

FIN.SOP.IV.010

Awards End to End

FNM/ACT

FNM Standard Operating Procedure
Target Audience: All Staff

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LIST OF ACRONYMS

Acronym	Title/Description
AAR	Award Activation Request form
AC	Assessed Contribution
ACT	Awards and Accounts Unit
ADG	Assistant Director-General
ADR	Award Distribution Request form
AM	Award Manager
AMR	Award Amendment Request form
AWC	Award Creation, GSC
BC	Budget Centre
BCR	Budget Resource Coordination unit
BFO	Budget and Finance Officer (in regional offices)
BFU	Budget Finance Unit (in regional offices)
CF	Carry Forward
CO	Country Office
CVCA	Core Voluntary Contribution Account
DPM	Director - Programme Management
FCFS	Final Certified Financial Statement
FNM	Department of Finance and Management
GF	General Fund
GFI	Global Finance, GSC
GSC	Global Service Centre
GSM	Global Management System
HQ	WHO headquarters
HTU	Health Technical Unit
MDTF	Multi-donor Trust Fund
MO	Major Office
MTSP	Medium Term Strategic Plan
OGA	Oracle Grant Accounting module in GSM
OWER	Organization-Wide Expected Result
PB	Programme Budget
PM	Project Manager
PRP	Department of Planning, Resource Coordination and Performance Monitoring
PSC	Programme Support Costs
PTAEO	Project, Task, Award, Expenditure, Organization
RAS	Records and Archives
RM	Resource Mobilization
RO	Regional Office
SO	Strategic Objective
SPA	Special Programmes and Collaborative Arrangements
TSY	Treasury unit
UPK	User Productivity Kit
VC	Voluntary Contribution
VCC	Voluntary Contribution Core
VCS	Voluntary Contribution Specified
WR	WHO Country Representative

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1. INTRODUCTION

1.1 Overview

This document provides guidance and summarizes policies and procedures surrounding the award cycle from award creation to award closure. It also summarizes procedures surrounding revenue recognition, donor receipts, amounts receivable and donor reporting.

The **Donor Agreements End to End** document provides further information on agreement development and clearance (Resource Mobilization Service (RMS), Planning, Resource Coordination, and Performance Monitoring (PRP)).

The procedures outlined in this document are necessary to comply with the Financial Regulations and Rules of the World Health Organization. They are the essential requirements for WHO internal control, and should be followed in conjunction with relevant sections of the WHO EManual and other control procedures.

The procedures are to be used by Award Managers (AM) and Project Managers (PM) as well as all staff that assist AMs and PMs in their functions as well as finance staff in Headquarters (HQ), Regional Offices (RO) and Country Offices (CO).

The Awards unit of the Awards and Accounts unit (ACT) within the Department of Finance (FNM) at Headquarters in Geneva has overall responsibility for award creation, award amendments, on-going award reviews and reporting, revenue policy and reporting, accounts receivable follow up, determining amounts for foreign currency receivable hedging, reviewing and linking all cash receipts to awards.

The Award Creation unit (AWC) within the Global Finance unit (GFI) at GSC is responsible for the timely and accurate recording of all awards, administrative amendments, entering the distribution of awards and applying awards to fund projects (or work plans).

The Reporting Unit of the Awards and Accounts unit (ACT), is responsible for certified donor financial reports – both interim and final.

For a further information, refer to the ACT intranet site - <http://intranet.who.int/homes/act/>

1.2 Award definition

An award is a contribution to support an activity or set of activities that commences with confirmed funding (normally a signed donor agreement) and ends when the award is reported and the objectives are accomplished according to the agreed, pre-defined responsibilities, within the given timeframe, resources and budget. An award most often represents a grant received by the Organization, supported by a donor agreement which will fund one or more workplans. Awards are also established for internal accounting purposes for Assessed Contributions, Programme Support Costs and accrual funds such as the Terminal Payments Account.

All revenue and expenditure is recorded against an award. Awards form the A in the PTAE0 (Project, Task, Award, Expenditure, and Organization) which must be cited in order to encumber funds and incur expenditure. Awards are established for in-cash contributions as well as in kind or in service donations and inter-entity contributions.

An award number is a unique 5-digit code automatically assigned by GSM. Award numbers from 50000 to 53476 were converted from contributions in the legacy accounting system to GSM on 1 July 2008.

1.3 Award Manager

The Award Manager (AM) has overall managerial responsibility and authority for establishing and administrating the award in accordance with the terms and conditions of the donor agreement. This specifically includes initiating the award creation in GSM, designating how the award should be spent (distribution), monitoring the technical and financial implementation, as well as reporting back to the donor. The AM is also responsible for following up any amounts due from the donor (amounts receivable). Monthly summaries of amounts receivable are shared by the Awards unit and posted on the ACT intranet site - <http://intranet.who.int/homes/act/awards>

All responsibilities of the AM are explained in further detail in this document.

The award manager is typically a staff member in a 'technical' health-services or health related programme office. In HQ, the AM could be a departmental director or the technical officer responsible for completing the agreed activities. In a region, the AM could be a DPM or divisional director and in Countries, a WR. The award manager will normally have been involved in the negotiation of the agreement with the donor and is expected to ensure that the work described in the agreement falls within the scope of the Organization's objectives as described in the Medium Term Strategic Plan (MTSP), Programme Budget (PB) and the approved work plans. The AM will also ensure that the necessary budget space and staff capacity are available for the implementation of the award.

No direct administrative action in the GSM system is required from the AM as most actions are outside the GSM system. The AM will receive automatic GSM notifications when awards are activated or amended but the AM is mainly responsible for the overall implementation and monitoring of the award.

Each award is assigned to an AM who is accountable for the award until closure. The AM is also responsible for informing ACT (awards@who.int) of any changes to award management - refer to award amendments section 6.

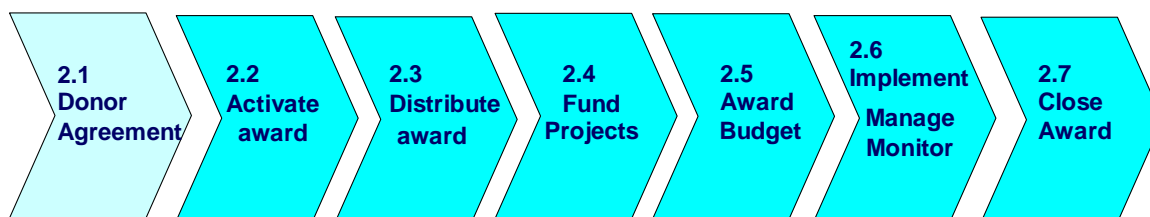
The AM may name a staff member as Award Administrator to assist in the administration of the award however it is not mandatory to have an Award Administrator designated in GSM. Through out this document, the AM is stated as responsible and accountable for award actions, including signing award forms but can delegate some of those actions to their staff as deemed appropriate.

The delegation of award management responsibility and authority is described in **Annex 1**.

2. AWARD CYCLE

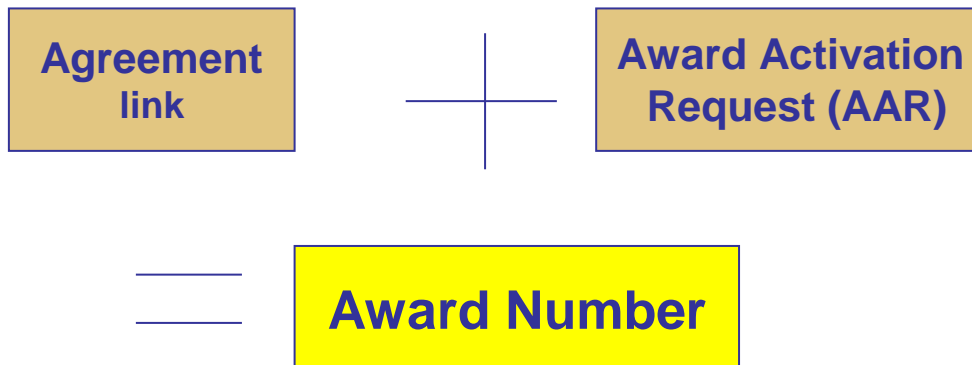
2.1 Overview

The following sections describes the steps in the award cycle summarized in the diagram below. These steps are followed after having successfully concluded an agreement for voluntary funding of the Organization's work. For step 2.1, donor agreement clearance, refer to **Donor Agreements End to End** document.



2.2 Award Activation

The signing of an agreement triggers the establishment of a new award. To record a new award in GSM and obtain an award number, two documents are required by AWC.



To obtain an award number, both the link and a scanned signed copy of the Award Activation Request (AAR) must be sent by e-mail to awards@who.int. The award activation process should be triggered **immediately** upon receiving a counter-signed agreement, with the AAR being submitted to the AWC team within 30 days (max) from the date the agreement is signed by both donor and WHO. The AWC team will request justification for any AARs received after this deadline. Late submission of AARs leads to late recording of revenue in WHO's books, and when this occurs at year end, can lead to understatement of the revenue reported in the financial statements.

There is NO need to wait until the cash is received to create an award. Awards can be created and implementation can commence based on counter-signed agreements. In certain situations, awards can be created without a signed agreement but only once the cash has been received (these are typically for smaller amounts) – refer to Donor Agreements End to End document.

