

BUDGET REVIEW CHECKLIST FOR USE WITH  
GAVI HSIS FUNDING  
NOVEMBER 2017



Reach Every Child  
[www.gavi.org](http://www.gavi.org)

# Budget Review Checklist for use with Gavi HSIS Funding

## Contents

1. Overview and scope .....	3
2. Budget review process.....	4
2.1. Pre-approval of application .....	6
2.2. Post-approval of application.....	6
2.3. Annual/ Biennial re-budgeting and other re-programming .....	6
Annex A: Budget review checklist tool .....	8
Annex B: Budget review reference guidance .....	15
Annex C: Extracts form 2015 review of Gavi’s direct financial support (HSIS) .....	16
Annex D: Individual cost ranges .....	20

## 1. Overview and scope

This document aims to **provide guidance to both internal and external budget reviewers** at any stage in the Gavi Health Systems and Immunisation Support<sup>1</sup> (HSIS) grant cycle. **The checklist can therefore be used for a variety of purposes.** One of the primary uses includes reviews by in-country stakeholders before a request for funding is brought to Gavi, or in support of a proposed budget re-allocation; the intention being to improve the quality of requests and ensure they are in line with country strategies and Gavi policies.

For internal Gavi reviewers it will **focus on compliance with Gavi requirements and completeness of the budget submitted.** It will also help assess the overall presentation of the budget submitted for independent examination. **The checklist does not fully support a ‘technical’ review of the budget** as such, i.e. it is not positioned to question the type and quality of activities budgeted - the technical approach to delivering services. Users should address these questions through reference to available technical sources of information, including in many instances, programming guides provided by technical agencies e.g. WHO guides<sup>2</sup>.

**The checklist includes a preliminary view and assessment on the reasonableness of unit costs** and the general balance of activities compared to available Gavi portfolio data. It should therefore identify any outliers, anomalies or inconsistencies in the budget. Aside from the budget review, applications will also be examined to assess the overall coherence of the submission, including the supporting documentation and the narrative elements related to the budget.

**The checklist is designed to support the reviewer to understand budget review procedures** and, if required, to record findings and thereby provide Gavi with evidence of the work conducted. Whilst applicants are strongly encouraged to review their budgets before submission and can expect

<sup>1</sup> *The different types of cash-based funding, collectively known as Health Systems and Immunisation Strengthening (HSIS) to which these guidelines apply are:*

- *Health System Strengthening (HSS) grants – the only multi-year grant type*
- *Performance Payments (PBF reward)*
- *Vaccine Introduction Grants (VIGs)*
- *Product and Presentation Switch Grants*
- *Operational Support for Campaigns (Ops)*
- *Operational Support or Outbreak Response Campaigns*
- *Operational support for Human Papillomavirus (HPV) Vaccine Demonstration Projects*
- *Transition grants (to be phased out by the end of 2020)*
- *Gavi’s contribution to cold chain equipment procured as part of the Cold Chain Equipment Optimisation Platform (CCEOP).*

<sup>2</sup> *An example available at <http://www.who.int/> is the: Planning and implementing high-quality supplementary immunization activities for injectable vaccines using an example of measles and rubella vaccines: field guide.*

such review to be beneficial, it is understood there is no substitute for the exercise of good professional judgment in determining budget reasonableness.

**Prior to commencing a budget analysis**, it is recommended that the reviewer be familiar with some or all of the following documents available on the Gavi web-site, depending on the budget review purpose:

- General guidelines for applications;
- Guidelines for applications for HSS support; including the CEF guidance package;
- Gavi budgeting and planning template, including the user guide;
- Gavi vaccine-specific application guidelines;
- Guidance on financial management and audit requirements;
- Gavi Operational Guideline: 'Supporting government human resources capacity through funding salaries, top ups and incentives'; and
- Past budgets submitted for same countries or same type of cash grant (for comparison).

