THE GLOBAL FUND

Instructions for Completing the Detailed Budget Template

Allocation Period 2023-2025

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1. Introduction

1.1 Overview

1.   These instructions for completing the Detailed Budget (DB) Template for the 2023-2025 allocation period (the "Instructions"), provide guidance for the development and review of a Global Fund grant program/grant budget (and budget revisions when applicable) using the standardized DB Template.

2.   The Instructions serve the following stakeholders: the Principal Recipients (PRs), other grant implementers including sub-recipients (SRs), Country Coordinating Mechanisms (CCMs),[1] Local Fund Agents (LFAs), the Technical Review Panel (TRP), the Global Fund Secretariat, fiscal and fiduciary agents, technical assistance providers and any other Global Fund assurance providers.

3.   PRs shall support the distribution of the DB Template and the Instructions to relevant personnel and implementers, including sub-recipients. Regular training on the DB Template and the Instructions need to be provided for staff involved in the budgeting of the Global Fund-supported programs, to ensure compliance with the Instructions. LFAs and Global Fund assurance providers should use these Instructions to inform their work on budget review, and as a complement to other Global Fund tools and guidelines.

4.   The Instructions should be consulted in conjunction with the:

- Grant Funding Principles and Budgeting Guidelines.
- Modular Framework Handbook.
- Operational Policy Manual (provides the operational framework for managing Global Fund grants).
- Guidelines for Annual Audit of Global Fund Grants.
- Global Fund Financial Reporting Framework.
- Guidelines on country dialogue, funding request development and grant-making.
- Pertinent clauses of the relevant grant agreement.

1.2 General guidance

5.   The DB Template is compatible with MS Excel 2010 or later versions only. Some dropdowns and formulae might not work in MS Excel 2007 or earlier versions. Therefore, users with earlier versions are requested to upgrade to MS Excel 2010 or later versions before working on this file.

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[1] May be a Regional Coordinating Mechanism (RCM), a Regional Organization (RO) or other application coordinating mechanisms. Refer to CCM Policy Including Principles and Requirements for more information.

6.   The DB Template is extracted from the Global Fund's Grant Operating System (GOS) in Excel, with prepopulated data. The DB Template is made available to applicants and PRs in English, French and Spanish, the official Global Fund working languages.

7.   Users are requested to use care and not tamper with the formulae. The DB Template that is subject to tampering **will be rejected** and users will be required to resubmit the information in a new template. When copying/pasting data, users should copy and paste the value only and ensure they do not: a) overwrite any of the formula fields; and b) overwrite pick-list values (the only acceptable options are those provided in the dropdown lists). However, applicants/PRs are encouraged to review and check the calculations to make sure the budget is adding up correctly, before submitting their DB Template to the Global Fund.

8.   The level of detail included in the DB Template shall differ depending on the stage of the application, i.e., whether the application is at funding request or grant-making stage. The Instructions flag those instances where differentiated levels of information are required between these two stages: **funding request stage** is highlighted black and **grant-making stage** is in grey).

9.   The **color code** of the Detailed Budget Template is as follows:

Headings	Table Cells
Tab Header	Auto filled/ import/calculation
Section Heading	Auto filled with edit option
Table Heading for applicants/PRs	Drop-down
Line Items Information for applicants/PRs	Manual data input/entry
Table Heading/Line Items Information for LFAs	Not applicable
Table Heading for Summary / informative table / index	Total for summary table

1.3   Structure and summary of key updates

10.   The Instructions are structured as per the different tabs of the template (i.e., index, set up, financial, etc.) as described in the following sections. The table below provides the summary of key changes/updates as compared to DB Template for the 2020-2022 allocation period:

Section/tabs	Type of change	Description of the change

Detailed Budget tabs	New Detailed Budget split: Non-HP and HP tabs	The **Detailed Budget** tab has been split into two complementary tabs: • **Detailed Budget – Non-HP** tab: to be used for budgeting non-health product related budget (all cost grouping except 4,5,6 and 7). • **Detailed Budget – HP** tab: to be used to copy and paste the output (relevant information) of the Health Product Management Template (HPMT). Note: When an HPMT is not required, the **Detailed Budget – Non-HP** tab is used exclusively for all budget lines across all cost groupings.
	Budget frequency	The budget frequency has been changed from quarterly budgeting to yearly budgeting.
	Update of reference data	Modules, interventions and cost inputs have been updated to align with the Modular Framework Handbook.
	Standardization of reference data	The following three reference data have been standardized: • Standardized **Type of Implementing Entity** as per Grant Entity Data. • Standardized **"Type of Third Party Supplier"** to align with the requirement of direct payment to third party supplier. • Standardized **"Geography"** dimension and made it mandatory input.
	Types of Sources of Funds	Types of sources of funds is limited to: • Approved funding • Special Purpose 1 • Special Purpose 2 Note: Unfunded Quality Demand (UQD) will be managed through Prioritized Above Allocation Request (PAAR) rather than in the DB Template.
Summary by Source of Funds	New Summary tab	A new pre-populated **Summary** tab has been added to provide a snapshot of the budget, grouped by source of funding.
Assumptions tabs	New standardized budget assumption tabs	Three assumptions tabs have been added in the template to standardize input: • **Assumption HR (Human Resources)** • **Assumptions TRC (Travel-related Cost)** • **Assumptions Other**
Population tab	Removal of population tab	The **Population** tab has been removed from the DB Template.
Additional summary tab	Removal of additional summary tab	The **additional summary** tab has been removed from the DB Template.

2.   Index Tab

11.   The **Index** tab provides general information on the DB Template, reference table of the different tabs contained in the template, a brief description of each tab and whether the data is to be manually inputted by the applicant or if it is pre-populated. This tab is for information purposes only.

3.   Setup Tab

12.   The **Setup** tab of the DB Template includes general information about the program, including the implementation period dates, the implementers and the yearly setup of the budget. The information is organized in three sections: a) grant information; b) reporting setup; and c) budget template setup. The below table provides a detailed overview of the information expected to be inputted in the **Setup** tab:

Setup Tab	
Language	The DB Template is shared with applicants/PRs by the Global Fund in English. However, users can change the language to French or Spanish. Note that the language cannot be changed once the user has started filling the **Detailed Budget – Non-HP** tab.
Grant Information	
Country/Applicant	This field is pre-populated when the template/form is generated from GOS and shared by the Global Fund.
Application/Grant Name	This field is pre-populated when the template is generated and shared by the Global Fund. It will refer to the temporary name of the application at the funding request stage. Once the request is recommended for funding, this field will refer to the name of the grant that will be based on the ISO code of the country or the multicountry applicant, the disease component and the selected PR.
Fiscal Cycle Start Date	This refers to the start date (day and month) of the 12-month period the applicants/PRs use for accounting purposes and preparing financial statements. Note: Ignore the year that is automatically populated by Excel in cell D9.
Fiscal Cycle End Date	This refers to the end date (day and month) of the 12-month period the applicants/ PRs use for accounting purposes and preparing financial statements. The **Fiscal Year End Date** should be 12 months after the **Fiscal Year Start Date**.

