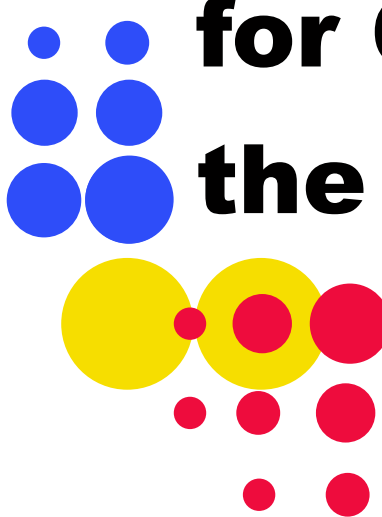


# Instructions for Completing the Budget Template

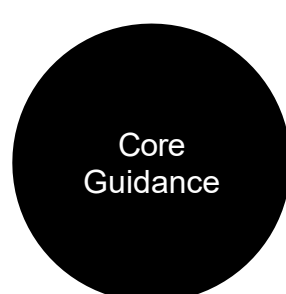


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## Instructions

Grant Cycle 8

Date published: 2 June 2026  
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Core  
Guidance

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# 1. Introduction

## 1.1 Overview

1. These instructions for completing the Budget Template for the 2026-2028 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 Budget Template.

2. The Instructions serve the following stakeholders: the Principal Recipients (PRs), other grant implementers including sub-recipients (SRs), Country Coordinating Mechanisms (CCMs),<sup>1</sup> [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 Budget Template and the Instructions to relevant personnel and implementers, including sub-recipients. Regular training on the Budget 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 Budget Template is compatible with MS Excel 2010 or later versions only. 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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<sup>1</sup> 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 Budget Template is extracted from the Global Fund's Grant Operating System (GOS) in Excel, with prepopulated data. The Budget 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 Budget 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 Budget Template to the Global Fund.

8. The level of detail included in the Budget Template shall differ depending on the stage of the application, i.e., whether the application is at funding request, incl. differentiation based on the submission pathway<sup>2</sup> or grant-making stage as well as on portfolio type. 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

<sup>2</sup> Please refer to OPN Design Funding Requests and Sign Quality Grants for the different submission pathways

summary of key changes/updates as compared to Budget Template for the 2023-2025 allocation period:

Section/tabs	Type of change	Description of the change
Setup tab	Years of Reporting and Budgeting	The <b>Setup</b> tab has been updated to extend the reporting and budgeting period from 4 years to 6 years. However, some fields may remain blank and/or be hidden, depending on the implementation period length.
	Update of Type of Implementing Entity Menu	'Civil Society Organization - Key Population-led organizations' has been added to the drop-down list.
Budget tabs (HP and non-HP)	Update of reference data	Modules, interventions and cost inputs have been updated to align with the <a href="#">Modular Framework Handbook</a> and the List of Cost Inputs & Investment Landscape.
	Types of Sources of Funds	Types of sources of funds are limited to: <ul style="list-style-type: none"> <li>• Approved funding</li> <li>• Unfunded Quality Demand (UQD)</li> <li>• Climate and Health Fund</li> <li>• Special Purpose 2</li> <li>• Special Purpose 3</li> </ul> Note: UQD, Special Purpose 3, and Climate and Health Fund have been added.
Budget – non-HP	Removed / Added Columns	Following columns have been removed: <ul style="list-style-type: none"> <li>• Unit Cost (Payment Currency) for all years</li> <li>• Unit Cost (Grant Currency) for all years</li> <li>• Unit of Measure for all years</li> <li>• Total Quantity for all years</li> </ul> Following columns have been added <ul style="list-style-type: none"> <li>• Y1-6 Total Cash Outflow (<u>payment currency</u>) for all years</li> </ul>
HP List-Focused tab	New Assumption tab for Health Product	<b>HP List-Focused</b> tab has been added for “non-RBF Targeted” and “Light” Focused portfolios, if applicable.
Financial Triggers tab	Removal of Financial Triggers tab	The <b>Financial Triggers</b> tab has been removed from the Budget Template.

## 2. Index Tab

11. The **Index** tab provides general information on the Budget 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 Budget 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	
<b>Language</b>	The Budget 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 <b>Budget – Non-HP</b> tab.
Grant Information	
<b>Country/Applicant</b>	This field is pre-populated when the template/form is generated from GOS and shared by the Global Fund.
<b>Application/Grant Name</b>	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.
<b>Fiscal Cycle Start Date</b>	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.
<b>Fiscal Cycle End Date</b>	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 <b>Fiscal Year End Date</b> should be 12 months after the <b>Fiscal Year Start Date</b> . Note: Ignore the year that is automatically populated by Excel in cell D10.
<b>Implementation Period Start Date (IP Start Date)</b>	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.