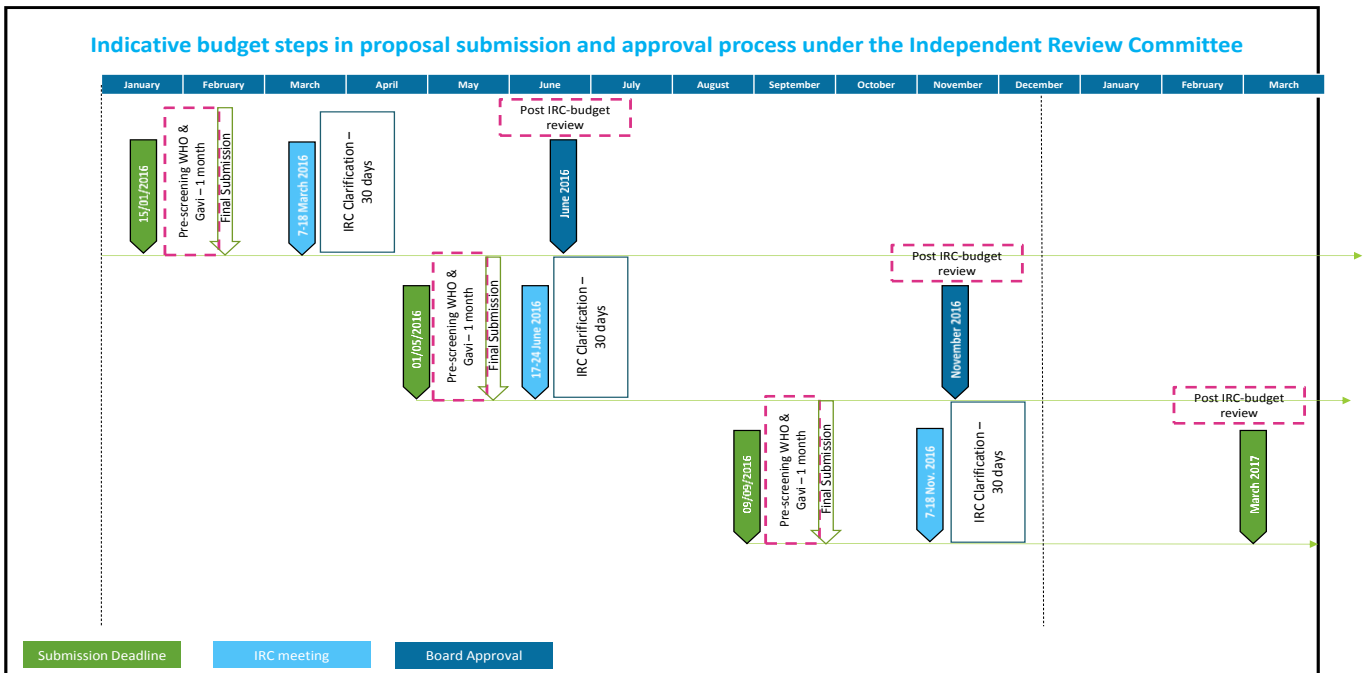
In addition to these Gavi-specific documents a number of externally-authored technical guides exist to aid budgeting for Gavi HSIS grants.

