

Global Fund Grants: Reporting Gaps in Tanzania





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SIKIKI 2013

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List of Acronyms

ABCT	AIDS Business Coalition Tanzania
AIDS	Acquired Immune deficiency Syndrome
ALU	Artemether-lumefantrine (Anti-malarial drug)
AMREF	African Medical Research Foundation
APHFTA	Association of Private Hospitals in Tanzania
ART	Anti-Retroviral Treatment
BAKWATA	Baraza Kuu la Waislamu Tanzania (National Muslim Council of Tanzania)
BMAF	Benjamin William Mkapu HIV/AIDS Foundation
CAG	Controller Auditor General
CCM	Country Coordinating Mechanism
CSSC	Christian Social Services Commission
GFATM	Global Fund to fight AIDS Tuberculosis & Malaria
HIV	Human Immunodeficiency Virus
IHI	Ifakara Health Institute
LFA	Local Funding Agent
LSR	Lead Sub Recipient
MDR	Multi-Drug Resistant
M&E	Monitoring & Evaluation
MoFEA	Ministry of Finance & Economic Affairs
MoHSW	Ministry of Health & Social Welfare
MSD	Medical Stores Department
NACOPHA	National Council of People Living with HIV & AIDS
NACP	National AIDS Control Program
NGO	Non-Governmental Organization
NIMR	National Institute for Medical Research
OIG	Office of the Inspector General
OVC	Orphans & Vulnerable Children
PLHA	People Living with HIV & AIDS
PLHIV	People Living with HIV
PR	Principal Recipient
PSI	Population Services International
PUDR	Progress Update & Disbursement Request
SSR	Sub Sub Recipient
TACAIDS	Tanzania Commission for AIDS
TACOSODE	Tanzania Council for Social Development
TB	Tuberculosis
TFDA	Tanzania Food & Drug Administration
TNCM	Tanzania National Coordinating Mechanism
UCC	University Computing Center
UDSM	University of Dar Es salaam
VAT	Value Added Tax
VCT	Voluntary Counseling & Testing

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1. Executive Summary

Sikika conducted research on the roles of various stakeholders in managing Global Fund Grants, as well as the reporting tools that provide information on the implementation of Global Fund activities. In the study, Sikika analyzed the TNCM Executive Dashboard monitoring & reporting tool, focusing on Resource Allocation, Expenditure & Performance Management as well as Oversight in order to capture information relating to these areas that is incorporated in the Dashboard. Sikika also looked at the role of stakeholders in oversight, as well as oversight from the Tanzania Controller and Auditor General into financial aspects of Global Fund activities. Furthermore, Sikika followed up on whether Tanzania worked on recommendations from the Office of the Inspector General for Global Fund given in its Tanzania Audit report of 2009.

It was found that the roles and relationships between the **Tanzania AIDS Commission (TACAIDS), Ministry of Finance and Economic Affairs (the Principal Recipient of the Global Fund grants on behalf of the Government of Tanzania) and the Tanzania National Coordinating Mechanism (TNCM) are somewhat blurred.** TACAIDS was a Lead Sub Recipient for the Round 3 Grant, and is also currently a Lead Sub Recipient for the on-going Round 8 Grant. However, the Ministry of Finance (the Principal Recipient of many of Tanzania's grants) had for sometime (though not officially) delegated all of its responsibilities (e.g. monitoring, oversight and preparation of financial and programmatic reports to the Global Fund) to TACAIDS, who became known as the Substantive Principal Recipient. This was never confirmed on a legal arrangement however, and there has never been a formal agreement by the Global Fund to actually allow a dual Principal Recipient Role for government funding in Tanzania. There had been discussions with the aim of signing a Memorandum of Understanding between the Ministry of Finance and TACAIDS to formalize the aforementioned relationship, but this was wholly abandoned in October 2012, leaving the Ministry of Finance to assume all roles of a Principal Recipient.

Furthermore, it was noted that TACAIDS houses the TNCM Secretariat in its offices, whereby the staff of the latter have a direct reporting line to the TACAIDS Executive Chairperson. This situation has the potential to bring about conflict of interest between TACAIDS as a Substantive PR and the TNCM as a Global Fund governance and oversight body at country level. **This was meant to be addressed by spelling out a Conflict of Interest Policy to define roles more clearly. Sikika has seen a draft of this policy but has not received confirmation that it is officially in use.**

According to the Global Fund model, the Tanzania National Coordinating Mechanism (TNCM) is known to be a governance body effectively doing grant oversight for Global Fund Grants, but its ability to play this role has long been questioned. The TNCM was supposed to form an oversight committee to better conduct this function, and was supposed to prepare and implement an oversight plan in order to define oversight roles and improve the TNCMs oversight efficiency. The Oversight Plan is said to have been adopted by the TNCM but Sikika has not seen evidence of its actual implementation since the oversight committee had not yet been formed as of the end of 2012.

The Executive Dashboard is a summary reporting tool that is supposed to help the TNCM play its oversight role by monitoring implementation of Global Fund grant activities in the country. However, the information contained in the Executive Dashboard is fairly limited. Furthermore the indicators and their links to grant objectives do not correlate between the Dashboard and the Global Fund Grant Performance Reports published on the Global Fund website. The reason for this is that the information in the Executive Dashboard is yet to be verified by the Local Funding Agent (Price Waterhouse Coopers). After the data is verified, values often change. The verified data is then incorporated by the Global Fund in its Grant Performance Reports. The executive Dashboards are shared at TNCM meetings where the TNCM have chances to comment on the information. They are supposed to be used for the purpose of the TNCM meetings only, and not for outside use to assess grant performance. **The fact that Executive Dashboard contains unverified data, however, calls into question the accuracy of the data within the Executive Dashboard and undermines the Dashboard's role as a tool that can be used by the TNCM to stay properly informed on the implementation of Global Fund financed activities and to fulfill its oversight role They should at the very least be verified by the oversight body of the TNCM.**

It was further noted that **Objectives do not show obvious linkage to indicators and their specific targets in the Executive Dashboard, therefore difficulties arise in linking performance against targets with progress to achieving grant objectives agreed upon by Tanzania and the Global Fund using the dashboards.** With regard to the overall performance against the indicators that were agreed upon with the Global Fund, the incidences of these indicators actually being reached and surpassed have been relatively few. **If the targets are supposed to give an indication of whether or not the objectives are being achieved then the fact that the targets are not being reached gives strength to the argument that objectives are not being reached.**

Also noted was the fact that there were a number of queries raised by the Controller Auditor General concerning Global Fund financed activities, which require the responsible parties to address them. Additionally there is insufficient public evidence showing that recommendations from the OIG report of 2009 have been fully implemented, which requires more transparency as to their true state of completion. Information on the implementation of the above recommendations is said to be generally available to anyone who is able to gain access to the progress update & disbursement requests (PUDRs), a document that contains implementation information that has been verified by the Local Funding Agent. The disbursement requests are available on the Global Fund website but it becomes a fairly complicated process to track the recommendations of the OIG report through the PUDRs documents as there are numerous PUDRs for each grant and there are various grants that are on-going at the same time, and each PUDR contains information that may or may not relate directly to the recommendations found within the OIG report.

The issues raised in this report are factors which, if not addressed, can hinder attempts to monitor the effectiveness of Global Fund resources being utilized to improve healthcare within Tanzania specifically for the diseases of Malaria, HIV and Tuberculosis that the Global Fund is committed to combat.

2. Introduction

Sikika chose to investigate the information found in this report due to its interest in helping to ensure that Global Fund resources are utilized with minimal waste in order to reduce the impact of HIV, malaria and tuberculosis in order to bring about overall improvement in the healthcare services that are available for Tanzanians. Sikika was especially motivated to conduct this research due to the problem of a significant lack of publicly accessible information on the workings of Global Fund activities as well as related oversight mechanisms regarding their implementation. There is not much available information of this sort particularly after the report from the Office of the Inspector General on Tanzania, which came out in 2009. Principally, Sikika sought to determine how things had changed for the better regarding the implementation of activities, how they were monitored and possibly to gather information on how the OIG report influenced a change in the way activities were implemented and resources were utilized in Tanzania. The Global Fund disburses money to the Principal Recipient of a country (usually the Ministry of Finance in Tanzania but this may vary) who then disburses money to (Lead) Sub Recipients, who then disburse to Sub-Sub Recipients or implementers whom they then monitor and gather information from as to the progress of implementing ground level activities to fight HIV, malaria and TB using these resources. The PR is responsible to the Global Fund for the overall monitoring of the programmatic and financial performance by the Sub-Recipients and Sub-Sub Recipients. The Tanzania National Coordinating Mechanism is in place to oversee this entire process and take steps to improve the processes of disbursement, procurement, implementation and PR management as required. The Local Fund Agent for the Global Fund (Price Waterhouse Coopers in the case of Tanzania) is in place to verify Grant Performance Reports as well as variance between budgets and expenditures at various levels of implementation. The LFA also assesses the PR fiduciary arrangements prior to grant negotiation, assesses the risks involved, performs procurement reviews, spot-checks on SRs and on-site data verification (M&E), reviews reprogramming requests and grant closure plans after these have been endorsed by the TNCM. Furthermore the LFA is obliged to debrief local stakeholders on the work performed. The role of the LFA is to be “eyes and ears” of the Global Fund on the ground, and its documents are not shared with the PR, TNCM or any other partners as these are protected under the Global Fund confidentiality policy.

The last oversight or audit related report that Sikika is aware of specifically for Global Fund activities for Tanzania is the Global Fund’s Office of the Inspector General Audit Report on Global Fund Grants to Tanzania of 2009, approximately 3 years prior to the research conducted for this report. The report covered problems and inefficiencies relating to procurement and distribution, inventory management, monitoring and evaluation, disbursement delays, among other issues. Since then it seems that there has been limited follow up on how management of Global Fund Grant money has improved, as well as analysis of the reporting mechanisms to do with grant implementation and improvements in monitoring and oversight of Global Fund Grant money, implementation of activities and completion of grant objectives for fighting HIV, malaria and tuberculosis.

This report was completed by Sikika’s department of HIV & AIDS, and due to the focus of the department as well as the scope of the data that needed to be analyzed; the report focuses exclusively on grants that have a relation to HIV, which are the grants of rounds 3, 4, 6, 8 and 9. The rounds represent the specific time periods for which the Global Fund calls for and accepts

a proposal to provide a grant to a country, usually in a specific year. The report gives significant attention to the Global Fund Executive Dashboard, which are summary reporting tools that show information on finances and the implementation of activities. The TNCM uses these reports to play its oversight role by keeping up to date on Global Fund activities. The report excludes Round 1 since the Executive Dashboard was not in use at the time of the grant's implementation.

After the initial analysis, Sikika reached out to different stakeholders for purposes of verification of the report and to provide a chance to explain issues that were found as part of the report. Sikika shared a draft of the report with the TACAIDS Monitoring & Evaluation division of TACAIDS in July of 2012 for input as well as clarification on any issues that would improve the accuracy of the report, but received no response. However they had previously been very helpful in providing Sikika with access to the Executive Dashboards in order to do the analysis. Sub Recipients such as PSI and AMREF were contacted in August of 2012 but Sikika did not receive a response concerning the report, although AMREF had previously been helpful in providing access to the Executive Dashboard for Round 8 in May of the same year. Sikika also were given contacts at the Controller Auditor General for an individual who we were advised would be able to help shed light on issues that Sikika saw from the CAG Report on Donor Funded projects 2010/11. Sikika was advised by the contact to write an official letter to the CAG office in order to have our queries answered. The first letter Sikika wrote was misplaced by the Registry office of the CAG, and Sikika sent a second letter that was never replied to. Finally Sikika twice sent one of the late drafts of the report in April of 2013 to prominent members of the TNCM on the Government side in order to provide an opportunity for clarification and input into report, but were not even able to receive confirmation that the report was received by e-mail, despite the fact that there was no indication given that the e-mails sent had failed to reach the respective parties. Sikika did however receive valuable input from stakeholders that have significant knowledge of the workings of Global Fund activities in Tanzania, whose information we were able to use to enrich the report, however, they have asked to remain anonymous.

The report provides information on the current roles of key players in Global Fund activity implementation, particularly to do with oversight as well as financial and performance information on Principal and Lead Sub Recipients through monitoring tools and Grant Performance Reports. Sikika also gathered information on audit queries on Global Fund Money found in the Controller and Auditor General's Report on Donor Funded Projects 2010/11. In addition, Sikika gathered information on progress being made to implement recommendations from the Office of the Inspector General Audit Report of 2009.