Resource Mobilization records are key records to support the funds donated to WHO and must be readily accessible under the Resource Mobilization (RM) section of Records and Archives (RAS) and linked to the award in GSM. Agreements substantiate the funding of an award, support cash receipts and any outstanding receivable balances. In order to ensure that agreements are available in RM and that those agreements are linked to the award, Accounts and Awards Unit (ACT) requires that a RAS link be sent with all award requests. The only exceptions are for awards set up for UNAIDS, for in cash secondments and in service contributions where there is no link attached to the award.

For Multi-Donor Trust Fund agreements refer to additional guidance in WHO Engagement with Multi-Donor Trust Funds Guidance Note - <http://intranet.who.int/homes/act/fip/>.

Once agreements are archived by Records and Archives (originals for Headquarters and scanned copies for regions), they can be viewed by accessing GSM Records Management - WHO Repository - Resource Mobilization - Contribution Agreements. Once a link is attached to an award (which is done by awards when the award is created), the agreement can also be viewed directly via GSM (by using Awards Read only access and selecting attachments or accessing Financial Information - Award View - Award Information).

For further information on Records and Archives procedures refer to Resource Mobilization records at WHO - <http://intranet.who.int/homes/iam/copyofvoluntarycontributions/>.

The AAR template is available on the ACT website – <http://intranet.who.int/homes/act/awa/> and also the WHOMenu - Budget, Finance, Accounts - Income and Awards - Award Activation Request (AAR) – this is accessed through WORD, ADD-INS toolbar.

The notes to the AAR include further tips to complete this form. Section 3 of this document provides further specific award details.

The AAR must be completely filled out and signed by the Award Manager to allow timely processing and entry of award in GSM. **Any missing or unclear information on the AAR will cause delays in obtaining an award number.** The AAR contains a field to record the applicable Programme Support cost (PSC) rate. Any exceptions to the PSC rates listed in the Operational Guide to Programme Support Costs must be approved by the Comptroller before the agreement is signed. Refer to <http://intranet.who.int/homes/act/fip/> for PSC guidelines.

If part of the total Donor Agreement or award amount is not intended for spending in the current biennium, then the current biennium funds available box on the AAR must only include the funds needed for implementation for the current biennium. It is very important to estimate and advise the amounts that are intended for the current biennium or future biennium when the award is created.

Once the Award has been recorded AWC will reply to the e-mail request received confirming that the Award has been recorded in GSM. It is therefore important that all concerned and involved in the implementation of the Award be copied on the e-mail sent to AWC so that they will also receive the reply email.

Awards are also created for Assessed Contributions and accruals (terminal payments, statutory entitlements) and are created by Major Office (e.g. region or HQ) The creation of these awards is also done via AAR but the agreement link is not applicable. New awards are created each biennium and the balances of these awards are reconciled through the general ledger. These awards are managed by awards (FNM/ACT).

2.3 Award Distribution

Award Distribution is the internal management decision identifying which Strategic Objective (SO), Organization Wide Expected Result (OWER), Major Office (MO) and Budget Centre (BC) should participate in the implementation of the award and how much of the award is assigned to the BC to carry out the activities.

For a complete list of current SOs, OWERs, MOs and BCs, refer to the latest Chart of Accounts - <http://intranet.who.int/homes/act/docs/>

Distribution must be in line with the terms and conditions of the agreement.

The award distribution is communicated to awards@who.int on the AAR or the Award Distribution Request (ADR) forms for entry in GSM by awards.

It is recommended that whenever possible, distribution to the BC is specified on the AAR so distribution can be entered when the award is initially recorded. Distribution to the budget centre (or third level), is required before project funding can take place. (Note: A BC is normally a department at HQ, a division at a regional office or a country office.)

Funding can be withheld from distribution. Amounts are only withheld in very limited cases and only when this is due to a donor constraint in spending the available funds (i.e. a refund is pending or further implementation is put on hold pending reporting/review). Withheld amounts are also used for the DG withholdings and contingency reserves under assessed contributions.

Distribution must be done to three levels before funding can be put onto a workplan and be available for implementation. The first level can be either SO/OWER followed by MO as the second level, or MO first and then SO/OWER. It is not possible to distribute to Budget Centre, the third level, until the SO/OWER and MO are entered. The distribution method, once selected, must remain consistent for the award throughout the biennium.

Distribution amounts in the AAR should be in the currency of the Donor Agreement and are net of PSC. The distribution on the AAR will only cover the portion of the award to be implemented during the current biennium. Distribution for the following biennium will be entered in the last quarter before the new biennium when any updates to structure are finalized and for carry forward instalments following the opening biennium procedure (refer to section 8).

The Award Distribution Request (ADR) is available on the ACT website - <http://intranet.who.int/homes/act/awa/> and also under WHOMenu - Budget, Finance, Accounts - Income and Awards - Award Distribution Request (ADR) – this is accessed through WORD, ADD-INS toolbar. should only be used to provide ACT or responsible unit of the Regional Office (RO) such as the Budget Finance Unit (BFU) with any additional distribution information that was not known or available at the time of completing the AAR, or if a decision to modify the Award Distribution has been made.

Distribution amounts in the ADR should be USD and net of PSC.

To check if funds are fully distributed, refer to Financial Information - Award View - Award distribution or Search Distribution or Award read only screens.

Distribution can be partially completed in several steps. For example, a first level distribution to SO 1 and SO7 might have been included in the AAR, with the second and third level being communicated through one or two subsequent ADRs.

The distribution decision may be delegated by the Award Manager as per the award responsibility and authority matrix - refer to **Annex 1**.

As a general rule, distributions should be specified on the AAR and are entered by AWC when the award is initially created. For later distributions, using the ADR, if the AM is at HQ, distributions will be entered by AWC. If the AM is in the region, distributions are entered by the responsible unit in the RO. Once the distribution is entered in GSM, AWC or the responsible unit in the RO will send an e-mail back to the requestor and copying all those copied in the original request so that workplan funding can be requested.

2.4 Workplan Funding

Once the Award Distribution has been entered to the Budget Centre level, funding can be requested to any of the Projects of that Budget Centre. (Note: project and workplan can and are used interchangeably in GSM.)

A GSM Project Funding Request should be created which requires specifying the award number and the USD amount requested. For further guidance in requesting workplan funding, refer to UPK 2.270 Raise a request for workplan funding (under Financial Revisions/Workplans: Manage and Revise).

Project funding requests are automatically sent through GSM to AWC for HQ workplans, the responsible unit in the RO for regional workplans and the responsible entity for other entity workplans. Project funding requests are verified by AWC or BFU against the amount distributed to the budget centre. If a distribution to that budget centre is not sufficient the request will be rejected. If the funds available in the award are not sufficient, the system will not allow the funding to be granted. If funding requests are rejected, the workplan manager can see this in GSM and read the reasons why the funding was rejected.

The Project Manager will receive a GSM notification when project funding is completed. All awards from which a Project Funding request has been approved will appear in the list or Awards funding the Project in the "Financial Information - Project view" screen.

2.5 Award Budget (funding top tasks)

In order for the funds to be available for implementation the Project Manager or delegate must apply the funds to the appropriate top tasks in the workplan. Applying funds to the top task is called award budget. For further guidance in requesting an award budget or an award budget revision, refer to UPK 2.271 Prepare an Award Budget and 2.300 Revise an Award Budget (under Financial Revisions/Workplans: Manage and Revise).

The Award budget must be in line with the distribution by SO and OWER.

Once an award budget is submitted in GSM, the Project Manager receives a notification in GSM that an Award Budget revision request has been submitted for approval or rejection. The person submitting the Award Budget Request will receive a notification if the Project Manager rejects the request. Upon approval, resources are available at top task for implementation and this Project, Task, Award (PTA) combination can be indicated when creating an encumbrance.

2.6 Implement / Manage / Monitor

Once funds are available at the top task level, implementation may commence. Implementation includes creating encumbrances such as entering purchase requisitions for goods and services (e.g. APWs), travel requests as well as mapping and funding staff to the award.

Though the Award Manager has overall managerial responsibility and authority for administering the award, all project managers, project approvers and any other staff member who implements voluntary contributions must ensure that funds are used appropriately. To do so they must make sure they are familiar with the terms and conditions of the donor agreement, including the level of earmarking, timeline and reporting requirements. See also section 2.1 Award Management Responsibility, Authority and Delegation above.

For a summary of the useful GSM award reports and screen views and what they are used for refer to **Annex 2**.

2.7 Award Closure

All awards must have a start date, end date and close date. Refer to section 3.15 for definitions. Awards are closed in GSM based on the following cases, or combination of:

- 1) All activities are completed, all funds are spent, all encumbrances are cleared and the balance of the award is NIL.
- 2) Following a Final Certified Financial Statement (FCFS), a refund has been paid to the donor and the award balance is NIL.

Once the award status is closed, NO transactions of any kind can be recorded against the award. Sufficient time should be foreseen in the donor agreement to complete activities and any extension of dates and/or reprogramming of funds negotiated with the donor well in advance of the end date of the agreement.