## 2. Budget review process

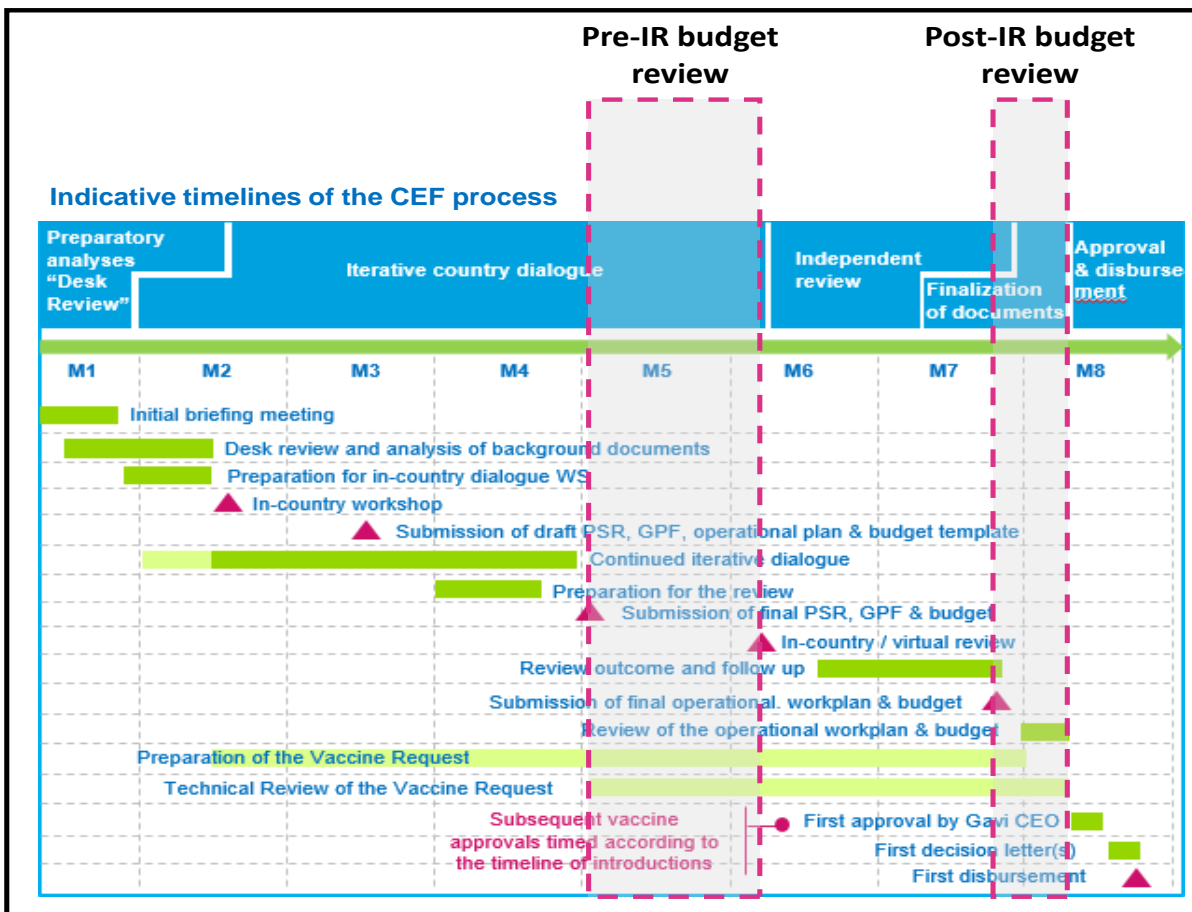
A sound budget is a cornerstone of accountability for the proper application of Gavi funds. Gavi is in a transformation stage with regards to the grant application process. Gradually most applications will be conducted through the new Country Engagement Framework (CEF) approach. For the foreseeable future there will still be certain applications reviewed centrally in Geneva by the Independent Review Committee (IRC). At the same time Gavi has moved to a new budgeting template with one consistent cost framework, and this will now apply to all budget requests, no matter which application channel is followed.

In either approach, budgets are needed at each stage in the Gavi application cycle, and whilst the budgets themselves will look the same, the timing of review may differ under the two approaches as depicted in the two diagrams below:

**Under the Geneva-based Independent Review Committee approach:**



**Under the new Country Engagement Framework with in-country independent review**



The budgetary elements of each key stage in the HSIS funding lifecycle are described below:

### **2.1. Pre-approval of application (country dialogue, development of application)**

Whether applying through the new CEF approach with its in-country review, or the legacy approach of a Geneva-based IRC sitting, the budgetary elements do not differ greatly. Budgets have to be developed as a standard requirement of the application package under both approaches but prior to the final application. However, well before that countries need to use their broader national plans and dialogue with stakeholders to determine how best to prioritise the activities which may be funded by Gavi. Gavi templates may be used in these planning discussions but equally country-owned tools and approaches may be used. This checklist can be used as a tool by country stakeholders (external to Gavi) during these planning processes and also once a formal application for funding has been made. Gavi sees this as an opportunity for countries to improve the quality of their application and would highly encourage this use.

Once an application is submitted, as part of Gavi's internal processes, a pre independent review (whether CEF or IRC) of the budget is undertaken by the Gavi Secretariat using this checklist. This is intended mainly as a pre-screen of the budget to determine that it can proceed for review. Countries will normally have two weeks to respond to any comments made.

