the approved budget, expenditures and variance analysis by (a) cost grouping; (b) modules -interventions. The total budget and expenditure amounts across the two breakdowns should be the same.

The Quarterly Expenditure report is mandatory for pre-selected countries and will apply to only three UNDP Country Offices (COs) that have active grants (Chad, Mali and South Sudan). The Quarterly Expenditure Report's purpose is to facilitate the analysis of the underlying issues for low absorption. The report is submitted for the first three quarters of the year (Q1 – Q3).

The expenditure report's structure is similar to the Annual Financial Reporting (AFR)/Enhanced Financial Report (EFR) and requires reporting on the "Year to Date" approved budget, expenditures and variance analysis by Cost grouping and Modules. The report also includes a section to provide the cash forecasts for the next quarter and the remainder of the year. Each year, three Quarterly Expenditure Reports are prepared by pre-selected countries. For the fourth quarter, a Progress Update/Disbursement Request (PU/DR) is completed instead. COs should submit the quarterly expenditure report directly to the Global Fund and copy the Global Fund/Health Implementation Support Team in HQ (NY).

For detailed instructions, refer to:

- [Global Fund Guidelines for the Quarterly Financial Reporting](#) (section on Quarterly Expenditure Reporting)
- [Quarterly Financial Reporting Template](#)
- [Global Fund Quarterly Expenditure Reporting Instruction Note](#)
- [Quarterly Expenditure Reporting template](#)

## PR and Coordinating Mechanism (CM) Communication and Governance

### PR-Coordinating Mechanism Communication Modalities

The [Coordinating Mechanism](#), which includes Country Coordinating Mechanisms (CCMs) and Regional Coordinating Mechanisms (RCMs) or Regional Organizations (ROs), develops and submits grant proposals to the Global Fund based on priority needs at the national level. After grant approval, they oversee progress during implementation. The CCM – or, for a regional grant, a regional coordinating mechanism – is responsible for overseeing the performance of the grants and making strategic decisions at key opportunities during grant implementation, including endorsing requests for reprogramming or changing implementation arrangements. It is important for the Principal Recipient (PR) to maintain regular communication with the CCM at every stage of the grant cycle to ensure progress is actively monitored and any bottlenecks or challenges are addressed in a timely manner.

Examples of PR-CCM best practice communication modalities include (but are not limited to):

- PR regularly attends CCM meetings and provides updates on grant implementation progress and implementation issues;
- PR shares with the CCM progress updates and/or disbursement requests submitted to the Global Fund including the Global Fund feedback and decision;



- PR proactively shares with the CCM any Performance Letters or Notification Letters shared by the Global Fund, in case the CCM was not copied;
- PR involves the CCM in any reprogramming and extension requests that they may submit to the Global Fund and provides evidence of CCM's endorsement of the requests; and
- At the time of grant closure, PR involves the CCM in the preparation of the closeout plan and budget that should be endorsed by the CCM prior to submission to the Global Fund for approval.

The RO's main communicating line should be the COs, who can then reach out to the Global Fund/Health Implementation Support Team for guidance.

The Global Fund has developed the CCM Oversight Tool or '[dashboard](#)'. The use of the tool is voluntary and provides CCM members with a visual, strategic summary of key financial, programmatic, and management information drawn from existing data sources. ## Governance Arrangements All Coordinating Mechanisms should have a governance manual or a "constitution" that details the roles and responsibilities of each member and explains how the CCM, RCM, or RO will conduct oversight and conflict mitigation. In certain instances, the organization which submits the funding proposal (i.e. the Regional Organization) may also serve as a Sub-recipient (SR), thereby introducing potential conflicts of interest and potential for lack of clarity over accountability and reporting lines (UNDP-SR; UNDP-RO). A governance manual should be developed by the RO – and reviewed by UNDP for inputs --and should detail the respective roles and responsibilities of all parties. The manual should also include an agreed-upon Conflict of Interest policy for each CCM member (or equivalent for a regional organization). In practice, where there is confusion over the roles of the RO who serves a dual capacity as an SR, or lack of compliance with the policy, Country Offices are requested to contact their Programme Advisor, Global Fund Partnership & Health Programme Implementation Support, for guidance.

## Grant Performance Report

The Global Fund Grant Performance Report (GPR) is essentially a grant fact sheet, comprised of objective information on the grant's performance. The GPR sets forth:

- General information on the grant from the Grant Agreement;
- A list of each of the indicators included in the performance framework (PF) of the Grant Agreement;
- Reported results against intended results (programmatic performance);
- Actual disbursements made against planned disbursements (financial performance);
- Progress of any conditions precedent (CP) and special conditions (SCs);
- Contextual information including governance and general programme management changes; and
- Major recommendations from the Local Fund Agent (LFA), if any.