	Note: Ignore the year that is automatically populated by Excel in cell D10.
Implementation Period Start Date (IP Start Date)	This field refers to the start date of the implementation period, which will generally follow the end date of the previous implementation period in case the applicant had an existing Global Fund grant, or the end date of the extension for the previous implementation period. For new applicant, this should be aligned with the allocation utilization period. The date is pre-populated in the budget template made available during the funding request stage. Should the date need to be changed, this can be made directly in the template. This date should be consistent across all grant documents (Performance Framework and HPMT). **The start date can only be the first day of the month**.
Implementation Period End Date (IP End Date)	This field refers to the proposed end date of the implementation period, which should correspond to the end date of the allocation utilization period. The date is pre-populated in the budget template made available during the funding request stage. Should the date need to be changed, this can be made directly in the template. This date should be consistent across all grant documents (Performance Framework and HPMT). **The end date can only be the last day of the month.**
Component Name	The disease component will be selected for the applicant when the DB Template is generated and shared by the Global Fund. The selection of the component will trigger pre-population of the relevant modules and interventions in the two **Detailed Budget** tabs.
Is the country under ASP?	This field is pre-populated and indicates if the Global Fund invoked the Additional Safeguard Policy (ASP)[2] for the portfolio.
Allocation Utilization Period Start Date	This field is pre-populated and refers to the start date of the allocation utilization period.[3] The start date of the allocation utilization period per disease component is documented in the Allocation Letter.
Allocation Utilization Period End Date	This field refers to the end date of the allocation utilization period.
Does the grant require HPMT?	The Global Fund has introduced the following two separate **Detailed Budget** tabs: • **Detailed Budget – Non-HP** • **Detailed Budget – HP** Applicants/PRs shall select **"yes"** from the drop-down list when they are required[4] to complete and submit the HPMT.

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[2] Operational Policy Manual, Section 1.7: OPN on Additional Safeguards Policy.
[3] The allocation utilization period is the three-year period during which the country allocation per disease component can be utilized to implement programs. It starts the day after the previous allocation utilization period ends.
[4] Refer to the document for further detail on requirement of HPMT (link forth coming).

	If **"yes"** is selected, the **Detailed Budget – non-HP** tab will only include cost inputs under cost grouping 1, 2, 3, 8, 9, 10, 11, 12 and 13, and the tab will exclude inputs under cost grouping 4, 5, 6 and 7 relating to health products.
	If "**no**" is selected, all cost inputs are to be pre-populated in the **Detailed Budget – non-HP** tab and budgeted in this tab accordingly.
Does the grant include PP?	The users are required to select **"yes"** against this question if the budget also includes modules and interventions relating to Pandemic Preparedness (PP). Refer to the Modular Framework for further detail on PP.
	The selection of PP will trigger pre-population of the relevant modules and interventions in the **Detailed Budget** tabs.
Total budget allocated to Civil Society Organization (CSO) – Community-based Organization (CBO)	One of the three contributory objectives of the Global Fund Strategy (2023-2028) is "maximize the engagement and leadership of most affected communities to leave no one behind." Accordingly, the applicants/PRs are required to provide the budget allocated to community-based or community-led organization(s).
	The amount should be equal to the total budget allocated to community-based organization(s) and selected under type of implementing entity column, otherwise the template will show an error message.
Reporting Setup	
Financial Period Reporting Cycle	The users are required to manually fill the table with start and end dates for each corresponding financial reporting cycle in accordance with the requirements of the Global Fund Financial Reporting Framework (update forth coming).
	The users should select an annual reporting cycle for Global Fund programmatic and financial reporting[5] for each grant.
	• This annual reporting cycle should be aligned to the country or PR's regular in-country reporting cycle for programmatic results and/or to their in-country financial reporting cycle.
	• CCMs and other applicants are strongly encouraged to ensure that the annual reporting cycles across all grants in each disease component are aligned, to facilitate reporting across the disease portfolio.
	• The first and last reporting periods of the grant can be longer or shorter than 12 months to align the grant start dates with the selected annual reporting cycle. The first period of the grant can be as short as three months or as long as 18 months.
	• For example, if the grant start date is 1 April and the selected annual reporting cycle is January to December, the first reporting period[6] should cover the period from 1 April to 31 December (i.e., nine months).
	• The Global Fund at its own discretion may allow PRs to combine the first and second period annual reports when the first period is shorter than six months.

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[5] This could start at any month of the year for a 12-month period.
[6] The associated first annual funding decision and disbursement schedule will also be aligned, plus a buffer period.

	- In cases where in-country programmatic reporting cycles and fiscal cycles are not the same for the different implementers of the same disease component, it is recommended that the implementers agree on one common reporting cycle, aligned either to the programmatic reporting cycle or the financial cycle of the main implementer and/or country.
External Audit Period	Applicants should manually fill the table with start and end dates for each corresponding external audit period. For further guidance, refer to the [Guidelines for Annual Audit of Global Fund Grants](#).
Budget Template setup	
Year Start Date	These fields are pre-populated (and can be updated if required) when the template is generated and shared by the Global Fund. **Year Start Date** refers to the start date of each year of the program. The start date of **Year 1** should correspond to the start date of implementation period. This date should be consistent across all grant documents (Performance Framework and HPMT). **The start date can only be the first day of the month**.
Year End Date	These fields are pre-populated (and can be updated if required) when the template is generated and shared by the Global Fund. The budget is set up in a yearly form and should be linked to the estimated period of payment and disbursement requirement from the Global Fund. The **Year End Date** should correspond to the financial reporting period cycle.
Payment Currency	As per the [Global Fund's Grant Funding Principles and Budgeting Guidelines,](#) the grant budgets should be prepared using the different currency denominations of each budget line (i.e., the currencies in which the budgeted item will be invoiced and paid). Where needed, these are converted to the grant currency at the **exchange rate** agreed with the Global Fund: - The grant currency (USD or EUR) is communicated in the Allocation Letter. - The local currency is pre-populated automatically according to each country applicant. - The other currency applicable to the grant will then automatically pre-populate (USD or EUR) based on the grant currency. - Applicants can manually input additional applicable payment currencies in the table while using currency code as per the Global Fund 200-day exponential moving average provided by the Global Fund Country Team. The applicant must use the Global Fund **approved exchange rate(s)[7]** against each selected currency code while ensuring that the figure <u>is limited to six decimal places</u>, otherwise an error will be flagged. If the currency code is selected and the related exchange rate is not selected the template will show an error message.
Principal Recipient	Under the **Existing Global Fund Implementer Name** column, applicants can select the implementer's name from a drop-down menu. The information will

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[7] Refer to relevant Country Team for the latest Global Fund official 200-day exponential moving average exchange rate.

	be available from the Global Fund records if the implementer has previously managed a Global Fund grant on selected portfolio.
	If the implementer is new and has not previously managed Global Fund grants on selected portfolio, the applicant can manually type the name under the **New Global Fund Implementer** column. For each name entered manually, the user should enter the full legal name of the implementer (aligned with Grant Entity Data and other relevant official document).
	The **Type of the Implementer** is set as the PR by default and can be changed to Lead Implementer (LI) where required.
	The applicant selects the **Type of Implementing Entity** from the drop-down list. The applicant is required to classify the type of implementing entity as per the criteria outlined in **Annex 1**.
	At funding request stage:
	The applicant should identify new or confirm existing PRs and key implementers, including potential sub-recipients, as early as possible. However, the budget at the funding request stage is expected to be submitted <u>only when</u> broken down by the different PRs nominated under the application.
	All PRs identified in the budget should also be reflected in the Performance Framework document.
	At grant-making stage:
	The DB Template will be broken down by PR, and consequently by grant, which will be negotiated separately. The applicant should specify if there is a Lead Implementer (LI).[8]
Sub-recipient(s)	Under the **Existing Global Fund Implementer Name** column, applicants can select the implementer's name from a drop-down menu. The information will be available from the Global Fund records if the implementer has previously managed a Global Fund grant on selected portfolio.
	If the selected implementer is new and has not previously managed Global Fund grants on selected portfolio, the applicant can manually type the name under the **New Global Fund Implementer** column. For each name entered manually, the user should enter the full legal name of the implementer.
	The **Type of the Implementer** is set as SR by default.
	The applicant then specifies the **Type of Implementing Entity** from a drop-down list. The applicants are required to classify the type of implementing entity as per the criteria outlined in **Annex 1.**
	At funding request stage:
	The budget at the funding request stage is expected to be submitted <u>only when</u> broken down by the different PRs nominated under the application. The budget broken down by sub-recipients is <u>not</u> a requirement at this stage.