### **2.2. Post-approval of application but before grant decision letter (clearance of application clarifications and grant negotiation)**

After the approval of the application in principle there are two additional budget steps that may be relevant. Firstly the independent review may raise issues for clarification which have a budgetary impact. This may require the applicant to revise its budget and, as with the original application, the country is encouraged to use this checklist to 'validate' any budget changes made. Secondly, although the application may have cleared the independent technical review, the Gavi Secretariat may further negotiate elements of the proposed implementation plans. This may also have an impact on the budget. For example Gavi may require additional assurance activities to be funded by the grant, such as post-campaign surveys. The ensuing budget reviews are likely to go into more detail than those preceding the independent technical review.

### **2.3. Annual/ Biennial re-budgeting and other re-programming**

The third juncture in the typical Gavi grant cycle when budget reviews are important, is when the budget is re-set or re-programmed (which can happen at the same time). Under the HSIS approach, multi-year HSS grants require biennial re-budgeting, to re-set the budget for the forthcoming two

years. This budget review checklist may be used to guide an independent validation of the re-budgeting process. This applies both to countries and to the Gavi Secretariat.

Similarly, Gavi presents countries with the flexibility to re-programme budgets and any such re-programming may need review and validation, depending on the extent of changes proposed.

## Annex A: Budget review checklist tool

Categories	Detailed steps	Comments/ Recommendations
Generic checks	Has the latest <b>Gavi budget template</b> been used by the Applicant? Refer to Gavi web-site for latest version	
	Does the budget cover the proposed implementation period of the grant? For an HSS grant is the budget presented with at least 2 years of detail?	
	Is the <b>budget presented in US\$</b> ?	
Basic financial checks, general assumptions and quality	Is the <b>budget request within country ceiling amount</b> ? <sup>3</sup> (refer data inputs tab)	
	Confirm budget is <b>arithmetically accurate</b>	
	Confirm <b>currency translation and/or inflation assumptions</b> reasonable (refer data inputs tab)	
	Confirm <b>allocated activities are appropriate</b> for the type of funding (as denoted by absence of warnings of ineligibility in the Gavi budget template), e.g. campaign operational costs should not include significant investment in long-term assets	
	Confirm the <b>adequacy of narrative explanations</b> provided in the right hand column of the Gavi budget template (does this enable the reviewer to clearly see the trail of the assumptions followed, including the mathematical calculations to arrive at price and volume?)	

<sup>3</sup> Refer to Annex A



Categories	Detailed steps	Comments/ Recommendations
	<p><b>Confirm coherent link between the narrative provided in the application form/ PSR and the budget submitted</b>, including whether material elements of the budget are included in the narrative e.g. cross-cutting cost inputs such as per diems and fuel costs may be significant and should be referred to in the narrative even if they are not obvious in the activity-based budget summaries</p>	
	<p>The <b>budget appears well prepared</b>, sufficiently detailed, lacks broad lump sum estimates, appropriate underlying assumptions provided to support the budget e.g. Training is broken down into components and frequency</p>	
<p><b>Eligibility questions and missing items</b></p>	<p><b>Identify ineligible costs</b> (vaccine or co-payment amounts, HR costs not allowed in Gavi guidelines taxes, items outside the scope of immunisation.) <i>Please also refer to the Gavi Guidelines on financial management and audit requirements<sup>4</sup>.</i></p>	
	<p><b>Note any missing items</b> e.g. audit fees, survey costs, end of grant closure costs including evaluations, other specific requirements e.g. additional technical assistance, fiduciary agent costs, equipment maintenance costs...</p>	

<sup>4</sup> <http://www.gavi.org/library/gavi-documents/guidelines-forms/> of 20 December 2016

Categories	Detailed steps	Comments/ Recommendations
<p><b>Budget assumptions – human resource-related costs</b></p>	<p>With reference to the Gavi guideline: <i>'Supporting government human resources capacity through funding salaries, top ups and incentives<sup>5</sup></i>, confirm that, depending on the country transition status, <b>the guideline has been followed or there are adequate justifications why not</b>. (If not quantified, use the cost input query facility to interrogate the level of HR-related costs).</p>	
	<p>Is there evidence that <b>Government budget standards and norms, are followed</b>, when appropriate? Is such information provided? E.g. in applying DSA/per diem/other allowances rates</p>	
<p><b>Other detailed budget assumptions</b></p>	<p><b>Limited scan of budget</b> to highlight material budget lines and unit costs that stand out or appear unreasonable, comparing with past actuals where available.<sup>6</sup></p>	
	<p><b>Review additional budget explanations</b> regarding the breakdown of unit costs and narrative justifications for a sample of the larger and/or more risky activities with a total cost greater than US\$100K? Confirm the additional information sufficient and appropriate?</p>	
	<p><b>Does the budget include sufficient amount for M&amp;E and other assurance related activities?</b> Refer to technical materials as to the benchmark amounts set aside for such purpose. Use knowledge of the country and information on country risk (e.g. from PCA reports) to question whether there are sufficient funds allocated to this area</p>	