In looking at the Global Fund Executive Dashboard especially, Sikika was influenced heavily by Social Accountability Monitoring, where it analyzed the information contained within the Executive Dashboard (which is compiled by Lead Sub Recipients and Principal Recipients with the help of the University Computing Center of the University of Dar Es salaam) by focusing on Resource Allocation, Expenditure and Performance Management as well as Oversight to capture the information pertaining to these areas that is incorporated in the Executive Dashboard.

This report starts with a brief description of the roles of various stakeholders involved in the workings of and management of Global Fund activities in Tanzania, touching on their various roles in terms of oversight. The report then discusses information found in the Executive Dashboard in terms of objectives of the grants, budget allocation, disbursement, expenditure, and the completion of targets in relation to indicators meant to judge the success of a grant.

3. The role of the Main Global Fund Stakeholders in Tanzania taking Oversight into account

TNCM Role

The Tanzania National Coordinating Mechanism is the main body in place that informs the development of proposals and provides grant oversight. It is made up of three tiers. The executive committee is the top tier that is responsible for making the final decisions on all Global Fund issues. The Chair of the committee is the Permanent Secretary of the Prime Minister's Office, and the committee is composed of government institutions, private sector organizations, Development Partners and Civil Society Organizations (which include NGOs, PLHIV organizations, Faith based organizations and academic institutions). Currently a total of 18 representatives from major constituencies constitute the executive committee. Under this committee is the Secretariat, which is responsible for the day-to-day functions such as administration and communication. The third tier contains the Technical Working Groups that relate to the three diseases that the Global Fund seeks to combat; AIDS, tuberculosis and malaria. According to a Report on *Strengthening GF Supported Interventions in Tanzania* (2011) found on the Health Development Partners Group website, the Executive Committee makes decisions informed by advice from the TNCM Technical Working Groups, and the decisions are managed by the TNCM Secretariat based in TACAIDS.

There has long been confusion as to the role of TACAIDS. In the Final Report on an Analysis of the Management and Financial Flows and Utilization of the Global Fund Grants in Tanzania (2008), there were three general perceptions of the role of TACAIDS within the TNCM according to the views gathered from interviews with various stakeholders and partners of the TNCM. The 1st perception is that the TNCM secretariat operates as an autonomous unit within TACAIDS, meaning that it is not a part of TACAIDS per se, but is "housed" within the organization in order to make use of the latter's administrative infrastructure and facilities. The second perception is that TACAIDS itself is the TNCM secretariat with the Executive Chairperson being the secretary and spokesperson for the secretariat. The third perception is that TACAIDS is the TNCM Secretariat where there is a position within the organization for the TNCM secretary, who reports to the Director of Policy & Planning. In this perception the Executive Chairman is therefore not the TNCM secretary, but still the TNCM Secretariat is integrated into the TACAIDS so that they are one and the same.

When looking at the Office of the Inspector General's Audit Report on Global Fund Grants to Tanzania (2009), the role of the TNCM Secretariat has not been clarified. Under the chapter on Governance and Program Oversight on page 61, TACAIDS is said to serve as the TNCM Secretariat. Further down the page in the same chapter, the report states that the TNCM Secretariat is hosted by TACAIDS. This implies that TACAIDS is the office where the TNCM resides but TACAIDS is not part of the TNCM secretariat. The Global Fund Report on Mapping of Partnerships in Tanzania Mainland (2012) also shows this contradiction because in its chapter on the GF Partners in Tanzania, it says that the secretariat is housed in TACAIDS and charged with day-to-day coordination activities. Yet at the end of the same paragraph it says that TACAIDS is the TNCM Secretariat, which is quite the reverse of the earlier implication that TACAIDS only houses the secretariat.

However, if we go back to the OIG Audit Report in the chapter that discusses the Oversight Role of TACAIDS, the report states that TACAIDS serves as the TNCM Secretariat and provides the TNCM with a Global Fund Coordinator who is the secretary of the TNCM, as well as a Secretariat Monitoring Officer, a Grants Coordinator and an Administrative Secretary. This seems to support the perception that TACAIDS is the secretariat, or is at least a component of the secretariat. Furthermore, the Global Fund website shows contact details for an admin focal point for Tanzania's CCM, who is the TNCM Secretary and the GF Coordinator, but is a TACAIDS employee. This also seems to give more support to the perception that TACAIDS is at least a part of the secretariat, rather than just an organization that houses the secretariat, but needless to say, there is still confusion as to the role of TACAIDS and the TNCM secretariat that has still not been adequately clarified since 2008.

This kind of confusion can bring about conflict of interest when taking into account the fact that TACAIDS was a Lead Sub Recipient for the Round 3 Grant, and is the Substantive Principal Recipient for ongoing grants. If the TNCM Secretariat is TACAIDS, or the TNCM secretary is an employee of TACAIDS, this may give TACAIDS the ability to exert an unfair amount of influence on decisions made in the TNCM in relation to other stakeholders, particularly on decisions where it stands to benefit. This could be in terms of gaining access to funds, determining Principal and Sub Recipients in future grants, or even having the power to unduly influence the TNCM when called to account if ever they were suspected of misuse of public funds, etc.

TNCM Oversight

According to the Office of the Inspector General's Audit Report on Global Fund Grants to Tanzania (2009), the technical working groups in the third tier of the TNCM are said to form a technical coordinating committee. This committee gives technical advice on the oversight of grant programs as well as the preparation of grant proposals. **According to the audit report, the introduction of the technical working groups as part of the TNCM structure has improved the oversight of implementation bottlenecks such as procurement delays and issues to do with the disbursement of funds, as well as the adoption of TNCM Guidelines in of 2007.**

TACAIDS, on behalf of the TNCM, hired a consultant to write the Final Report on an Analysis of the Management and Financial Flows and Utilization of the Global Fund Grants in Tanzania (2008), which uncovered a number of key challenges concerning the implementation of Global Fund Activities noted below:

- Delays in procurement due to poor planning and lack of capacity for MoHSW's Procurement Management Unit.
- Severe shortage of reagents.
- Delays in the release of funds to implementing organizations owing to complex government financial disbursement procedures; which affect program implementation.
- Delays in the preparation of financial progress reports.
- Poor communication and coordination leading to a prolonged decision making process.

The OIG did not find any action plans to address the above issues and recommendations put forward in the consultant report. Furthermore the OIG discovered **that the TNCM did not have an oversight plan in place to inform its oversight responsibilities** despite the fact that TNCM guidelines require a Country Coordinating Mechanism to have an oversight plan to help it target key risk areas and assess its oversight performance. The OIG made the recommendation that this plan be formulated. Lack of an oversight plan contributed to the fact that the oversight responsibilities of the TNCM were not stated clearly, and undermined the ability of the TNCM to address issues such as those uncovered in the TACAIDS consultancy report mentioned above.

Although the TNCM has an obvious recognized role as a key oversight mechanism, there is the question of whether it can effectively enforce implementation in any way. The Final Report on an Analysis of the Management and Financial Flows and Utilization of the Global Fund Grants in Tanzania identifies the Permanent Secretary of the Prime Minister's Office, who is the Chair of the Executive Committee, as the individual that gives the TNCM the clout to enforce the will of the TNCM, as this individual should have the authority to ensure that government implements decisions that are made at TNCM meetings. Unfortunately this did not seem to be happening since TNCM decisions often take much longer than expected to be implemented, and some are not implemented at all. There is no evidence that anything has been done about the mentioned situation.

LFA Role

The Local Funding Agent for Tanzania is Price Waterhouse Coopers, which is responsible for assessing the performance of the Principal Recipients' implementation of activities and monitoring the overall progress of the grants. Specifically the Local Funding Agent is supposed to conduct 3 tasks for the Global Fund, namely; a capacity assessment of the Principal Recipient before a grant is signed, a semi-annual review of grant Progress Updates and Disbursement Requests (PUDRs), and a further assessment of the Principal Recipient after the first 2 years of implementation of a grant. It is therefore a key figure in monitoring the utilization of Global Fund resources as well as the implementation of related activities.

LFA Assurance Mechanism

Besides the 3 main tasks mentioned above, from 2008, the LFA was given one more task by the Global Fund, which was to conduct onsite data verification. Monitoring depends on the work order given by the Global Fund however, and is therefore not continuous, and **once outputs are achieved there is no incentive for the LFA to continue further monitoring of Global Fund activities.**

Principal Recipient Role

Historically, the Ministry of Finance and Economic Affairs has been the main Principal Recipient for Global Fund Grants in Tanzania. However, the other organizations that have served as Principal Recipients are the MoHSW, AMREF, Population Services International and PACT Tanzania. TACAIDS has also served as a Substantive Principal Recipient, taking up non-financial

responsibilities handed down to it by the Ministry of Finance. According to the TNCM Operations Manual, Principal Recipients are responsible for Financial Management, Technical Coordination, Programme Implementation, Procurement and Supply, Oversight and Monitoring; and Reporting for Global Fund Grants. PRs are legally responsible for producing programme results and ensuring financial accountability of a certain grant. They are therefore responsible for keeping track of whether Lead Sub Recipients and sub recipients implement activities as planned and how they spend Global Fund money to do this.

Principal Recipient Monitoring

The Principal Recipient is supposed to take overall responsibility for the implementation of all activities to be undertaken for a specific grant by LSRs and SSRs. The PR must therefore be responsible for monitoring the performance of all LSRs and SSRs. According to the Final Report on the Analysis of Management and Financial Flows and Utilization of the Global Fund Grants in Tanzania, The PR is legally responsible for Financial Management, Technical Coordination, Programme implementation, Procurement and Supply Oversight; and Monitoring and Reporting. For a short while, however, it only kept responsibility for grant management pertaining mainly to the receipt and disbursement of funds, while it had unofficially delegated the other responsibilities to TACAIDS. The Ministry of Finance therefore was not playing a significant role in monitoring grant funds as it is was supposed to be doing according to the Global Fund definition of a PR. This issue, however, has been rectified, and the Ministry of Finance has currently assumed the full role of a Principal Recipient.

Lead Sub Recipients

According to the TNCM Operations manual, Lead Sub Recipients manage sub grants within a grant and disburse funds to Sub Sub-Recipients that are within the same sector. They are also in charge of following up and compiling results of implementation of activities into reports for the Executive Dashboard. For HIV/AIDS grants, TACAIDS is included as a “Coordinating Sub Recipient”, which is a specialized Lead Sub Recipient, particularly for HIV/AIDS grants. For these grants, TACAIDS plays a liaising role with the Ministry of Finance and corresponding LSRs in terms of disbursing and reporting on the use of funds, and serves to facilitate communication between the PRs and LSRs. The LSR signs a Memorandum of Understanding with its respective SSRs that clarifies the obligations of each party after which the LSR establishes a process for monitoring the performance of the SSR.

Sub Sub-Recipients

Sub Sub-Recipients are the implementing partners for the Global Fund Activities, and are led by the Lead Sub Recipients. They may take many forms, including individual districts, health facilities, government agencies, NGOs, FBOs, CBOs or Private Sector Firms. The SSR is responsible for implementing activities at ground level and accounting for the funds that it receives from the LSR.

4. Information of Global Fund Grants through the Executive Dashboard

Sikika studied the workings of the Global Fund through looking at the TNCM Executive Dashboard for Tanzania. According to the TACAIDS Final Report on the Analysis of Management and Financial Flows and Utilization of the Global Fund Grants in Tanzania (2008), the Executive Dashboard is meant to be a quarterly summary tool presenting key financial program and implementation information for the purpose of enhancing the management of grants and enabling oversight of the grants. This information is recorded in a Standardized Data Entry Spreadsheet. The context and the need for the Global Fund Executive Dashboard are outlined in the Operations Manual for the Tanzania Mainland Global Fund Grants to Fight AIDS, Tuberculosis and Malaria (a guideline for the execution of activities under Global Fund Projects in Tanzania) under Section 4.7 on Progress Reporting for the GFATM. Using this tool, Principal Recipients and Lead Sub Recipients, with the support of the University Computing Center, are supposed to prepare the Dashboard, and these preparation processes as well as time needed for completion are outlined in section 4.7 of the Operation Manual.

Summary of Results

Indicators that measure the success of the grant do not show an obvious link to the specific objectives of those particular grants recorded in the Executive Dashboard, Grant Performance Reports and grant agreements, as evidenced in Rounds 3, 4, 6, 8 and 9. For example in Round 6, despite the fact that the Executive Dashboard shows 5 objectives for the grant, the Grant Performance Reports only show one objective. Furthermore the indicators that correlate between the Grant Performance Report and the Executive Dashboard are the ones that relate to the 1st objective only.

There has been poor performance against the agreed targets particularly in terms of reaching the set targets in Rounds 3, 4, 6 & 8. Therefore if performance against the selected targets gives an indication of completion of objectives; it is difficult to conclude that the objectives of these grants are being achieved. In addition, in the Round 3 grant there was very poor performance in referral of HIV+ clients for TB screening, apparently because of reduction of funds and underreporting of referrals according to the Round 3 Executive Dashboard.