Setup Tab	
	<p>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.</p> <p>This date should be consistent across all grant documents (Performance Framework and HPMT).</p> <p><b>The start date can only be the first day of the month.</b></p>
<b>Implementation Period End Date (IP End Date)</b>	<p>This field refers to the proposed end date of the implementation period, which should correspond to the end date of the allocation utilization period.</p> <p>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.</p> <p>This date should be consistent across all grant documents (Performance Framework and HPMT).</p> <p><b>The end date can only be the last day of the month.</b></p>
<b>Component Name</b>	<p>The disease component will be selected for the applicant when the DB Template is generated and shared by the Global Fund.</p> <p>The selection of the component will trigger pre-population of the relevant modules and interventions in the two <b>Detailed Budget</b> tabs.</p>
<b>Is the country under ASP?</b>	<p>This field is pre-populated and indicates if the Global Fund invoked the Additional Safeguard Policy (ASP)<sup>3</sup> for the portfolio.</p>
<b>Allocation Utilization Period Start Date</b>	<p>This field is pre-populated and refers to the start date of the allocation utilization period.<sup>4</sup> The start date of the allocation utilization period per disease component is documented in the Allocation Letter.</p>
<b>Allocation Utilization Period End Date</b>	<p>This field refers to the end date of the allocation utilization period.</p>
<b>Does the grant require HPMT?</b>	<p>The Global Fund has introduced the following two separate <b>Budget</b> tabs:</p> <ul style="list-style-type: none"> <li>• <b>Budget – Non-HP</b></li> <li>• <b>Budget – HP</b></li> </ul> <p>Applicants/PRs shall select “<b>yes</b>” from the drop-down list when they are required<sup>5</sup> to complete and submit the HPMT.</p> <p>If “<b>yes</b>” is selected, the <b>Budget – non-HP</b> 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. Applicants/PRs are also requested to complete the HPMT and copy &amp; paste the output in <b>Detailed Budget – HP</b> tab.</p>

<sup>3</sup> [Operational Policy Manual](#), Section 4.4: OPN on Additional Safeguards Policy.

<sup>4</sup> 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.

<sup>5</sup> Refer to the document for further detail on [requirement of HPMT](#).

Setup Tab	
	If “no” is selected, all cost inputs are to be pre-populated in the <b>Detailed Budget – non-HP</b> tab and budgeted in this tab accordingly. <b>In case of “non-RBF Targeted” and “Light” Focused portfolios</b> , please complete the “– HP List-Focused” tab. The total cost in grant currency should be linked to the “Budget - Non HP” tab. <b>In case of Core/High Impact countries</b> , no further action is required.
<b>Does the grant include PP?</b>	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 <a href="#">Modular Framework</a> for further detail on PP.  The selection of PP will trigger pre-population of the relevant modules and interventions in the <b>Budget</b> tabs.
<b>Total budget allocated to Civil Society Organization (CSO) – Community-based Organization (CBO)</b>	One of the three contributory objectives of the <a href="#">Global Fund Strategy (2023-2028)</a> is to “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	
<b>Financial Reporting Period Cycle</b>	<p>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 forthcoming).</p> <p>The users should select an annual reporting cycle for Global Fund programmatic and financial reporting<sup>6</sup> for each grant.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• For example, if the grant start date is 1 April and the selected annual reporting cycle is January to December, the first reporting period<sup>7</sup> should cover the period from 1 April to 31 December (i.e., nine months).</li> </ul>

<sup>6</sup> This could start at any month of the year for a 12-month period.

<sup>7</sup> The associated first annual funding decision and disbursement schedule will also be aligned, plus a buffer period.

Setup Tab	
	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>
<b>External Audit Period</b>	Applicants should manually fill the table with start and end dates for each corresponding external audit period. For further guidance, refer to the <a href="#">Guidelines for Annual Audit of Global Fund Grants</a> .
Budget Template setup	
<b>Year Start Date</b>	<p>These fields are pre-populated (and can be updated if required) when the template is generated and shared by the Global Fund. <b>Year Start Date</b> refers to the start date of each year of the program. The start date of <b>Year 1</b> should correspond to the start date of implementation period.</p> <p>This date should be consistent across all grant documents (Performance Framework and HPMT).</p> <p>The start date should be written as follows: 1-Month-Year, e.g. 1-Jan-2027.</p> <p><b>The start date can only be the first day of the month.</b></p>
<b>Year End Date</b>	<p>These fields are pre-populated (and can be updated if required) when the template is generated and shared by the Global Fund.</p> <p>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.</p> <p>The <b>Year End Date</b> should correspond to the financial reporting period cycle.</p>
<b>Payment Currency</b>	<p>As per the <a href="#">Global Fund's Grant Funding Principles and Budgeting Guidelines</a>, 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 <b>exchange rate</b> agreed with the Global Fund:</p> <ul style="list-style-type: none"> <li>The grant currency (USD or EUR) is communicated in the Allocation Letter.</li> <li>The local currency is pre-populated automatically according to each country applicant.</li> <li>The other currency applicable to the grant will then automatically pre-populate (USD or EUR) based on the grant currency.</li> <li>Applicants can manually input additional applicable payment currencies in the table while using the official Global Fund rates.</li> </ul> <p>The applicant must use the Global Fund <b>approved exchange rate(s)</b><sup>8</sup> against each selected currency code while ensuring that the figure <u>is limited to four decimal places</u>, otherwise an error will be flagged. If the currency code is</p>

<sup>8</sup> Refer to relevant official Global Fund rates.