<sup>5</sup> <http://www.gavi.org/library/gavi-documents/guidelines-forms/> of 6 March 2017

<sup>6</sup> Refer to Annex B for examples of costing references

Categories	Detailed steps	Comments/ Recommendations
	Are the amount of <b>programme management costs</b> /indirect costs/overheads within a reasonable range and in line with Gavi FM guidelines? <sup>7</sup>	
	If <b>indirect/overhead costs</b> are included in the budget, confirm that these costs: (i) are the actual costs attributable to the activity being funded by the grant; (ii) do not bear any profit element or margin above cost	
	If <b>WHO or UNICEF are the lead implementers</b> , are the PSC % costs correctly applied in accordance with the respective MoU/ grant agreement	
<b>Analysis</b>	Using summary budget by activity and cost category review and <b>comment on balance and areas of allocation of the budget</b> which appear high/low and comment on reasons or raise questions e.g. % of indirect costs to total appears high or % allocated to waste disposal is very low	
	Where applicable, <b>compare costing and benchmarks</b> with previous budgets submitted by the applicant. <sup>8</sup> e.g. transport costs increase from x% of budget in year xxxx to y% of budget in year yyyy with no explanation	
	<b>Highlight any costs per activity which can be compared</b> to past / other comparable countries and question any significant inconsistencies e.g. training cost per day high compared with other countries, without justification	

<sup>7</sup> Refer to Annex B for reference to such material.

<sup>8</sup> Refer to Annex C for reference to such material


Categories	Detailed steps	Comments/ Recommendations
	<p><b>Is there evidence that sustainability issues have been taken into account in preparing the budget?</b> i.e. to what extent does the budget contain activities which will recur either because they are a legal obligation (e.g. salaries) or in order to sustain the activity into the future e.g. fuel costs associated with increased supervision visits. In an HSS grant the % of recurrent costs (i.e. those which recur by month or year largely regardless of the level of activity) can be an indicator of sustainability problems. In Operational Cost grants the vast majority of costs should not require to be sustained on a recurrent basis because they are incremental to the campaign and cease once the campaign is over. The review should highlight any significant unsustainable costs in such grants. In a VIG grant recurrent activities may be more appropriate but the budget review may seek to question the availability of post-grant funding sources particularly for large or critical activities.</p>	

Categories	Detailed steps	Comments/ Recommendations
<p><b>Risk analysis (for internal Gavi use)</b></p>	<p><b>Is there evidence that high risk elements are kept to a minimum within the budget?</b> The reviewer should sum the amount of any cost types which are of a high risk rating in the country context and conclude as to whether the budget holds too high a level of such high risk activities. The Gavi budget template has a facility to drill down to sub-activities and cost inputs if needed. Gavi has a number of options for dealing with such activities from capping them at an acceptable level to accepting them with additional safeguards in place. High risk activities will depend on the context and may be related to the activity itself (inherent risk) and also the absence of any mitigating factors. Some examples may include: (1) excessive training costs with a high proportion of per diems (with weak controls over validation of cash payments), (2) printing costs following past misuse, (3) construction costs where there are no comparable cost benchmarks, (4) fuel where there is significant risk of multiple funding sources, (5) allowances where approval controls are weak, (6) items to be procured where there is no cost benchmark.</p> <p>The review of higher risk items would involve noting the extent of the budget amounts and possible recommendations for reducing the amounts or mitigating the risks in other ways.</p>	
<p><b>Procurement plan</b></p>	<p>Confirm that all non-vaccine procurements included in the budget are reflected in the procurement plan</p> <p>Confirm that the costings in the 2 year procurement plan are aligned to the budget</p>	