### Practice Pointer

The GPR is posted on the Global Fund external website and regularly updated. Therefore, the Principal Recipient (PR) is strongly encouraged to review the GPR carefully on a regular basis and notify the Fund Portfolio Manager (FPM) immediately if any of the information contained in the report is inaccurate.

## UNDP Corporate Reporting

Compared to previous years, Country Offices (COs) are now only required to report to HQ on their overall performance twice a year: mid- and year-end. It also **eliminates separate reporting** for the Integrated Work Plans (IWP) and Results-oriented Annual Reporting (ROAR) by creating an integrated planning, monitoring and reporting process. In addition, this option builds financial sustainability aspects into the IWP (planning step), thus largely eliminating the need for a separate exercise.

## Results-oriented Annual Reporting (ROAR)

With the introduction of the Strategic Plan 2014-2017 Integrated Results and Resources Framework (IRRF), the Results-oriented Annual Reporting (ROAR) will build on Country Programme Document (CPD) and IRRF monitoring, by using the data collected throughout the year by relevant units, for the purposes of performance assessment and lessons learning. The scope of annual reporting through the ROAR has therefore moved from a data collection exercise to a reflective and analytical one. The ROAR should be seen as a 'complement' to CPD and IRRF monitoring: For more information, please refer to the purposes of the ROAR, and how it complements these other sources of evidence, in the Technical Note on the streamlined IRRF.

Only a strong evidence base will allow UNDP to capture measurable progress, analyse it, draw lessons and make decisions that help us improve our performance as a development partner. We also need to focus more on capturing and communicating the value-added of the organization, along with a frank and meaningful picture of the challenges faced across the diverse and complex settings in which we work.

### Capturing results in the ROAR?

In the ROAR, Country Offices (COs) are asked to note whether there is objective evidence to verify any change stated. Objective evidence means qualitative information or quantitative data, based on observed and/or recorded facts which are independent from UNDP, i.e. sources which are not internal UNDP documents, or if so, that have been verified as fact by external sources.

We can use many different types of external evidence to corroborate our results.

For example: data reported in national statistical systems, donor assessments, partner reports, UNDP project reports jointly produced and/or objectively verified or quality assured by stakeholders, and media reports. This could include qualitative evidence (e.g. perception surveys) as long as these have been produced by non-UNDP entities or verified by them.

With evidence in hand, the CO should interpret the information and develop a qualitative analysis of the progress being made, the role that UNDP contributions are playing or failing to play, and the ongoing suitability and relevance of UNDP's engagement.

In reporting on outcome progress, the CO should draw on the data and evidence that they have been collecting throughout the year when monitoring programme progress, scanning for development changes in areas directly related to UNDP's work, and managing the overall programme.

## Integrated Results and Resources Framework (IRRF) reporting

As part of its [Integrated Results and Resources Framework](#) (IRRF) reporting, UNDP has developed an annual report card for development performance that provides an overview of development results. The report card assesses progress against two markers: expenditure to budget ratio (the percentage of money spent against the planned budget in a given year) and output performance (results achieved in a given year as a percentage of that year’s milestones).

All output indicators in the IRRF rely on data reported by UNDP Country Offices (COs) through UNDP’s new online corporate planning and monitoring system. A reporting exercise is undertaken during the end of the relevant year, through which COs are requested to report results achieved for all relevant IRRF indicators to which their respective programmes were linked. Data provided by country offices is quality assured at regional and headquarters level. Incomplete or inconsistent data is verified directly with COs where possible.

Country Offices are required to report on all IRRF indicators that are relevant for their programme, except for those indicators that depend on international or centrally collated data sources. **Relevant IRRF indicators for Global Fund projects may include IRRF indicators 3.3.1a, 3.3.1b, 3.3.2.a, 3.3.2.b as set out below:**

### 3.31a and b:

<p><b>Output 3.3.</b> National institutions, systems, laws and policies strengthened for equitable, accountable and effective delivery of HIV and related services.</p>	<p><b>3.3.1</b></p>	<p>Number of people who have access to HIV and related services, disaggregated by sex and type of service.</p> <p>a) Behavioural change communication</p> <p>i. Number of <b>males</b> reached</p> <p>ii. Number of <b>females</b> reached</p> <p>Number of countries for which a 2017 target has been set under this indicator:</p> <p>b) ARV treatment</p> <p>i. Number of <b>males</b> reached</p> <p>ii. Number of <b>females</b> reached</p>
	<p><b>3.3.2</b></p>	<p>a) Percentage of UNDP-managed Global Fund to Fight AIDS, TB and Malaria grants that are rated as exceeding or meeting expectations.</p>



		<p><b>Number of countries with UNDP-managed Global Fund grants varies each year</b></p> <p>b) Difference between percentage of UNDP-managed Global Fund grants rated as exceeding or meeting expectations, and percentage of other Global Fund grants rated as exceeding or meeting expectations.</p> <p><b>Number of countries with UNDP-managed Global Fund grants varies each year</b></p>
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However, IRRF reporting on most of these is harmonized with GF monitoring so that COs are not required to undertake any dedicated IRRF reporting for 3.3.1.b, 3.3.2.a or 3.3.2.b, which is obtained through the information COs already provided for GF requirements.