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[8] Lead Implementer (LI) is the entity (organization or office) that is operationally responsible for the implementation of the grant's activities. In terms of grant revisions, the Lead Implementer supports the Principal Recipient in preparing the relevant revision documents and is notified of key steps and deliverables in the process (e.g., approvals). Note that the Lead Implementer is not reflected in the Grant agreement, and for many grants, the Principal Recipient and Lead Implementer are the same entity.

	Where the applicant has decided to advance grant-making by engaging the PR early in funding request development, the applicant is encouraged to breakdown the budget by sub-recipients as much as possible, even if these implementers have not yet been identified or confirmed.
	At grant-making stage:
	At the grant-making stage, all implementers (PRs and SRs) should already be confirmed (particularly in cases when there are no changes in implementation arrangements planned) and included in the DB template. Ensuring that all implementers are confirmed and clearly defined in the DB template will mean that the funding request can be translated into an implementation-ready grant, ready for signature and effective delivery of the program.
Indirect Cost Recovery (ICR)[9]	Under the column **Implementer eligible to ICR,** the applicants/PRs should confirm whether the respective implementer is eligible to claim Indirect Cost Recovery (ICR) by using the drop-down list ("**yes"/ "no"**). Refer to the Global Fund [Funding Principles and Budgeting Guidelines](#) for further detail on eligibility.
	Under the column **Will the procurement be done with a procurement agent,** the applicants/PRs need to specify from the drop-down list whether procurement will be done by the applicant (answer "**no**") or by a procurement agent (answer **"yes"**).
	Under the column **Do any agreed arrangement apply,** the applicants/PRs are expected to confirm whether any special arrangement prevails with regards to the applicable ICR rates by selecting the relevant answer from the drop-down list ("y**es"/ no"**).
	Under the column **Health Products,** the applicants/PRs are required to indicate the ICR rates (%) for health products (manual entry).
	Under the column **All Other Direct Costs incurred by the PR,** the applicants/PRs are required to indicate the ICR rates (%) applied for Direct Costs (excluding health products).
	Under the column **Funds managed by sub-recipients**, the PR is required to indicate the rates applied on the funds managed by each sub-recipient. The PR charge on funds managed by sub-recipients should be exclusive of the percentage-based charges applied by the sub-recipient.
	The cells will turn red if the applicants/PRs enter a rate that is above the maximum rates provide in the Appendix 1 of the Global Fund [Funding Principles and Budgeting Guidelines](#). This color code serves as an indication and is not a blocker/stopper for the applicants/PRs.
Third-party Supplier Information	As per the Global Fund [Funding Principles and Budgeting Guidelines](#), goods and services provided by the listed third-party organizations automatically trigger mandatory direct disbursement by the Global Fund. The table provides a non-exhaustive list of **third-party suppliers** based on Global Fund records and may be updated as required.

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[9] See the [Operational Policy Manual](#), Section 1.4: OPN on Support Costs/Indirect Cost Recovery (ICR) Policy for Non-Governmental Organizations.

	Applicants/PRs can manually add additional third-party suppliers if they are not included in the list. If an additional third-party supplier is added, the applicant shall specify the **Type** as appropriate from the drop-down list.
	To include a third-party supplier in one or both **Detailed Budget** tabs, the applicants/PRs must select "**yes**" in the respective column(s) (i.e., **To be included in Detailed Budget-HP** and/or **to be included in Detailed Budget-HP).**
Geography/ Location	The Global Fund requires applicants/PRs to provide required information on the geography of the activities in the budget from a drop-down menu in the **Detailed Budget** tabs under **Geography Dimension**.
	Under this column, applicants/PRs select the geography from the drop-down menu, including generic classification by regional, national, sub-national, sub-sub-national and community levels. Applicants/PRs can also enter geography manually (in the cells highlighted for manual data entry) in a case of regional grant with various country components.
	While information on geography is mandatory, information about **location** (corresponding to each geography) is optional but encouraged. If the number of locations exceed 20 (maximum rows available), more than one location may be added against each selected geography.

4. Detailed Budget

4.1 Overview

13.   The Detailed Budget follows the modular approach and costing dimensions. For additional information, refer to the Modular Framework Handbook and the Grant Funding Principles and Budgeting Guidelines.

14.   The total budget must be within the available funding, i.e., the allocation amount as communicated by the Global Fund through the allocation letter (and agreed by disease through the disease split exercise) plus any additional other sources of funds (Catalytic Investments, Portfolio Optimization) approved by the Global Fund. As health products are initially budgeted in the HPMT (where required) before being incorporated into the DB Template, applicants/PRs must closely coordinate with procurement and finance functions to ensure the total budget remains within the allocation amount.

15.   The level of detail of grant budget is based on the Global Fund country classification and stage of the grant life cycle. Refer to the OPNs on Design and Review of Funding Requests, and Make, Approve and Sign Grants:

- **High Impact and Core portfolios**: The standard requirement at the **funding request stage** is to provide annual budget information by intervention, cost grouping and

nominated PRs. Applicants using the Program Continuation funding request approach, or nominating continuing Principal Recipient(s), are strongly encouraged[10] to work with the Principal Recipient(s) to provide a budget[11] with the level of detail expected for grant-making[12] (by cost input, interventions and assumptions). For new programs or PRs, as part of a simplified and differentiated approach, initial "best estimate" budgets by intervention and cost grouping are the minimum requirements for the submission of a funding request for High Impact and Core portfolios. At the **grant-making stage**, standard requirements are to budget and report by interventions and cost inputs, with detailed assumptions.

- **Focused portfolios**: Focused portfolios are required to budget in accordance with the management and oversight model attributed to them by the Global Fund. For further detail on each model, refer to Appendix 2 of the Global Fund Grant Funding Principles and Budgeting Guidelines.

4.2   Detailed Budget Non-HP Tab

16.   The Global Fund has introduced two separate **Detailed Budget** tabs for Non-HP and HP related budgets respectively. The applicant/PR's finance team is responsible for providing input in the **Detailed Budget – Non-HP** tab covering cost grouping:

- Cost grouping 1 - Human Resources (HR)
- Cost grouping 2 - Travel Related Costs (TRC)
- Cost grouping 3 - External Professional Services (EPS)
- Cost grouping 8 - Infrastructure (INF)
- Cost grouping 9 - Non-Health Equipment (NHE)
- Cost grouping 10 - Communication Material and Publications (CMP)
- Cost grouping 11 - Indirect and Overhead Costs
- Cost grouping 12 - Living Support to Client/ Target Population (LSCTP)
- Cost grouping 13 - Payment for Results (PfR)

17.   In cases where an HPMT is not required for the budgeting of HPs, the **Detailed Budget – Non-HP** tab will also include the HP related cost groupings:

- Cost grouping 4 - Health Products – Pharmaceutical Products (HPPP)
- Cost grouping 5 - Health Products – Non-Pharmaceuticals (HPNP)

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[10] Particularly when the time between funding request review and anticipated Global Fund Board approval is short.
[11] In cases where the latest historical costs of certain known activities in an intervention are already available, and to avoid the risk of under- or over-budgeting, instead of a narrative on key activities as required for funding requests, the applicant can submit a detailed budget.
[12] Detailed guidance on grant-making budgets is provided in the section:3.2 grant-making budget of the Grant Funding Principles and Budgeting Guidelines.

