

GUIDELINES ON FINANCIAL REPORTING AND
ANNUAL RE-BUDGETING UNDER GAVI CASH
SUPPORT GRANTS
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Reach Every Child
www.gavi.org



Guidelines on financial reporting and annual re-budgeting under Gavi cash support grants

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1. Introduction

The purpose of these guidelines is to provide practical support to existing implementing entities and future applicants to produce their financial reporting and annual re-budgeting in accordance with Gavi principles.

These guidelines apply to all Gavi grants approved under the new Health Systems and Immunisation Strengthening (HSIS) Framework, including all grants approved from 1 January 2017. Countries with prior-approved grants, or a mixture of grants starting before and after 1 January 2017 will have the option to use the new reporting template for all grants or to continue with the 'old' templates until expiry of the grant(s) and submission of a new HSS grant application. Such transition issues are covered in section 3.

These guidelines are an accompaniment to the new Gavi Reporting Template and User Guide, as well as Gavi's Financial Management and Audit Requirements, to which they are annexed.

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
- Performance Payments (PBF reward)
- Vaccine Introduction Grants (VIGs)
- Product and Presentation Switch Grants
- Operational Support for Campaigns (OpCosts)
- Operational Support or Outbreak Response Campaigns
- Operational support for Human Papillomavirus (HPV) Vaccine
- 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).

The guidelines do not cover:

- Gavi-supported vaccines or related injection safety devices
- Resources provided through the Partners' Engagement Framework (PEF) – e.g. funding of technical support through WHO or UNICEF.

1.1. Gavi's new approach

In 2016 Gavi made changes to its grant management processes to better plan and coordinate support through greater engagement with countries, and to streamline access to vaccines and financial support. The design of these improvements culminated in a new approach referred to as the Health Systems and Immunisation Strengthening (HSIS) Framework. The new HSIS approach places more focus on closer dialogue between Gavi, the country and other stakeholders to ensure better use of the funds available through prioritisation of country needs, holistic planning and focus on value-for-money.

Under the new HSIS approach, approximately **every five (5) years countries must develop a single comprehensive document**, the Programme Support Rationale (PSR), which includes the high level objectives and key activities across all types of Gavi support, spanning the five-year period. This replaces the current approach, which fragments the different requests into a series of separate proposals which are not always clearly linked.

The new Framework introduces some key changes affecting budgeting and financial reporting:

- As part of the new approach, changes have been made to the processes for planning, budgeting and reporting cash grants to promote more efficient use of funding and reduced transaction costs. All cash grants (as distinct from vaccine support grants) are brought together through the same budgeting and reporting templates, using one common cost framework;
- To ensure harmonised budgeting for all Gavi cash support, budgets for all HSIS funding are brought together in one file using the new Gavi budget template. The use of the budget template is mandatory for all countries unless an exception has been approved by Gavi (e.g. in cases where Gavi funds are pooled with those of other donors);
- In a typical example of a five (5) year plan a detailed budget is to be provided for the upcoming two years of implementation. Following on from that, high level estimates are required for the implementation period beyond the two years. These high level estimates will be revised into detailed as those outer years approach closer to time of implementation and a re-budgeting exercise is performed; and
- Financial reporting should follow the same cost framework as the budgeting. Whilst separate reports are required for each funding type, reporting should ideally combine different types of grants into one report in order to get a holistic view of programmes.

Exception: Operational Support for Outbreak Response Campaigns is not included in integrated budgets and work plans. Due to the unpredictable nature of outbreaks, these grants are subject to separate planning, budgeting, disbursement, and reporting processes.

1.2. Legal framework

The legal framework through which Gavi relays its reporting requirements to countries consists of the following:

- The Grant Management Requirements (GMRs), which are an annex to the Partnership Framework Agreement (PFA) (the agreement with each country covering all grants), outline any financial reporting requirements that deviate from the norm described in Gavi's guidance document: *Guidelines on financial management and audit requirements*, posted on the web site here: <http://www.gavi.org/library/gavi-documents/guidelines-forms/>.
- Grant Decision Letter – the decision letter confirms the approval of funds, normally on an annual basis. It may also be used to describe any new or changed reporting requirements for the period covered by the letter.