Before the end date, the AM should review all existing encumbrances, cancel any that may no longer be valid, and follow up on the remaining encumbrances to ensure they will be fully liquidated as soon as possible following the award end date. Expenditure batches can be used where appropriate to transfer or correct balances. Expenditure batches should normally be completed before the end date but can also be completed until the agreed final donor reporting (3 to 12 months after the award end date) - refer to <http://intranet.who.int/homes/act/expenditurebatch/>.

The AM must ensure that final reports to the donor are submitted on a timely basis and request awards to refund any remaining funds to the donor as required (refer to section 7 for further information on donor reporting and section 8 for further information on donor refunds).

The definition of an awards' status as either active or closed is included in section 3.6. The definition of an awards' end and close dates is included in section 3.15.

3. AWARD SPECIFICATIONS

3.1 Overview

The purpose of this section is to provide information about how awards are categorized, set up, how instalments are recorded and about more complex issues such as in-kind and in-service awards, multiple awards for one agreement and umbrella grant groupings. The table of contents provides a good overview of the 17 parts to this section.

3.2 Award Purpose

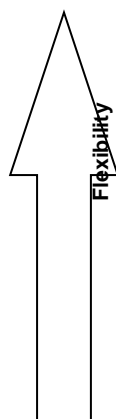
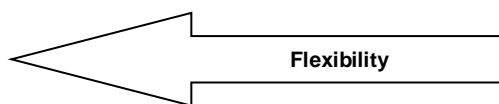
The Award Purpose describes the degree of flexibility of the award based on the agreement with the donor. Each voluntary contribution award is classified and recorded in GSM as falling within one of the following purposes depending on its degree of flexibility as follows:

- **Flexible**: Funds that are flexible *across the entire organization* either for the entire Programme Budget, or one or more SOs. They are pooled and administered through the CVC accounts.
- **Designated**: Funds that are earmarked just below flexible, at the level of an OWER, Major Office, or Major Office/SO combination, or organization-wide theme or major disease.
- **Specified**: all other funds with any level of earmarking.

Note: Award purpose as Flexible or Designated is only applicable to core contributions under the general fund (or Programme Budget). All other contributions, coded to all other funds are by their nature specified.

If a donor agreement has sections with differing levels of earmarking, then it may be recorded in several awards. In that case, each award is coded to reflect the level of flexibility of that section of the agreement.

The table below shows how to code the Award Purpose depending on the level of earmarking. The intersection of the earmarking level by result and structure will provide the appropriate coding. Note that any award for a single Budget Centre, no matter how flexibly it can be used by that Budget Centre, is by definition specified. **The flexibility is from the perspective of WHO as a whole.**



Levels of earmarking (Base Programmes)	<u>Organizational structures</u>				
	Corporate = all WHO	Major Office	Cluster	Budget centre (Dept, Division, CO)	Workplan, project, programme, SPA
Results Structure					
Programme Budget	Flexible	Designated	Specified	Specified	Specified
Strategic Objective	Flexible	Designated	Specified	Specified	Specified
OWER	Designated	Specified	Specified	Specified	Specified
RER/HQER	n/a	Specified	Specified	Specified	Specified
OSER	n/a	n/a	Specified	Specified	Specified
Other					
Org-wide theme	Designated	Specified	Specified	Specified	Specified
Org-wide major disease	Designated	Specified	Specified	Specified	Specified

3.3 Award Type (Fund)

All awards are categorized by fund type. The award fund determines where revenue and expenditure in the Oracle Grants Accounting (OGA) module of GSM and General Ledger (GL) module of GSM will be recorded. **Once an award is established under a certain fund, it is not possible to change the fund type.** It is therefore important that the fund is correctly identified and established from inception. ACT and Budget Resource Coordination (BCR) unit can assist with identifying the correct fund type for a new award.

The fund designates the award owning entity (e.g. WHO or UNAIDS), the budget segment (base programme, partnership or other) and whether the level of flexibility (if the contribution is specified or unspecified. All Voluntary contribution award types begin with 1GF, for the General Fund. For example, VC Core is 1GFVCC.

If a donor agreement has sections with differing levels of earmarking, then it may be recorded in several awards. In that case, each award is coded to reflect the level of flexibility of that section of the agreement.

Specified voluntary contributions are categorized as 1GFVCS. The Assessed Contribution (AC) awards as well as the awards created for the Programme Support Costs (PSC) are in separate funds under the GF. The same applies to the awards of the WHO Partnerships and Collaborative Arrangements (SPA) that have dedicated trust funds set up for them within the general fund as listed in Annex 3.

Awards for the Programme Budget, SOs 1 to 13 (all starting with 1GF):	
Base Programmes	
If the award purpose is:	Then the award type / fund is 1GF:
Flexible	VCC (i.e. 1GFVCC)
Designated, and it is base programmes	VCC
Specified, and it is base programmes	VCS
SPA or OCR (by definition, specified)	
Specified, and it is SPA for HRP, TDR, RBM or STB	Their specific fund codes: TDR, HRP, STB or RBM, under the SPA fund group
Specified, for any other approved collaborative arrangement	SPA
Specified and it is OCR, for use against OWER 1.9 or 5.7 only	OCR
Awards not for the Programme Budget (all starting with 2FI, 2SP or 2EN)	
If the award SO will be:	Then the award type is
SO 50 (partnerships outside the PB)	Award types starting with 2FI, including: CSF, GDF, RBM, HMN, NMC, SCN
SO93 (administrative costs outside the PB)	Award types starting with 2SP, including: POC, RE, SEC, ITF
SO99 (accounting and self-financing transactions outside the PB)	Award types starting with 2SP, 2EN, or 2FI. ACT or PRP should be consulted to determine the correct fund.
Awards not for WHO (all starting with 7 or 8)	
These awards can only be used for other entities such as APOC, ICC, UNITAID or UNAIDS, and should be issued following their fund structures.	

Refer to Annex 3 for a summary of Award Fund types and to the WHO Chart of Accounts for a complete listing of fund types - <http://intranet.who.int/homes/act/docs/>

3.4 Award Classification

Awards can be classified as **Standard**, **Pooled** or **Source** awards.

Most awards are set up as standard as the donor defines what the funds should be used for and requires reporting back on the use of the contribution.

Awards for which the donor does not require any separate individual implementation reporting may be pooled with similar awards. Awards brought into the same pool should be under the same award purpose and award type and should have the same PSC rate (see 3.2 and 3.3 above).

Any award at any level of flexibility may be pooled with others for the same general purpose, by being grouped together. The advantage is easier management of fewer awards and simpler budgeting. However, if an award must be reported on separately to a donor or managed against specific detailed activity budgets, then it must be managed separately from other awards, and so must be recorded separately, and not pooled. Flexible and designated awards will usually be pooled. A prime example of a pooled award is the Core Voluntary Contribution Account (CVCA) where donors contribute towards the broad strategic objectives of WHO but do not require individual reporting back on their specific contribution. Specified awards will usually not be pooled, unless the level of earmarking is relatively high. Specified awards could only be pooled if several donors contribute to a specified outcome and permit consolidated reporting.

Each individual award linked to a pool will be flagged in GSM as a "source award". Revenue recording is based on the source award and the applicable PSC rate will be levied on the source award but charged under the pooled award. Award distribution, project funding and programmatic expenditure will only be made from the pooled award. All instalments in the source awards are inactive. An accounting instalment is entered in the source award to allow entry of the billing event.

In practical terms, awards of less than \$50,000 are generally pooled.

The below table summarizes the differences in set up between source and pooled awards:

	Funding Source	Revenue recorded	Active / funds projects	PSC levied
Source award	Real donor	Yes	No	No
Pooled award	Proxy donor	No	Yes	Yes

3.5 Form of Award

Awards are classified as follows:

In Cash - Standard award type where the donor transfers cash contributions to cover the cost of the activity.

In-Kind contributions comprise donations of goods, such as medicines, computer equipment, vehicles or contributions for the use of office space.

In-Service contributions comprise non-reimbursable secondments of staff, such as medical research, field personnel and JPOs.

Inter-Entity awards are established for funding from one entity to another (i.e. funding from UNAIDS to WHO) – refer to section 3.8 below.

Awards must be established for of the above forms. For all above types, it is the responsibility of Health Technical Units (HTUs) and Regional Offices (ROs) to inform awards of all in-Kind and in-Service contributions by submitting an AAR and supporting documentation from the donor as per procedures described in section 2.2. These awards are created as 'In-Kind' and 'In-Service' awards (as opposed to other awards that are 'In-Cash'). In-Service and In-Kind awards are created based on the estimated value of the contribution as specified in the donor agreement.

For In-Kind awards, the donor agreement should include the valuation of the contribution. If the donor agreement is silent, the WHO letter of acceptance, sent by the responsible technical unit acknowledging the contribution contains a mandatory clause requesting the value of the contribution from the donor. Refer also to **Donor Agreements End to End** document.

In-Service agreements are recorded based on the monetary assessment of work noted in the agreement and should correspond to the average cost of the planned position. If the agreement does not specify the monetary valuation, and if there is no 'top up' being paid by WHO to the Secondee, the In-Service contribution should be valued at the standard average cost of the position. In the case of a top up, payment is being provided to the Secondee (from a cash award) and the contribution should be valued at the Average Cost of the planned position less the amount being paid. If an In-Service agreement is spanning two bienniums, and the average cost changes from one biennium to the next, an Award Amendment Request (AMR) should be submitted to revise the award amount.