- Cost grouping 6 - Health Products – Equipment (HPE)
- Cost grouping 7 - Procurement and Supply Chain Management Costs (PSM)

18.   In this tab applicants/PRs must select relevant information from the drop-down list under each column and provide manual entry in the cells highlighted in **light yellow**. The applicants/PRs must avoid copying and pasting in the cells with drop-down list (**white cells**). Several drop-down lists are linked to the information provided in the **Setup** tab (Cost Input, Implementer, Geography, Payment Modality, Source of Funds and Payment Currency). Applicants/PRs must ensure that the Setup tab is properly completed before filling out the **Detailed Budget** tabs. The table below provides a detailed overview of the fields/dimensions in the **Detailed Budget – Non-HP** tab and guidance on what is expected as an input from the users:

Detailed Budget – Non-HP Tab	
Subtotals	These fields automatically aggregate the budgets per year and total request for the implementation period based on any filters that have been applied to any columns in the tab.
Start Date of Year	This is automatically linked to the start date of the year as defined in the **Setup** tab (**Setup** tab – cells D38, F38, H38 and I38).
End Date of Year	This is automatically linked to the end date of the year as defined in the **Setup** tab (**Setup** tab – cells D39, F39, H39 and I39).
Error Messages (if relevant)	Error messages are automatically triggered and are linked to an inconsistent entry with reference data or related information entered in the **Setup** tab, in selecting values from a drop-down list under various dimensions including Modules, Interventions, Cost Inputs, Implementer, Geography, Source of Funds and Payment Modality, etc.
Budget Line No.	Applicants/PRs are required to number each line of input. This is a free text column where applicants/ PRs provide specific number to each budget line. While the order is not important, each assigned number needs to be unique otherwise the cells will be highlighted in red. These cells are unprotected, the user can format the cells as required. Example 1: 1, 2, 3, 4, …, 205, 206, etc. The recommended format for numbering budget line is: "Implementer (dot) Budget Line Number." Example 2: where the implementer's number is 10, the number formatting should follow the following sequence: 10.01, 10.02, 10.03, 10.04, …, 10.205, 10.206, etc.
Module	The applicants/PRs must only select the modules from the drop-down list. The drop-down list is derived from the disease component(s) on the **Setup** tab. It is not possible to add modules outside of this list. When the budget covers more than one component, the drop-down list shows all the modules available under the selected components.

	For multicomponent funding requests, it is recommended to include modules related to each of the components in order (rather than mixing them). For example, in a joint HIV and TB funding request, include all relevant HIV modules first, followed by the TB modules or vice versa. Note: when the applicants/PRs need to change a module after having selected an intervention, the selected intervention must be deleted first, otherwise the cell turns red to signal an error.
Intervention	The applicants/PRs must select the interventions from the drop-down list. The drop-down list is derived from the module selected in the adjacent column (Column C). It is not possible to add interventions outside of this list.
Description of activity	**Funding request stage:** The budget line's associated activity description is not required at this stage. However, where the applicant has decided to advance to grant-making by engaging the PR early in funding request development, the applicants/PRs are encouraged to provide activity descriptions at funding request stage. **Grant-making stage:** The PR must provide a brief description of the activity expected to be conducted using the budgeted amount.
Cost Input	Applicants/PRs select the cost inputs from the drop-down list. The drop-down list of cost inputs is linked to the information provided in the **Setup** tab under **Does the grant require HPMT?** • The cell will be highlighted in red if the question was not answered in the **Setup tab** (cell X7) and no cost input will be available from the drop-down list. • If the answer is **yes**, the **Detailed Budget – Non-HP** tab will only show cost inputs relating to cost grouping 1,2,3,8,9,10,11,12 and 13. • If the answer is "**no**," the **Detailed Budget – Non-HP** tab will show all cost inputs including cost grouping 4,5,6 and 7. Refer to the Global Fund Grant Funding Principles and Budgeting Guidelines for further detail on the scope, requirements, coverage and required documentation for each cost input. **Funding request stage:** Applicants/PRs can budget at the cost grouping level at this stage. However, where the applicant has decided to advance grant-making by engaging the PR early in funding request development, the applicant is encouraged to budget at the cost input level at this stage. **Grant-making stage:** PRs must budget at the cost input level, except in some specific instances, and as part of a differentiated approach adopted by the Global Fund. For further detail, refer to the Global Fund Grant Funding Principles and Budgeting Guidelines. **Warning**: whether cost grouping or cost input is selected, applicants/PRs need to ensure consistency in the column. Cells will be highlighted in orange when cost grouping (1.0) and cost input (1.1) are mixed in the same sheet.

Implementer	The applicants/PRs must select the entity that will implement and manage[13] the associated budget line from the drop-down list. The drop-down list of **Implementer** is directly linked to the information entered in the **Setup** tab (Budget Template setup section). **Funding request stage:** The budget at this stage is expected to be submitted only when broken down by the different PRs nominated under the application. However, where the applicant has decided to advance to grant-making by engaging the PR early in the funding request development, the applicant is encouraged to breakdown the budget by sub-recipients as much as possible, even if these implementers have not yet been identified or confirmed. **Grant-making stage:** All implementers (PRs, sub-recipients, and Lead Implementers) should be confirmed at the grant-making stage and clearly defined in the budget. For any new implementer name that is manually entered on the **Setup** tab, the PR should correctly enter the full legal name of the implementer.
Geography	The applicants/PRs must select geographies for each budget line from the drop-down list. The drop-down list is directly linked to the information provided in the **Setup** tab (Budget Template setup section). This field is mandatory.
Payment Modality	The applicants/PRs must select payment modality for each budget line from the drop-down list. The drop-down list is directly linked to the information provided in the Setup tab under Third Party Supplier information (column **Third Party Supplier**). For further details on mandatory payment to third party suppliers, refer to the Global Fund Grant Funding Principles and Budgeting Guidelines.
Source of Funds	The applicants/PRs must select the source of funds for each budget line from the drop-down list which includes: • Approved Funding – for all the activities that are funded by the Country Allocation and any Catalytic Investments as well as any approved Portfolio Optimization. • Special Purpose 1 (placeholder). • Special Purpose 2 (placeholder). For further detail various type of sources of funds, refer to the Global Fund Grant Funding Principles and Budgeting Guidelines. **Funding request stage:** The applicants/PRs should budget for all the activities that will be funded by the Country Allocation, the Catalytic Investments and Special Purpose Allocation. **Grant-making stage:** The PRs should budget for all the activities that will be funded by the Country Allocation and the Catalytic Investments. The PAAR activities that were approved and put in the Register of Unfunded Quality Demand should not be included in the detailed budget.

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[13] The entity that would receive the funding associated with this budget line, undertake the procurement, and ensure payment of the relevant good and services.