2. Financial reporting requirements

Countries receiving Gavi HSIS support shall prepare **periodic financial reports** of actual eligible expenditure against agreed budgets for each grant. The information in the financial reports should be based on the recipient's accounting and other program records, and, as appropriate, those of sub-recipients. Where there is more than one implementer for an approved programme e.g. Ministry of Health and a Gavi alliance partner having separate agreements, Gavi strongly recommends that an aggregated financial report is provided covering ALL transactions arising from the same approved programme.

Financial reporting takes place through the Gavi country portal where countries are required to upload reports directly. More information on the country portal and how to access it can be found on the Gavi website.

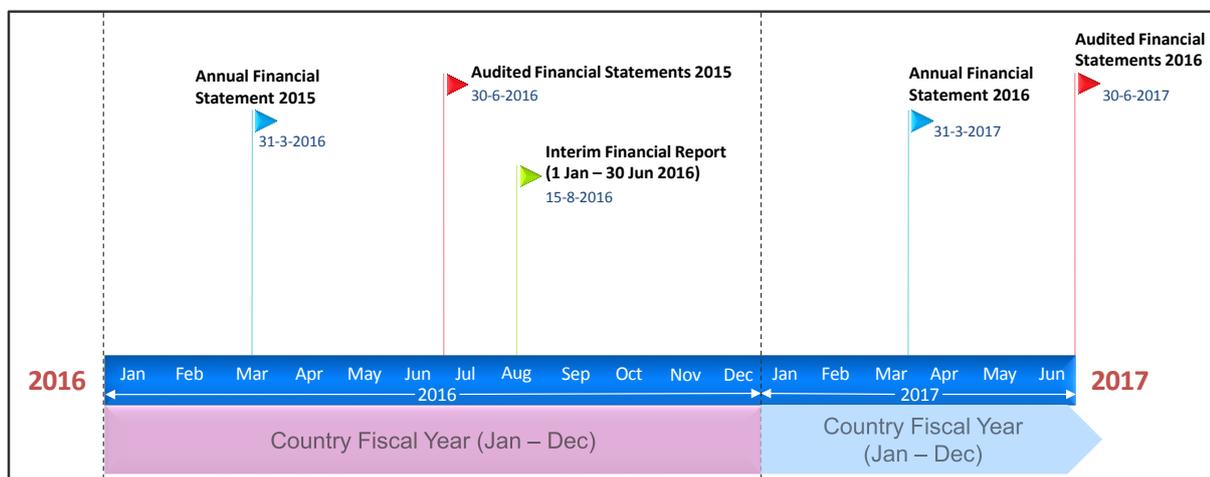
2.1. Impact of Gavi's new approach on financial reporting

Financial reporting should be aligned to the country's fiscal cycle¹, and the default requirement is a report every six (6) months, including an interim and an annual report. If a different reporting

¹ One exception is when grants are implemented through Gavi alliance partners, UNICEF or WHO, which both have a 31 December fiscal year. Where there are also Government-implemented grants and the fiscal year is different, the country may choose to report either on the fiscal year or at 31 December.

frequency is agreed this will be formally communicated by the Gavi Country Team. Interim reports are required 45 days after the period end, annual reports three (3) months after the period end, and the audit of the annual financial report is required six (6) months after the period end.

Below is a diagrammatic representation of a standard case Gavi reporting cycle for a country which has a January-December fiscal year:



Within the HSIS framework, **planning for commencement of a multi-year HSS grant should coincide with the beginning of a fiscal year.** However where this is not possible, the first disbursement date may be taken as the grant start date. Where a grant starts at a date that is out of line with its fiscal year, the first reporting period may be aligned with the next six (6) monthly or twelve (12) monthly point in the fiscal year. Single period grants e.g. OpCosts, for which grant activities are often completed in under three (3) months, have the option to report as soon as the grant activities are completed, or at the next six (6) monthly or twelve (12) monthly point in the fiscal year.