Annex 2: Budget Review Checklist for use with Gavi HSIS Funding

Categories	Detailed steps	Comments/ Recommendations
<p><b>Overall conclusion of the review</b></p>	<p>The review should conclude on:</p> <ul style="list-style-type: none"> <li>(a) Whether budget is ready for presentation to independent reviewers</li> <li>(b) Any items that should be brought to the reviewers' attention</li> </ul>	

## Annex B: Budget review reference guidance

Item	Reference	Location
1	Country ceiling data	Available on request from the Secretariat
2	OG 3_5 Supporting Government HR capacity through funding salaries, top ups and incentives	<a href="#">HR guidelines</a>
3	UN Salary rates <sup>9</sup> (note: use more recent data if available)	<a href="#">Click here</a>
	UN Consultant rates (note: use more recent data if available)	 UN 2013-14 Consultant Rates.doc
	UNOPS Web Buy Plus <sup>10</sup> for vehicles and solar technology	<a href="#">Click here</a>
4	Application Guidelines and Forms	<a href="#">Click here</a>

<sup>9</sup> This source should be used with caution as high-end averages may be applied.

<sup>10</sup> Free access is available upon application to UNOPs, see <https://unwebbuyplus.org/#/register>

## Annex C: Extracts form 2015 review of Gavi's direct financial support (HSIS)

### 1. Gavi budget proposals for historical HSS, VIGs and OpCosts

HSS grant categories:	HSS	VIG	OPS	VIG-OPS categories
1. Service delivery	30%	4%	12%	Vehicles and transport
		1%	2%	Waste management
		9%	9%	Programme management and planning
2. Health and community workforce	17%	34%	9%	Training
		3%	35%	Human resources
3. Procurement & supply chain management	19%	11%	11%	Cold chain equipment and maintenance
4. Health information systems	14%	16%	10%	Surveillance and M&E
5. Empower community and other local actors	8%	17%	9%	Social mobilisation, IEC, and advocacy
6. Policy and governance	2%	-	-	-
7. Health financing	0%	-	-	-
8. Programme Management	6%	-	-	-
9. Other	3%	5%	3%	Other