Setup Tab	
	<p>selected and the related exchange rate is not selected the template will show an error message.</p>
<b>Principal Recipient</b>	<p>Under the <b>Existing Global Fund Implementer Name</b> 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.</p> <p>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 <b>New Global Fund Implementer</b> 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).</p> <p>The <b>Type of the Implementer</b> is set as the PR by default and can be changed to Lead Implementer (LI) where required.</p> <p>The applicant selects the <b>Type of Implementing Entity</b> from the drop-down list. The applicant is required to classify the type of implementing entity as per the criteria outlined in <b>Annex 1</b>.</p> <p><b>At funding request stage (Classic Funding Request submission pathway):</b></p> <p>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.</p> <p><b>At Funding request stage (Grant-ready Funding Request, Program Continuation and CCM Investment Priorities submission pathways) and at grant-making stage:</b></p> <p>The Budget 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).<sup>9</sup></p>
<b>Sub-recipient(s)</b>	<p>Under the <b>Existing Global Fund Implementer Name</b> 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.</p> <p>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 <b>New Global Fund Implementer</b> column. For each name entered manually, the user should enter the full legal name of the implementer.</p> <p>The <b>Type of the Implementer</b> is set as SR by default.</p>

<sup>9</sup> 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.

## Setup Tab

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 only when broken down by the different PRs nominated under the application. The budget broken down by sub-recipients is not a requirement at this stage.

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 Funding request stage (Grant-ready Funding Request, Program Continuation and CCM Investment Priorities submission pathways) and 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)<sup>10</sup>

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 (“**yes**”/ “**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.

<sup>10</sup> See the relevant Indirect Cost Recovery sections under the [Operational Guidance for Grant Budgeting](#)

Setup Tab	
	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 <a href="#">Funding Principles and Budgeting Guidelines</a> . This color code serves as an indication and is not a blocker/stopper for the applicants/PRs.
<b>Third-party Supplier Information</b>	<p>As per the Global Fund <a href="#">Funding Principles and Budgeting Guidelines</a>, 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 <b>third-party suppliers</b> based on Global Fund records and may be updated as required.</p> <p>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 <b>Type</b> as appropriate from the drop-down list.</p> <p>To include a third-party supplier in one or both <b>Detailed Budget</b> tabs, the applicants/PRs must select “<b>yes</b>” in the respective column(s) (i.e., <b>To be included in Detailed Budget-HP</b> and/or <b>to be included in Detailed Budget-Non-HP</b>).</p>
<b>Geography/ Location</b>	<p>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 <b>Detailed Budget</b> tabs under <b>Geography Dimension</b>.</p> <p>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.</p> <p>While information on geography is mandatory, information about <b>location</b> (corresponding to each geography) is optional but encouraged. If the number of locations exceeds 20 (maximum rows available), more than one location may be added against each selected geography.</p>

## 4. Budget Tabs

### 4.1 Overview

13. The 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 Budget 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 Design Funding Requests and Sign Quality Grants](#) :

- **High Impact and Core portfolios:** The standard requirement at the **funding request stage (Classic Funding Request submission pathway)** is to provide annual budget information by intervention, cost grouping and nominated PRs. 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. Applicants using the **Grant-Ready Funding request and Program Continuation funding request submission pathways**, or nominating continuing Principal Recipient(s), are strongly encouraged<sup>11</sup> to work with the Principal Recipient(s) to provide a budget<sup>12</sup> with the level of detail expected for grant-making<sup>13</sup> (by cost input, interventions and 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 Budget Non-HP Tab

16. The Global Fund has introduced two separate **Budget** tabs for Non-HP and HP related budgets respectively. The applicant/PR’s finance team is responsible for providing input in the **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)

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<sup>11</sup> Particularly when the time between funding request review and anticipated Global Fund Board approval is short.

<sup>12</sup> 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.

<sup>13</sup> Detailed guidance on grant-making budgets is provided in the section: 2.2 grant-making budget of the Grant Funding Principles and Budgeting Guidelines.

- Cost grouping 9 - Non-Health Equipment (NHE)
- Cost grouping 10 - Communication, Information sessions & materials (CISM)
- Cost grouping 11 - Indirect and Overhead Costs
- Cost grouping 12 - Living Support to Client/ Target Population (LSCTP)
- Cost grouping 13 - Results Based Financing (RBF)

17. In cases where an HPMT is not required for the budgeting of HPs, the **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)
- 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 **Budget** tabs. The table below provides a detailed overview of the fields/dimensions in the **Budget – Non-HP** tab and guidance on what is expected as an input from the users:

<b>Budget – Non-HP Tab</b>	
<b>Subtotals</b>	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.
<b>Start Date of Year</b>	This is automatically linked to the start date of the year as defined in the <b>Setup</b> tab ( <b>Setup</b> tab – cells D38, F38, H38, J38, L38 and N38).
<b>End Date of Year</b>	This is automatically linked to the end date of the year as defined in the <b>Setup</b> tab ( <b>Setup</b> tab – cells D39, F39, H39, J39, L39 and N39).
<b>Error Messages (if relevant)</b>	Error messages are automatically triggered and are linked to an inconsistent entry with reference data or related information entered in the <b>Setup</b> 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.
<b>Budget Line No.</b>	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