Unit of Measure	Depending on the **Cost Input** selected, the relevant unit of measure will be automatically populated.
Payment Currency	The applicants/PRs must select the payment currency for each line from the drop-down list. The drop-down list is linked to the information provided in the **Setup** tab under **Payment currency** (Budget Template setup section).
	Payment currency is the currency in which payment is made to the relevant employee, service provider and/or supplier. It can be the grant currency, the local currency, or a currency other than the grant currency, used or planned to be used to settle a payment.
Unit Cost (Payment Currency)	The applicants/PRs are encouraged to use and apply relevant benchmark prices, from historical costs or as published by the Global Fund or development partners, to the unit cost in the currency they will be using to process the payment.
	The field should be linked (where appropriate) to one of the **Assumptions** tabs.
Unit Cost (Grant Currency)	The **Unit Cost** in payment currency is automatically converted to **Unit Cost** in grant currency (calculated cell).
Total Quantity	Applicants/PRs are required to enter the relevant total quantity for the respective year.
	Before entering the quantity, applicants/PRs need to consider the unit of measure (and corresponding unit cost).
	Example: In a case of a training: the unit cost should be the average cost of training per person per day, the quantity will then be the number of participants times the number of days.
Total Cash Outflow	This column automatically calculates the budget for the year based on the information provided for the **Unit Cost** and **Quantity** (unit cost x total quantity = total cash outflow).
Y1 – Y4 Total Quantity	This column automatically aggregates all quantities inputted for each year per budget line.
Y1 – Y4 Total Cash Outflow	This column automatically aggregates the budget inputted for each year to come up with the totals per budget line.
Assumptions to support unit cost	In this column, applicants/PRs should select from the drop-down list the basis of assumptions to support the unit cost. Options are listed below:
	• Detailed workings (as provided in the **Assumptions** tabs)
	• Historical cost (based on previously implemented program or activities)
	• Quote from supplier
	• Recent invoice
	• PSM Products & Costs
Justifications/ Comments	Applicants/PRs should provide brief comments pertaining to each budget line, if they deem such comments will facilitate the budget review and provide supporting contextual information.

Comments 1, 2, 3, 4 - PR	PRs are encouraged to use these fields to provide brief comments pertaining to the budget line during their review or providing responses to the Global Fund and/or LFA review comments.
Comments 1, 2, 3, 4 – LFA/FS	These columns are for the LFA and Global Fund use to enter review comments.

4.3   Detailed Budget HP Tab

19.   To ensure the consistency, accuracy, completeness of health product data and related responsibility, a common tab has been introduced in both the DB Template and HPMT. Applicants/PRs are required to fill out the **Detailed Budget** tab of the HPMT before completing the **Detailed Budget – HP** tab. Once the HPMT is finalized, the applicants/**PRs** copy the information from the **Detailed Budget** tab of the HPMT and paste it into the **Detailed Budget – HP** tab of the Detailed Budget Template (select "paste values"). Finance and HPM teams of applicant/PRs should closely coordinate to ensure the total budget is within the approved funds.

20.   No manual data entry or edits are allowed in the **Detailed Budget – HP** tab of the Detailed Budget Template. The users are required to ensure the completeness of the pasted values in the correct columns (from cells B6 to O6 and down as required). If the information is incomplete, incorrect, or not consistent, the template will show an error message. Any changes should follow the following sequence:

   a. Make the necessary change in the HPMT.

   b. Copy and paste-value all data in the Detailed Budget – HP.

   c. Review for consistency between HPMT and DB.

21.   The HPMT is required and applicable only to grants in High Impact and Core portfolios.14 Focused portfolios, unless explicitly requested by country team, are exempted from preparation of HPMT. If the estimated HPM budget (Cost Groupings 4-7) for the entire grant period represents more than 50% of the grant budget, the Country Team may request the PR to complete and submit an HPMT. Furthermore, any country applicant (and later PRs) in discussions with the Country Team may opt in to fill and use the HPMT if they have the desire and capacity to do so.

22.   In all cases, whether or not the PR/implementer submits an HPMT, PRs are required to submit supporting documents showing the assumptions and calculations used to estimate health products needed. There is no prescribed format for these documents.

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[14] For exemptions and special considerations on this matter, refer to HPMT user guide would soon be available on Global Fund's website.

PRs/implementers can choose how to present this information (including files from quantification software if applicable, e.g., QuanTB's.qtb file).

23.   In addition, PRs of grants with no HPMT shall submit the following documents in a format/form of their choice: i) list with quantities of health products procured with grant funds; ii) where applicable, information on compliance of chosen products with the Global Fund's Quality Assurance (QA) policies; iii) unit cost and total cost per product; iv) source of unit costs used; v) total amount and assumptions used to estimate Procurement and Supply Management (PSM) costs for health products. This information shall be presented for each budget line under Cost Groupings (CGs) 4-7.

24.   Where HPMT is not used, the above information shall be included in the Assumptions Other worksheet of the DB Template.

25.   Following procedures or step must be followed for accurate copy and paste the data/information from HPMT to DB template:

- Once user has provided all user inputs and have generated the Detailed budget it can be transferred from HPMT.
- Prior to transferring the Detailed budget ensure the following:
  - Check the **Checker Sheet** and ensure it has zero variation in column 7.
  - In **Detailed Budget** tab of HPMT there should be no error shown in row 2 at top of the budget (In red highlight).
- Values in the Detailed Budget tab generated by HPMT can now be copied and pasted in **Detailed Budget HP** tab of DB Template. Follow the steps enumerated below:
  - Open the detailed budget sheet in the approved HPMT and filter using column "S" (Status).
  - Select Value "Yes," which will filter all non-zero rows in the **Detailed Budget** tab of HPMT.
  - Go to cell B5 (Budget Line Number) in detailed budget sheet and select all columns till Q5 (Total Cashflow).
  - Select all filtered rows by pressing on Ctrl+ Shift and down arrow.
  - Copy the selected cells by pressing Ctrl C or by clicking on copy in menu on top.
  - Go To **Detailed Budget - HP tab of DB Template**
  - Go to Cell B6 and paste values. Please do not paste using ctrl V or any other paste option.
  - In case of any issues in copying and pasting repeat the steps above.

Detailed Budget – HP Tab	
Subtotals	These fields automatically aggregate the budgets per year to sum up the total request and the total budget for the implementation period, based on any filters that have been applied to any of the columns in the **Detailed Budget** tab.
Start Date of Year	This is automatically linked to the start date of year as defined in the **Setup** tab.
End Date of Year	This is automatically linked to the end date of year as defined in the **Setup** tab.
Error Messages (if relevant)	Error messages are automatically triggered, and are linked to either an error in module, intervention, cost input, implementer, payment modality and payment currency etc. The applicant/PR must ensure to use consistent information in **Setup** tabs of both DB Template and HPMT respectively.
Budget Line No.	The applicants/PRs should ensure that the numbering is unique across both tabs (**Detailed Budget – Non-HP** and **Detailed Budget – HP**). **Warning:** In the **Detailed Budget** tab of the HPMT, applicants/PRs should assign a unique number to each budget line.
Module	Refers to the module selected for each budget line in HPMT.
Intervention	Refers to the intervention selected for each budget line in HPMT.
Description of Activities	Refers to the description of activity selected for each budget line in HPMT.
Cost Input	Refers to the cost input selected for each budget line in HPMT.
Implementer	Refers to the implementer selected for each budget line in the HPMT. During the grant-making stage, a separate HPMT is required for each implementer that will be procuring health products. Subsequently, the PR copies the information from the **Detailed Budget tab** of each implementer's HPMT and pastes the information into the **Detailed Budget – HP tab** of the DB Template, in order to produce a consolidated HP budget.
Geography	Refers to the geography selected for each budget line in HPMT. There will be only one geography (i.e., national level) since the procurement is mainly done at national level.
Payment Modality	Refers to the payment modality selected for each budget line in HPMT.
Source of Funds	Refers to the source of funds (approved funding) selected for each budget line in HPMT. A separate HPMT is required for each source of funds. Accordingly, the applicants/PRs may be required to copy and paste the relevant information in this tab from more than one HPMT.
Payment Currency	Refers to the payment currency selected for each budget line in HPMT.
Total Cash Outflow	Unit of measure, payment currency, unit cost and quantity are managed in the HPMT. Only total cashflow per budget line per year will be imported to this tab.
Y1 – Y4 Total Cash Outflow	This column will automatically aggregate the budget inputted for each year to come up with the totals for each budget line.