2.2. Financial reporting format

2.2.1. Main elements of financial reports

Financial reports should include the following:

- a. Statement of income² and expenditure. This statement should include expenditure reported against the approved budget for the implementation period with a variance analysis³. For multi-year grants, it should also include cumulative figures from the commencement of the grant. An example of the statement is set out in Annex B.

² Any revenue generated by the programme e.g. disposal of programme assets, interest income, and fees earned should be accounted for and disclosed.

³ Explanations and analysis should be provided for all variances that are +/-10 percent of the official approved budget for the specific intervention, or the agreed granularity of reporting (e.g. at cost grouping and activity category level).

- b. Balance sheet showing accumulated funds of the programme, cash & bank and/or advances balance and any other assets and liabilities of the programme (depending on the accounting policies adopted). Regardless of the accounting policies, a comprehensive list of all programme fixed assets purchased with Gavi funds must be provided, with dates of purchase, values, location and condition.
- c. Notes to the financial statements⁴.

Interim financial reports need only include a basic statement of income and expenditure with a variance analysis and a reconciliation to cash & bank and/or advances balances.

2.2.2. Presentation currency of financial reports

Under the PFA, financial reports should be presented to Gavi in US\$. Expenditures incurred in a currency other than the US\$ should be converted into US\$ using an appropriate exchange rate. For specific technical guidance on use of exchange rates, refer to IPSAS 4⁵ or IAS 21⁶.

2.2.3. Gavi cost framework and reporting granularity

Gavi has developed a new cost framework to capture all expenditures in one format across the grant portfolio (see also transition issues in section 3). The framework is set out in **Annex A** and includes both a costing and an activity dimension, as summarised in the table below:

The Gavi reporting framework

Gavi cost framework		Interim reporting	Annual reporting
Cost basis	Summary cost groupings	✓	✓
	Detailed cost inputs	✓	✓
Activity basis	Summary activity categories	✓	✓
	Detailed sub-activities	✓	✓

⁴ Brief description of programme objectives, description of the basis of the preparation of the financial statements and the significant policies applied, required disclosures not presented on the face of the financial statements; and any supplementary information or schedules (such as aged advances listing and cash balances held by sub-national implementers) relevant for a fairer presentation and enhanced understanding of the financial statements.

⁵ To refer to IPSAS 4— The Effects of Changes in Foreign Exchange Rates, [click here](#).

⁶ To refer to IAS 21 — The Effects of Changes in Foreign Exchange Rates, [click here](#).

Gavi's requirements for standardisation of reporting are changing but remain flexible to country realities. Implementers are required to report, for each grant, actual expenditures against the budget every 6 months⁷. Gavi has provided a new template for reporting expenditures which uses the original budget as the base for reporting. The Gavi template, user guide and example reports are available on the Gavi website at: <http://www.gavi.org/support/process/report-renew/>. This tool facilitates reporting in both cost and activity dimensions and at the detailed and summary level, as laid out in the above table. Completing the template in this way fully meets Gavi's requirements for reporting, facilitates the annual grant audit process and additionally should support management in its oversight and monitoring of the grant.

Gavi is aware that in many instances countries do not maintain their books of account in such a way as to fully comply with these requirements and may need support to comply with these requirements. Grant recipients are not expected to replace existing accounting and financial information systems or to create parallel systems but are required to adapt, as needed, accounting and financial information from their existing systems in order to meet Gavi's requirements. Gavi will therefore accept a financial report which is closely aligned to the Gavi standard requirement and this should be discussed with your Gavi Country Team contacts. For reporting by activity category Gavi may, in certain circumstances (e.g. where it is unduly onerous for the country to capture the necessary analysis from its accounting system), agree to accept reporting by grant activity on an apportionment or other basis (e.g. by pro-rating actual expenditure across activity categories on the basis of the budget proportions). Such an approach needs to be agreed and confirmed in writing by Gavi in advance.