<b>Budget – Non-HP Tab</b>	
	<p>be highlighted in red. These cells are unprotected, the user can format the cells as required.</p> <p><u>Example 1</u>: 1, 2, 3, 4, ..., 79, 80, etc.</p> <p>The recommended format for numbering budget line is: “Implementer (dot) Budget Line Number.”</p> <p><u>Example 2</u>: where the implementer’s number is 10, the number formatting should follow the following sequence: 10.01, 10.02, 10.03, 10.04, ..., 10.79, 10.80, etc.</p>
<b>Module</b>	<p>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 <b>Setup</b> tab. It is not possible to add modules outside of this list.</p> <p>When the budget covers more than one component, the drop-down list shows all the modules available under the selected components.</p> <p>For multicomponent funding requests, it is recommended to include modules related to each of the components in order (rather than mixing them).</p> <p>For example, in a joint HIV and TB funding request, include all relevant HIV modules first, followed by the TB modules or vice versa.</p> <p>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.</p>
<b>Intervention</b>	<p>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 D). It is not possible to add interventions outside of this list.</p>
<b>Description of activity</b>	<p>The PR must provide a brief description of the activity expected to be conducted using the budgeted amount.</p> <p><b>Matching Fund activities:</b> Investments funded by Matching Funds or the associated ‘match’ from grant funds must be captured as unique budget lines. The activity description for such budget lines must include one of the relevant Matching Funds labels below:</p> <ul style="list-style-type: none"> <li>• MF - Integrated Services for Women &amp; Children</li> <li>• MF - Social Contracting</li> <li>• MF – HIV Prevention</li> <li>• MF – Digital Solutions</li> <li>• MF – PFM</li> <li>• MF - Address HRG Barriers to Services</li> </ul> <p>For these activities, the following format should be used: “<b>@MF – Integrated Services for Women &amp; Children - activity description</b>”.</p> <p>Integration activities: The Global Fund promotes integration to maximize impact with limited resources, reduce fragmentation and duplication, improve patient experience, strengthen health systems for sustainability, and enhance pandemic preparedness. Hence, whenever possible, implementers are highly encourage to</p>

Budget – Non-HP Tab	
	flag integration services in the activity description as follows: “@INT – activity description”.
<b>Cost Input</b>	<p>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 <b>Setup</b> tab under <b>Does the grant require HPMT?</b></p> <ul style="list-style-type: none"> <li>• The cell will be highlighted in red if the question was not answered in the <b>Setup</b> tab (cell X7) and no cost input will be available from the drop-down list.</li> <li>• If the answer is “yes,” the <b>Detailed Budget – Non-HP</b> tab will only show cost inputs relating to cost grouping 1,2,3,8,9,10,11,12 and 13.</li> <li>• If the answer is “no,” the <b>Detailed Budget – Non-HP</b> tab will show all cost inputs including cost grouping 4,5,6 and 7.</li> </ul> <p>Refer to the Global Fund <a href="#">Grant Funding Principles and Budgeting Guidelines</a> for further detail on the scope, requirements, coverage and required documentation for each cost input.</p> <p><b>At funding request stage (Classic Funding Request submission pathway):</b> 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.</p> <p><b>At Funding request stage (Grant-ready Funding Request, Program Continuation) and at grant-making stage:</b> 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 <a href="#">Grant Funding Principles and Budgeting Guidelines</a>.</p> <p><b>Warning:</b> whether cost grouping or cost input is selected, applicants/PRs need to ensure consistency in the column. Cells will be highlighted in orange when both cost grouping (1.0) and cost input (1.1) are used simultaneously in the same sheet.</p> <p><b>Focused portfolios:</b> 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 <a href="#">Grant Funding Principles and Budgeting Guidelines</a>.</p>
<b>Implementer</b>	<p>The applicants/PRs must select the entity that will implement and manage<sup>14</sup> the associated budget line from the drop-down list. The drop-down list of <b>Implementer</b> is directly linked to the information entered in the <b>Setup</b> tab (Budget Template setup section).</p> <p><b>At funding request stage (Classic Funding Request submission pathway):</b> The budget at this stage is expected to be submitted <u>only when</u> broken down by the different PRs nominated under the application.</p>

<sup>14</sup> The entity that would receive the funding associated with this budget line, undertake the procurement, and ensure payment of the relevant good and services.