Both In-Kind and In-Service awards are distributed and funded (both workplan funding and award budgeting) as all other awards however, as there is no cash contribution, expenditure is recognized only by way of an expenditure batch and journal voucher, not by raising commitments, procurement or paying staff.

No PSC is levied and there is no billing event created by awards for in-kind and in-service awards. As there is no PSC, 100% of the contribution is distributed to programmatic workplans. For additional reference, especially on related expenditure batches, refer to emanual and SOP on In-Kind and In-Service Voluntary Contributions.

3.6 Award status

Awards are classified as follows:

ACTIVE - allows all standard entries (to enter and adjust expenditure, accrue revenue and bill). This is the normal status of an award during period of implementation.

AT-RISK - allows users to enter and adjust expenditures, but not to accrue revenue or bill. This status should not be used.

ON-HOLD - prevents users from adding funding, entering expenditures and events, but allows accruing revenue and billing. This is used to designate awards where information from the donor is pending before further expenditure can take place (i.e. reprogramming request) or where a Final Certified Financial Statement is in progress or completed and a balance remains or where award creation or adjustments are in progress.

CLOSED - prevents users from adding funding, entering expenditures, accruing revenue, and billing or changing any items in the award - also refer to award closure section 2.6 above.

Only ACT/AWC are able to change the award status.

3.7 Funding source (donor or customer) and funding source number

Each award has one single funding source - the donor is denoted by a text field which is a name and a number (4 or 5 digit numeric field). For pooled awards, each source award has one donor and the pooled award has a proxy donor assigned to it. Once a donor is established, it is not possible to revise the donor in the award. If it is necessary to revise the donor, the existing award must be closed and a new award created.

Donors are established by entity and type. All WHO Member States are established without a prefix (i.e. Sweden) and all WHO non-Member State donors include WHO at the beginning, for example WHO - SIDA. As an example, for Sweden, there are 4 donors appearing – Sweden (for contributions to WHO from the Ministry of Health in Sweden), UNAIDS – Sweden (for contributions from Sweden to UNAIDS), PUB - Sweden (for contributions from Sweden for WHO publications) and WHO - Swedish International Development Agency (SIDA).

Donors are established based on the signatory of the agreement and who will be paying the funds. If a donor doesn't exist already, AWC will create a new donor based on the AAR requests.

For payments from Governments, the individual ministries are set up as donors and are linked to the parent Government for consolidated reporting on all contributions from a certain Government.

There is often a donor reference number as part of the signed agreement, this should be entered in GSM as the donor's contract reference number. Some donors request that this number be used in any correspondence with them regarding the donor agreement. Before the award is established, the donor agreement reference number should be quoted as the WHO reference number (refer to **Donor Agreements End to End**). Once a new award has been established, the GSM award number should be quoted as the WHO reference number.

3.8 Inter-entity and Inter-fund contributions

Inter-entity contributions are any contributions between entities - i.e. funding to or from WHO and UNITAID, UNAIDS and APOC.

Inter-fund contributions are any contributions between funds - i.e. funding to or from a partnership outside the general fund to the general fund. Refer to Annex 3 for an overview of the fund types.

Note that inter-fund contributions and awards are only necessary for large projects carried out by one fund on behalf of the other fund (for example activities carried out by WHO on behalf of Roll Back Malaria (RBM) should be set up an award, with a contribution from RBM to WHO so that the funding enters the WHO PB/results). Otherwise, for live regions, where staff are working on another fund or one expenditure item is incurred for another fund, the item can be charged directly to the other fund's PTAE0 (or staff can be directly mapped to the other fund). An expenditure batch can also be used and is necessary for non-live regions.

For inter-entity or inter-fund awards, the donor revenue is recorded in the entity/fund upon receipt of the original contribution. Once funding is sent between entities or funds it will be recorded as an expense and contribution by the respective sending and receiving entities/funds. For example, funding from UNITAID to WHO needs to be recorded as an expense by UNITAID and a contribution to WHO. In order to record the funds as a contribution to WHO, a new award is established with UNITAID as the donor. No billing events are recorded in GSM since WHO and the other entities/funds share banking functions. Instead, an expenditure batch and corresponding journal voucher are necessary to account for the transfers.

For inter-entity/inter-fund transfers there are two documents which need to be provided to AWC:

1. AAR from the technical unit receiving the contribution from the other entity (and all supporting documents i.e. agreement or memo supporting transfer). As soon as possible after the other entity enters into a signed contract for a voluntary contribution to WHO the AAR should be sent to ACT. Once the award is created, ACT will inform the other entity of the new award number so that the expenditure batch can be completed.
2. Expenditure batch to be approved by awards (by the entity / fund making the contribution).

Awards will then prepare the corresponding JV. Please refer to SOP on Inter-entity and Inter-fund awards.

3.9 Non-USD agreements

As a general rule, WHO agreements are in USD which is WHO's functional currency used to establish awards and budget in WHO thereby avoiding any exchange rate exposures.

In certain exceptional circumstances, agreements are signed in another currency. In these cases, ACT will use the monthly UN exchange rate to convert the foreign currency amount to USD when establishing the award as follows:

- If all the cash specified in the agreement has already been received when the award is requested and is entered in GSM, AWC will take the rate in effect when the cash was received.
- If no cash has yet been received when the award is being established, AWC will take the monthly rate in effect when the award is being set up.
- If a portion of the cash from the agreement has already been received and additional amounts are due, ACT will use the UN monthly exchange rate in effect when the initial cash was received and will take the current month's exchange rate for the remaining amount.

The Award Manager should then budget for the award based on this USD amount. For any future cash receipts in foreign currencies, ACT together with Treasury (TSY) will protect the foreign exchange exposure so that the USD amounts remain fixed (by buying forward foreign exchange contracts to hedge the exposure). The only exception is for multi-biennium awards where future biennium receivables and therefore instalments may need to be revalued.

3.10 Award instalments

The award instalment determines the funds that are available for a certain period for implementation. The following 5 **instalment types** are generally used:

General Instalment - available for distribution and operational implementation.

Programme Support Cost (PSC) Instalment - WHO's standard PSC rate is 13% of the activity costs. For example, an agreement for a total of \$100,000 would have a general instalment of \$88,496 (available for activities) and a PSC instalment of \$11,504 (which is 13% of the \$100,000).

Refer to the "Operational Guide to Programme Support Costs - March 2009" - <http://intranet.who.int/homes/act/fip/>. Any exception to this guide must be cleared by the Comptroller.

The PSC instalment is entered and the PSC workplan is fully funded directly upon establishing the award in order to reserve the funds that will be spent on PSC. Effective from 2011, PSC is charged based on expenditure. For multi-biennium awards, the full PSC instalment is entered and WP funded in the initial biennium. Unspent PSC is then carried forward to the following biennium – similar to the carry forward outlined in section 9 – Biennium Opening. For 2012 carry forward of PSC, the PSC instalment is numbered as P2.

Interest Instalment - Since 1 January 2008 interest earned on voluntary contributions towards WHO programme activities is not credited to individual voluntary contributions but to the Special Account for Servicing Costs per Financial Regulation 8.2. However, interest shall continue to be applied in accordance with any terms in existing agreements and credited to a separate interest instalment of the relevant award.

Prior Period Adjustment (PPA) Instalment – This instalment is used to transfer funds between awards due to corrections or transfers between awards. The PPA instalment for 2012 is numbered as A2.

Carry Forward Instalment - At the end of the biennium, unencumbered and unspent funds for awards that have an end date in the next biennium will become available under the carry forward instalment of the award. For 2012, the carry forward instalment is numbered as C2. Refer to section 9 on Biennium Opening.

For multi-biennium awards, instalments are created for each biennium. Instalment dates must be within the biennium - i.e. an instalment from 1 Jan 2010 to 31 Dec 2011 or any period within that biennium is allowed, but an instalment from 1 Jan 2010 to 31 Jan 2012 is not possible as the system cannot identify to which biennium the funds are to be made available.

On the AAR, it is important to correctly estimate and record the amount of funding to be available for implementation of programme activities in the current biennium following the donor agreement. This is the amount that can subsequently be distributed to budget centres for implementation in that biennium. The remaining amount will fund implementation in subsequent biennium(s).

For all new awards, the overall principle is that the total of the general and PSC award instalments should equal the agreement (entered in the descriptive flex field) and should equal the total contribution (revenue).

3.11 Multiple awards for one agreement

Normally, each donor agreement is recorded as a single award in GSM. However, in the following cases, more than one award may need to be created from one agreement:

- Where a donor agreement provides funding across several fund types, a separate award is required for each fund segment. For example, if part of the contribution is intended for one of the Partnerships or Collaborative Arrangements (SPA) which has its own fund within the General Fund (for example Tropical Disease Research (TDR) and another portion is for the General Fund (such as Voluntary Contribution Specified (VCS), two awards must be established (1GFTDR and 1GFVCS). Refer to Annex 3 for the summary of fund types.
- Where a portion of the contribution is for a pooled award and a portion is for a standard award, two separate awards must be recorded - one source award and one standard award.
- Part of the contribution is in-kind or in-service and part is in-cash - these must be recorded as separate awards.
- If a portion of the agreement amount is subject to a non-standard PSC rate, it is necessary to record more than one award. ACT can assist in reviewing these special cases (awards@who.int)
- For a very few and large global/PRP managed awards where funds are allocated to different departments or programmes, it will be necessary to create separate awards.