Gavi grant funds (especially through HSS grants) are available to support the grantee in design/alignment of systems and would even be available to support the use of outsourced accounting support where needed. Gavi is also able to provide technical assistance support to assist a grantee in achieving the reporting requirements.

2.3. Reconciliation with cash balances and advances

As set out in Gavi's *Financial Management and Audit Requirements*, while Gavi grants are generally accounted for under the cash or modified cash accounting basis, **Gavi encourages countries to treat cash/bank balances and advances separately**, and only expense the latter once they are accounted for by expenditure returns. In other words, advances should not be classified as expenditure when the funds are disbursed to another entity or another level within a Government system. Advances also include staff advances and any lump sum advance payments to third parties

⁷ Six-monthly reporting is the default whilst countries may requested by Gavi to provide more frequent periodic reporting. Less frequent reporting may also be requested and approved by Gavi

(e.g. for procurements). The reported balance of unused grant funds should therefore include both cash balances and advances. Cash balances includes cash at bank as well cash on hand or petty cash. A separation should be made between: cash/bank balances and advances, as provided for in the reporting template.

3. Transitioning into the new cost framework

Gavi's objective is to transition all countries to the new cost framework as soon as possible, thereby enabling it to provide stakeholders with credible information on the usage of funds across the portfolio and to improve on the current fragmented reporting.

However, the requirement to report using the new Gavi reporting template will be phased in over time depending on a country's current funding status and, in particular its uptake of the new HSIS approach. In principle Gavi will not force countries to change the cost framework under which the grants were originally approved if this exercise would be onerous. Also Gavi wishes to avoid, if possible, individual countries having to report using more than one cost framework⁸.

Importantly **the reporting template may be adopted by any country earlier than required**, at the country's option, and Gavi may provide support to make this transition. The below table outlines the various country scenarios and the proposed actions that are applicable in each case:

Scenario	Description	Approach
A	A country applies for any new grant and has no other ongoing grants	Adopt new framework
B	New application with other ongoing grants and Gavi recommends early transitioning of all grants to the new framework * OR, No new application and Gavi recommends early transitioning anyway *	Adopt new framework for ALL grants Gavi will support country for transition with ongoing grants
C	New application with ongoing grants and Gavi does NOT recommend early transitioning *	New applications adopt new framework and ongoing grants continue to apply pre-2017 framework and templates
D	No new application and Gavi does NOT recommend early transitioning *	Continue to apply pre-2017 framework and templates
* Gavi's indicative threshold to support a recommendation to early transition is where there remains US\$20m or more undisbursed AND there are more than two years to grant end date		

⁸ For example where an HSS grant uses the new framework and accounts for a high proportion of total expenditures

The decision on which approach to adopt should be taken in discussion between Gavi and the country.

4. Biennial re-budgeting process

4.1. Summary and basic principles

Budgets for Gavi grants need to be regularly revisited to ensure that they address programmatic areas of greatest priority and deliver maximum value-for-money and high absorption. Budgets and operational plans should take into account the latest programmatic and financial implementation progress amongst other things.

As noted below (in section 4.3) **a new feature of the HSIS approach is the opportunity to re-programme unused funds** from cash grants (such as VIGs and OpCosts) into HSS grants. The annual re-budgeting exercise provides the mechanism for this to take place. Updated operational budgets and work plans should still be in line with the agreed long-term priorities for Gavi support as originally stated in the programme support rationale (PSR)⁹.

4.2. Budgeting format and timelines

The re-budgeting of grants should be on the basis of the following principles:

- In general routine re-budgeting only applies to HSS grants, which are multi-year. By default a full re-budgeting exercise is required on a biennial basis (i.e. once every two (2) years). Countries may also budget on an annual basis if preferred and in some cases Gavi may require annual re-budgeting;
- The maximum budget for the forthcoming two year implementation period will be calculated using the Gavi reporting template (ref user guide), as follows:
 - A = Total approved funds under the grant (reflected in Gavi Decision Letters); PLUS
 - B = Any incremental funds approved by HLRP (awaiting Decision Letter); LESS
 - C = Projected expended amount by the start of the next implementation period to which the new budget corresponds (i.e. cumulative amount spent to date, plus any additional forecast spending to the end of the current implementation period); PLUS
 - D = Unused funds from other grants which may be rolled over into the HSS grant (refer section 4.3).