Comments 1, 2, 3, 4 – PR	PRs are encouraged to use these fields to provide brief comments pertaining to the budget line during their review or providing responses to the Global Fund and/or LFA review comments.
Comments 1, 2, 3, 4 – LFA/FS	Those columns are for the LFA and the Global Fund to enter comments.

5.   Summary Budget Tabs

26.   There are four **summary tabs** which provide a snapshot of the budget grouped in pre-defined categories:

- Budget Summary (the user can select the language from drop-down menu)
- Summary by Intervention
- Summary by Cost Input
- Summary by Source of Funds (the user can select any source of funds from the drop-down menu)

27.   These **summary** tabs do not require any manual input from the applicants/PRs. All tables are automatically fed by the data in the **Detailed Budget** tabs:

- All **summary** tabs are denominated in grant currency.
- The **Budget Summary** is the sum of all sources of funding (approved funding, SP1, SP2 and PP).
- The **Budget Summary** tab provides a snapshot of the budget grouped in three categories: modules, cost groupings and implementers. The **Budget Summary** tab is always in the language of submission (English, French or Spanish). However, the user can select any language from the drop-down menu.
- The **Summary by Intervention** tab provides a snapshot of the budget grouped by intervention and is directly fed by figures provided in the **Detailed Budget** tabs.
- The **Summary by Cost Input** tab provides a snapshot of the budget grouped by cost input. The source of information is the **Detailed Budget** tabs.
- The **Budget Summary by Source of Funds tab** provides a snapshot of the budget by source of funds (selected from drop-down menu) grouped into modules, cost groupings and implementers. The source of information is the **Detailed Budget** tabs.

6. Summary ICR Tab

28.   This tab provides an estimate calculation of the Indirect Cost Recovery (ICR) based on the maximum percentage chargeable by an eligible entity as detailed in the in the Global Fund [Grant Funding Principles and Budgeting Guidelines](#). The calculation methodology considers information provided in the **Setup** tab and the **Detailed Budget** tabs.

7. Assumptions

29.   To facilitate efficiency in the review process, for each assumption or set of assumptions included within the **Human Resources**, **Travel Related Costs** or **Other** tabs (i.e., **Assumptions** tabs), applicants/PRs are required to reference the Detailed Budget line that the assumption relates to. In addition, the unit cost field in the **Detailed Budget** tab needs to be linked to the relevant cell in the **Assumption** tab.

30.   The same set of assumptions or the same assumption can be used for multiple budget lines. For example, assumptions for local trainings, such as travel costs, per diems, cost/quantity of coffee breaks, etc. would generally be the same for different trainings. Therefore, the assumptions need only to be specified once and can then be used for multiple budget lines within the **Detailed Budget** tab.

31.   The Global Fund has re-introduced standardized budget assumptions tabs for **Human Resources** and **Travel Related Costs**. However, the template does not include prescriptive assumptions form for other cost categories. Accordingly, applicants/PRs are requested to complete the assumptions sheets to detail unit costs listed in the **Detailed Budget** tab (i.e., justify them, provide supporting calculations, explain lump sums, etc.).

7.1 Human Resources

32.   **Human Resources** (**HR**) tab includes salaries and other human resources related costs. At the minimum the **Human Resources Assumptions** tab should include the following:

- Listing of all the positions supported by the grant funds broken down by Implementer, location, cost input and payment currency, etc.
- Level of effort for each position for all the periods under the grant.
- Gross and net salary level for each position for all the periods under the grant.

33.   Each Implementer must budget their HR related cost using the standardized budget assumption table and link the average gross HR cost per person per year and total number

of persons (staff) in the **Detail Budget** tab at Implementer, cost inputs, geography, and payment currency (lowest analytical field in the **Detail Budget** tab).

34.   **The Standard Assumption** tab is an unprotected sheet providing standardized tables guiding the implementers to budget their HR cost. The Implementer may tailor this template to the specific requirements in consultation with the Global Fund Country Team (Finance Specialist).

35.   The Implementers are required to complete all the cells with "light yellow" color. While completing the table and copying and pasting the tables, the Implementer should consider following instructions (these instructions are also included in the template):

- Enter the name of Implementer in respective cell. This table heading should be repeated for each implementer.

- Enter the cost input in respective cell. This table heading should be repeated for each cost input under Human Resources (HR).

- Enter the budget line reference and related cost input with location. This table heading along with the remaining table should be repeated for each cost input and location. If at one location different staff are paid in different currencies, separate tables should be used for each payment currency.

7.2   Travel Related Costs (TRC)

36. **Travel Related Costs** (**TRC**) include all transportation, per diem and related costs pertaining to trainings, supervision, meetings, Technical Assistance (TA) and other external professional services. For example, the assumptions for training will generally include the information on the planned number of participants, duration, quantities of organized coffee breaks, etc.

37. The **Standard Assumption** tab is an unprotected sheet providing standardized tables guiding the Implementers to budget their TRC. The implementer may tailor this template to the specific requirements in consultation with the Global Fund Country Team (Finance Specialist).

38. Each Implementer must budget their TRC using the standardized budget assumption table and link the total TRC per training/person/event/visit (as appropriate) and number of training/participants/event/visits (as appropriate) in the **Detail Budget** tab at implementer, cost inputs, geography/location, and payment currency (lowest analytical field in the **Detail Budget** tab).

39. The Implementers are required to complete all the cell with **light yellow** color. While completing the table and copying and pasting the tables, the Implementer should follow and consider following instructions (these instructions are also included in the template):

- Enter the name of Implementer in respective cell. This table heading should be repeated for each implementer.

- Enter the cost input in respective cell. This table heading should be repeated for each cost input under Travel Related Cost (TRC).

- Enter the budget line reference and related cost input with location – this table heading along with the remaining table should be repeated for each cost input and location. If at one location different staff are paid in different currencies, separate tables should be used for each payment currency.

40.   The Implementer should use standard costing for similar training/event/visit for each location rather than repeating the budget assumption for every cost input with same nature and scope.

7.3   Other Tabs

41. The tab labelled **Assumptions Other** is to be used for all other activities, except for the costs of Health Products. The HPMT should be used to input the detailed assumptions for health products related costs.

7.4   Free Sheets

42. The **Free Sheet** and **Free Pivot Table** tabs are free sheets made available for the applicants to provide additional information deemed important, which do not fit in the various **Assumption** tabs provided.

8.   Investment Landscape Overview

43.   This section provides an overview of the investment landscape by key categories:

a. Health Commodities/Equipment and Supply Chain Costs.

b. Program Management Related Costs.

c. Program Activity Related Costs.

44.   Note that these categories are a re-clustering of the current cost inputs to provide a perspective on the nature of the investments. The landscape provides a macro level analysis on the key investment areas of Global Fund programs and enable users to have a better insight into the program.

45.   This section does not provide any normative guidance or thresholds, but only acts as a tool to help provide an analytical structure.