If more than one award is created for one agreement, an umbrella grant grouping must be entered for each related award as described in the following section.

3.12 Umbrella Grant Grouping

An umbrella grant grouping allows the consolidation of several awards for monitoring and reporting. This can be used when several awards are established under the same donor agreement or where certain related awards should be tracked and reported together.

As far as practical, each individual Donor Agreement is recorded as one single award in GSM. However, as seen above there are several cases where one Donor Agreement may have to be split and recorded in several GSM awards. Where this is the case it is important to be able to identify the various GSM awards which have the same underlying Donor Agreement (the UGG should be copied and pasted to new awards so that the wording is identical). These awards will therefore be given an "umbrella grant grouping reference" which allows regrouping to enable more effective monitoring and complete reporting.

There are also some instances where this reference number is used to group different GSM awards based on separate donor agreements, but where common reporting requirements or other overarching conditions or framework agreements apply. The USAID umbrella grants are one prominent example.

The umbrella grant reference is recorded in an open text field. Repeating the same text across several awards allows them to be retrieved and consolidated for monitoring and reporting. The award manager must indicate the umbrella grant reference to be used and ACT will ensure the consistent use. The format normally used includes the donor name, description and time period i.e. ITALY CORE 2008 or GAVI VACCINES 2010-11.

When consolidated financial reports are requested, it is important to specify the umbrella grant grouping reference.

3.13 Award naming convention

There are two names for each award entered in GSM:

Award long name: this should normally be the title in the donor agreement. If the donor agreement does not have a title, or the title is not very meaningful or informative, the award manager may want to replace or add something that helps indicate the purpose the contribution.

Award short title: this field has a maximum of 30 characters and is used in some reports where the long name and/or certain other award information are not included. The short name is useful in sorting and filtering and should therefore be consistent with the following naming convention: fund type (3 letters), award purpose (1st letter), donor name (abbreviation from currency codes) and activity/location keyword. The award short title must be in capital letters only. For example: VCS S CERF MYANMAR EMERG; VCC F AUSAID HEALTH FINANCING; VCS S CA CLIMATE CHANGE CHINA

3.14 Responsible Organization

The responsible organization should be the budget centre of the organizational entity that has mobilized the funds/resources and is responsible for managing, monitoring and reporting on the award. In most cases, the AM will belong to the responsible organization. There are certain exceptions to this for example, the Polio, Emergencies, Country Collaboration (PEC) Cluster at HQ may be responsible for emergency funding but the AM is the WHO Representative (WR) in a country office.

3.15 Award dates

All awards must have the following dates recorded in GSM:

Start date: The start date is entered according to the donor agreement or the programme budget period. If no specific start date is indicated in the donor agreement, the date of the last signature of the agreement is used as the start date. If there are any agreed activities to be implemented prior to the last signature date, it is important that the start date is clearly stated in the donor agreement so that these expenditures can be eligible.

End date: The end date is the key date for the completion of all award activities. All goods and services funded by the award are to be delivered by the award end date. The end date is normally specified in the donor agreement. In GSM, no new encumbrances can be entered after the end date. **All encumbrances should be liquidated, final payments made and any required expenditure batches completed before the award end date or as soon as possible following the end date, ideally within 3 months but with a maximum of 12 months following the award end date. The closure and final reporting of an award is driven by the award end date and the donor reporting deadlines.** When the donor agreement does not specify an end date, the latest open period in GSM can be selected as the end date. The end date should always be the last day of the month in GSM (in order to allow payroll entries).

Close date: The close date is a system driven date as it must be extended until all award entries are completed (i.e. all encumbrances are liquidated and final programme support cost entries made). Normally, the award should be finally reported and closed as soon as possible following the end date, with a maximum of 12 months following the award end date. However, as the close date needs to be extended until all award entries have been completed and any system bugs fixed, in order to avoid repeated extension requests and reliance on this date for completion of award activities, the close date is entered as end date plus 5 years.

3.16 Donor reporting requirements (type of reports and deadlines)

Any requirements to report back to the donor should be clearly indicated in the donor agreement. Information on the types of reports due, the dates of donor reporting and the status of donor reporting is entered in GSM and is available either on screen or through reports. This enables the award manager and other interested parties to monitor and follow up the outstanding reports due.

Reporting requirements are to be specified on the AAR in order that reporting dates are recorded in GSM by AWC when the award is established. If this information was not entered when the award was originally established or for converted awards, this information should be entered by AM using the Award read only access. (Note that the 'Read only access' allows update for donor reporting requirements.) **The AM is responsible for updating donor reporting requirements in GSM.**

The following types of reports can currently be recorded in GSM:

- Final Certified Financial Report (FNM)
- Interim Certified Financial Report (FNM)
- Management Financial Report
- Technical Report
- No Reporting Required

The Date Filed and Filed By fields should be entered in GSM by the AM each time a report is submitted and the report should be uploaded and linked to the award in Records Management (Records and Archives). To facilitate monitoring an award's reporting requirements, reports due can be reviewed on screen through the Awards read only access or by running the Reports Due to Donors Report - see annex 2 for further information. For awards that do not have any reporting requirements, it is important to specify and enter 'No Reporting Required' in GSM as a blank field may mean no reporting or the reporting requirements have not been entered. Please refer to FIN.SOP.IV.024 – Tracking Reports Due to Donors.

3.17 Contribution budget

It is NOT recommended to enter CBs in GSM at this time.

A contribution budget (CB) specifies how the donor funding can be spent. This is usually indicated in a line item budget as part of the agreement.

Wherever possible any donor agreed budget should follow WHO's standard chart of accounts for expenditure types, by function to simplify monitoring and reporting (i.e. reporting on staff, travel, contracting) as per WHO chart of accounts - refer to <http://intranet.who.int/homes/act/docs/>. This eliminates the need for any additional reporting for donor purposes.

In GSM it is possible to enter a donor agreed budget as a contribution budget in the award screens. Each CB line is then distributed to SO/OWER, MO and BC (making the distribution more complicated) and then top tasks in workplans must be linked to the CB lines (resulting in workplans that are donor driven, not necessarily results based). There are no systems validation to ensure funds are spent in accordance with the contribution budget as it is a manual process to link top tasks to CB. There have also been some technical issues in linking, monitoring and reporting on CBs.

3.18 Pass through funding

Pass through funding is used only exceptionally when a certain portion of donor funding to WHO is passed on by WHO to another United Nations agency or related inter-governmental agency (i.e. World Bank). For example, the United Kingdom grants USD 10 million to WHO of which USD 2 million is for UNICEF. Normally, WHO should not include such conditions in WHO agreements as WHO should not act as a 'bank'. Refer to **Donor Agreements End to End** document for further background on this.

If pass through funding is required, it must be clearly stated in the donor agreement and be in the same currency as the agreement. As such the donor agreement is non-standard so must be reviewed and approved by LEG, PRP and ACT before signature. Note that pass through funding is only exceptionally used and is only allowed for UN agencies and the World Bank.

The entire contribution from the donor will be recorded in WHO's accounts and the pass through funding will be charged against a separate revenue account (412008) which is then netted off against that revenue with the result that pass through funds are not reported as revenue or expenditure in WHO's Financial Statements. From the above example, the UK grant of USD 10 million will be reported as a contribution from the UK in the detailed reporting of voluntary contributions by fund and donor but the USD 2 million transferred to UNICEF will be shown as a negative revenue so the net revenue to WHO will be USD 8 million (plus 1% PSC that WHO normally charges on pass through funds).

4. REVENUE RECOGNITION

Overview: The purpose of this section is to explain the link between award recording and accounting for revenue (also referred to as income). This is important because financial reports to management or donors will include revenue as defined by the accounting requirements.

WHO's revenue recognition policy follows section 23 of the International Public Sector Accounting Standards (IPSAS) and the accrual basis of accounting. Section IV.2 of the emanual summarize the revenue recognition policy as follows:

IV.2.2 Cash voluntary contributions

10 Cash voluntary contributions are recognized as revenue when WHO gains control of the resource - that is, when the Organization receives cash or a signed agreement. If an agreement includes any "subject to" clauses (such as being subject to the availability of donor's funding, parliamentary approval or economic conditions) WHO does not control the resource and does not record an amount receivable or revenue.

20 The entire agreement amount (without any "subject to" clauses) will initially be recorded as revenue on award creation. Any payments that are conditional on a specified future date, are recorded and tracked as "not yet due". An entry is made to deduct all amounts not yet due from revenue, and to enter them as deferred revenue at year end.

Revenue is recorded based on a signed agreement. Revenue recognition is triggered in GSM based on the billing events (through the WHO Oracle Grants Accounting (OGA) module). The payment schedule in the agreement determines the payment terms. If the receipt of funding is conditional (for example, instalments are payable in future periods), revenue is recognized up front but the payment terms are tracked for receivable follow up and for the recording of deferred revenue.

The funds available for expenditure (entered in OGA as instalments) are not directly linked to billing events. Funds available (in instalments) are based on the expenditure expected to be incurred in a

particular biennium which may not match the funds received from the donor in the same period. Normally, the phasing of payments in the agreement should be aligned with the planned implementation and the initial payment from the donor should be due upon signature of the agreement, prior to or at the time implementation begins. Also refer to the **Donor Agreements End to End** document and section 3.9 on award instalments.