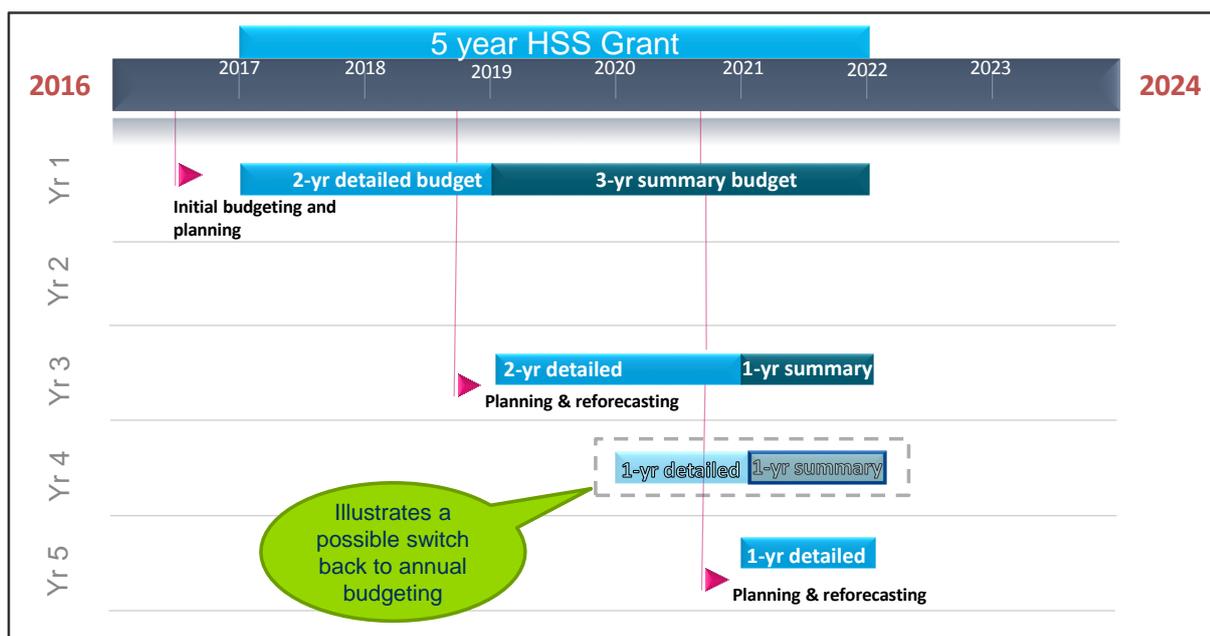
Algebraically as follows: Forthcoming budget = A + B – C + D

- The annual re-budgeting process is performed using the Gavi budgeting template and therefore applies the same cost framework as was used in the original budget;

⁹ Material changes in operational budgets and work-plans follow Gavi's operational guidance on reallocation and reprogramming of grants. These will be subject to formal approval by Gavi.

- The timeframe for this biennial process depends on a number of factors, including the fiscal and reporting cycle and the timing of the High Level Review Panel (HLRP), the Gavi mechanism through which the maximum approved amount is derived. Countries should discuss with their Gavi contact how to harmonise the budget planning process between their own budgeting cycle and the need to seek Gavi approvals at certain points.

The example diagram below illustrates the likeliest timing of the re-budgeting exercise with a January to December fiscal year:



4.3. HSIS approach to application of unused funds

Under the HSIS approach, **residual funds from non-HSS grants e.g. VIGs/OpCosts can be rolled into HSS funding** as part of the biennial work-planning and budgeting process. Roll-over of funds cannot be made in the opposite direction – i.e. unused HSS funds cannot be reallocated to VIG, OpCosts or other non-HSS grants. Within the HSIS five (5) year planning period there is no restriction on the amount of funds that can be rolled over from such cash grants into the updated HSS budget. The funds can be used in the following year or at any time during the existing HSS grant period. A restriction will, however, apply at the end of the HSS grant term whereby any roll-over of the consolidated grant funds into the next HSS grant period will be limited to a maximum 10% of the previous grant amount.