Objectives shown in the Executive Dashboard are not necessarily the same as the ones shown in the Grant Performance Reports found on the website, particularly for Rounds 3, 4 and 6. For example for the Round 3 Grant there are 2 more objectives in the Executive Dashboard (6 in total) than are shown in the Grant Performance Reports (4 in total). For Round 6 only one objective is shown in the Grant Performance Report, yet in the Executive Dashboard, 5 Objectives are shown for the grant. It is hard to say whether this is due to lack of communication or possibly some form of complacency by the Principal Recipients and Lead Sub Recipients when preparing the report, or the University Computing Center as the external IT support partner.

Round 4: Grant end dates differ when comparing information in the Executive Dashboard with Information in the Grant Performance Reports. The grant end date shown on the Dashboard is 30th June 2010 for AMREF, PACT and PSI, and 31st August 2010 for MoFEA. The Grant Performance Reports show different end dates however, for instance for MoFEA the end date shown is the 31st December 2010.

Total value of a grant shown as per Executive Dashboard differs from grant value shown in the Grant Performance Reports for Round 3 and 4. The Round 3 Executive Dashboard indicates that the total value of the grant is USD 83,466,904, whereas the Grant Performance Reports updated August 5th 2011 show a different value of the grant at USD 66,751,016. For Round 4, according to the Executive Dashboard for April 2011, the total value of the Round 4 grant for the Ministry of Finance is USD 179,900,950. According to the Grant Performance Reports for Round 4, the Ministry of Finance grant is USD 173,764,936.

Information on Disbursement totals for different phases of grants shown in Executive Dashboard is different from the corresponding information recorded in the Grant Performance Reports for Round 3 and 6. For instance in Round 3 according to the Grant Performance Reports, the amount disbursed for phase 2 is shown to be USD 42,799,982. The Executive Dashboard shows a different disbursement total for Phase 2 of this grant, with a total of USD 55,425,740. Also for the Round 3 Phase 2 Grant Objectives 3, 5 and 6, close to half of their approved budgets were actually disbursed. In the cases of objectives 1 and 4, less than 40% of their budgets were disbursed as per the most recent information available.

Round 4: Executive Dashboard indicates that Sub Recipients have spent or committed more money than has been disbursed to them by the Principal Recipient, but no explanation is given within the dashboard. For Objective 1 of Round 4, Sub Recipients have spent more money than was disbursed to them by Principal Recipients in both Phase 1 and Phase 2 (see Annex 8 & 9), but there is no explanation given as to why this was the case. Also, focusing on the total program budget of PACT Tanzania in particular, this Principal Recipient spent almost TZS 1 million more than disbursed in Phase 1 and almost TZS 3.5 million more than was disbursed in phase 2 of the round. Furthermore, the Global Fund disbursed more than the approved budget to the PR for Objective 2 in Phase 2, for which no explanation is given in the Dashboard. In addition, despite the fact that the PRs disbursed all of the money received, only 72% of the money has been spent to date for Objective 2 Phase 2, according to the corresponding Executive Dashboard for Round 4.

Why is the amount disbursed so much lower than the amount approved for Round 3 objectives? Furthermore, according to the Dashboard for the Round 3 grant, only 68% of the total phase 2 budget (inclusive of allocation for all objectives) was spent.

According to the Executive Dashboard there have been significant disbursement delays in comparison to expected disbursement time for Round 3, 6 and Round 8 (MoFEA). Altogether the disbursement process from the Global Fund to the Sub Recipients should not take longer than 63 days. The average time for the Round 3 disbursement process from Global Fund to Sub Recipients took 79 days; the average time for Round 6 was 70 days, and for the Round 8 MoFEA grant the average time was 105 days for disbursement from the Global Fund to Sub Recipients. For Round 3 the expected disbursement time between the Principal Recipients and the Lead

Sub Recipient was 14 days. The average time taken for actual disbursement between Principal Recipient (in this case MoFEA) and the Lead Sub Recipients was 65 days, which is more than 4.5 times the amount of time expected. For Round 6, disbursement between the Principal Recipient and the Lead Sub Recipient was expected to take 14 days, but on average it actually took 30 days, a little more than twice the amount of time. Disbursement from the Lead to Sub Recipients was expected to take 14 days on average, but disbursement to SSRs actually took 30 days on average. For the Round 8 MoFEA Grant for HIV, the expected disbursement time for all levels is 14 days, yet disbursement from the Global Fund to MoFEA took 45 days on average. In addition, disbursement from MoFEA to Lead Sub Recipients took 30 days, while disbursement from Lead Sub Recipients to Sub Sub Recipients takes the same time. Unfortunately there was no disbursement information for the most recent Dashboard of Round 4.

The Round 8 MoFEA grant for HIV shows particularly poor performance by MoFEA in progress against targets. According to the Executive Dashboard, only one indicator target has been achieved, and out of the 10 indicators, only 6 of them have been performed even to at least half of their targets according to the Dashboard of November 2011. Of the 4 indicators that had less than 50% completion, 1 indicator had 0% completion, and the highest level of completion was 23%. Of the 5 indicators that had over 50% completion but had not been achieved, 2 had a completion rate of 87% and above, while the remaining 3 had completion rates ranging from 51% to 68%. Even in connecting the indicators to corresponding objectives in the Grant Performance Reports, none of the objectives have indicator results that show that the objectives were making good progress towards completion.

Round 3 (HIV/TB)

The Grant title for Global Fund Round 3 Tanzania was **“Scaling-up Access to Quality Voluntary Counseling and Testing for Tuberculosis and HIV/AIDS in Tanzania Mainland”**. The Principal Recipient of the grant was the Ministry of Finance, and the Lead Sub Recipients for the grant were AMREF, CSSC, The Ministry of Health & Social Welfare, Ministry of Defense, the Prime Minister’s Office-Regional and Local Government, and TACAIDS.

The most recent Executive Dashboard that was prepared before the closing of this grant was that of 27th of January 2011, which covered Phase 2 disbursements for Round 3.

Round 3 HIV/TB Grant Objectives

Under this Grant there are 4 objectives mentioned in Grant Performance Reports of Grant 3. These objectives are: **Objective 1 - Increase the number of the sexually active population (15-49 years old) using VCT services in the 45 target districts.**

Objective 2 - Provide PLHA and TB patients access to comprehensive care and support services in all VCT sites/health facilities and a comprehensive care-plus package in all of the regional/referral centres in the 45 target districts.

Objective 3 - Increase the number of VCT clients and TB patients in target districts who are screened for both condition and treated according to established national protocols.

Objective 4 - Increase the number of community care and support groups for PLHA and PLHA/TB.

These objectives are also shown in the Executive Dashboard but are worded differently, presumably because of the length of the objectives. Also the Executive Dashboard contains 2 separate objectives for a total of 6. Here are all the objectives contained within the Executive Dashboard:

Objective 1 - Increase use of VCT

Objective 2 - Care for HIV+/TB patients

Objective 3 - Screening for HIV+ and TB

Objective 4 - Community Care and Support

Objective 5 - Capacity building

Objective 6– Management

Round 3 HIV/TB Budget Allocation

Annex 1 shows grant spending shown for both Phases 1 and 2 of Grant 3. The total budget is different for Phase 1 and 2 in the Executive Dashboard than what is shown in the spending for Grant Performance Reports. The total approved budget in terms of the Executive Dashboard is USD25,015,115 for phase 1 and USD 55,425,740 for Phase 2. In the Grant Performance Reports shown on the Global Fund website, the grant amount is USD 23,951,034 for Phase 1 and USD 42,799,982 for Phase 2. There definitely needs to be clarification as to why these amounts are different.

According to the last updated Executive Dashboard before the closure of Round 3 (27th of January 2011), the total value of the grant is USD 83,466,904, and the original finishing date was meant to be October 31st of 2009. This was later further delayed to December 31st, 2010, and it would seem that the reason for this was due to delays in implementation of activities under this grant. The Grant Performance Reports updated on August 5th 2011 show a different value of the grant at USD 66,751,016, which is a red flag because the information in the Grant Performance Reports and the Executive Dashboard theoretically should align.

The amount disbursed for phase 2 is shown to be USD 42,799,982, with an end date of April 10, 2010, according to the Grant Performance Reports. This is different from the December 31st end date shown in the Executive Dashboards. The Executive Dashboard also shows a different disbursement total for Phase 2 of this grant, with a total of USD 55,425,740. This discrepancy may arise because the information in the Executive Dashboard has not been verified, but this seems to be basic information that should have been correct in the Executive Dashboard without the need for verification from the LFA. Of the amount of USD 55,425,740 for Phase 2, the Ministry of Finance disbursed a total of USD 37,521,923. TACAIDS is a Lead Sub Recipient for this grant but is shown by the Dashboard to disburse a small amount, if the Dashboard is correct. This means that 68% of the total budget of Phase 2 has been disbursed, apparently the rest of the approved

money was not provided by the Global Fund for disbursement. Out of the total of USD37,521,923 disbursed, USD37,499,456 comes from the Principal Recipient, the MoFEA. The difference seems to be an amount of USD 22,467, which was disbursed by TACAIDS to the Ministry of Defense. Of the money disbursed, USD37,484,979 has been spent or has been obligated, which is virtually all of the money in terms of percentage.

Annex 2 shows the percentages between disbursements at different levels. As is shown in the Annex, according to the Executive Dashboard, a higher percentage of the approved budget was disbursed from the Global Fund to the Principal Recipient in Phase 1 than in Phase 2, with 79.3% being disbursed in Phase 1 and 67.7% being disbursed in Phase 2. Disbursement from the Principal Recipient to the Lead and Sub Recipients and disbursement from LSRs to SSRs was approximately 100%. It is intriguing though that only about 68% of the total approved budget was disbursed to MoFEA from the Global Fund for Phase 2. Could it be that the remaining budget was not required for the planned activities for this Grant? Further clarification is needed as to why this would be the case.

Round 3 HIV/TB Budget Allocation per Objective

The Executive Dashboard for Grant 3 also shows allocation of money according to each grant objective, as shown in Annex 3. Annex 4 shows the percentage of approved budget disbursed as well as percentage of disbursed budget spent. In looking at **Annexes 3 and 4**, we see that there is a big difference between disbursed budget and approved budget, with less than 50% of the approved budgets actually being disbursed for all of the grant objectives except for Objectives 2 and 5. We see that for Objective 2 almost the entire approved budget has been disbursed. We also see that for Objectives 3, 5 and 6, close to half of their approved budgets were actually disbursed (41%, 52% and 49% respectively). In the cases of objectives 1 and 4, less than 40% of their budgets (37% and 39% respectively) were disbursed as per the most recent Executive Dashboard. **The fact that the amount disbursed is so much lower than the amount approved for the objectives of Grant 3 raises curiosity significantly and Sikika would then want to know whether this was due to over-budgeting or possibly some other underlying issues?** Sikika speculates that this might be due to failure by recipients to fulfill condition precedents needed to receive more of the approved budgets. However, questions must be asked as to whether the low disbursement was because of money not being needed or whether there were delays in the disbursement pipeline that led to low disbursement.

Linking Performance Indicators to Objectives for Round 3 HIV/TB

Despite the fact that there are 6 objectives for Round 3, the Dashboard does not link performance targets to any of the objectives. It seems that the targets are just reported for overall success of the grant but do not give any indication as to what extent the objectives have been reached. The Grant Performance Reports shown on the Global Fund Website show targets per objective; but even as the objectives are not quite the same between the Dashboard and the Grant Performance Reports, the same issue is the case with the indicators. **This makes it unlikely that anyone that was examining both documents would reasonably be able to link which indicators are supposed to give an indication of progress towards completing a specific objective.**

Annex 5 in the Annex shows the results found in the Executive Dashboard for the indicators shown for Round 3. The results show that the only indicators whose targets were reached were indicators 1 and 7. The rest of the indicators did not reach the targets set but performed at a rate that was acceptable to the Global Fund, except for indicators 2 and 8 which underperformed so much as to need explanation, and indicator 6, which performed very poorly. Indicator 6 was performed at a rate that was 16% of the target percentage of HIV+ clients that were to be referred for TB. The explanation provided for this was that there was a reduction in funds in the 4th and 5th years of the grant which affected performance towards achieving the target of this indicator, and also that there was underreporting of the HIV+ clients that were referred for TB screening. **Such poor performance for this indicator would however also mean that there was gross underreporting.** More information would be needed to explain why performance was so low. For target 2 the explanation was that there was a reduction in funds in the 4th and 5th years of the grant. For target 8, the explanation given was that implementers were able to hire all the staff that they needed, but were unable to retain some of them due to inconsistencies in funding, which are not discussed further within the Dashboard.