The funds available for expenditure (instalments) and revenue (billing events) are established in US Dollars using the UN monthly rate of exchange in effect when the award is entered in GSM or the cash is received, whichever is first - refer to section 3.9 on award instalments for further details.

5. RECEIPTS AND AMOUNTS RECEIVABLE

5.1 Overview

The purpose of this section is to explain the procedures for matching cash receipts against revenue that has been recorded in accordance with section 4 above as well as the procedures for tracking amounts receivable.

5.2 Receipts

All assessed and voluntary contribution receipts should be paid to the WHO central bank accounts maintained by Treasury (TSY) at Headquarters. Certain receipts can be deposited in local bank accounts but these will normally be for very small deposits or in local currency that can not be easily transferred outside the country. Bank charges on incoming funds are not deducted from the receipt but are absorbed centrally so that the receipt will match the award receivable amount. TSY should be consulted for any questions on where funds should be deposited and to obtain the list of HQ bank accounts by currency.

Incoming receipts are entered by TSY to the accounts receivable module in GSM. ACT then matches and applies all receipts to the recorded award receivables. Local currency receipts are translated to USD at the current months UN exchange rate and should be applied to the local currency receivable – any differences in currency of receipt versus receivable are followed up by the income sub-unit.

In order to assist in matching receipts to the correct award and receivable, the donor must be requested to insert the WHO donor agreement reference number in the bank transfer advice (the award number is not available for initial transfers as the award is only set up after the signed agreement but the award number can be used for subsequent instalments once the award number is available). Refer to Donor Agreements End to End.

5.3 Amounts receivable

Billing events, revenue and amounts receivable are entered based on the amounts due according to the donor agreement and following WHO's revenue recognition policy - refer to section 4 above.

The billing event gives the date the revenue and receivable will be accounted for. The payment terms are entered to track when the funds are due.

The AAR form includes fields where award managers are to enter the expected funds transfer dates. This needs to be completed to be sure that awards are set up correctly, with award payment dates, especially when the payment dates are not clear in the agreement.

Receivables are established in the currency of agreement. Only the local currency amount should be quoted in any confirmation of receipt of funds. The USD equivalent is established when the award is set up, not when the funds are received.

Receivables are entered in local currency and are revalued to USD each month based on the monthly exchange rate (this revaluation does NOT impact the value of the award). Hedging for foreign currency receivables are established by ACT and TSY so that any exchange gains and losses from revaluation of non-USD contributions can be absorbed centrally and will not impact the amount of USD funding available in the award. Certain large multi-biennium non-USD awards may not be hedged and may be revalued – this should be agreed with the donor and award manager before the award is established as this would impact the USD instalment amounts available.

Amounts receivable must be fully supported at all times by a signed donor agreement, especially as those funds could be spent before they are received. Overdue and questionable receivables represent a risk to the organization as activities may continue and expenditures exceed final funds received.

Award managers are responsible for monitoring the cash receipts against their awards and following-up with their resource mobilization officer and/or directly with the donor to receive payments. AMs must inform ACT of any revisions to signed agreements where amounts are no longer receivable and must reduce expenditure to the level of funding available.

Under the award attachments field, 'notes to file' are added to track information on the awards and receivables. Using the description 'receivables follow up', data is entered for the following:

- Basis on which billing events were set up (agreement amount LC, date of signing or award set up)
- Date and content of any follow up information.

This avoids the need to launch the link to the agreement each time it is necessary to review the amounts due and also avoids recording this data in an excel file. This field should be updated by BFOs, Award Managers and other responsible finance staff.

ACT oversees receivables and ensures that amounts are supported by linked agreements and due from the donor. In order to facilitate follow up and tracking of receivables, ACT provides updated summary schedules of amounts receivable each month following closure of the Accounts Receivable module. This listing provides information of receivables by award and includes key award data (award number, award manager, responsible organization, cluster, regional office) together with details of total invoices and applied receipts. Refer to <http://intranet.who.int/homes/act/rev/>.

Amounts receivable are tracked by donor and there is an automated aging of receivables to facilitate the follow up of overdue amounts. Refer to Annex 2 for other receivable reports available.

6. AWARD AMENDMENTS

Overview: The purpose of this section is to describe procedures for amending awards once they are set up in GSM.

Award amendments can stem from two sources:

Donor amendments are revisions to the agreement such as cost extensions, no cost extensions, (changes to end dates), reporting and reporting dates. All donor amendments should be agreed in writing by the donor. In exceptional cases, an amendment via email may be accepted.

Internal amendments are any changes to award manager, responsible organization, revisions to standard delegation and any corrections to the award.

The AM must send an Award Amendment Request (AMR) form to ACT (awards@who.int) in order to request any amendments to awards – either a financial amendment (where the total value of the award changes) or an administrative amendment (when the dates or the award manager changes). For donor amendments, the RMS link must be sent with the AMR to support the amendment (i.e. the link to the no cost extension to extend the end date). AMRs are available on ACT website as follows <http://intranet.who.int/homes/act/awa/> and also on the WHOMenu.

Note that cash receipts are not amendments since awards are established based on the signed agreement. Any further distribution stemming from an award amendment should be communicated to ACT or designated unit in the RO via an ADR.

7. REPORTING TO DONORS

7.1 Overview and general principles

The purpose of this section is to provide an overview of the responsibilities and procedures for financial reporting to donors.

Most donor agreements for specified contributions require regular reporting on technical activities and financial implementation. All reporting should follow the terms of the agreement. Technical reporting and management financial reporting is the responsibility of the respective award manager and certified financial reporting must be reviewed and signed by ACT/FNM. All financial reports should adhere to the following general principles:

- (a) Are in accordance with the WHO Financial Regulations and Rules;
- (b) Have been cleared by the Award Manager;
- (c) Observe the reporting requirements specified in the donor agreement;
- (d) Respect any special conditions or restrictions in the donor agreement;
- (e) Are drawn from the Organization's official accounting database (GSM);
- (f) Should be completed for a previously closed period;
- (g) Workings must be available to support the reported figures (i.e. audit trail).

Reporting on WHO work funded from voluntary contributions is vital to the credibility of the Organization and to maintaining the commitment of donors.

7.2 Roles and responsibilities

Award Manager: Each agreement is signed by an official within the Organization who is ultimately accountable to the donors to deliver on the terms and conditions of the agreement. This person is often given the responsibility of "award manager" and will coordinate and monitor the activities under the respective award. In some cases the person who signs the agreement may officially delegate their responsibility to someone else who will act as the award manager. The award manager has the primary responsibility to ensure that the terms and conditions of the agreement are followed. With regards to financial reporting, the Award Manager is responsible for:

- I. Monitoring the encumbrances and expenditures against the award. Initiate follow up and corrective action if necessary.
- II. Monitor reporting due dates as per donor agreement. Request certified reports on a timely basis and submit to the donor. (See section 3.16 Donor reporting requirements)

- III. Ensuring that all encumbrances are liquidated as soon as possible following the award end date to allow for final certified reports to be issued.

Accounts (ACT): ACT is responsible for certifying that all financial reports represent the figures in the official accounting databases. ACT also has a responsibility to maintain the overall integrity of the accounting database through effective internal controls and regular monitoring.

7.3 Certified Financial Reports

Certified financial statements of income and expenditure are issued by FNM/ACT and can only be signed by the Chief Finance. Reports can be requested and issued for individual specified awards or for several awards grouped under an umbrella grant grouping (e.g. CERF awards). All requests for certified financial reports must be initiated by the Award Manager and sent to financialreporting@who.int. There are two types of certified financial reports:

(a) **An interim report** – refer to example on ACT intranet <http://intranet.who.int/homes/act/documents/inerim%20certified%20fin%20stat.pdf>. An interim report is issued during the period of implementation, at the request of the Award Managers;

(b) **A final report** – refer to example on ACT intranet <http://intranet.who.int/homes/act/documents/fcfs%20fr%2052161%20final.pdf>. Final certified reports will only be issued once all encumbrances have been fully liquidated and cleared to zero (converted to expenditure or cancelled). The AM should send a request for a Final Certified Financial Statement (FCFS) to ACT – <http://intranet.who.int/homes/act/rep/>.

All funds should be committed before the end date. After the “period of implementation” is completed (the end date), the responsible officer must ensure that all encumbrances are zero or cancelled as soon as possible following the award end date. At the same time, the technical unit / RO should review the unexpended balance of the contribution and the terms of the donor agreement, to determine whether a cash refund should be made to the donor. It is the Organization’s practice to allow a period to liquidate all encumbrances. This period is generally specified in the donor agreement and is ideally 3 months but may be 6 or 12 months from the award end date.

Small balances remaining of less than \$1,000 against donor contributions at the end of the project period should not be returned to donors but should be cleared before requesting a FCFS.

Once all encumbrances are zero, ACT will update the award status to **closed** – this must be done before ACT will issue the final financial.

Certified financial reports are prepared based the GSM report entitled "Statement of Financial Performance - by Donor/Award" (refer to **Annex 2**). Certified reports will only include actual expenditures at a summary level and encumbrances are not reported. In exceptional circumstances and for certain donors, details by expenditure type will also be certified.