The roll-over opportunity applies not only to unused funds remaining from new grants under the five (5) year HSIS planning period but also retroactively to ongoing grants, with limits. Generally

funds that were intended for use in implementation periods two (2) or more years from the time of proposed budgeting exercise will not be available for roll-over¹⁰.

To re-budget unused funds into future years, countries need to have provided a financial report, relevant programmatic reports and an audit report covering the funds used in question. All applications for roll-over of unused funds are subject to formal Gavi approval.

4.4. Performance based funding (PBF)

On an annual basis during HSS grant implementation, **if countries are eligible to receive a performance payment** they are required to submit a detailed budget outlining their intended use for performance payments to improve immunisation outcomes. Budgets for performance payments should be submitted using the same template file as the HSS budget (a separate tab will be generated for the PBF grant when the data input sheet is completed). PBF budgets should be provided in detail for one year at a time. Further guidance on performance payments is provided at the following website: <http://www.gavi.org/support/hss/>

5. Special reporting situations

5.1. Pooled funding

Gavi accepts pooled funding in general and understands that it represents a special case with specific considerations for budgeting, reporting and assurance. The financial pre-requisites for Gavi to accept pooled funding are:

- The budget being funded by the pool is comprehensive and, within it, the immunisation-related activities which Gavi would have funded separately in a discrete budget, are directly or at least indirectly identifiable;
- The reporting of expenditures against the budget provides a sufficient level of visibility that the budget has been followed, or reasons are provided as to any changed focus;
- The Financial Statements of the pool should clearly state the disbursements received from Gavi in the period; and
- The TAP policy and, as far as possible, all other requirements in terms of financial management and systems, apply regardless that the funding is being channelled through a pool. Any exceptions should be discussed with the Secretariat.

Providing the above conditions apply, financial reporting using the Gavi template is not required for pooled funding. The reporting due dates will reflect the reporting dates and deadlines agreed between the country and the pool donors (normally through a Joint Financing Agreement), and will be set out in the Gavi decision letter for the grant.

¹⁰ Under exceptional circumstances, other grant may be considered for use of residual balances. This should be discussed with the Gavi and is subject to approval on a case-by-case basis.

Annex A: Gavi cost framework – Costing dimension

Cost grouping	Cost Inputs	Category description
1. Human Resources (HR)	1.1 Salaries & Wages (programme management/admin staff)	Salaries and wages (1.1 and 1.2) should include all salaries, wages and other allowances or benefits (e.g social security contribution, housing, pension), provided as part of the standard remuneration package. Allowances for vaccination campaigns and outreach or similar tasks should be included under 1.4 - allowances. The category does not include per-diems/allowances linked to training, meetings and other events which do not involve service delivery.
	1.2 Salaries & Wages (health, technical and outreach staff)	
	1.3 Performance-based supplements, incentives, top-ups	
	1.4 Allowances for service delivery: vaccinators, outreach and similar	
	1.5 Other HR costs	
2. Transport	2.1 Vehicles - Cars and pick-ups	Costs related to the procurement of vehicles and other assets used for the transportation of supplies or personnel. For imported items this would normally be on a CIF costing basis. Also includes fuel and maintenance for routine transportation. Includes allowances/cost reimbursable for travel required for service delivery or routine supervision and management. Salary/wage costs for drivers remains in category 1.1. Does not include travel cost related to trainings, meetings & other events which is separately covered under category 6 - Event-related costs.
	2.2 Vehicles - Motorcycles	
	2.3 Vehicles - Trucks	
	2.4 Vehicles - Boats	
	2.5 Fuel for vehicles	
	2.6 Vehicle maintenance	
	2.7 Transport allowances	
	2.8 Other transports costs	
3. External Professional Services (EPS)	3.1 Consultancy costs	Includes the costs of all consultancy fees for technical/management assistance and specific categories for fiduciary agents and external audit fees. Associated accommodation and subsistence costs are treated as separate categories.
	3.2 Fiscal/Fiduciary agent costs	
	3.3 External audit costs	
	3.4 Other EPS costs	
4. Health Products, consumables and equipment	4.1 Immunisation session supplies	Costs of health products and consumables which are not covered by the in-kind support provided through Gavi's NVS grant portfolio. Includes the cost of printed materials such as vaccination cards and registers. Also health equipment such as incinerators, microscopes with the associated running/maintenance costs
	4.2 Waste management supplies	
	4.3 Other health products and consumables	
	4.4 Health equipment	
	4.5 Health Equipment - running and maintenance costs	
	4.6 Other health products, consumables and equipment	