## 2. Analysis of Gavi NVS budget proposals for infant Vaccine Introductions (VIGs)

	All	By birth cohort size		By vaccine (birth cohorts >125,000)						By % DTP3 coverage (birth cohorts >125,000)			By region (birth cohorts >125,000)	
		>125,000	<125,000	IPV	MSD	M-R	PCV	Rota	Penta	<70	70-90	>90	Africa	Other
N	103	91	12	48	11	14	8	9	1	14	41	36	55	36
Total per infant costs:														
Weighted average cost	\$1.88	\$1.88	\$2.30	\$2.03	\$1.38	\$1.13	\$1.72	\$2.38	\$0.61	\$2.94	\$1.66	\$1.35	\$2.15	\$1.43
Median	\$1.28	\$1.17	\$1.88	\$1.24	\$1.36	\$1.07	\$1.07	\$2.06	\$0.61	\$1.71	\$1.13	\$1.15	\$1.31	\$1.12
Range	\$0.61- \$8.54	\$0.61- \$4.93	\$1.25- \$8.54	\$0.71- \$4.93	\$0.88- \$2.43	\$0.80- \$2.30	\$0.84- \$4.33	\$0.82- \$3.75	-	\$0.71- \$4.93	\$0.61- \$7.65	\$0.74- \$2.36	\$0.71- \$4.93	\$0.61-\$3.40
Standard deviation	1.27	0.89	2.54	.94	0.57	0.57	1.19	1.03	-	1.18	1.37	0.49	1.0	0.64
By cost components														
1. Program management & planning	-	\$0.24 (13%)	\$0.23 (10%)	\$0.24 (12%)	\$0.14 (10%)	\$0.12 (11%)	\$0.16 (9%)	\$0.48 (20%)	\$0.13 (21%)	0.65 (22%)	\$0.12 (7%)	0.12 (9%)	\$0.30 (14%)	\$0.15 (10%)
2. Social mobilisation	-	\$0.21 (11%)	\$0.32 (14%)	\$0.22 (11%)	\$0.25 (18%)	\$0.18 (16%)	\$0.10 (6%)	\$0.22 (9%)	\$0.09 (15%)	0.22 (7%)	\$0.22 (13%)	0.18 (13%)	\$0.21 (10%)	\$0.21 (15%)
3. Training	-	\$0.37 (20%)	\$0.49 (21%)	\$0.38 (19%)	\$0.64 (46%)	\$0.31 (27%)	\$0.23 (14%)	\$0.28 (12%)	\$0.29 (48%)	0.23 (8%)	\$0.40 (24%)	0.44 (32%)	\$0.40 (19%)	\$0.33 (23%)
4. Human resources	-	\$0.03 (2%)	\$0.04 (2%)	\$0.03 (2%)	\$0.03 (2%)	\$0.07 (6%)	\$0.02 (1%)	\$0.02 (1%)	\$0.01 (1%)	0.04 (1%)	\$0.03 (2%)	0.04 (3%)	\$0.03 (1%)	\$0.04 (3%)
5. Cold chain	-	\$0.36 (19%)	\$0.23 (10%)	\$0.33 (16%)	\$0.07 (5%)	\$0.09 (8%)	\$0.74 (43%)	\$0.82 (35%)	\$0.03 (6%)	0.47 (16%)	\$0.38 (23%)	0.23 (17%)	\$0.40 (19%)	\$0.30 (21%)
6. Vehicles and transport	-	\$0.10 (5%)	\$0.14 (6%)	\$0.12 (6%)	\$0.03 (3%)	\$0.08 (8%)	\$0.14 (8%)	\$0.03 (1%)	\$0.03 (5%)	0.02 (1%)	\$0.14 (9%)	0.07 (6%)	\$0.12 (6%)	\$0.06 (4%)
7. Waste management	-	\$0.10 (5%)	\$0.10 (4%)	\$0.12 (6%)	\$0.01 (1%)	\$0.04 (4%)	\$0.12 (7%)	\$0.08 (3%)	\$0.00 (0%)	0.22 (8%)	\$0.07 (4%)	0.04 (3%)	\$0.15 (7%)	\$0.02 (1%)
8. Surveillance and M&E	-	\$0.35 (19%)	\$0.62 (27%)	\$0.44 (22%)	\$0.18 (14%)	\$0.19 (17%)	\$0.13 (8%)	\$0.30 (13%)	\$0.01 (1%)	0.78 (26%)	\$0.24 (15%)	0.19 (14%)	\$0.42 (19%)	\$0.24 (17%)
9. Other	-	\$0.11 (6%)	\$0.13 (6%)	\$0.14 (7%)	\$0.02 (2%)	\$0.04 (3%)	\$0.07 (4%)	\$0.14 (5%)	\$0.01 (2%)	0.31 (10%)	\$0.04 (3%)	0.05 (4%)	\$0.12 (6%)	\$0.09 (6%)

Annex 2: Budget Review Checklist for use with Gavi HSIS Funding

Omitting cold chain														
Weighted average cost	-	\$1.51	\$2.06	\$1.69	\$1.31	\$1.03	\$0.98	\$1.56	\$0.58	\$2.47	\$1.28	\$1.12	\$1.75	\$1.13
Median	-	\$1.00	\$1.83	-	-	-	-	-	-	-	-	-	-	-
Range	-	\$0.39- \$4.28	\$1.00- \$7.65	-	-	-	-	-	-	-	-	-	-	-
Standard deviation	-	0.74	2.29	-	-	-	-	-	-	-	-	-	-	-