Despite decent performance towards most of the targets set out for round 3, only 2 out of 8 indicators had their targets reached. **The Dashboard does not show an obvious linkage between indicators and objectives, but also in looking at these indicators as an overall representation of grant progress, it is difficult to say that the grant achieved what it was meant to, as only 2 out of 8 targets were reached.**

Financial Reporting and disbursement for Round 3 HIV/TB

As far as Financial Reporting to Lead Sub Recipients is concerned, out of a total of the expected 84 reports to be received, 74 reports were received, which is 88% of the amount of reports that were supposed to be received by Lead Sub Recipients.

The expected disbursement time between the Principal Recipients and the Lead Sub Recipient is 14 days. **The average time taken for actual disbursement between Principal Recipients and the Lead Sub Recipients (presumably from when the money was received by the Principal Recipients to when the Lead Sub Recipient receives it) was 65 days, which is more than 4.5 times the amount of time expected.** The maximum amount of actual time taken for this disbursement was 75 days, which is over 5 times longer than expected, which seems to point to the need to find out what was causing the delay in terms of disbursement of funds from the Principal Recipient to the Lead Sub Recipient. This implies that the trend of disbursement from Lead Sub Recipient to Sub Sub Recipients is efficient. The expected time for disbursement is 14 days. The actual time is 7 days on average, so disbursement at this level took half the time that was expected.

Round 4 (HIV/AIDS)

The Round 4 HIV Grant effectively had 4 different grant titles because there were 4 different Principal Recipients responsible for 4 different grants in the round. For the first Principal Recipient, which was the Ministry of Finance, the first Grant title was "Filling Critical Gaps for Mainland Tanzania

in the National Response to HIV/AIDS in Impact Mitigation for Orphans & Vulnerable Children, Condom Procurement, Care & Treatment, Monitoring & Evaluation and National Coordination". For the second Principal Recipient, which was PACT Tanzania, the Grant title was "Filling Critical Gaps for Mainland Tanzania in the National Response to HIV/AIDS in Impact Mitigation for Orphans & Vulnerable Children". The third Principal Recipient was Population Services International, and its Grant title was "Condom Procurement for the Social Marketing Sector". The last Principal Recipient was the African Medical Research Foundation, and its grant title was "Filling Critical Gaps for Mainland Tanzania in the National Response to HIV/AIDS in Care & Treatment". The Executive Dashboard for Round 4 reports on all 4 Principal Recipients.

Round 4 HIV/AIDS Objectives

Here are grant objectives as shown in the Executive Dashboard for Round 4:

Objective 1: OVC

Objective 2: Condom

Objective 3: Care and Treatment

Objective 4: Monitoring ART

Objective 5: National Coordination

Objective 6: Program Management

Once again these objectives are not shown in full in the Executive Dashboard, and although they show some linkage/correlation to the objectives shown in the Grant Performance Report the correlation is not absolute to where you can tell which PR is responsible for fulfilling which objectives according to both the Grant Performance Reports as well as the Executive Dashboard. Here are the grant objectives for the Ministry of Finance according to the Grant Performance Report for Round 4:

Objective 1: Implement national policies and programs to promote and protect the rights of Orphans and vulnerable children (OVCs).

Objective 2: Secure an uninterrupted supply of condoms for the public and social marketing sector, to ensure quality standards.

Objective 3: Reduce the transmission of HIV in Tanzania through linking prevention and care services.

Objective 4: Decrease HIV-related morbidity and mortality among persons living with HIV infections in Tanzania.

Objective 6: Kisesa cohort- develop a system for monitoring anti-retroviral treatment (ART) in Tanzania.

(Note that there is no Objective 5. This is because Objective 5 does not appear in the corresponding Grant Performance Report)

Here are the grant objectives for PACT Tanzania according to the Grant Performance Reports:

Objective 1: Implement National Policies and Programs to support and protect the rights of Orphans and vulnerable children.

Here are the grant objectives for Population Services International according to the Grant Performance Reports:

Objective 1: To secure an uninterrupted supply of condoms for the public and social marketing sectors, ensuring quality standards.

Objective 2: RCC Phase 1: To increase the adoption of safer sexual behaviors and the reduction of risk taking behavior among target risk groups.

Here are the grant objectives for AMREF according to the Grant Performance Reports:

Objective 1: Reduce the transmission of HIV in Tanzania through linking, prevention and care services

Objective 2: Decrease HIV related morbidity and mortality among persons living with HIV infection in Tanzania.

Objective 3: Strengthen the capacity of the Ministry of Health and its partner institutions to coordinate, plan, monitor and evaluate scale up of comprehensive HIV care in Tanzania.

Objective 4: To provide coordination for the NGO partners.

Objective 5: Implement National Policies and Programs to support and protect the rights of Orphans and Vulnerable Children.

There is no clarity on the objectives. It is obvious that some of the objectives have some relation between the different Principal Recipients but not all. Furthermore, it is AMREF objectives that are shown in the programme agreement for the Ministry of Finance grant shown on the Global Fund Website. Looking only at the Executive Dashboard, it is not easy to see which objectives each Principal Recipient is responsible for. This means that there is an issue of correlation in terms of the information within the Executive Dashboard and the information contained in the Grant Performance Reports shown on the Global Fund website.

Round 4 HIV/AIDS Budget Allocation:

According to the cover page of the Executive Dashboard for April 2011, the total value of the Round 4 HIV grants for the Ministry of Finance is USD 293,263,191. **This is different from the information found on the Grant Performance Reports found on Global Fund Website.** According to the Grant Performance Reports for Round 4, the total lifetime budget for the round 4 grants (all PRs) is USD 288,111,233. For the Ministry of Finance grant, Phase 1 shows a budget of USD 79,741,826 and Phase 2 shows a budget of USD 94,023,100 for Phase 2. This adds up to USD 173,764,926. PACT Tanzania is responsible for an amount of USD 42,922,549, of which USD

7,895,004 is for Phase 1 and USD 35,027,545 is for Phase 2. For Population Services International the amount disbursed so far is USD 22,195,371 out of a budget of 35,231,345, although this grant is still on going until December 2013 according to the Grant Performance Reports. For AMREF the disbursed amount was USD 21,471,837, of which USD13,180,952 was for Phase 1 and USD8,290,885 was for Phase 2. The grant finish date shown on the Dashboard is 30th June 2010 for AMREF, PACT and PSI, and 31st August 2010 for MoFEA. As mentioned earlier however, The Grant Performance Reports show that the end date for PSI is December 31st 2013. It is confusing to see that the Dashboard and Grant Performance Reports would differ even on such basic information. Does the end date of a Grant also need to be verified by the LFA in order to be correct?

Annex 6 shows the overall grant spending for all Principal Recipients for Round 4, while **Annex 7** shows percentages of disbursement at different levels for every Principal Recipients at each level. These tables show that disbursement seems to have been quite satisfactory at all levels. At least 85% of the approved budgets had been disbursed by Global Fund to all Principal Recipients except for PACT, which received 77% of its approved budget. Disbursement from Principal Recipients to Sub Recipients was also good. All Principal Recipients were able to disburse 100% of the money that they received to Sub Recipients except for PACT, which disbursed 92% of the money it received from the Global Fund. One surprising issue is that Sub Recipients have spent or have obligated to spend amounts that are higher than the amounts that they received in all cases except for AMREF (Sub Recipients for MoFEA did as well, but only by USD 1). Further investigation would need to be conducted to find out why this may have been the case.

Annexes 8 and 9 show disbursement at different levels for Phase 1 and Phase 2 of Round 4, and **Annexes 10 and 11** show percentage disbursement for these phases. In looking at the overall percentages, the performance in terms of disbursement levels out, but we see that in general the Principal Recipients PSI and AMREF have been more effective in disbursing all of their funds to their respective sub recipients, particularly in Phase 1, where these 2 PRs both achieved 100% disbursement as opposed to MoFEA and PACT who achieved 80% and 82% disbursement respectively. One issue that stands out is that Sub Recipients for PACT and PSI both seem to have spent or obligated more funds than they were disbursed by their PRs, which begs the question as to why these Sub Recipients seem to have spent more than the amounts that they were disbursed.

Round 4 HIV/AIDS Budget Allocation per Objective

In looking at the Executive Dashboard we see conflicting information within the Dashboard, for instance Annex **12** shows the approved budget for Round 4 according to grant objectives, while **Annexes 13 and 14** show the round 4 budget disbursement and spending for Phase 1 and Phase 2 of the round.

Annexes 13 and 14 show conflicting information to the cumulative **Annex 12** in terms of approved budgets. The only figure for which there is corresponding information with the cumulative approved budget table (**Annex 12**) is for Objective 2, Phase 1 in **Annex 13**, where the figure quoted in both cases is USD 5,127,688. Disbursement and spending information is not shown for Objectives 4-6, however for the first 3 objectives the approved budgets shown in the cumulative approved

budget table are not the same as the approved budgets shown in the 2 tables that also show disbursement and spending, which causes considerable confusion in terms of what was the actual approved budget for each objective.

Going by the disbursement information available for Objectives 1-3 from the most recently updated Executive Dashboard for Round 4, **Annexes 15 and 16** show the percentages of budget disbursed and spent as per objectives. For Phase 1 and 2, Disbursement was generally good per objective although we see that for Phase 1, 81% of money received by Global Fund was disbursed by PRs for Objective 1, as compared to 100% disbursement for objectives 2 & 3. In Phase 2, percentage disbursement of the approved budget was 96% for Objective 1 and 100% for Objectives 2 and 3. Also for Objective 2 in phase 2, only 72% of the money disbursed by Principal Recipients was spent.

It is also noted that for Objective 1, Sub Recipients spent more money than was disbursed to them by Principal Recipients in both Phase 1 and Phase 2, but there is no explanation given as to why this was the case. For example for Objective 1 Phase 1 that the amount spent by sub recipients was 125% of what was disbursed by the Principal Recipients. There is also a question as to why the Global Fund disbursed more than the approved budget to the PR for Objective 2 in Phase 2, and despite the fact that the PRs disbursed all of the money received, only 72% of the money has been spent to date. With the information available, we can only speculate as to whether the remaining funds were spent before the closure of the grant.

Linking Performance Indicators to Objectives for Round 4HIV/AIDS

Annex 17 shows the indicators and progress for Objectives 1, 2 and 3 of Round 4. According to the Executive Dashboard, MoHSW implemented Objective 1 in conjunction with PACT Tanzania. MoHSW implemented objective 2 in conjunction with PSI, while MoHSW and AMREF implemented Objective 3. Unfortunately indicator information was only available for Objectives 1, 2 and 3 in the Round 4 Executive Dashboard. Still, we see that performance against indicator targets was good overall, with targets being met and exceeded particularly for Objectives 2 and 3. For these 2 objectives even for the indicator targets not achieved, performance attained more than 85% of the target. For Objective 1, performance was not quite as good, with none of the indicator targets having been met or exceeded. Out of 10 indicators, 5 of them had at least 85% completion of their targets. Of the remaining indicators, 4 of them achieve less than 80% completion of targets, and the remaining indicator did not show a target to report against. From these results, despite the good progress shown against a lot of the indicators we cannot say in good faith that the objectives for Global Fund were completed according to Global Fund Round 4 due to the fact that not all targets (for indicators relating to Objectives 1, 2 and 3 at least) were reached. **This means that we cannot say that the resources provided by Global Fund have provided the expected results, and therefore cannot say with confidence that the grant money has been used effectively in Tanzania.** From these results however, we would conclude that the more effective Principal Recipients were MoHSW, PSI and AMREF, as they showed better implementation against targets for the objectives that they were responsible for.

Financial Reporting and disbursement for Round 4: HIV/AIDS

For Round 4, MoHSW was supposed to receive 6 financial reports, PACT was supposed to receive 20 reports and AMREF was supposed to receive 10 reports from Sub Recipients. These three Principal Recipients received all of the expected reports. There is no information shown in the Executive Dashboard for PSI.

For Round 4, the Executive Dashboard does not show any information concerning disbursement. It says that this information is not applicable. It does show information on the last disbursement request however, in which all PRs submitted their requests by the date due except for AMREF. Curiously though, the document does not show AMREF as submitting the request late, despite the fact that AMREF was supposed to submit the request by 15th February 2010, and the date that AMREF submitted its request was 30th March 2010.

Round 6 (Tuberculosis)

The Grant title for Global Fund Round 6 Tanzania was “Acceleration of TB and TB/HIV Services in Tanzania”. The Principal Recipient of the grant was the Ministry of Finance.