<b>Budget – Non-HP Tab</b>	
	<p><b>At Funding request stage (Grant-ready Funding Request, Program Continuation, CCM Investment priorities) and at grant-making stage:</b> 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 <b>Setup</b> tab, the PR should correctly enter the full legal name of the implementer.</p>
<b>Geography</b>	<p>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 <b>Setup</b> tab (Budget Template setup section).</p> <p>This field is mandatory.</p>
<b>Payment Modality</b>	<p>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 <b>Third Party Supplier</b>).</p> <p>For further details on mandatory payment to third party suppliers, refer to the Global Fund <a href="#">Grant Funding Principles and Budgeting Guidelines</a>.</p>
<b>Source of Funds</b>	<p>The applicants/PRs must select the source of funds for each budget line from the drop-down list which includes:</p> <ul style="list-style-type: none"> <li>• Approved Funding – for all the activities that are funded by the Country Allocation and any Catalytic Investments as well as any approved Portfolio Optimization.</li> <li>• Unfunded Quality Demand (UQD)</li> <li>• Climate and Health Fund</li> <li>• Special Purpose 2 (placeholder).</li> <li>• Special Purpose 3 (placeholder)</li> </ul> <p>For further detail various type of sources of funds, refer to the Global Fund <a href="#">Grant Funding Principles and Budgeting Guidelines</a>.</p> <p><b>At funding request stage (Classic Funding Request submission pathway):</b>The applicants/PRs should budget for all the activities that will be funded by the Country Allocation, the Catalytic Investments and Special Purpose Allocation.</p> <p><b>At Funding request stage (Grant-ready Funding Request, Program Continuation, CCM Investment priorities) and at grant-making stage:</b> The PRs should budget for all the activities that will be funded by the Country Allocation and Catalytic Investments. Critical PAAR activities that were approved and put in the Register of Unfunded Quality Demand, where applicable, should be included in the budget.</p>
<b>Payment Currency</b>	<p>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 <b>Setup</b> tab under <b>Payment currency</b> (Budget Template setup section).</p> <p><b>Payment currency</b> 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.</p>

<b>Budget – Non-HP Tab</b>	
<b>Total Cash Outflow (payment currency)</b>	Applicants/PRs must manually enter the budget amount for each line item in the payment currency. Where assumptions tabs are used to calculate these amounts, the budget cells should be formula-linked to the relevant assumption tabs to ensure consistency between the detailed calculations and the total budget amount.
<b>Total Cash Outflow (grant currency)</b>	This column automatically calculates the total cash outflow in the grant currency based on the <b>Total Cash Outflow (payment currency)</b> and the <b>Exchange Rate</b> specified in the Setup tab.
<b>Y1 – Y6 Total Cash Outflow (grant currency)</b>	This column automatically aggregates the budget inputted for each year to come up with the totals per budget line.
<b>Assumptions to support unit cost</b>	In this column, applicants/PRs should select from the drop-down list the basis of assumptions to support the total cash outflow. Options are listed below: <ul style="list-style-type: none"> <li>• Detailed workings (as provided in the <b>Assumptions</b> tabs)</li> <li>• Historical cost (based on previously implemented program or activities)</li> <li>• Quote from supplier</li> <li>• Recent invoice</li> <li>• PSM Products &amp; Costs</li> </ul>
<b>Justifications/ Comments</b>	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.
<b>Comments 1, 2, 3, 4 - PR</b>	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.
<b>Comments 1, 2, 3, 4 – LFA/FS</b>	These columns are for the LFA and Global Fund use to enter review comments.

### 4.3 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 Budget Template and HPMT. Applicants/PRs are required to fill out the **Detailed Budget** tab of the HPMT before completing the **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 **Budget – HP** tab of the 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 **Budget – HP** tab of the Budget Template. The users are required to ensure the completeness of the pasted values in the

correct columns (from cells B6 to Q6 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 Budget – HP.
- c. Review for consistency between HPMT and Budget.

21. The HPMT is required and applicable only to grants in High Impact and Core portfolios. For “Non-RBF Targeted” and “Light” Focused portfolios with HP budget, please refer to Annex 3: Guidelines for the “HP List-Focused” Tab.

22. 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 **Budget HP** tab of Budget 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 **Budget - HP tab of Budget 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.

<b>Budget – HP Tab</b>	
<b>Subtotals</b>	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 <b>Budget</b> tab.
<b>Start Date of Year</b>	This is automatically linked to the start date of year as defined in the <b>Setup</b> tab.
<b>End Date of Year</b>	This is automatically linked to the end date of year as defined in the <b>Setup</b> tab.
<b>Error Messages (if relevant)</b>	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 <b>Setup</b> tabs of both DB Template and HPMT respectively.
<b>Budget Line No.</b>	The applicants/PRs should ensure that the numbering is unique across both tabs ( <b>Budget–Non-HP</b> and <b>Budget – HP</b> ). <b>Warning:</b> In the <b>Detailed Budget</b> tab of the HPMT, applicants/PRs should assign a unique number to each budget line.
<b>Module</b>	Refers to the module selected for each budget line in HPMT.
<b>Intervention</b>	Refers to the intervention selected for each budget line in HPMT.
<b>Description of Activities</b>	Refers to the description of activity selected for each budget line in HPMT.
<b>Cost Input</b>	Refers to the cost input selected for each budget line in HPMT.
<b>Implementer</b>	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 <b>Detailed Budget tab</b> of each implementer’s HPMT and pastes the information into the <b>Budget – HP tab</b> of the Budget Template, in order to produce a consolidated HP budget.
<b>Geography</b>	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.
<b>Payment Modality</b>	Refers to the payment modality selected for each budget line in HPMT.
<b>Source of Funds</b>	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.
<b>Payment Currency</b>	Refers to the payment currency selected for each budget line in HPMT.
<b>Total Cash Outflow</b>	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.
<b>Y1 – Y6 Total Cash Outflow</b>	This column will automatically aggregate the budget inputted for each year to come up with the totals for each budget line.