Annex 3: Guidelines on financial reporting and annual re-budgeting under Gavi cash support grants

Cost grouping	Cost Inputs	Category description
5. Event related (meetings, trainings, workshops, launches)	5.1 Meetings	<p>Costs specifically allocated to the conduct of meetings, workshops, trainings, launches or other public events</p> <p>Does not include HR costs associated with the event (e.g. admin staff cost) which should be included in category 1 - Human Resources. Does not include drivers per-diems, that should be included in category 2 - Transport</p> <p>Costs related to training delivered through other means than events e.g. e-learning, may be included under other related costs 5.5</p>
	5.2 Trainings	
	5.3 Workshops	
	5.4 Launches	
	5.5 Other event related costs	
6. Cold Chain	6.1 Cold storage large equipment	<p>Includes specific cold chain related costs, i.e. procurement/purchase of storage equipment (freezers, fridges); cold vehicles (refrigerated boats, trucks, etc.); small equipment (vaccine carrier, ice packs); and maintenance (including reparation, upgrading, service costs) and additional equipment e.g. generators and solar installations.</p> <p>Also includes joint-investment share of CCEOP-eligible equipment.</p>
	6.2 Cold vehicles	
	6.3 Cold chain small equipment	
	6.4 Cold chain running and maintenance costs	<p>Does not include costs linked to cold chain infrastructure (e.g. construction of cold chain facilities) which falls under category 7 - Infrastructure, nor costs related to training and HR which fall under separate categories.</p>
	6.5 Joint-investment for CCEOP	
	6.6 Other cold chain related costs	
7. Infrastructure (INF) and Non-Health Equipment (NHE)	7.1 Construction and renovation	<p>Includes construction, renovation or rehabilitation of facilities, furniture and fittings, and IT and telephony equipment. Non-health equipment includes generators for example. Also includes associated running and maintenance costs.</p>
	7.2 Furniture and fittings	
	7.3 IT equipment, telephony, software and connectivity	<p>Does not include EPS linked to software creation or tool design (cat. 3)</p>
	7.4 Maintenance	
	7.5 Other infrastructure and non-health equipment costs	
8. Communication Materials and Publications	8.1 Printed materials	<p>Communication materials include any printed materials and other communication costs associated with the immunisation programme, TV spots, radio airtime, advertising, media events, education, dissemination, promotion, promotional items.</p>
	8.2 Television/radio spots and programmes	
	8.3 Promotional materials (non-print)	<p>Any HR or technical assistance component should be included under category 1 – HR, or category 3- External professional services.</p>
	8.4 Other communication material and publications	
9. Programme Administration (PA)	9.1 Office related costs	<p>Office related costs includes other indirect costs related to office administration e.g. office supplies, consumables, rent, utilities, mail, telephones, internet, bank charges, security. This excludes services provided by external professionals (cat.3) and related HR costs (cat.1).</p>
	9.2 Unrecoverable taxes and duties	
	9.3 Program support costs (PSC) - UNICEF	
	9.4 Program support costs (PSC) - WHO	
	9.5 Other programme administration costs	

Annex B: Financial reporting example – Summary level



Financial Reporting for Country X Health System Strengthening - Summary

Grant code:
CTY_HSS_2016

From 01-Jan-2016 to 31-Dec-2016

*Please do not forget to enter the elements on cash balance
PLEASE FILL ONLY GREEN SHADED DATA ENTRY CELLS*