Round 6 Tuberculosis Objectives

Under this Grant only 1 objective is recorded in the Grant Performance Reports found on the Global Fund website, which is:

Objective 1: To scale-up TB/HIV collaborative activities in 31 districts

In the Executive Dashboard for this grant, 5 objectives are shown:

Objective 1: To scale-up TB/HIV collaborative activities in 31 districts

Objective 2: To scale-up community and patients empowerment in TB control

Objective 3: To promote public private partnership in 7 regions

Objective 4: To contribute to control of multi-drug resistance tuberculosis

Objective 5: Health System Support

Round 6 Tuberculosis Budget Allocation:

According to the Executive Dashboard for 20th April 2011, the total value of the Round 6 grant is USD 35,111,104. The end date for Phase 1 of the grant is 31st October 2009, and the end date shown for the grant is October 31st 2012. The Grant Performance Reports last updated on 2nd August 2012 confirm this end date, but show that the total amount that has been committed for the grant is USD 29,390,501, showing further discrepancies between the Executive Dashboard and the Grant Performance Reports.

The Executive Dashboard shows an approved budget for Phase 1 of USD 16,498,948, which is confirmed by the Grant Performance Reports. Of this amount the Global Fund disbursed USD15,173,156 to the Principal Recipient, MoFEA. MoFEA then disbursed the whole of this amount to the MoHSW. Of the USD 15,173,156 that MoHSW received, USD 13,946,267 had been spent or obligated up to the time that the Dashboard covers. This is 91.9% of the money disbursed and 84.5% of the total approved budget for Phase 1. The Grant Performance Report shows that an amount of USD 8,307,530 has been disbursed for Phase 2 of the grant. This is not recorded in the Executive Dashboard that was updated up to the 31st of July, 2011. **Annex 18** shows disbursement figures and percentages at different levels according to the Executive Dashboards.

Round 6 Tuberculosis Budget Allocation per Objective

Annex 19 shows information on the amount of money approved, disbursed and spent per each objective, while **Annex 20** shows the percentage of approved budget disbursed as well as percentage of disbursed budget spent.

For Round 6 according to the Executive Dashboard we see that for all of the approved budgets for each objective at least 82% of the budget had been disbursed, although for health systems strengthening we see that more than the approved budget was disbursed, and that all of that money was spent. This raises questions as to why this may have been the case for this grant, and whether this can be explained by the objective having some linkage to the Round 9 grant, which also deals with health systems strengthening.

Linking Performance Indicators to Objectives for Round 6 Tuberculosis

For Round 6, again the Dashboard does not link objectives to indicators. The Executive Dashboard also shows conflicting information. They show 5 objectives for the grant, while the performance reports only show the 1st objective. However, in the Grant Performance Report for Round 6, all of the indicators shown in the Round 6 Dashboard are shown under Objective 1 in the Grant Performance Reports except for indicator 3: Number of HIV+ TB patients on ARVs. It is therefore not clear whether one should come to the conclusion that the indicators shown are all related to this one objective, but there would still be one indicator that is not accounted for.

Annex 21 in the Annex shows information on the indicators available in the Executive Dashboard. From the table we see that the indicators for which the targets were reached or surpassed were indicators 1, 2 and 7. In general though the Grant had performed well (at least 82%) against all targets except for that of indicator 4 (for which there was no target shown in the Dashboard), indicator 5 (79%) and indicator 8 (62%). In the November 2011 Dashboard there was no explanation given for the indicators with lower achievement rates but funnily enough there was an explanation given for the performance of indicator 3, despite the fact that it had pretty good performance. The Dashboard explains that there was low uptake of HIV positive tuberculosis patients starting ARVs for various reasons including hindrances caused by ARV eligibility criteria.

If we only include the indicators that are shown also in the Grant Performance Reports to be included under Objective 1, we see that the performance against indicators towards this target was good. However, altogether, only 3 out of 8 indicators shown in the Dashboard had their targets

reached. Furthermore, besides the indicators captured in the Dashboard that were shown in the Grant Performance Reports, there are a number of indicators captured in the Grant Performance Reports that are not shown in the Dashboard. Therefore as with other grants studied there isn't significant evidence to show that the objectives for this grant have been completed according to the Executive Dashboard, and despite good performance based on the indicators available, it is hard to make the argument that the grant achieved what it was meant to.

Financial Reporting and disbursement for Round 6: Tuberculosis

For Round 6, the Lead Sub Recipient (for this grant it was MoHSW) received all of the expected 47 financial reports that it was supposed to receive from Sub Sub Recipients.

In terms of disbursement, the number of days it took to disburse from Global Fund to the Principal Recipient (MoFEA) was better than expected, as it took just 10 days to disburse the money out of an expected 14 days. For the other levels of disbursement it was somewhat of a different story though. Although it was expected to take 14 days to disburse funds from the PR to the LSR it actually took 30 days, a little more than twice the length of time. Disbursement from the LSRs to SSRs was also underwhelming. It was expected for the process to take 14 days on average, but disbursement to SSRs actually took 30 days on average, with the longest disbursement time taking 180 days, **which is almost 13 times as long as it should have taken for this activity.**

Round 8 HIV/AIDS

The Grant title for Round 8 is "Sustaining the Momentum: The March Towards Universal Access to HIV and AIDS Services in Tanzania". There were 2 Principal Recipients for this Grant, which are the Ministry of Finance (MoFEA) and the African Medical Research Foundation (AMREF). In relation to MoFEA there were no Lead Sub Recipients shown in the Executive Dashboard. As for AMREF the Lead Sub Recipients were TACOSODE, NACOPHA, BAKWATA, CSSC, APHFTA and ABCT.

For Round 8 there were 2 separate Executive Dashboard obtained, one for each Principal Recipient. For MoFEA the most recent Dashboard obtained was updated to the 30th September 2011, and for AMREF the most recent obtained was updated up to the 31st August 2011.

Round 8 HIV/AIDS Objectives

Under this Grant there is only 1 objective recorded according to the Executive Dashboard. Both the Executive Dashboard for MoFEA and the Executive Dashboard for AMREF showed only the objective shown below:

Objective 1: Strengthening of civil society and institutional capacity building- faith based organizations.

In the Grant Performance Report for AMREF, the objective mentioned above is the only one shown for this grant. However in the Grant Performance Reports for MoFEA shown on the website, there are 4 objectives shown, contrary to the objective shown above:

Objective 1: Expand Care & Treatment Services to Principal Health Facilities.

Objective 2: Expand Testing and Counseling Capacity Across the Country to Respond to Demand as well as Identify HIV+ Individuals who Require Services.

Objective 3: Increase Coverage of Key Prevention Services across the Country to Reduce Incidence of New Infections.

Objective 4: Ensure Continuous Quality Services are Delivered across the Spectrum of HIV Interventions.

Round 8 HIV/AIDS Budget Allocation

For Round 8, according to the Executive Dashboards, the total approved budget for MoFEA was USD 118,744,452, while the total approved amount for AMREF was USD 2,397,626. According to the Executive Dashboard information the end date was supposed to be November 30th 2011. The Executive Dashboards for both MoFEA and AMREF show data that is accurate up to September 30th 2011. Of the approved budget for MoFEA, USD 97,711,457 had been disbursed to MoFEA from the Global Fund. As per information in the Executive Dashboard, all of the money received by MoFEA was disbursed, and of this amount, USD 96,026,603 had been obligated or spent. It is not clear whom MoFEA would have disbursed to though since there are no LSRs mentioned in the Dashboard relating to MoFEA. For the total approved budget from AMREF, USD 1,908,724 was then disbursed to AMREF, of which AMREF has disbursed the whole amount to Sub Recipients. The Dashboard shows that of the amount that had been disbursed to Sub Recipients, USD 1,862,076 had been spent or committed. **Annexes 22 and 23** show disbursement for Round 8 for both Principal Recipients.

The Grant Performance Reports have different figures for disbursement that we assume is updated information. For the MoFEA grant the Grant Performance Reports are updated up to 17th January 2013. They show that the committed amount for the grant so far is USD 193,136,016, a significantly higher amount than is shown in the Executive Dashboard. Of this amount, USD 156,427,052 had been disbursed. As for the Grant Performance Report for AMREF, it is updated up to 21st May 2011, and shows that the committed amount for the grant was USD 2,397,626, the same amount shown in the Executive Dashboards. The Grant Performance Reports seem to show updated information however, as they show that USD 2,344,472 of the committed amount has been disbursed, which is 98% of the amount.

Round 8 HIV/AIDS Budget Allocation per Objective

According to the Executive Dashboards for both AMREF and MoFEA, there is only one objective under this round, therefore the allocation for the objective seems to be for that of the whole of the grant. It is therefore unclear what would be the budget allocation for the objectives that appear in the MoFEA Grant Performance Report.

Linking Performance Indicators to Objectives for Round 8 HIV/AIDS

As is the case with most of the other rounds, the indicators found in the Round 8 Dashboards for both MoFEA and AMREF do not show obvious linkages with the objectives of the grant. This

means that from the Dashboards Sikika could not determine how completion of objectives could be measured through progress against indicator targets. Round 8 is still in progress, but we were able to get a picture of progress as of April 2011. Shown in **Annex 24**, is indicator progress for Round 8 for MoFEA. Despite the fact that the Dashboard shows the objective shown to be for AMREF according to the AMREF Grant performance Report, the indicators reported on in the MoFEA Dashboard belong to the objectives stated in the Grant Performance Report for MoFEA, and not to the objective shown in the AMREF Grant Performance Report. In addition, there aren't indicators available in the Dashboard for all 4 objectives shown in the MoFEA Grant Performance Reports. Furthermore there are indicators shown in the Grant Performance Reports that are not in the Executive Dashboards. In **Annex 24**, the dashboard indicators are shown linked to specific objectives found in the MoFEA Grant Performance Reports as shown below:

Objective 1: Expand Care and Treatment Services to Primary Health Facilities.

Objective 3: Increase Coverage of Key Prevention Services across the Country to Reduce Incidence of New Infections.

Objective 4: Ensure Continuous Quality Services are Delivered across the Spectrum of HIV Interventions.

From the indicator results shown in **Annex 24**, we can see that performance has not been great in relation to indicators. Only the target of the last indicator has been achieved so far, and out of the 10 indicators, only 6 of them have been performed even to at least half of the target so far. This is quite poor performance. Of the 4 indicators that had less than 50% completion, the eighth indicator had 0% completion, and the highest level of completion was 23%. Of the 5 indicators that had over 50% completion but had not been achieved, 2 had a completion rate of 87% and above, while the remaining 3 had completion rates ranging from 51% to 68%. Even by relating the indicators to corresponding objectives in the Grant Performance Reports, **none of the objectives have indicator results that give the impression that the objectives are making good progress towards completion.** Explanations were given for indicators 2-9, as shown in **Annex 25** in the Annex.

All of the explanations given point to possible issues that would require further research to pinpoint areas that need to be addressed to bring about better performance against indicator targets, with 2 key issues in particular being shortage of staff and delayed receipt of funds disbursed by the Global Fund.

Annex 26 looks at the indicators for AMREF. In comparing the AMREF Dashboard and the AMREF Grant Performance Report, the indicators in the 2 reports are all the same, although the performance information differs. For the AMREF indicators we see that performance has been good according to the Executive Dashboards. Out of the 11 indicators, targets have been exceeded for 8 of them. 3 of the indicators did not have their targets reached, but of those 3, 1 achieved 97% performance, and the other 2 achieved 80% and 70% respectively. Compared to performance by Principal Recipients in this and previous grants, this is very commendable performance. The indicators that achieved 80% and 70% performance both had to do with training, and the explanation given for performance was that the remaining staff to be trained would be trained in the next consecutive

period of implementation. Otherwise, the explanations given for the other indicators can more or less be viewed as success stories, as shown in **Annex 27**.

It seems in general though, that AMREF has performed better than MoFEA particularly in terms of performance against indicator targets up to the time that the Dashboard covers. It must be noted though that they have been responsible for far less money.

According to the results so far, it is difficult to make the case that objectives are being met considering the fact that the indicator targets for the most part are not being met, although it seems that AMREF could make a fairly strong case otherwise. Still, there is the opportunity to improve as the grant is still ongoing. AMREF seems to be performing well, but MoFEA especially needs to get its act together in order for this grant to be called a success by its date of completion.

Financial Reporting and disbursement for Round 8 HIV/AIDS

In the Dashboard for MoFEA financial reporting seems to have been very inefficient. Out of 7 reports that MoFEA was supposed to have received, it had only received 1 as of September 30th 2011. **This is a 14% rate of receipt, and an issue that MoFEA as well as the TNCM should have been concerned about.**

In the Dashboard for AMREF there is no information available concerning financial reporting to LSRs, even though there is information on whom AMREF disbursed money to for the implementation of Round 8 activities.

In terms of technical reports on activity implementation, MoFEA was supposed to receive 6 reports, of which it only received 2, **a completion rate of 33%**. AMREF was also supposed to receive 6 technical reports and they received all of their reports, **a completion rate of 100%**.