Budget – HP Tab	
<b>Comments 1, 2, 3, 4 – PR</b>	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.
<b>Comments 1, 2, 3, 4 – LFA/FS</b>	Those columns are for the LFA and the Global Fund to enter comments.

## 5. Summary Budget Tabs

23. 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)

24. 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, UQD, Climate and Health Fund, SP2, SP3 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

25. 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 **Budget** tabs.

## 7. Assumptions

26. To facilitate efficiency in the review process, for each assumption or set of assumptions included within the **Human Resources, Travel Related Costs, Other** or **HP List-Focused** tabs (i.e., **Assumptions** tabs), applicants/PRs are required to reference the Budget line that the assumption relates to. Where assumptions tabs are used to calculate the budget line amounts under the Budget Non-HP tab, the budget cells should be formula-linked to the relevant assumption tabs to ensure consistency between the detailed calculations and the total budget amount per budget line in the Budget Non-HP tab.

27. 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 **Budget** tab.

28. The Global Fund has 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 **Budget** tab (i.e., justify them, provide supporting calculations, explain lump sums, etc.).

### 7.1 Human Resources

29. **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. This is specifically required for HRH/CHW positions. For illustrative purposes this could include: program coordinator, health manager, epidemiologist, doctor, nurse, pharmacist, lab tech, data entry clerk, psychosocial counselor, polyvalent community health worker, peer worker (MSM), peer worker (sex workers), peer worker (IDU). Note that the specific

titles for designations/positions may be different in your country, please use the titles for designations/positions in your country.

- 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.

30. Each implementer budgets their human resources (HR) costs using the standardized assumption template in payment currency. After completing all relevant assumptions in the "Assumptions HR" tab, the implementer consolidates and links—through formulas—the resulting annual totals from the different assumption lines to the corresponding single budget line in the "Budget Non-HP" tab. Where multiple assumptions relate to the same HR budget line, all respective annual amounts must first be fully calculated and then aggregated under that budget line.

31. **The Standard HR 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).

32. 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)**

33. **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.

34. The **Standard TRC 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).

35. Each implementer budgets their travel-related costs (TRC) using the standardized assumption template in payment currency. After completing all relevant assumptions in the "Assumptions TRC" tab, the implementer consolidates and links—through formulas—the resulting annual totals from the different assumption lines to the corresponding single budget line in the "Budget Non-HP" tab. Where multiple assumptions relate to the same TRC budget line, all respective annual amounts must first be fully calculated and then aggregated under that budget line. 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.

36. 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**

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

### **7.4 HP List-Focused Tab**

38. The tab labelled **HP List-Focused: Implementers** under input-based Focused management models ("Light" or "non-RBF component of Targeted, if applicable") provide a list of health products in this tab, instead of using the online HPMT. The total costs in grant currency are linked to the "Budget - Non HP" tab. For detailed instructions, please refer to Annex 3.

## **7.5 Free Sheets**

39. 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**

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

- a. Health Products/Commodities/Equipment and PSM Related Costs.
- b. Program Management Related Costs.
- c. Program Activity Related Costs.

41. 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 enables users to have a better insight into the program.

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

<b>Investment Landscape Analysis</b>	
<b>Budget Analysis</b>	<p>Using the 80/20 principle, the table breaks down the detailed budget into three key priority categories: <b>High, Medium and Low</b>. This is done by sorting budget lines by amount from largest to smallest and classifying them into three categories, as described below:</p> <ul style="list-style-type: none"> <li>• <b>High:</b> The initial largest budget activity lines which make up the first 80% of the entire budget.</li> <li>• <b>Medium:</b> The additional budget lines that represent an additional 10% of lines.</li> <li>• <b>Low:</b> The remaining budget lines which represent the remainder of 10% of lines with the smallest amounts.</li> </ul> <p><b>Minimum Recommended Lines:</b> 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</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p style="text-align: center;">Implementer x Module-Intervention x Cost Grouping-Cost Input</p> </div> <p>dimension combination.</p> <p><u>For example:</u> 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.</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p style="text-align: center;">PR1 x Program Management-Grant Management x 11.1 Office Related Costs</p> </div>
<b>Overview</b>	<p>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.</p>
<b>Breakdown of Health Commodities/Equipment.</b>	<p>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.</p>
<b>Program Management Related Costs vs. Program Activity Related Costs</b>	<p>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.</p>

## 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	Sub-type Distinction (if applicable)
<b>Civil Society Organization (CSO)</b> 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.	<b>Community-based Organization (CBO):</b> Community-based organizations deliver services in the community but are not necessarily community-led. They operate in community settings or locations, responding to community needs and challenges as they relate to HIV, TB and malaria to ensure services reach those who need it most. (CSS Technical Brief, 2022)	N/A
	<b>Community-Led organizations (CLO):</b> Community-led organizations are organizations or networks (whether formally or informally organized) in which the majority of governance, leadership, and staff are from communities. These organizations are best suited to reach members of the community based on familiarity and trust and ensure that HIV, TB and malaria services are accessible and available to them.	N/A
	<b>Nongovernmental Organization (NGO):</b> 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.	<b>International Nongovernmental Organizations (INTNGO):</b> NGOs with global presence spanning across countries.  <b>Local Nongovernmental Organizations (LOCNGO):</b> NGOs with mostly domestic presence (in-country).
	<b>Faith-based Organization (FBO):</b> 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	<b>International Faith-based Organization (INTFBO):</b> FBOs with global presence spanning across countries.