Therefore, it is **only for the components of indicator 3.3.1.a (males/females/total people reached with behavioural change communication) that countries are asked to undertake dedicated IRRF reporting through the corporate system**, and this should be the cumulative number of people reached with behavioural change communication including through GF and non-GF projects.

For more information, please refer to the [IRRF methodological notes](#) and the [corporate reporting system](#). In the corporate reporting system, please click on your country, then on the Programme tab, then on the SP Results tab, to update your information on IRRF results.

## Communicating Results

### Overview

Communicating results is fundamental to the work of UNDP. It demonstrates the transparency and effectiveness of the organisation, builds influence and trust, attracts new donors and demonstrates accountability to existing ones.

When embarking on external communications it’s important to maintain UNDP’s organisational identity while also giving credit to our partners, including governments, UN partners, CSOs and donors.

This communications guidance focuses on why and how to communicate, and includes information on brand identity and use of logos, writing stories and press releases and guidelines for photography, video, social media and crisis communications.

### Why Communicate?

With increased competition for donor funds and a demand for greater return on investment, it is essential programmes communicate on results and impact. Effective communications of results can:

- Build influence and trust
- Strengthen existing partnerships

- Attract new donors
- Demonstrate impact and contribution to advancement of SDGs
- Promote accountability and transparency.

### How should we communicate results?

- **Ensure communications are strategic:** What is the aim of communicating results? What do the audience need to know and why? Communications has a strategic function and should support programme goals. For example, this could be demonstrating value for money to donors or illustrating how the organization is taking an innovative approach to addressing a long existing problem.
- **Do the analysis:** What is the issue being addressed? How is it affecting people at a country, regional and global level? How does it fit within the wider frame of inequality and exclusion, the Sustainable Development Goals and Universal Healthcare? Think about the wider context and how to frame the programme results within this.
- **Impact, Impact, Impact:** Communicating results needs to go further than giving numbers of people reached or quantities of medicines procured. Results communications should also explain the issue being addressed and the impact of the intervention.
- **Identify the right audiences:** Who needs to see these results and why? What platform can help reach them? Are the target audience on social media? Will they view the organizations website? Can the communications be included in a newsletter? Never lose sight of the audience – from deciding on which platform to use through to developing the communications. Always consider how the information is presented and the language being used.
- **Choose when to speak:** When will interest in the topic be highest? Is it possible to plan results communications to tie in with relevant launches, key dates, events or programme milestones?
- **Be creative:** How can results be communicated in an engaging way? Why should someone read or view this communications piece? What different story angles or format could help draw a reader/viewer in? The story will be competing with millions of others for the readers/viewers' attention. How can it stand out?

### Identifying Communications Material

Sometimes, communications professionals are working alongside programme colleagues. Where this is the case, it is important for comms people to have regular contact with programme colleagues to fully understand the programmes and to find out what is worth communicating. Programme staff are not necessarily aware of what makes a good story or comms product. Likewise, comms colleagues are often in the dark about what a programme is achieving. That is why close communication is necessary to bridge the gap.

Good communications material can include (but is not limited to):

- Results, especially positive results of a programme or component.
- Stories, on the ground, about how UNDP has helped or is helping a person or community.
- The opening or inauguration of a service or place (school, advice centre).
- Innovative approaches being taken by a programme or initiative.
- A profile of an inspiring person that has been encountered during the course of implementing a programme.

## Effective storytelling

- **What is a compelling human interest story?** This is a story with a human being/s at the centre of the narrative. It gives a personal perspective which the reader/viewer can connect to. Meetings, workshops, launches, reports, etc., do not, by themselves, make a compelling human interest story.
- **What technical information is required?** It is important to provide the context, the factual background, and covers the basic questions of Who, What, Where, When and Why. Try to answer these questions without using jargon. What is the project, why is it important, where is it taking place, who is going to benefit, who are the partners, how will it be implemented?
- **What is the story?** If it is not clear how the results can be developed into a story, try the issue/action/impact format. What is the issue the programme is responding to, what are the actions being taken to address it and what difference is it making to people's lives?