In terms of information on the disbursement pipeline, **MoFEA seems to have suffered from serious delays in terms of disbursement of funds**. The expected disbursement time for all levels is 14 days, yet disbursement from, the Global Fund to MoFEA takes 45 days on average. In addition, disbursement from MoFEA to Lead Sub Recipients takes 30 days, while disbursement from Lead Sub Recipients to Sub Sub Recipients takes the same time.

Disbursement seems to have been good overall for the money that AMREF was responsible for. Out of an expected 14-day disbursement period for funds from the Global Fund to the PR, only 5 days were used for the process. The expected period for disbursement from PR to Sub Recipients was 14 days. AMREF took 15 days, which is longer than the expected period but only by one day.

Round 9 Enhance HIV Prevention Services in Tanzania

The Grant title for Round 9 according to the Executive Dashboard and Grant Performance Report is "Enhance HIV Prevention Services in Tanzania". The name of the grant causes confusion somewhat due to the fact that the grant is supposed to be a Health Systems Strengthening grant that cuts across diseases, and is not specifically for the strengthening of Health Systems related to HIV & AIDS. The Principal Recipient for this grant is the Ministry of Finance. There are 8 sub recipients shown for this grant, namely MoHSW, MSD, NIMR, IHI, UDSM, UCC, TFDA, CSSC and

BMAF. According to the Executive Dashboard, the grant started on April 1st 2011, therefore the only Dashboard that captures information on this grant is the Dashboard for November 2011.

Round 9 Objectives

Here are the objectives listed in the Dashboard for Round 9:

Objective 1: Increase production of mid-level and highly skilled health workers.

Objective 2: Support recruitment and strengthen retention to improve service delivery in HIV/AIDS, TB, Malaria and other diseases.

Objective 3: Strengthen national health information systems to facilitate monitoring, evaluation and planning.

Objective 4: Improve the efficiency and effectiveness in the procurement, storage and forward supply of medical equipment and medicine.

Objective 5: Strengthen management and leadership skills for health managers at all levels.

Thankfully for Round 9, the Objectives shown in the Dashboard are the same as those shown in the Grant Performance Reports.

Round 9 Budget Allocation

According to the Executive Dashboards, the total approved budget for Round 9 is USD 82,889,892. The finishing date is shown to be March 31st 2013. The Executive Dashboard shows information that is current up to September 30th 2011. Of the total approved budget, USD 32,834,514 has been disbursed from the Global Fund to MoFEA. All of this amount has been disbursed to sub recipients, and has been spent or committed to be spent. This disbursement information for Round 9 is captured in **Annex 28**.

Round 9 Budget Allocation per Objective

Annex 29 shows spending and disbursement information for the objectives of the Round 9 grant, and **Annex 30** shows percentage spending and disbursement information for the objectives of the Round 9 grant. When looking at the size of the approved budgets for each objective it seems that for Round 9 the priority was to produce mid-level and highly skilled health workers, with focus also being given to the procurement, storage and distribution of medicines and supplies, as well as the strengthening of national health and information systems. There has been more percentage disbursement put into Objectives 4 and 5, although this is not a conclusive indicator that these objectives are being prioritized. Neither is it an indicator that these objectives are enjoying a higher level of implementation than the other objectives. It is difficult to come up with concrete conclusions about the Round 9 grant since the Dashboard shows information on the grant in its early stages.

Linking Performance Indicators to Objectives for Round 9

Again, the Dashboard indicators do not show an obvious linkage with the grant objectives. Although it is possible to link certain indicators to objectives it is not possible to conclusively assess progress towards completing grant objectives by studying the indicators shown in the Executive Dashboard. In looking at the Grant Performance Report for Round 9 however, some of the indicators shown in the Executive Dashboard also appear in the Grant Performance Report for Round 9, although not all. In fact, the only objectives that are captured in both the Executive Dashboard and the Grant Performance Report for Round 9 are indicators relating to Objectives 3, 4 and 5 (see **Annex 31**). Shown below are the objectives as shown in the Grant Performance Report:

Objective 1: Increase production of mid-level and highly skilled health workers.

Objective 2: Support recruitment and strengthen retention to improve service delivery in HIV/AIDS, TB, Malaria and other Health services.

Objective 3: Strengthen national health information systems to facilitate monitoring, evaluation and planning.

Objective 4: Improve efficiency and effectiveness in the procurement, storage and forward supply of medical equipment and medicine.

Objective 5: Strengthen management and leadership skills for health managers at all levels.

It is probably too early in the life of the grant to draw any real conclusion from these indicator results but for the most part where progress has been made (more than 0% completion to indicator target) performance has been good. Of all the indicators where progress has been made, only one has not achieved at least 84% completion towards its target. Out of the 5 indicators with at least 84% completion, 3 have reached or surpassed their specific targets. Unfortunately the indicators only relate progress to objectives 3, 4 and 5. Furthermore in looking at the indicators for specific objectives in the Grant Performance Reports, only objectives 3 and 4 have all of their indicators covered in terms of results shown in the Executive Dashboard to where you can draw a strong conclusion as to whether the objective is being reached or not. This means that it is not clear whether you can really follow the success of grant implementation through the use of the Dashboard.

Financial Reporting and disbursement for Round 9

Up to the date that the Executive Dashboard for Round 9 was accurate, the Ministry of Finance was supposed to have received 8 financial reports. According to the Dashboard the Ministry has received all 8 of these reports, which is a fantastic start to the grant report-wise.

Unfortunately there doesn't seem to be any information available about how long it takes to disburse funds in the Executive Dashboard. The disbursement pipeline table appears in the Dashboard but it shows that disbursement took 0 days at all levels, which is impossible, which leads us to draw the conclusion that for some reason, actual disbursement data was not available.

5. Oversight by the Tanzania Controller and Auditor General

Sikika also looked at the available information in the Controller and Auditor General Report on Global Fund related projects, which could be used to promote and strengthen oversight. This information was obtained through the Annual General Report of the Controller and Auditor General on the Audit of the Financial Statements of Donor Funded Projects for the year ended 30th June, 2011. This is information particularly on financial procedure that the TNCM would do well to take note of and monitor frequently as it gives valuable information in terms of whether Global Fund resources are being handled responsibly, particularly by the government based recipients. The report in Donor Funded Projects yielded the following information and issues on the use of funds for various grants:

Audit Opinions of Global Fund Implementers

In terms of Global Fund implementers, there are no organizations within the CAG report for Donor Funded Projects 2010/11 that received a qualified opinion, meaning that for these implementers, the CAG did not find issues to do with their financial management of Global Fund resources that were very severe. There were, however, a number of implementing organizations that received unqualified opinions with emphasis of matters. The emphasis of matters is designed to provide further information concerning how the CAG reached an opinion on a particular organization being audited. This could be an area where the CAG found something that is not necessarily an issue but where attention needs to be paid by the audited subject to ensure that some discrepancy doesn't become a bigger issue in the future.

The National AIDS Control Programme received an emphasis of matters because it failed to spend **TZS 4,367,364,611** due to late release of funds from the treasury. It was also late in completing contract work worth **TZS 719,588,343**.

The Medical Stores Department received an emphasis of matters because it failed to clear outstanding matters. It also failed to complete the delivery of medical supplies valued at **TZS 21,074,202,768**.

The Diagnostic Services Section received an emphasis of matters because it failed to implement an auditor recommendation for FY 2009/10, which poses the risk of recurring discrepancies in the future.

The TFDA received an emphasis of matters because it conducted an unauthorized transfer of **TZS 133,979,110** from the TFDA Global Fund to the MoHSW. They also did not adhere to regulations in the Global Fund Manual by paying VAT for printing and photocopying to Revenue Authorities in the amount of **TZS34,883,062**. Furthermore, amounts of **TZS 217,989,394** and **USD 15,071** respectively that were paid were wrongly charged to the accounting code.

TACAIDS were found to have uncleared items on their bank reconciliation statements amounting to **TZS 18,563,293**. Uncleared items may be checks that have been deposited by a bank customer

but have not passed completely through the banks clearing cycle, meaning that maybe the checks have not been paid by the bank responsible for providing the funds for the check payments, or that the check payments have not been credited to the customer's bank account.

Also, money amounting to **TZS 182,950,000** which was transferred to representatives through a number of sub treasuries for office running expenses could not be verified.

The National TB & Leprosy Programme financial statements had outstanding liabilities amounting to **TZS 35,580,280** to the MSD for Multi-drug resistant (MDR) TB drugs that were delivered but not paid for. The CAG did not receive supporting documents to confirm that these transactions occurred. The programme paid **TZS 130,973,441** to Simply Computers Ltd to supply 50 computers and 50 printers and accessories that were to be distributed by MSD to 50 councils. The CAG did not obtain delivery and goods received notes from the respective regions and councils, nor did he receive a summary report of delivery in order to verify the delivery of the items. Finally, a review of financial statements shows a closing balance of **TZS 120,010,163** of Global Fund Round 3 funds as of 30th June 2011, yet the official closing date for the Round 3 grant was 30th March 2010.

6. Progress against recommendations given in the OIG report 2009

The Office of the Inspector General for the Global Fund provided a number of recommendations that were meant to improve the management, utilization and oversight of Global Fund Grants. **Overall, a total of 66 recommendations were given, varying in importance from High Priority, Significant Priority and Requires Attention (of lower priority).** According to the TACAIDS and the Local Funding Agent, virtually all of the recommendations have been worked on, although Sikika had trouble getting an exact number from TACAIDS of the recommendations that had been worked on. Evidence can be found in the condition precedents found in the Progress Update and Disbursement Requests that are completed by the Principal Recipient or in the case of Tanzania by TACAIDS as the substantive PR. These condition precedents are also shown in the Performance Reports of each grant, although they do not cover progress on all the recommendations.

Among some of the recommendations addressed in the condition precedents that have been completed are that an M & E Plan be in place, and that the Procurement Supply Chain Management Plan for Global Fund money be updated. Furthermore, that there is sufficient demonstration that there is no duplication of costs between current grants and previous grants, and that systems strengthening has taken place for tracking ART consumption and for reporting mechanisms to do with funds and health products.

There are also recommendations from the OIG report that were mentioned in the conditions precedent for the Round 8 HIV grant that are shown to be in progress, meaning that they had not been completed but apparently the Global Fund is satisfied with progress to the point that they were willing to continue disbursement of funds. Many of these had deadlines that had passed, but are still labeled as "in progress" in the MoFEA Grant Performance Report of Round 8 that is shown to have last been updated on 6th June 2012. Such recommendations include having a fully costed M&E action plan (deadline 14th August 2010), having a detailed plan of action to address capacity gaps and weaknesses of the Medical Stores Department (MSD) and treatment and care facilities (deadline 3 months after Phase 1 start date, 1st June 2010), and the delivery of a work plan, summary budget and performance framework for the use of scale up funds for Prevention of Mother to Child Transmission (deadline 6 months after Phase 1 start date). As of June 2012 the above condition precedents were still showing as in progress, which means that either they had not been completed well after their respective deadlines, or completion information had not been updated in the Grant Performance Reports despite the fact that they were supposed to have been updated by 6th June 2012. If this is the case it implies then that the issue is not one of implementation by the Principal Recipient, but one of transparency by the Global Fund Secretariat as anyone who is interested in monitoring progress and workings of the Global Fund in Tanzania through its website is not accessing up to date and accurate information through the Grant Performance Reports.

7. Conclusion

In studying the various aspects of the Global Fund Grants so far we have seen a number of issues to deal with.

First, the role of the TNCM is not completely clear in terms of its relation to TACAIDS, which creates potential for conflict of interest that could undermine the authority of the TNCM. Ideally, TACAIDS and the TNCM should be 2 completely separate entities, but the evidence available shows that this is not the case. Furthermore the TNCM doesn't seem capable of authoritatively addressing the oversight issues, other than to discuss them 'amicably' at meetings. The oversight plan that was to be formed according to OIG recommendations has been formed; however the TNCM oversight committee that was also to be formed has not been formed as of the end of 2012.

Second, the role of the Principal Recipient was also unclear due to the fact that the Ministry of Finance had attempted to delegate many of its PR responsibilities to TACAIDS, which would have put considerable strain on the organization to fulfill this role. This role would have added to the conflict of interest issue should the TNCM now discuss and make decisions on issues that deal specifically with PRs, potentially giving TACAIDS the ability to influence decisions concerning PRs more than it should. Thankfully at this time the role of PR is solely in the hands of the Ministry of Finance.

Third, despite feedback from TACAIDS that the recommendations of the OIG report of 2009 had been worked on, results indicate that some of the recommendations had not been fully addressed despite deadlines having long passed. This raises questions regarding the reasons for not implementing these recommendations.