Investment Landscape Analysis	
Budget Analysis	Using the 80/20 principle, the table breaks down the detailed budget into three key priority categories: **High, Medium and Low**. This is done by sorting budget lines by amount from largest to smallest and classifying them into three categories, as described below: • **High**: The initial largest budget activity lines which make up the first 80% of the entire budget. • **Medium**: The additional budget lines that represent an additional 10% of lines. • **Low**: The remaining budget lines which represent the remainder of 10% of lines with the smallest amounts. **Minimum Recommended Lines:** To sustainably maintain and manage a detailed budget, it is important to balance-off detail and value. To facilitate this, a recommended number of budget lines for a budget is proposed. This number is calculated with the intention of having a single budget line only for the following Implementer x Module-Intervention x Cost Grouping-Cost Input dimension combination. For example: If there are several activities with the following combination only a single detailed budget line should be kept and the additional breakdown integrated in the assumptions area as required. PR1 x Program Management-Grant Management x 11.1 Office Related Costs
Overview	This is a summary of the investment landscape of the current program. It provides an insight on the overall investments in the key areas of the grant.
Breakdown of Health Commodities/Equipment.	This section provides a detailed overview on the Health Commodities/Equipment and Supply Chain costs of the Program. It allows to compare the Procurement and Supply Chain (PSM) costs vs. the Total Health Commodities and Equipment Costs. The objective is to highlight whether the PSM costs are reasonable compared to the total procurement.
Program Management Related Costs vs. Program Activity Related Costs	This section provides insight on the cost of the program management investment vs the program activity costs. By removing the Health Commodities/Equipment section, which already has its relative PSM costs. We can better isolate the cost of the program activities vs. the cost of program management.

9. Financial Triggers

46.   The **Budget Triggers** tab is a requirement for grants within countries categorized as Focused under the Global Fund Differentiation Framework. This tab is not required for grants within the Core or High Impact portfolios unless otherwise requested by the Global Fund Country Team.

47.   The Principal Recipient needs to assess whether any of the circumstances (i.e., triggers) listed below apply to their budget and respond with a "**yes**" or "**no,**" depending on the existence of the trigger. For any "**yes**" answer, the PR is required to provide comments with further details, including rationale for why the trigger is justified and how the compliance with the Global Fund policies will be achieved.

48.   In certain circumstances, the PR may choose to provide additional comments even in case of "**no**" answer.

49.   When reviewing the budget, the LFA is expected to verify the responses provided by the PR and include additional comments where needed.

50.   The table below includes the listing of the **Budget Triggers:**

No.	Budget Trigger
1.a	Human Resources: Budget includes salary top-ups and/or performance or task-based incentives.
1.b	Human Resources: The absence of a valid transition plan for top-ups/incentives.
1.c	Human Resources: Salaries budgeted in grant currency (vs. local/payment currency) for local staff.
1.d	Human Resources: Material salary increases of more than 5% of average monthly salary in local currency or grant currency per person, per intervention or for the category (as compared to latest approved budget (Grant Agreement or Implementation Letter) for the grant or as compared to the budget for the most recent grant managed by the same PR in the country).
1.e	Human Resources: Salaries fall outside the range of existing national salary scale endorsed by the CCM (where applicable) or there is no CCM endorsed salary scale.
1.f	Human Resources: If the HR costs are over 25% of the budget, provide the rationale, related risks and how they will be mitigated. Further, provide the percentage of HR budget for Program Activity Related Costs (cost inputs 1.6 and 1.7).
2.a	External Professional Services: Consulting fees are above prevailing local rates for local consultants and above UN standard rates for international consultants and/or total budget under this cost grouping exceeds the lower of 10% of the total grant budget or US$1 million.

2.b	External Professional Services: The cost of external professional services is not properly segregated into various cost inputs and/or not framed to ensure capacity building of the implementers.
3.a	Travel Related Costs: No per diem policy exists for the grants with material travel related costs (US$0.5 million or 10% of the budget, whichever is smaller).
3.b	Travel Related Costs: The per diem policy is above the prevailing local rates for local travel or UN rates for international travel.
3.c	Travel Related Costs: If the travel costs are over 25% of the budget, provide the rationale, briefly describe payment mechanism (cash payment or online/mobile payment etc.), related risks and how they will be mitigated.
4.a	Infrastructure: Existence of budget for large scale rehabilitation, renovation and enhancement for health infrastructure projects (US$0.5 million or 10% of the budget, whichever is smaller) but the documented rationale/justification for the project is either absent or is not compliant with the requirements stipulated in the Guidelines for Grant Budgeting.
5.a	Non-Health equipment: Existence of budget for significant investment in non-health equipment, including vehicles (US$0.5 million or 10% of the budget, whichever is smaller), but absence of needs assessment, as required in the Guidelines for Grant Budgeting.
6.a	Communication materials and publications: Existence of budgetary provisions, but absence of communication strategy or demonstration of value for money for cases where the cumulative budget for communication materials and publications is material to the budget – US$0.5 million or 10% of the budget, whichever is smaller.
7.a	Program Management Costs and Indirect and Overhead Costs: If program management costs (all cost categories) are more than 25% of the budget, provide the rationale, related risks and how they will be mitigated.
7.b	Program Management Costs and Indirect and Overhead Costs: Absence of cost sharing arrangements for grants, where PR manages multiple Global Fund or other donor funded projects.
7.c	Program Management Costs and Indirect and Overhead Costs: Headquarters' ICR budgeted are outside the agreed percentage and not in compliance with OPN on Support Costs and Indirect Cost Recovery (ICR) Policy for Non-Governmental Organizations.
7.d	Program Management Costs and Indirect and Overhead Costs: Budget includes ICR for local NGOs (GAC approval is required).
7.e	Program Management Costs and Indirect and Overhead Costs: SRs are not included in the budget (if no change in the implementation arrangement) or new SRs are not expected to be contracted by the grant start date.
8.a	Living Support: Budget includes Living Support provisions, including Cash Incentive schemes, which are both: a) represent a new intervention for the grant; and b) are material to the budget (US$0.5 million or 10% of the budget, whichever is smaller). Briefly describe

	payment mechanism/modality for cash incentives, related risk and mitigations measures in place.
8.b	Living Support: Budget includes Living Support provisions, including Cash Incentive schemes, which are both: a) having a history of fraud, and other findings by LFA or auditor; and b) material to the budget (US$0.5 million or 10% of the budget, whichever is smaller).
9.a	Budget Assumptions: Exchange rate used in the budget differs from the rate communicated by the Treasury team for the respective TRP review window (or in case of budget revision, the exchange rate is different from the rate used in the latest approved budget via IL).
9.b	Budget Assumptions: Material lump sums for activity (over US$250,000 or 5% of the budget, whichever is smaller) are included in the budget without sufficient assumptions.
9.c	Budget Assumptions: For budget revisions, confirm if savings from foreign exchange gains are used. Provide calculation and reinvestment plan.
9.d	Budget Assumptions: Any other residual or emerging risks identified during the budget review and for which budgetary adjustments should be taken (either reduction or addition).
9.e	Budget Assumptions: Standard budget assumptions (part of the Detailed Budget Template) are not followed.
Additional triggers applicable for Payment for Results modality:	
10.a	**Payment for Result Modality:** Budget include activity(ies) budgeted under Payment for Result (cost input 13.1 Result Based Financing). If, answer is "**yes**" following triggers will be applicable otherwise not.
10.b	**Approach and methodology:** Implementation document(s) do not exist to evidence the setting and ambitiousness of programmatic targets, disbursement or payment methodology linked to achievement of programmatic results, fund flow, results verification process, audit, taxation and/or other assurance arrangements.
10.c	**Costing of programmatic targets:** Activities, objectives or interventions budgeted under the cost input "**13.1 - Result-based Financing** are: a) not aligned and/or cannot be traced to a costed National Strategic Plan or other document; b) not comparable with Global Fund grant funding over the previous cycle and do not demonstrate incremental programmatic targets in the current funding cycle; c) duplication of funding for any of the set targets (e.g., government and/or donor funding/financing cover the costs of the same activities to reach the set targets); and/or d) catalytic and/or there would incentivize sufficiently the implementer to reach the targets.
10.d	**Fiduciary assessment:** Fiduciary assessment of systems has not been conducted recently which confirms that the internal controls and systems of the implementer are robust enough to provide assurance over efficient and effective spending of funds, procurement, fund flow and financial reporting for a Payment for Results modality.