## Writing Guidelines

- Use plain language
- Confirm the basic facts of the story
- Get the name, age (if appropriate to ask) and other relevant facts of the person being interviewed
- Include beneficiary quotes Include numbers (of people assisted, of money provided for microfinance, etc.)
- Give credit – name your partners
- Take a picture
- Put yourself in the shoes of the reader
- Ensure you have all necessary internal approvals before publishing

## [UNDP Style Manual](#)

## Photography and Video

Photography is effective, immediate and powerful and with the rise of digital platforms, offers an opportunity to engage viewers and tell complicated stories in a simple and impactful way. Confidentiality is particularly important when working with images. The guide to using UNDP's model release form below can help when dealing with issues of consent and is particularly important if you are photographing vulnerable people and children. Confidentiality considerations extend to everything featured in the image; care must also be taken not to show names on medicine bottles or medical reports. Brand names of medicines should also not be promoted.

The UNDP photo library is also available for your use [here](#).

The library includes a selection of UNDP photographs from projects in each region, and new images are added every week. You may search for photos through thematic areas (such as health), regions, countries, or key words. For example, if you're looking for images for "Day for the Eradication of Poverty," search for "poverty" or "SDG1." To view photos in full resolution, open an image, and then select the box icon in the upper right corner of the photograph. You'll also be able to find descriptions and the required credits for each photograph.

## [UNDP Photo and Video Guidelines](#)

## [UNDP Model Release Guidelines](#)

## Social Media

Social media is an important component of UNDP's strategy and ecosystem for external communications. We use social platforms to support our key messages and campaigns and to promote local, regional and global stories, which are not always covered by mainstream media.

Social media is a good way to directly reach and interact with target audiences online. On social, we have an opportunity to share our messages in a humanistic tone of voice and make UNDP more relatable as an organization.

Information on UNDP Channels, how to get started and some basic dos and don'ts are all included in the UNDP social media guide below.

[UNDP Social Media Guidelines](#)

## Branding

While UNDP encourages creativity in publication design, basic graphic standards help maintain a consistent corporate identity. The UNDP Brand Manual, incorporating logo use, can be found on the intranet. When communicating jointly, the Global Fund Identity Guide for Partners contains practical information about the organizations identity, placing of logos (including when UNDP logo appears in a publication with logos of partners or government institutions etc.), language and trademark to help partners in their campaigns, events and various forms of communications. Please be aware when using other brands that those organisations may have their own guidelines. See below for a link to the Global Fund identity guide for partners. Always check with the communication focal points for organisations when using their branding and gain necessary approvals.

[UNDP Branding Toolkit](#)

[Global Fund Identity Guide for Partners](#)

## Crisis Communications

Crises strike both inside and outside the organization. Whether conflict, natural disaster, or scandal, we must be prepared to immediately reach out to our internal and external constituencies. Crisis communications strategies must have a clear focal point who will manage the internal sharing of information amongst relevant colleagues. Senior management and your relevant communications focal point must be kept informed.

It is important to think about how you are going to respond to a crisis before that crisis happens. That means that it is important to identify areas of risk in your work, or issues that are potentially combustible. If you have a clear crisis plan in place, it will be much easier to respond swiftly and effectively when crisis occurs.

The following is a list of steps that can be followed for crisis communication in a Country Office.

1. As noted above, in anticipation of crises such as these, a crisis communication plan should already be in place.
2. This crisis comms plan should also highlight the crisis team. Who is dealing with the crisis? (It would usually be the highest ranking official in the office) and who is officially designated as the person to talk to the media? This is to ensure that people do not talk to the media and several versions of the official response do not proliferate. If there is insufficient experience in the office, it may be necessary to draft in regional or HQ experience. The media spokesperson should be trained in talking to the media. It is recommended that all senior management should have media training, in case they are called upon to respond in a crisis.
3. When the crisis hits, media monitoring should be set up to monitor how the crisis is being played out in the media, as this will also determine our response. We should not be the last to know something. Again, if the country office does not have capacity to do this, it could be done at a regional level.
4. Find out as much about the situation as possible. Until you are in charge of all the facts you are not able to respond adequately to the crisis. A timeline of issues and actions taken can help internally.
5. Identify stakeholders – who is likely to be concerned about this crisis? Usually, donors will be extremely concerned, but also the government will likely be a stakeholder. Contact the most important stakeholders as soon as possible and inform them that you are aware, you are concerned, and you will keep them up to date on developments as they occur. They are less likely to be annoyed if they are kept in the loop from the beginning.
6. Develop a holding statement and communicate this to the press. This statement should merely say that UNDP is aware of the situation, that it is investigating, and that it will take all necessary measures to deal with it. A reminder that UNDP is usually one of the most transparent aid organisations (according to the Transparency Index) is often worth citing here. Holding statements should be approved at the highest (usually HQ) level.
7. Develop key messages. These are the messages which reflect the corporate response once the full situation is known.
8. These are the initial steps for crisis communication. Obviously, long-term follow up and remedy of the issues, and communication of these are also required.

[Crisis Communications Checklist](#)

[Crisis Communications in UNDP Guidance](#)