Results show that the information found in the Executive Dashboard is not the same as the information that is found in Grant Performance Reports. The Grant Performance Reports constitute the primary sources of information that the world relies on to get a picture of progress being made by Global Fund grants in Tanzania. The Executive Dashboard acts as a tool to summarize key financial program and implementation information on grants to enable oversight of the grants by structures such as the TNCM. The information found within the Executive Dashboard is not yet verified by the LFA in the way that the Performance Reports are verified. However, if the Executive Dashboard is the primary resource of the TNCM for looking at information on the implementation of activities, then it raises skepticism as to the credibility of a TNCM Oversight Committee to conducting oversight unless the committee itself is verifying the information contained in the Executive Dashboards.

Furthermore there is no link between performance indicators and specific grant objectives in the Executive Dashboards. Anyone hoping to monitor activity implementation through the Dashboard (e.g. the TNCM) cannot evaluate progress towards meeting the overall objectives of a grant by looking at these Dashboards. This undermines the Dashboards' usefulness in relation to their purpose as stated in the TNCM Operational Manual.

Furthermore referring to progress against indicators that link to grant objectives, as well as indicators that relate to certain grants, we see that most targets for the various grants are not being reached through activity implementation. This would imply that with these targets were not being reached; and objectives for grants were not being fully realized. **Therefore although great progress has been made in the fight against HIV, Malaria and Tuberculosis, the grants cannot be labeled a complete success due to the fact that their specific objectives have not been realized because targets are not being reached.**

Although the Controller Auditor General did not issue a qualified opinion for any Global Fund related projects, there were a number of questionable issues that arose in terms of financial management of grant money. It is important that these are followed up and worked on by the responsible Parties, such as the NACP, MSD, TACAIDS, TFDA, and the NTBLP.

All of the issues raised hinder various stakeholders in their attempts to monitor the effective use of Global Fund resources in making the desired impact of improving healthcare services within Tanzania. If proper oversight is not in place, and furthermore, these oversight bodies are not performing their roles while using accurate information, they may overlook important aspects of how Global Fund money is being used by missing out on information on misuse of resources as well as on information that may help them to form innovative ways of countering bottlenecks such as disbursement delays, or finding and addressing the root cause of why benchmark targets were not being reached in many of the grants. This is a setback also in terms of transparency of Global Fund implementation to the TNCM itself.

Transparency is a key issue in other ways as well. There may be answers or underlying reasons behind the issues brought up in this report that stakeholders such as the PRs or SRs, or even the TNCM is working on, or is aware of. However, there is relatively little such information that is being shared with outsiders, so most of us who are not part of the TNCM and are not recipients of Global Fund money are not aware of what is going on, and are often hindered in our efforts to learn more about the system. The new Global Fund funding model for 2013 aims to promote increased dialogue with stakeholders, which includes civil society, to form future work plans for future Global Fund Grants. The ability for such stakeholders that are currently outside the Global Fund System (i.e. who are not recipients or members of the TNCM) is undermined due to the fact that transparency over implementation and systems related to the Global Fund are low in Tanzania, and the tools available to monitor implementation and progress towards completion of objectives do not show clear linkages between indicators and objectives. This shows that there is a considerable gap the ability for such stakeholders to contribute meaningfully towards ensuring the efficient and effective use of Global Fund money within Tanzania in the future.

The improvement of healthcare in Tanzania relies heavily on the success of Tanzania and the Global Fund in reaching its benchmark targets as well as fulfilling grant objectives, and their success in conducting effective oversight to ensure proper utilization of funds to combat disease. This is especially relevant since the diseases that the Global Fund seeks to eradicate are the 3 diseases that affect Tanzania the most.

8. Recommendations

- TACAIDS must fully operationalize its Conflict of Interest Policy so as to properly define its role as a substantive Principal Recipient and establish clear differences between TACAIDS and the TNCM as separate, independent entities.
- TNCM must fully operationalize its Oversight Plan in order to properly clarify its role and functions as an oversight mechanism.
- TNCM should establish an oversight committee to focus specifically on oversight to do with implementation of Global Fund Activities and improving grant management.
- If their use is to be continued, The TNCM Oversight Committee should verify the Global Fund Executive Dashboards so that the information that they contain is in closer alignment with the Grant Performance Reports so that they show an accurate representation of the status of implementation of Global Fund Grants.
- Indicators for grants should show direct linkage to grant objectives in the Executive Dashboards and the Grant Performance Reports. This will facilitate the accurate monitoring of Progress towards Grant Objective completion by observing performance towards targets under specific grant objectives, and will make it easier to follow progress of grant implementation and be more aware of how Global Fund money is being used to improve the health situation in Tanzania.
- PRs and SRs must strive to achieve targets for all objectives in order to fully achieve completion of grants to impact disease reduction, rather than performing solely for satisfactory results according to Global Fund.
- TNCM and the relevant responsible parties must come up with action plans to address queries raised by the CAG.
- The LFA should also follow up on queries raised by the CAG in order to strengthen their information gathering capacity and oversight of Global Fund Activities.
- Action to complete recommendations from the OIG report of 2009 must be completed and documented in Grant Performance Reports so as to improve transparency and responsible management of Global Fund Grants in the future.
- Transparency of the Global Fund process must be improved in Tanzania, through improved communication strategies, greater accessibility to oversight channels and greater interaction and inclusion of stakeholders that are not grant recipients or TNCM members.

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10. Annexes

Annex 1: Grant Spending for Round 3 HIV/TB

Program Budget	Phase 1	Phase 2
Approved budget	25,015,115	55,425,740
Total amount disbursed by GF to PR	19,834,426	37,521,923
Total amount disbursed by PR to LSRs to SSRs or reserved for LSR spending	19,828,843	37,499,546
Amount obligated or spent	18,962,770	37,484,979

Annex 2: Grant Spending for Round 3 HIV/TB (Percentages)

Program Budget	Phase 1	Phase 2
Approved budget	25,015,115	55,425,740
% of approved budget disbursed by GF to PR	79.3%	67.7%
% disbursed to PR then disbursed to LSRs & SSRs	99.9%	99.9%
% disbursed to LSRs & SSRs that is obligated/spent	100.7%	100.0%

Annex 3: Round 3 HIV/TB Budget Allocation per Objective

Objectives	Approved budget	Disbursed budget	Spent funds
Objective 1 - Increase use of VCT	6,970,800	2,605,320	2,737,501
Objective 2 - Care for HIV+/TB patients	24,562,560	23,169,642	23,252,943
Objective 3 - Screening for HIV+ & TB	1,791,644	807,958	840,137
Objective 4 - Community Care & Support	3,548,774	1,377,293	1,413,348
Objective 5 - Capacity building	1,713,960	883,081	899,458
Objective 6 – Management	13,846,771	6,732,733	6,621,145

Annex 4: Round 3 HIV/TB Percentage Budget Allocation per Objective

Objectives	% of Approved budget Disbursed	% of Disbursed budget spent
Objective 1 - Increase use of VCT	37.4%	105.1%
Objective 2 - Care for HIV+/TB patients	94.3%	100.4%
Objective 3 - Screening for HIV+ & TB	45.1%	104.0%
Objective 4 - Community Care & Support	38.8%	102.6%
Objective 5 - Capacity building	51.5%	101.9%
Objective 6 – Management	48.6%	98.3%

Annex 5: Round 3 HIV/TB indicators & results

Indicators	Target	Achieved	Achievement rate %
1. Number of VCT clients (National Figure)	6,169,193	8,308,153	135%
2. Number of VCT Centers Strengthened by GFATM	239	186	78%
3. Number of (new) patients under ARVs (National Figure)	400,000	345,006	86%
4. Number of PMT Clients (In GFATM district only)	74,546	63,491	85%
5. % of VCT HIV+ clients who received VCT	90%	83%	92%
6. % of VCT HIV+ clients referred for TB	90%	14%	16%
7. Number of GFATM Active Wards with Active Community Care	700	871	124%
8. Number of staff hired	219	173	79%

Annex 6: Grant Spending for Round 4 HIV/AIDS

Principal Recipient	Approved Budget	Received from GF	Disbursed by PRs	Spent or obligated
MoFEA&MoHSW	104,486,923	97,538,674	97,538,675	97,538,676
PACT	55,675,970	42,922,549	39,514,043	42,922,549
PSI	15,612,283	13,474,829	13,474,829	14,345,727
AMREF	12,020,778	10,245,759	10,245,759	9,995,164

Annex 7: Grant disbursement for Round 4 HIV/AIDS (Percentages)

Principal Recipient	Approved budget	% of approved budget disbursed by GF to PR	% disbursed to PR then disbursed to LSRs & SSRs	% disbursed to LSRs & SSRs that is obligated/spent
MoFEA & MoHSW	104,486,923			
PACT	55,675,970			
PSI	15,612,283			
AMREF	12,020,778			

Annex 8: Grant Disbursement Round 4 HIV/AIDS Phase 1

Principal Recipient	Approved Budget	Received from GF	Disbursed by PRs	Spent or obligated
MoFEA & MoHSW	79,741,826	75,599,427	60,637,881	60,637,881
PACT	7,895,004	7,392,285	6,048,895	6,969,672
PSI	2,373,516	2,373,516	2,373,516	2,373,516
AMREF	13,180,775	11,226,078	11,226,078	10,557,285

Annex 9: Grant Disbursement Round 4 HIV/AIDS Phase 2

Principal Recipient	Approved Budget	Received from GF	Disbursed by PRs	Spent or obligated
MoFEA & MoHSW	104,486,923	97,538,674	97,538,675	97,538,676
PACT	55,675,970	42,922,549	39,514,043	42,922,549
PSI	15,612,283	13,474,829	13,474,829	14,345,727
AMREF	12,020,778	10,245,759	10,245,759	9,995,164

Annex 10: Percentage Grant Disbursement Round 4 HIV/AIDS Phase 1

Principal Recipient	Approved budget	% of approved budget disbursed by GF to PR	% disbursed to PR then disbursed to LSRs & SSRs	% disbursed to LSRs & SSRs that is obligated/spent
MoFEA & MoHSW	79,741,826	95%	80%	100%
PACT	7,895,004	94%	82%	115%
PSI	2,373,516	100%	100%	100%
AMREF	13,180,775	85%	100%	94%

Annex 11: Percentage Grant Disbursement Round 4 HIV/AIDS Phase 2

Principal Recipient	Approved budget	% of approved budget disbursed by GF to PR	% disbursed to PR then disbursed to LSRs & SSRs	% disbursed to LSRs & SSRs that is obligated/spent
MoFEA & MoHSW	104,486,923	93%	100%	100%
PACT	55,675,970	77%	92%	109%
PSI	15,612,283	86%	100%	106%
AMREF	12,020,778	85%	100%	98%

Annex 12: Round 4 HIV/AIDS Budget Allocation per Objective

Cumulative approved budget by grant objectives	Phase 1	Phase 2
Objective 1: OVC	9,279,155	46,150,790
Objective 2: Condom	5,127,688	15,992,985
Objective 3: Care & Treatment	70,707,630	100,665,910
Objective 4: Monitoring ART	1,799,280	3,407,650
Objective 5: National Coordination	3,087,995	4,296,001
Objective 6: Program Management	8,655,080	9,387,613

Annex 13: Round 4 HIV/AIDS Budget Allocation per Objective (Phase 1)

Objectives	Approved budget	Amount Disbursed by GF	Amount disbursed by PRs or reserved for PR spending	Spent funds
Objective 1: OVC	10,411,372	9,222,782	7,456,780	8,800,169
Objective 2: Condom	5,127,688	4,839,989	4,839,989	4,826,146
Objective 3: Care & Treatment	75,269,157	70,033,462	70,033,462	69,364,669

Annex 14: Round 4 HIV/AIDS Budget Allocation per Objective (Phase 2)

Objectives	Approved budget	Amount Disbursed by GF	Amount disbursed by PRs or reserved for PR spending	Spent funds
Objective 1: OVC	52,532,846	38,018,673	36,376,168	45,405,707
Objective 2: Condom	13,118,345	15,274,829	15,274,829	11,065,938
Objective 3: Care & Treatment	126,520,776	97,344,896	97,344,897	97,094,303

Annex 15: Round 4 HIV/AIDS Percentage Budget Allocation per Objective (Phase 1)

Objectives	Approved budget	%age disbursed by GF	% of amount received by GF disbursed by PRs	% of PR disbursed funds spent/obligated
Objective 1: OVC	10,411,372	89%	81%	118%
Objective 2: Condom	5,127,688	94%	100%	100%
Objective 3: Care & Treatment	75,269,157	93%	100%	99%

Annex 16: Round 4 HIV/AIDS Percentage Budget Allocation per Objective (Phase 2)