Organization Type	Organization Sub-type	Sub-type Distinction (if applicable)
	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.	<b>Local Faith-based Organization (LOCFBO):</b> FBOs with mostly domestic presence (in-country).
<b>Multilateral Organization (MO):</b> 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.	<b>United Nations (UN):</b> All UN organizations / agencies, such as UNDP, UNICEF, UNOPS, and IOM.	N/A
	<b>Others (OTH):</b> 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
<b>Governmental Organization (GOV):</b> Public or nationally owned branch of government.	<b>Ministry of Health (MOH)</b> (including other governmental organizations which report to the Minister of Health)	N/A
	<b>Ministry of Finance (MOF)</b>	N/A
	<b>Other - Governmental Organizations (OTH):</b> Any other governmental organization, which is different from MOH and MOF.	N/A
<b>Private Sector (PS):</b> 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.		<b>International Private Sector (INTPS):</b> Private Sector entity that is operational in more than one country.
		<b>Local Private Sector (LOCPS):</b> Private Sector entity that is legally based and operational in one country only.

## Annex 2: Abbreviations and Acronyms

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

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

## Annex 3: Guidelines for the “HP List-Focused” Tab

### 1. Introduction

This guidance applies to Focused grants managed under input-based “Targeted” (non-RBF) and “Light” grant management models only. This is done in line with the simplification approaches for Focused portfolios management introduced and implemented by the Global Fund Secretariat. To facilitate the submission of health products (HPs) related information by PRs managing these grants, and where input-based information is required, the Secretariat has developed and included a dedicated “Assumptions – HP” worksheet in the Detailed Budget template. This guidance does not apply to Core and High Impact portfolios and grants that prepare and submit the new on-line Health Products Management Template (HPMT). In addition to completing the below worksheet, where available, the applicants/PRs shall submit to the Global Fund supporting quantification worksheets/quantification software file (e.g. QuanTB) used to quantify the core health products.

### 2. Prioritization of financing Core HPs

The Global Fund strongly recommends that HP budget is predominantly and mainly used for procurement of core HPs for prevention, diagnosis and treatment of HIV, Tuberculosis and Malaria. **Non-core HPs should be procured with domestic budget** or financing sources other than the Global Fund grant. The PRs are advised to work with host governments to increase domestic financing to cover a portion of costs for core HPs and fully finance procurement of non-core HPs.

- **Core HPs** refer to Antiretroviral medicines, anti-TB medicines, Anti-malarial medicines, medicines for prevention of HIV, TB or malaria, HIV RDTs, Viral Load and CD4 reagents and test kit bundles, supplies for TB culture and DST, TB molecular tests<sup>15</sup>(GeneXpert, Truenat, NPOC, LPA, etc. and warranty), XDR-TB and HIV, Malaria RDTs, ITNs, IRS, condoms, lubricants and major health equipment (e.g. X-rays, PCR equipment, biosafety cabinets, etc.). Where available, the applicants/PRs shall submit to the Global Fund quantification worksheets or quantification software file (e.g. QuanTB) used to quantify the core health products.
- **Non-core HPs** include anything not listed above, incl. general medicines not directly required for management of HIV/TB/Malaria or side effects of medicines for treatment of the three diseases, medicines for treatment of OI/STI/NCD, lab supplies/consumables, PPE other than for use in TB wards/lab etc.). **Non-core HPs can be included as a last resort**, only with strong technical or programmatic justification, e.g. clinic/lab consumables for community-based organizations service delivery model where government supplies are not

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<sup>15</sup> Incl warranty and maintenance for these equipment within the Allocation Utilization Period (AUP) only as outlined in the Budgeting Guidelines.

ensured, risking service delivery to key and vulnerable populations. This will require exceptional CT review and approval.

### **3. Simplified HP information capture via the “Assumptions – HP” tab**

(a) **Worksheet structure:** The worksheet consists of three sub-sections, each dedicated to one of the three disease components (HIV, TB and Malaria). The sub-sections, each with 30 rows each for entries, can also be used for adding disease-related RSSH HP investments by indicating item description and product specification (and additional details in the “Comments” column). The tables in each sub-section are identical. Sub-sections can be collapsed or expanded with the use of “+” and “-” control buttons on the left of the screen. The PRs should use sub-sections that are relevant to their grants. For example, a PR managing HIV grant shall use the sub-section dedicated to HIV grant, while a PR managing TB/HIV grant can use both HIV and TB tables.