USD	Enter Date 31-Dec-2015	Budget		Actual		Annual Total				Cumulative figures	Variance explanation
		Semester 1	Semester 2	Semester 1	Semester 2	Total Budget	Total Actual	Variance			
								USD	%		
Income											
Disbursements from Gavi	5,000,000	5,000,000	0	4,500,000	0	5,000,000	4,500,000	500,000	10%	9,500,000	
Interest income	0	0	0	125,000	0		125,000	-125,000	-	125,000	
Other income	0	0	0	125,000	0		125,000	-125,000	-	125,000	
Total	5,000,000	5,000,000	-	4,750,000	-	5,000,000	4,750,000	250,000	5%	9,750,000	
Gavi Cost Grouping											
1. Human Resources (HR)	550,000	500,000	500,000	350,000	400,000	1,000,000	750,000	250,000	25%	1,300,000	
2. Transport	200,000	300,000	250,000	350,000	350,000	550,000	700,000	-150,000	-27%	900,000	xx
3. External Professional Services	50,000	100,000	0	50,000	0	100,000	50,000	50,000	50%	100,000	
4. Health Products, consumables and equipment	750,000	700,000	500,000	350,000	600,000	1,200,000	950,000	250,000	21%	1,700,000	xx xxxx
5. Event related costs (meeting, training, launching...)	375,000	500,000	500,000	300,000	300,000	1,000,000	600,000	400,000	40%	975,000	xx
6. Cold chain	2,000,000	450,000	0	0	500,000	450,000	500,000	-50,000	-11%	2,500,000	
7. Infrastructure (INF) and Non-Health Equipment (NHE)	500,000	0	0	0	0		-	-	-	500,000	
8. Communication Material and Publications	200,000	250,000	50,000	300,000	100,000	300,000	400,000	-100,000	-33%	600,000	xxxxxxxxxxxx
9. Programme Administration (PA)	150,000	200,000	200,000	200,000	175,000	400,000	375,000	25,000	6%	525,000	
Total	4,775,000	3,000,000	2,000,000	1,900,000	2,425,000	5,000,000	4,325,000	675,000	14%	9,100,000	
Gavi Activity Category											
1. Service Delivery	400,000	1,200,000	800,000	1,000,000	600,000	2,000,000	1,600,000	400,000	20%	2,000,000	xx
2. Capacity building of human resources	425,000	400,000	500,000	300,000	300,000	900,000	600,000	300,000	33%	1,025,000	xx
3. Procurement & supply chain management	2,700,000	450,000	0	0	500,000	450,000	500,000	-50,000	-11%	3,200,000	
4. Health information systems	300,000	200,000	150,000	100,000	300,000	350,000	400,000	-50,000	-14%	700,000	
5. Advocacy, communication and social mobilisation (ACSM)	250,000	300,000	100,000	300,000	250,000	400,000	550,000	-150,000	-38%	800,000	xxxxxxxxxxxxxxxxxxxxxxxx
6. Legal, policy and regulatory environments	100,000	50,000	50,000	0	0	100,000	-	100,000	100%	100,000	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
7. Health Financing	0	0	0	0	0		-	-	-	-	
8. Program Management	600,000	200,000	200,000	200,000	175,000	400,000	375,000	25,000	6%	975,000	
9. Program Support Costs	0	0	0	0	0		-	-	-	-	
10. Other	0	200,000	200,000	0	300,000	400,000	300,000	100,000	25%	300,000	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Total	4,775,000	3,000,000	2,000,000	1,900,000	2,425,000	5,000,000	4,325,000	675,000	14%	9,100,000	
Surplus / (deficit)	225,000			2,850,000	(2,425,000)					650,000	xxxxxxx
Represented by:											
Cash on hand and at bank	125,000									400,000	xxxxxxx
Uncleared advances, if applicable	100,000									250,000	xxxxxxx
	225,000									650,000	