Agreements in non-USD may require additional information in the face of the certified statement. Where necessary ACT will add the exchange rates used to calculate the revenue and/or receivable balances. Section 3.9 above provides further details on the creation of non-USD agreements.

7.4 Technical and Management Financial Reports

A technical report is the narrative report on the project activities. These reports are signed by the Award Manager to ensure implementation is consistent with the project document. The format of technical reports should relate to the donor agreement.

A management financial report provides information on income, expenditure and encumbrances for a given award. The report should relate to the project workplan and/or the contribution budget. Such

reports are often given to donors in advance or on an ad hoc basis in lieu of an interim certified financial report.

All non-certified reports containing financial information should be labelled as "Management Financial Reports" and have the following footnote:

Note: The information provided in this report is drawn from the WHO Integrated Management System. This is an informational only report and has not been certified by the Chief Finance. Certain period end adjustments may not be reflected in this report.

All technical and management reports should be reviewed by the BFO in the region and the ADGO office for HQ. For any questions on preparation contact financialreporting@who.int.

Summary financial data can be drawn from the report in GSM entitled "Statement of Financial Performance - by Donor/Award" which can be found under the Project Administrator responsibility. This report provides details of income and expenditure against an award. Further expenditure details can be found in the "Encumbrance and Expenditure Analysis - Report" (refer to **Annex 2**).

Financial and technical reports common to all relevant donors may be prepared for unspecified contributions in "pools" of "designated funds" at organizational unit or programme level

7.5 Pooled Awards

Separate financial reports for unspecified contributions can only be prepared at the pooled level. Financial and technical reports common to all relevant donors may be prepared for unspecified contributions in "pools" of "designated funds" at organizational unit or programme level.

8. REFUNDS TO DONORS

Overview: The purpose of this section is explain the procedure for refunding funds to donors when the entire agreement is not implemented and the donor has requested the repayment of unused funds.

Refunds to donors are only processed after the final certified statement has been issued to the donor and the donor has requested refund of the balance in the award. The award manager / technical unit should send a request for refund to financialreporting@who.int along with the FCFS, the request from the donor and quoting the GSM supplier number. All refunds to donors are made centrally by ACT income unit.

ACT will reduce the award instalment for the amount refunded and request GSC to pay the donor.

9. BIENNIUM OPENING

Overview: The purpose of this section is to explain the special procedures required to enable awards to continue from one biennium to the next, while ensuring that reporting of the prior biennium activities can be correctly separated from the new biennium activities.

In general, all awards with operations continuing in the next biennium use the same award number. The only exception to this is for Assessed Contribution awards, the PSC award and the Core Voluntary Contributions Account (CVCA) due to their size and complexity and other accrual awards managed by awards (FNM/ACT). The correction of fund of an award can also require creation of new awards in the new biennium.

To record the carry forward (CF) of available balances (unencumbered and unspent) to the next biennium, a carry forward instalment is established. The carry forward instalment is added to the award without adjusting the prior biennium instalments.

The timeline for biennium opening is as follows:

September Detailed opening biennium instructions for awards issued by ACT
 November Following biennium workplans are opened in GSM
 February Carry forward amounts made available by ACT

There are 2 categories of carry forward (CF) instalments:

Type	For	When
Preliminary CF	Awards with open encumbrances	After closure of biennium accounts (January)
Final CF	Awards with no open encumbrances	Any time after closure of biennium account (February onwards).

For biennium opening, there are 3 categories of awards:

	Category	Description
A	Awards with an end date in current biennium.	Award will not continue in next biennium. Any remaining balance should be reported to the donor and, if necessary returned to the donor. It is important to review end dates and if the award should continue in the next biennium, send administrative AMR to ACT to extend the dates, supported by the donor agreement where necessary.
B	Awards with an end date in the next biennium and with only a current biennium instalment.	Unencumbered funds will be carried forward to the next biennium after OGA closure in February.
C	Awards with an end date in the next biennium and with an existing future biennium instalment.	Next biennium instalment is available for workplan funding as soon as next biennium workplans are available. The carry forward will be added to these awards in January so there is no need for an advance carry forward for these awards.

Award opening biennium considerations:

- Current biennium workplans can only be funded by a current biennium instalments. Future biennium workplans can only be funded by future biennium instalments or a carry forward instalment.
- Available (or unencumbered) funds in the current biennium for awards that continue in the next biennium will become available through a carry forward instalment.

- Preliminary and final carry forwards can only be determined once OGA is closed - preliminary where there are encumbrances and final where there are no encumbrances. For preliminary carry forwards an additional withholding on the total encumbrances of 5% is normally held back until all encumbrances are settled.
- Throughout the new biennium, ACT will review awards for encumbrances to be settled and will update the preliminary carry forward to the final carry forward. Encumbrances should be cleared as soon as possible in the first year of the new biennium but most should be settled well before September and all must be settled by December of the first year of the new biennium.
- The following biennium payroll will only be run after carry forwards are made available on awards (normally by February).
- **In order that implementation can continue over the biennium close/opening period, all awards established towards the end of the biennium should be set up with both a current biennium instalment and a future biennium instalment so that funding is available at the start of the next biennium.**
- The AM determines the **distribution** for the carry forward instalment in the new biennium. Any funds that were distributed in the previous biennium and not spent may not necessarily be distributed to the same BC in the next biennium as a new distribution is done taking into account the donor agreement and activities to date.
- Any future biennium instalments should be distributed by November before the start of the next biennium so that workplan funding can be entered as soon as new biennium workplans are approved and opened.

Detailed Opening Biennium Instructions will be distributed together with the accounts closure instructions in September of the second year of the biennium.

Annex 1: Award Management – Responsibility and Authority Matrix

Refer to section 1.3

Role	Responsibility to	Authorized to	Not authorized to
<p>Award Manager (AM) <i>(Complete and sign AAR/AMR/ADR)</i></p>	<ul style="list-style-type: none"> Negotiate agreements with donors that suit the needs of WHO and its PB/Work plans Submit duly completed AAR to ACT: including all appropriate codification of the award and notification of any non-standard delegation Ensure timely and effective distribution of the award <u>at least</u> down to SO/OWER or Major office and preferably to budget centre¹ (BC) in accordance with the donor agreement. For all awards that do NOT follow the standard delegation, the distribution must be complete to the BC level. Communicate the distribution together with clear definitions of the terms and deliverables to the concerned parties² Monitor implementation and take appropriate action as required Report to the donor on implementation Renegotiate with the donor, in case of need to divert from the agreement 	<ul style="list-style-type: none"> Interpret the agreement and decide on allocation and GSM-distribution Refine / define the terms and deliverables more narrowly than in the donor agreement. Withdraw / reallocate resources in case of over-allocation, under-implementation, or non-compliance 	<ul style="list-style-type: none"> Negotiate agreements that are outside the approved PB and work plans Negotiate agreements that put undue constraints or demands on other resources, e.g. that do not include sufficient provision for staff costs, security, administration and support, etc.

¹ In case of distribution directly to Level 3, BC, this must be in agreement with ADG/DPM concerned.

NOTE: The standard delegation of award management responsibility and authority is the default and expected to apply to the large majority of awards. Exceptionally, it may not be appropriate to delegate the award distribution responsibility and authority. If so, this must be indicated by the AM when creating the Award or subsequently through an Award Amendment Request (AMR) and *will be recorded in the GSM "Award Terms & Conditions" by ACT*. Consequently, all Award Distribution Requests (ADR) for such awards must be signed by the AM him/herself for these awards as he/she is effectively retaining all authority down to the level of Budget Centre (BC).

Annex 1 continued - Award Management - Responsibility and Authority Matrix

The above responsibilities and authority of the Award Manager are further delegated to SO facilitators / ADG /DPM / Budget Centre Responsible as follows:			
<p>Global SO Facilitator For CVCA Awards only: Once Award Manager has distributed at SO level. <i>Complete and sign ADR</i></p>	<ul style="list-style-type: none"> Facilitate agreement within the global SO network on distribution of awards recorded at SO level in the Core Voluntary Contribution Account (CVCA). Ensure timely and effective distribution in accordance with the agreement reached by the SO network at least down to OWER/MO Monitor implementation of the award and report non-compliance to AM (Director PRP) 	<ul style="list-style-type: none"> Distribute to OWER / MO / BC as per the standard delegation which applies to all CVCA awards Withdraw and reallocate within the SO in case of non-utilization or non-compliance. 	<ul style="list-style-type: none"> Shift between SOs or Budget segments
<p>ADG/DPM <i>Once Award Manager has distributed at SO/MO level: Complete and sign ADR on behalf of AM</i></p>	<ul style="list-style-type: none"> Ensure compliance with terms and deliverables as specified by AM Ensure timely and effective implementation in accordance with the donor agreement. Monitor implementation and report progress and deviations to AM Renegotiate with AM in case of need to divert from specifications. 	<ul style="list-style-type: none"> Distribute / redistribute to OWERS within the same SO and MO unless defined otherwise by AM Distribute / redistribute to Budget centres within same MO / Cluster unless defined otherwise by AM Refine / define the terms and deliverables more narrowly than in the donor agreement and by AM². 	<ul style="list-style-type: none"> Shift between SOs, MOs, Cluster or Budget segments
<p>Budget centre responsible (BC) <i>(Workplan funding)</i></p>	<ul style="list-style-type: none"> Implement efficiently and effectively according to specifications Progress and final reporting as specified Six-monthly assessment and color-coding reporting through GSM Timely notification to AM on any required deviations from the specifications. 	<ul style="list-style-type: none"> Allocate / reallocate to work plans / tasks within the agreement terms and award distribution Determine most efficient and effective deployment of resources within the defined specifications. 	<ul style="list-style-type: none"> Shift between SOs, MOs, OWERs, Budget centres, or Budget segments

² Standard delegation allows ADG/DPM to distribute to and between OWERS and BCs .