(b) **Use of procurement channel(s):** PRs may choose to procure HPs through more than one procurement channel that may represent the best VFM for the national disease program. The worksheet supports calculation of costs per procurement channel. The procurement channels are pre-defined and for each line, the template users can choose one out of four pre-defined procurement channels. The following procurement channels are pre-defined to meet the diverse needs of Global Fund grant implementers:

- **“PR/SR”** shall be selected when procurement is done by the PR/SR itself or through a partner entity (e.g. central procurement entity), or a non-UN procurement agent engaged independently by the PR or MoH.
- **“PPM/Wambo”** shall be selected for items that will be procured through the Global Fund’s Pooled Procurement Mechanism (wambo.org platform).
- **“UN/Int Agency”** shall be selected for items that will be procured through international organizations/UN agencies (e.g. UNDP, UNICEF, PAHO, UNOPS, etc.). When these organizations are also PRs, then procurement channel will be “PR/SR”.
- **“GDF”** shall be selected for HPs to be procured through the Stop TB Partnership’s Global Drug Facility (GDF).

The procurement channel shall be selected for each line item, under the “Procurement Channel” column (D).

(c) **HP data granularity:** The use of and granularity of the required HP data will be guided by the Global Fund CT. As a general recommendation, PRs are advised to provide:

- i. item level information for **core HPs** that are procured in **large volumes** (e.g. budget US\$ 50,000 and more per year);
- ii. lump-sum lines for non-core HPs or small volumes of core HPs and include a brief description under “Comments” column (M); and
- iii. for any strategic line item requested by CT, irrespective of volume or value.

**For core HPs, the PRs are required to indicate the following:**

- **Budget Line number** (optional) but recommended for linking assumptions with Detailed Budget lines. This should be done by indicating the budget line number next to the lines on “Assumptions – HP” worksheet that relates to budget line in question.
- **Product Description** indicating product name, strengths (if applicable), pack size, number of units per pack (for example: Efavirenz + Lamivudine + Tenofovir 600+300+300mg bottle of 90 tabs, OR “GeneXpert MTB/RIF ultra cartridges, 50 tests per pack” or “Digital X-ray system with accessories, 1 unit”).
- **Unit cost** in grant currency and for the unit measure indicated under the product description (for each year of implementation).
- **Procurement channel:** Value should be selected from a drop-down list that will consist of a default “PR/SR” value and two PR-defined values as applicable.
- **Quantity** of product units to be procured per year.

**For non-core HPs, the PRs are required to indicate the following below.**

Prior to budgeting for non-core HPs, please refer to Paragraph 2 above on prioritization of HP under the grants.

- **Budget Line number** (optional) but recommended for linking assumptions with Detailed Budget lines.
- Under **Product Description**, the PR shall indicate a general description of the HPs to be procured (e.g. essential medicines, laboratory reagents for microscopy) and provide more details/assumptions as needed under the “Comments” column.
- **Unit cost** in grant currency and for the group of items included in the line (for each year of implementation).
- **Procurement channel:** Value should be selected from a drop-down list that will consist of a default “PR/SR” value and two PR-defined values as applicable.

(d) **PSM costs:** At the end of each sub-section, the users shall indicate the percentage of PSM costs applicable to HPs for each procurement channel. As the budgeting will be done at cost grouping level, the indicated percentage should total PSM costs required to manage HPs through the end-to-end supply chain cycle. As part of simplification, all the required PSM costs are to be lumped into one indicative percentage per procurement channel which shall cover: (a) international costs (freight, insurance, procurement agent costs as applicable) for delivery to the country; (b) in-country costs for warehousing and distribution up to the last mile; and (c) required QA/QC costs to ensure required quality monitoring of the HPs.

**Auto-calculated fields:**

The “Assumptions – HP” worksheet, for each subsection will automatically calculate the following values:

- Total for each line-item line per year;

- Total HP budget per procurement channel per year;
- Total PSM cost per procurement channel per year; and
- Grand total (products and PSM costs) per year.

**(e) Budgeting for HPs**

The **budgeting process** shall follow the Instructions for Completing the Detailed Budget (as outlined in this guide) and the principles outlined in the Global Fund Guidelines for Grant Budgeting. The PRs would need to add HP-related budget lines in “Detailed Budget – non-HP” worksheet. The PRs are advised to ensure that:

- (i) HP budget lines on “Detailed Budget – non-HP” worksheet correlate and align with information presented on “Assumptions – HP” Worksheet.
- (ii) Total cost of HP budget lines (cost groupings 4, 5 and 6 on “Detailed Budget – non-HP” worksheet shall equal to total cost of HPs and warranty/maintenance services presented on “Assumptions – HP” worksheet.
- (iii) Total cost of HPM costs (cost grouping 7) on “Detailed Budget – non-HP” worksheet shall equal to total HPM costs calculated automatically on “HP List-Focused” worksheet.
- (iv) Where possible, linkage between the lines on two worksheets should be done with budget line numbers. e.g. If a budget line with line number 97 on “Detailed Budget – non-HP” consolidates and lumps costs of several HPs that are presented on “HP List-Focused” worksheet, it would be advisable if line number (column B) for these products on “HP List-Focused” is also 97.
- (v) “Budget – HP” worksheet is reserved to accept input generated by HPMT, therefore, for grants that do not use online HPMT, no data shall be entered on “Budget – HP” worksheet.

This approach will ensure relatively easy linkage between the provided assumptions and correlated budget lines.