Objectives	Approved budget	%age disbursed by GF	% of amount received by GF disbursed by PRs	% of PR disbursed funds spent/obligated
Objective 1: OVC	52,532,846	72%	96%	125%
Objective 2: Condom	13,118,345	116%	100%	72%
Objective 3: Care & Treatment	126,520,776	77%	100%	100%

Annex 17: Round 4 HIV/AIDS indicators & results

Objective 1 (OVC) Technical Indicators	Target	Achieved	%
# of MVC enrolled in schools and received educational support	159,000	121,283	76%
# of MVC receiving sufficient daily requirements of food	35,000	31,682	91%

# of MVC receiving accessing health support and fully immunized	300,000	283,168	94%
# of MVC receiving psychosocial services support	30,000	19,394	65%
# of providers trained in psychosocial support	3,403	2,442	72%
# of MVC receiving shelter support	80,000	72,235	90%
# of civil society institutions strengthened	462	396	86%
# of MVC identified in active districts supported by GF	-	284,270	N/A
# of MVC committees formed and functioning	2,670	2,551	96%
# of community justice facilitators trained at district level in active districts	480	360	75%
Objective 2 (Condom) Technical Indicators	Target	Achieved	%
# of condoms distributed through the public sector	95,000,000	175,151,371	184%
# of male condoms sold through social marketing	362,457,792	326,999,769	90%
# of female condoms sold through social marketing	1,666,200	1,990,582	119%
# of people reached by BCC outreach (Drama, Road shows, Videos)	5,600,000	7,061,656	126%
# of TV airings of generic/branded HIV prevention spots placed by PSI	1,803	3,508	195%
# of radio airings of generic or branded HIV prevention spots placed by PSI	8,825	13,277	150%
# of mobile video unit shows performed by PSI	940	2,822	300%
Objective 3 (Care & Treat) Technical Indicators	Target	Achieved	%
# of persons counseled & tested for HIV	4,218,112	8,308,153	197%
# of people receiving antiretroviral combination therapy	400,000	345,006	86%
# of HIV infected women receiving a complete course of anti-retroviral prophylaxis	223,881	235,863	105%
# of people on cotrimoxazole preventive therapy	22,400	99,785	445%

Annex 18: Round 6 Tuberculosis Disbursements

Program Budget	Phase 1	Percentage
Approved budget	USD16,498,948	
Total amount disbursed by GF to PR	USD15,173,156	92.0%
Total amount disbursed by PR to LSRs to SSRs or reserved for LSR spending	USD15,173,156	100%
Amount obligated or spent	USD13,946,267	91.9%

Annex 19: Round 6 Tuberculosis Budget Allocation per Objective

Objectives	Approved budget	Disbursed budget	Spent funds
Objective 1: To scale-up TB/HIV collaborative activities in 31 districts	5,406,643	4,533,398	3,306,509
Objective 2: To scale-up community and patients empowerment in TB control	4,787,049	3,943,263	3,943,263
Objective 3: To promote public-private partnership in 7 regions	645,905	625,077	625,077
Objective 4: To contribute to control of multi-drug resistance tuberculosis	2,450,718	2,128,664	2,128,664
Health Systems Strengthening	3,208,632	3,942,754	3,942,754
Total	16,498,947	15,173,156	13,946,267

Annex 20: Round 6 Tuberculosis Percentage Budget Allocation per Objective

Objectives	% of Approved budget Disbursed	% of Disbursed budget spent
Objective 1: To scale-up TB/HIV collaborative activities in 31 districts	83.8%	72.9%
Objective 2: To scale-up community and patients empowerment in TB control	82.4%	100.0%
Objective 3: To promote public private partnership in 7 regions	96.8%	100.0%
Objective 4: To contribute to control of multi-drug resistance tuberculosis	86.9%	100.0%
Health Systems Strengthening	122.9%	100.0%

Annex 21: Round 6 Tuberculosis indicators & results

Indicators	Target	Achieved	Achievement rate %
1. Registered TB patients who receive HIV counseling and testing	63,712	69,536	109%
2. Number of HIV positive TB patients who receive CPT	21,641	22,104	102%
3. Number of HIV+ TB patients on ARVs	23,573	20,954	89%
4. Number of HIV patients screened for TB	-	-	0%
5. Number of people receiving support through CBTB care providers	11,930	9,475	79%
6. Number of TB care providers trained on community based DOTS	7,200	5,903	82%
7. Number of TB cases notified by private practitioners	1,097	3,362	306%
8. Number of MDR-TB cases among patients tested for drug resistance	66	41	62%

Annex 22: Round 8 HIV/AIDS Disbursement MoFEA

MoFEA Program Budget	Phase 1	Percentage
Approved budget	118,744,452	100%
% of approved budget disbursed by GF to PR	97,711,457	82%
% disbursed to PR then disbursed to LSRs & SSRs	97,711,457	100%
% disbursed to LSRs & SSRs that is obligated/spent	96,026,603	98%

Annex 23: Round 8 HIV/AIDS Disbursement AMREF

AMREF Program Budget	Phase 1 amount	Percentage
Approved budget	2,397,626	100%
% of approved budget disbursed by GF to PR	1,908,724	80%
% disbursed to PR then disbursed to LSRs & SSRs	1,908,724	100%
% disbursed to LSRs & SSRs that is obligated/spent	1,862,076	98%

Annex 24: Round 8 HIV/AIDS MoFEA indicators & results

Indicators for MoFEA	Target	Achieved	Achievement rate %
Number of Adults and Children with Advanced HIV infection receiving antiretroviral therapy (Objective 1)	281,356	244,148	87%
Number of Health workers trained on ART Comprehensive Care and Treatment (Objective 1)	900	608	68%
HIV patients receiving DOTS (number) (Objective 1)	10,400	9,504	91%
Number of adults and children with HIV infection receiving care and support outside He... (Objective 1)	321,300	163,891	51%
Number of Pregnant women who were tested for HIV and know their results (Objective 3)	1,177,164	664,014	56%
Number of HIV positive Pregnant women who received anti-retrovirals to reduce the risk of... (Objective 3)	93,704	21,652	23%
Number of infants born to women living with HIV initiated on Co-trimoxazole prophylaxis (Objective 3)	44,926	9,680	22%
Number of Local Government Authorities (LGAs) staff trained on TOMSHA (Objective 4)	280	0	0%
Number of CSOs that received TOMSHA supportive supervision in the past 6 months (Objective 1)	2,660	480	18%
Number of Health and Demographic Sentinel Surveillance (HDSS) sites strengthened (Objective 4)	7	7	100%

Annex 25: MoFEA Round 8 HIV/AIDS indicator results explanations

Indicator	Completion rate	Performance explanation
Number of Health workers trained on ART Comprehensive Care and Treatment (Objective 1)	68%	Low performance as a result of delayed training funds from GF
HIV patients receiving DOTS (number) (Objective 1)	91%	Targets are for Phase 1
Number of adults and Children with HIV infection receiving care and support outside He... (Objective 1)	51%	Low coverage of training on the new HBC recording and reporting tool
Number of Pregnant women who were tested for HIV and know their results (Objective 3)	56%	Interrupted supply of HIV testing kits
Number of HIV positive Pregnant women who received anti-retrovirals to reduce the risk of... (Objective 3)	23%	Shortage of skilled staff at health facility on recording and reporting PMTCT data
Number of infants born to women living with HIV initiated on Co-trimoxazole prophylaxis (Objective 3)	22%	Low Health Facility delivery among pregnant women
Number of Local Government Authorities (LGAs) staff trained on TOMSHA (Objective 4)	0%	Funds disbursement delayed from GF
Number of CSOs that received TOMSHA supportive supervision in the past 6 months (Objective 1)	18%	Inadequate staff to conduct support supervision

Annex 26: Round 8 HIV/AIDS Indicators & results AMREF

Indicators for AMREF	Target	Achieved	Achievement rate %
Number of staff trained from member companies under the workplace programme	100	101	101%
Number of Health care workers in private health facilities trained on ART use and monitoring	240	169	70%
Number of key religious leaders trained on HIV/AIDS	300	326	109%
Number of staff trained from PLHIV networking organizations and CSOs on Programme Management	164	131	80%
Number of cluster leaders trained to conduct outreach activities at the grassroots level	132	132	100%
Number of youth reached with life based HIV/AIDS education in and out of schools	17,000	36,720	216%
Number of people who received testing and counseling services for HIV and received their results	44,000	42,651	97%

Number of adults and children with advanced HIV infection receiving antiretroviral therapy	700	9,009	1287%
Number of HIV infected women receiving a complete course of antiretroviral prophylaxis to redu...	260	1,970	758%
Number of adults and children living with HIV who receive care and support services outside...	140	17,024	12160%
Number of PLHIV who are receiving nutritional support and care	290	1,133	391%

Annex 27: AMREF Round 8 HIV/AIDS indicator result explanations

Indicator	Completion rate	Performance explanation
Number of staff trained from member companies under the workplace programme	101%	
Number of Health care workers in private health facilities trained on ART use and monitoring	70%	Remaining staff to be trained in Period 8
Number of key religious leaders trained on HIV/AIDS	109%	Achieved more due to some savings
Number of staff trained from PLHIV networking organizations and CSOs on Programme Management	80%	Remaining staff to be trained in Period 8
Number of cluster leaders trained to conduct outreach activities at the grassroots level	100%	Implemented as per plan
Number of youth reached with life based HIV/AIDS education in and out of schools	216%	More youths reached through support from other non GF sources, no financial implication to AMREF
Number of people who received testing and counseling services for HIV and received their results	97%	
Number of adults and children with advanced HIV infection receiving antiretroviral therapy	1287%	The target was set too low. There is no financial implication to AMREF.
Number of HIV infected women receiving a complete course of antiretroviral prophylaxis to redu...	758%	The target was set too low. There is no financial implication to AMREF.
Number of adults and children living with HIV who receive care and support services outside...	12160%	More people reached by NACOPHA networks through support from sources other than GF

Annex 28: Round 9 Disbursement

Programme Budget	Phase 1	Percentage
Approved budget	82,889,892	40%
% of approved budget disbursed by GF to PR	32,834,514	100%
% disbursed to PR then disbursed to LSRs & SSRs	32,834,514	100%
% disbursed to LSRs & SSRs that is obligated/spent	32,834,514	100%

Annex 29: Round 9 Budget Allocation per Objective

Objectives	Approved budget	Disbursed budget	Spent funds
Objective 1: Increase production of mid-level and highly skilled health workers	29,526,216	10,049,213	10,049,213
Objective 2: Support recruitment and strengthen retention to improve service delivery in HIV/AIDS, TB, Malaria and other Health	17,711,559	5,225,302	5,225,302
Objective 3: Strengthen national health information systems to facilitate monitoring, evaluation and planning	17,127,973	7,600,007	7,600,007
Objective 4: Improve the efficiency and effectiveness in the procurement, storage and forward supply of medical equipment and medicine	13,922,329	7,156,165	7,156,165
Objective 5: Strengthen management and leadership skills for health managers at all levels	4,601,815	2,803,827	2,803,827

Annex 30: Round 9 Percentage Budget Allocation per Objective

Objectives	% of Approved budget Disbursed	% of Disbursed budget spent
Objective 1: Increase production of mid-level and highly skilled health workers	34%	100%
Objective 2: Support recruitment and strengthen retention to improve service delivery in HIV/AIDS, TB, Malaria and other Health	30%	100%
Objective 3: Strengthen national health information systems to facilitate monitoring, evaluation and planning	44%	100%
Objective 4: Improve the efficiency and effectiveness in the procurement, storage and forward supply of medical equipment and medicine	51%	100%
Objective 5: Strengthen management and leadership skills for health managers at all levels	61%	100%

Annex 31: Round 9 Indicators & results

Indicators for Round 9	Target	Achieved	Achievement rate %
Number of tutors hired (cumulative) (No link to objective)	80	67	84%
No. of district health managers and newly deployed district health workers trained in management, supervision and HIV/AIDS, malaria and TB management (cumulative) (Objective 5)	77	122	158%
Percentage completion of warehouse construction (No link to objective)	60%	5%	8%
Health facilities submitting accurate, timely and complete HMIS reports to the district (number and percentage) (Objective 3)	1,200	1,276	106%
Number of health providers trained in data collection according to new HMIS plan(Objective 3)	400	0	0%
Average percentage of facilities with availability of 9 tracer medicines (Objective 4)	67	67	100%
Percentage of ARV, anti-TB and anti-malaria products batches respectively that have undergone the quality control process at the initial receipt (Objective 4)	35%	33%	94%
Percentage completion of 90 staff houses (No link to objective)	0%	0%	0%
Percentage completion of health training institution campuses (No link to objective)	0%	0%	0%

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