10.e	**Verification of results:** The independent verification of results approach and entity to conduct the verifications has not been identified. If "**yes**," provide the reasons, and if "**no**," confirm the entity has sufficient experience and necessary tool kits to conduct the verification.
10.f	**External Assurance:** Supreme audit institution or institutional auditor is not equipped to conduct performance-based audits or systems audits. If indeed not equipped, explain if the supreme audit institution or institutional auditor would be in a position to provide adequate assurance over the efficient and effective use of funds the implementers have used to reach the targets under a regular type of audit.
PSM related triggers:	
11.a	No quantification/assumptions/calculations/needs assessment is submitted or submitted but does not reconcile with the amount presented in the budget (report if the difference is > US$ 25,000 or 10% of the total PSM budget, whichever is higher). Total PSM budget in this context means the sum of cost groupings 4.0, 5.0, 6.0 and 7.0.

11.b	Over or under estimation of needs of health products: assumptions underlying the quantification of health products are not based on/do not take into account:
	
	    a. Grant targets set in the Performance Framework.
	    b. The latest available results and expected trends, where relevant.
	    c. Past performance, implementation capacity and other contextual factors, where relevant.
	    d. Stock on hand held by the PR/SR or implementing partners.
	    e. Orders in pipeline.
	    f. Contribution from other donors/sources.

11.c	The health products included in the budget and to be procured under the grant are not aligned with the Global Fund Quality Assurance policies (clinical standards in particular) and requirements for health products. https://www.theglobalfund.org/en/sourcing-management/quality-assurance/
11.d	Unit costs: The total budget for Health Products (cost categories 4-7) is > US$ 100,000 and products in the following cost inputs/product categories are presented in the budget with inflated unit costs (above the PPM or other internationally recognized price references*): ARVs, ACTs, anti-TB medicines, LLINs, Viral Load and EID reagents, TB diagnostic products, GeneXpert related products, condoms and lubricants.
11.e	There are lump-sum costs (without breakdown, as part of the assumptions) in the budget which are higher than US$ 25,000 or 10% of the total PSM budget, whichever is higher.

Annex 1: Type of Implementing Entity

This appendix presents the approach used by the Global Fund in categorizing implementers according to organizational types and sub-types (this approach may be amended or adapted depending on the circumstances, from time-to-time):

Organization Type	Organization Sub-type	International / Local Sub-type Distinction (if applicable)
Civil Society Organization (CSO) Organizations/groups that undertake collective action around shared interests, purposes and values, generally distinct from government and commercial for-profit actors. Civil society includes charities, development NGOs, community groups, women's organizations, faith-based organizations, professional associations, trade unions, social movements, coalitions and advocacy groups.	**Community-based Organization (CBO):** Non-profit groups that work at a local level to improve life of residents. The focus is to build equality across society in all streams: health care, environment, quality of education, access to technology, access to spaces and information for the disabled and others.	N/A
	Nongovernmental Organization (NGO): An organization which is independent of government involvement is known as a non-governmental organization or NGOs or non-government organizations. NGOs are a subgroup of organizations founded by citizens, which include clubs and associations providing services to its members and others. They are usually non-profit organizations. Many NGOs are active in humanitarianism or the social sciences, at local and international level.	**International Nongovernmental Organizations (INTNGO):** NGOs with global presence spanning across countries.
		Local Nongovernmental Organizations (LOCNGO): NGOs with mostly domestic presence (in-country).
	Faith-based Organization (FBO): An organization that has values based on faith and/or beliefs. It has a mission based on social values of the particular faith; and most often draws its activists (leaders, staff, volunteers) from a particular faith group. The faith relating to the FBO does not have to be academically classified as religion. Faith-based organizations are grass-root organizations active locally but also on an international scale.	**International Faith-based Organization (INTFBO):** FBOs with global presence spanning across countries.
		Local Faith-based Organization (LOCFBO): FBOs with mostly domestic presence (in-country).
Multilateral Organization (MO):	**United Nations (UN):** All UN organizations / agencies, such as UNDP, UNICEF, UNOPS, and IOM.	N/A

Organization Type	Organization Sub-type	International / Local Sub-type Distinction (if applicable)
Organizations formed by three or more nations to work on relevant cross-cutting issues. An MO can fund its projects by receiving funding from multiple governments.	**Others (OTH):** MOs that are non-UN, such as International Bank for Reconstruction and Development (IBRD), Inter-American Development Bank (IDB), Caribbean Community Secretariat (CARICOM)	N/A
Governmental Organization (GOV): Public or nationally owned branch of government.	**Ministry of Health (MOH)** (including other governmental organizations which report to the Minister of Health)	N/A
	Ministry of Finance (MOF)	N/A
	Other - Governmental Organizations (OTH): Any other governmental organization, which is different from MOH and MOF.	N/A
Private Sector (PS): Businesses or entity owned, financed and/or controlled by private individuals, and not government. The main goal of most private sector organizations is to make a profit.		**International Private Sector (INTPS):** Private Sector entity that is operational in more than one country.
		Local Private Sector (LOCPS): Private Sector entity that is legally based and operational in one country only.

Annex 2: Abbreviations and Acronyms

ASP	Additional Safeguard Policy
AUP	Allocation utilization period
CBO	Community-based organization
CCMs	Country Coordinating Mechanisms
CMP	Communication material and publications
CSO	Civil society organization
DB	Detailed Budget
EPS	External professional services
FA	Fiscal agents
FBO	Faith-based organization
FR	Funding request
GA	Grant agreement
GAC	Grant Approval Committee
GED	Grant Entity Data
GM	Grant-making
GOS	Grant Operating System
GOV	Governmental organization
HI	High Impact
HP	Health product
HPE	Health products equipment
HPMT	Health product management template
HPNP	Health products -non-pharmaceuticals
HPPP	Health products -pharmaceutical products
HR	Human resources
ICR	Indirect Recovery Cost
INF	Infrastructure
INTFBO	International faith-based organization
INTNGO	International nongovernmental organization
INTPS	International private sector
IP	Implementation period
LFAs	Local Fund Agents

LI	Lead implementer
LOCFBO	Local faith-based organization
LOCNGO	Local nongovernmental organizations
LOCPS	Local private sector
LSCTP	Living support to client/target population
MO	Multilateral organization
MOF	Ministry of Finance
MOH	Ministry of Health
NGO	Nongovernmental organizations
NHP	Non-health equipment
Non-HP	Non-health product
NSP	National Strategic Plan
OPN	Operational Policy Note
PAAR	Prioritized above allocation request
PF	Performance Framework
PfR	Payment for Results
PP	Pandemic preparedness
PRs	Principal Recipients
PS	Private sector
PSM	Procurement and supply chain management
RBF	Result-based financing
RCM	Regional Coordinating Mechanism
RO	Regional organization
SoF	Source of Funds
SP	Special purpose
SR	Sub-recipients
TA	Technical assistance
TAP	Technical assistance providers
TRC	Travel-related costs
TRP	Technical Review Panel
UN	United Nations
UQD	Unfunded Quality Demand