Annex 2: Award related screen views and reports

GSM provides a number of queries and reports enabling close monitoring of award implementation. Some of the most frequently used award queries and reports are summarized below:

On screen:

Financial Information - Award View - Provides an on screen summary of award particulars, workplan funding, award budget, encumbrances, expenditure and the balance available. In the bottom screen, details of the workplans funded by this award are visible and drill down to expenditure is possible. In the tabs, information on distribution can be viewed and exported and further award information, including the donor agreement can be obtained.

Award Read Only screens - Available using Project Administer or AR Inquiry and Reporting roles. These views provide all award information in the professional screens that ACT accesses, including award information, workplan funding and distribution - a walk through guide is available for using these screens.

Reports:

Discoverer Reports:

Award Analysis Report - This report can be exported to excel and can be requested for one award or for a number of awards by Award Manager or Responsible Organization. Information on the award status, including award administrative information (dates, fund type, award manager etc.) and up-to-date information on funds available, workplan funding, encumbrances, expenditure and the balance available is provided. This extract provides an excellent tool for award analysis. This provides cumulative information.

Award Distribution Report - Similar to the Award Analysis Report, this report can be exported to excel and can be requested for one award, a number of awards by Award Manager or Responsible Organization. Information on the award status, including administrative information, funds available, by biennium, distribution, workplan funding, encumbrances and the budget implementation are available in the report. This report provides many lines of data for each distribution so generally needs to be put in a pivot table for further analysis. This report provides information for one biennium only.

Encumbrances and Expenditure Analysis Report: This report provides an extract of all encumbrances and expenditure charged against any award, or even specific PTAE0 combination. It also provides information about expenditure batches, dates and the status, enabling analysis of their use. The report involves a large number of fields and dimensions and can list a very large number of transactions. It is often the best basis from which to prepare financial reports to a donor as the excel format enables advanced analysis and formatting of data according to donor requirements (again generally using pivot tables).

Statement of Financial Performance - by Donor/Award: This report provides the details of the total award amount, revenue, receipts, interest, adjustments, expenditure and encumbrance details by Award, donor or donor number, and/or umbrella grant grouping or donor reference number. The user should specify the from and to dates for the report, e.g. 01-JAN-2008 to 31-DEC-2009 and the entity (e.g. WHO, UNAIDS, etc) as these are mandatory fields. This report can be downloaded to excel and sorted according to requirements.

Annex 2 continued - Award Related Screen Views and Reports

XML Reports (static reports in predefined formats):

Award Summary Report - This report can only be requested for one award at a time but provides a complete information for a particular award including administrative data, distribution, workplan funding.

XML Reports (static reports in predefined formats) continued:

WHO Award Financial Implementation Detail - This report can be requested for one award or a number of awards, by Award Manager or Responsible Organization. This report provides a complete overview of an award, including distribution, workplan funding, award budget, encumbrances, expenditure and the balance available. This report provides an excellent overview of distribution versus workplan funding by budget centre. The report is designed to enable managers to monitor detailed financial implementation of a single award down to the tasks in the workplans implementing it.

Reports Due Report: This report displays all donor reports due for a given award including their due date. Information on reports already filed is also provided for any given award. The report can be run for a single award, for all awards of given award manager or responsible organization or other criteria. It is also possible to exclude reports already submitted from the report so it is very important that when reports are submitted, this information is entered in GSM. The award will not be displayed if no reporting dates are entered. This report should generally be run by responsible organization.

Annex 3: Overview of Award Fund types (2010-11)

WHO							Non- WHO
Programme Budget			Non-Programme Budget				Own result s
SOs 1 to 13	SOs 1 to 11	OWERs 1.9 and 5.7	SO 50	SO 93	SO 99	SO 99	Own funds
General Fund (GF) Base Programmes -	Special Programmes & Collaborative Arrangements (SPA)	Outbreak and Crisis Response (OCR) – 1GFOCR (Partnerships – Outside PB (Fiduciary Funds)	POC / Special Purpose Funds	Enterprise Funds	Special Purpose Funds / Fiduciary Funds	Other Entities
Assessed Contributions - 1GFAC (1111) Voluntary Contributions Core - 1GFVCC (1211) Voluntary Contributions Specified - 1GFVCS (1212) Programme Support Costs - 1GFPS2 (1281)	1GFSPA Refer to following summary of SPA types (1351)	1GFOCR (1451)	Convention Secretariat for the Framework Convention on Tobacco Control - 2FICSF (2301) Global Drug Facility - 2FIGDF (2321) Roll Back Malaria - 2FIRBM (2341) Health Metrics Network - 2FIHMN (2346) Standing Committee for Nutrition - 2FISCN (2356) Partnership for Maternal, Newborn and Child Health - 2FINMC (2351)	Post Occupancy Charge Fund – 2SPPOC (2083) Real Estate Fund – 2SPRE (2011) Security Fund – 2SPEC (2021) IT Fund – 2SPITF (2031)	Revolving Sales Fund – 2ENRS (2101) Concessions Fund – 2ENCON (2102) Insurance Policies - 2ENINP (2103) Garage Rental – 2NNGR (2105) Other Self Financing Activities – 2ENSFA (2106)	Revolving Fund for Teaching & Laboratory Equipment. 2SPTLE (2041) Reimbursable Procurement - 2FIRP (2211) Terminal Payments Fund – 2SPTPA (2061) Non-Payroll Staff Entitlements – 2SPNPE (2071)	UNAIDS (8100) ICC (7200) UNITAID (7300) SHI (4100) APOC (7400)

Annex 3 continued – Summary of Special Programmes and Collaborative Arrangements (SPA) types within the PB

(Note: Fund type is 1GFSPA (1351), except for the 3 noted below, TDR, HRP and TBP.)

SPA for 2010-11	Award code
Alliance for Health Policy and Systems Research	HSR
Global Health Workforce Alliance	HWA
Health and Nutrition Tracking Service	HNTS
Intergovernmental Forum on Chemical Safety	IFCS
UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases	TDR (1301)
UNDP/UNFPA/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction	HRP (1302)
Stop TB Partnership	TBP (1303)
HIV Vaccine Initiative (including AAVP)	HVI/AAVP
Global Polio Eradication Initiative	POLIO
World Alliance for Patient Safety	PSP
Vaccine -Research Partnerships	VacRes
Tri-partite Agreement WHO-FAO-OIE on avian influenza management and other emerging diseases	AVIFLU
WHO Centre for Health Development (Kobe)	Kobe
Effective collaboration with GAVI partners	GAVI
European Observatory on Health Systems and Policies	EUOBS
Codex Alimentarius	CODEX
Partnership for the control of neglected tropical diseases	PCNTD
Green Light Committee / Global Laboratory Initiative in STB	GLCGLI
Prequalification Programme	PREQUA
The Global Fund for AIDS, TB and Malaria	GFATM

Annex 4: Related End to End documents, Guidance Notes, Reference Materials and Forms

The following documents and forms have been referred to in this document and provide further detailed guidance or templates for award related activities. All are available on ACT intranet site, unless noted otherwise:

Related WHO eManual section

- IV.3 Award Creation and Management

Related End to End documents:

- Donor agreements End to End (RMS/PRP)

Related SOPs

- FIN.SOP.IV.001 Certification of Donor Agreements
- FIN.SOP.IV.013 In Service and In Kind Awards
- FIN.SOP.IV.014 Inter Entity Awards
- FIN.SOP.IV.015 Inter Fund Awards
- FIN.SOP.IV.023 Tracking and Entering Comments in GSM on Amounts Receivable
- FIN.SOP.IV.024 Tracking Reports due to Donors
- FIN.SOP.IV.025 Donor Reporting
- FIN.SOP.IV.029 Entering Award Distributions
- FIN.SOP.IV.030 Workplan Funding
- FIN.SOP.IV.032 Refunds to Donors
- FIN.SOP.IV.033 Pass Through Funds
- FIN.SOP.IV.037 Credit Memo Preparation
- FIN.SOP.IV.050 Award Distribution Reviews
- PRP.SOP.IV.001 Donor Agreement End to End

Related Guidance Notes:

- Awards read only
- Donor Receipts and Receivables
- WHO Engagement with Multi-Donor Trust Funds

Reference materials:

- Operational Guide to PSC
- Chart of Accounts <http://intranet.who.int/homes/act/docs/>
- Expenditure batches <http://intranet.who.int/homes/act/expenditurebatch/>.

Forms:

- Award Activation Request (AAR)
- Award Distribution Request (ADR)
- Award Amendment Request (AMR)
- Final Certified Financial Statement (FCFS)