### 3. Analysis of Gavi NVS budget proposals for the Operational Costs of Campaigns (OpCosts)

	All		By vaccine					By % DTP3 coverage			By WHO region	
			M-R	MenA	YF	Measles	JE	<70	70-90	>90	Africa	Other
Total												
N	32	-	16	7	2	5	2	7	15	10	21	11
<b>Weighted average cost</b>	<b>\$0.74</b>	-	<b>\$0.77</b>	<b>\$0.69</b>	<b>\$0.55</b>	<b>\$0.86</b>	<b>\$0.67</b>	<b>\$0.70</b>	<b>\$0.78</b>	<b>\$0.69</b>	<b>\$0.73</b>	<b>\$0.74</b>
Median	\$0.75	-	\$0.82	\$0.67	\$0.64	\$0.86	\$0.68	\$0.86	\$0.70	\$0.72	\$0.73	\$0.82
Range	<b>\$0.53-</b> <b>\$1.65</b>	-	\$0.66-\$1.60	\$0.62- \$0.94	\$0.53- \$0.75	\$0.66- \$1.65	\$0.65- \$0.70	\$0.53- \$1.40	\$0.66- \$1.65	\$0.62- \$0.92	\$0.53-\$1.65	\$0.65-\$1.60
Standard deviation	0.26	-	0.26	0.11	0.16	0.40	0.03	0.27	0.33	0.74	0.22	0.32
By cost component												
-	<b>Average (%)</b>	Standard deviation	Average (%)	Average (%)	Average (%)	Average (%)	Average (%)					
1. Program management & planning	<b>\$0.08 (11%)</b>	0.23	\$0.07 (9%)	\$0.04 (6%)	\$0.02 (4%)	\$0.17 (20%)	\$0.10 (16%)	-	-	-	-	-
2. Social mobilisation	<b>\$0.06 (8%)</b>	0.11	\$0.06 (8%)	\$0.11 (16%)	\$0.03 (6%)	\$0.05 (6%)	\$0.02 (3%)	-	-	-	-	-
3. Training	<b>\$0.06 (8%)</b>	0.16	\$0.08 (10%)	\$0.09 (13%)	\$0.02 (4%)	\$0.05 (6%)	\$0.10 (15%)	-	-	-	-	-
4. Human resources	<b>\$0.23 (31%)</b>	0.25	\$0.25 (32%)	\$0.20 (29%)	\$0.21 (39%)	\$0.23 (27%)	\$0.24 (36%)	-	-	-	-	-
5. Cold chain	<b>\$0.09 (12%)</b>	0.10	\$0.10 (12%)	\$0.09 (14%)	\$0.08 (15%)	\$0.07 (8%)	\$0.00 (0%)	-	-	-	-	-
6. Vehicles and transport	<b>\$0.09 (12%)</b>	0.16	\$0.09 (12%)	\$0.08 (11%)	\$0.07 (13%)	\$0.14 (16%)	\$0.04 (6%)	-	-	-	-	-
7. Waste management	<b>\$0.02 (3%)</b>	0.04	\$0.04 (5%)	\$0.02 (3%)	\$0.00 (0%)	\$0.00 (0%)	\$0.01 (1%)	-	-	-	-	-
8. Surveillance and M&E	<b>\$0.08 (10%)</b>	0.06	\$0.07 (10%)	\$0.03 (5%)	\$0.10 (18%)	\$0.09 (10%)	\$0.09 (3%)	-	-	-	-	-
9. Other	<b>\$0.04 (5%)</b>	0.12	\$0.02 (8%)	\$0.02 (3%)	\$0.01 (1%)	\$0.06 (6%)	\$0.06 (9%)	-	-	-	-	-

## Annex D: Individual cost ranges

The table below provides indicative costs for certain common costs, noting the impact of the country's transition status.

Activity categories	General comment on eligibility for funding	Co-financing group		
		Initial self-financing	Preparatory transition phase	Accelerated transition phase
<b>HSS GRANTS ONLY</b>				
<b>Recurrent operational costs</b> (not covered by OG on human resources) e.g. fuel, transport allowances, printing, supervision visits, maintenance	In general should not be charged through HSS grants unless there is a clear link to strengthening of systems. Exceptions include for example, maintenance costs for cold chain equipment	Maximum 20-25%	Maximum 10-15%	Only exceptional cases
<b>ALL GRANTS</b>				
<b>Human resource costs</b> – refer to Gavi operational guideline				
<b>Programme management costs</b>	Only costs that are incremental to the Gavi HSS grant should be charged. Gavi grants should not take on the costs of recurrent programme costs that would exist without Gavi funding. No %-based charges may be levied unless agreed institutionally	Specific costs which in total represent no more than 10-15% of the grant	Specific costs which in total represent no more than 10% of the grant	Specific costs which in total represent no more than 5% of the grant
<b>Programme Support Costs (PSC)</b>	These apply when grants are managed by Gavi Alliance Partners (UNICEF and WHO). Other agencies may negotiate different rates	UNICEF: Bipartite agreement = 8%, tripartite agreement = 5% WHO: Bipartite agreement = 7%		