

HIV/AIDS FINANCIAL REPORTING FORM

Country	Romania
Grant No.	ROM_607-G03-H
PR	Romanian Angel Appeal Foundation
Currency	EURO

PLEASE REFER TO THE "GUIDANCE FOR COMPLETION OF THE ENHANCED FINANCIAL REPORTING TEMPLATE" DOCUMENT TO ASSIST YOU IN COMPLETING THE TEMPLATE

Current Reporting Period	Start Date:	dd-mm-yyyy
	End Date:	1-Jul-2007
		30-Jun-2008

Cumulative Reporting Period	Start Date:	dd-mm-yyyy
	End Date:	1-Jul-2007
		30-Jun-2008

The end date for the current reporting period and cumulative reporting period must be the same

The "TOTAL" rows in Table A, B and C will have a RED background if the amounts in each table do not agree. If the Totals for each Table agrees, these rows will have a YELLOW background.

A- BREAKDOWN* BY EXPENDITURE CATEGORY		Current Reporting Period				Cumulative Reporting Period			
#	Category	Budget	Expenditures	Variance	Reason for Variance	Cumulative Budget	Cumulative Expenditure	Variance	Reason for Variance
1	Human Resources	1,092,277.00	1,088,511.00	-3,766.00	No major variance	1,092,277.00	1,088,511.00	-3,766.00	No major variance
2	Technical Assistance	93,860.00	86,266.00	-7,594.00	No major variance	93,860.00	86,266.00	-7,594.00	No major variance
3	Training	333,554.00	156,816.00	-176,738.00	Variance comes from: training activities contracted in Q1 and rescheduled (initially planned for Q1 or for the summer months); expenditures planned for the projects contracted in Q3 and Q4.	333,554.00	156,816.00	-176,738.00	Variance comes from: training activities contracted in Q1 and rescheduled (initially planned for Q1 or for the summer months); expenditures planned for the projects contracted in Q3 and Q4.
4	Health Products and Health Equipment	463,040.00	256,259.00	-206,781.00	The procurement of medical consumables benefit of discounts from suppliers. The procurement of HIV rapid tests for penitentiaries was rescheduled (25,000 Euros). AIDS Kits and condoms procurement was postponed	463,040.00	256,259.00	-206,781.00	The procurement of medical consumables benefit of discounts from suppliers. The procurement of HIV rapid tests for penitentiaries was rescheduled (25,000 Euros). AIDS Kits and condoms procurement was postponed
5	Medicines and Pharmaceutical Products	0.00	0.00	0.00	No major variance	0.00	0.00	0.00	No major variance
6	Procurement and Supply Management Costs	0.00	16,529.00	16,529.00	Because of the VAT problem, PR choose to procure medical consumables through UNDP procurement system, in order to be able to recover 19% cost of VAT. The UNDP fee is 7% and wasn't initially budgeted.	0.00	16,529.00	16,529.00	Because of the VAT problem, PR choose to procure medical consumables through UNDP procurement system, in order to be able to recover 19% cost of VAT. The UNDP fee is 7% and wasn't initially budgeted.
7	Infrastructure and Other Equipment	491,486.00	398,525.00	-92,961.00	ARAS postponed the acquisition of two housing containers, of the equipment and the medical consumables needed to develop in the containers a low threshold clinic for IDUs, SWs and Roma from Bucharest.	491,486.00	398,525.00	-92,961.00	ARAS postponed the acquisition of two housing containers, of the equipment and the medical consumables needed to develop in the containers a low threshold clinic for IDUs, SWs and Roma from Bucharest.
8	Communication Materials	112,254.00	52,173.00	-60,081.00	The IEC materials targeting people from vulnerable groups temporary in police arrests and prisoners have not been produced by the end of Q4, as mentioned in the initial workplan. The activities have been rescheduled.	112,254.00	52,173.00	-60,081.00	The IEC materials targeting people from vulnerable groups temporary in police arrests and prisoners have not been produced by the end of Q4, as mentioned in the initial workplan. The activities have been rescheduled.
9	Monitoring and Evaluation	166,090.00	38,138.00	-127,952.00	The variance reflect the budgets planned for the studies to be conducted among vulnerable groups. The studies have been rescheduled for the second year of the program.	166,090.00	38,138.00	-127,952.00	The variance reflect the budgets planned for the studies to be conducted among vulnerable groups. The studies have been rescheduled for the second year of the program.
10	Living Support to Clients/Target Population	156,450.00	29,588.00	-126,862.00	The variance comes from: scholarships, incentives for roma peers and roma leaders, difference from the initial budget and the sub-contracted budget. (see explanation in Annex 1)	156,450.00	29,588.00	-126,862.00	The variance comes from: scholarships, incentives for roma peers and roma leaders, difference from the initial budget and the sub-contracted budget. (see explanation in Annex 1)
11	Planning and Administration	384,447.00	92,271.00	-292,176.00	External audit planned for the first year of the project was paid in fifth quarter. CCM budget approved by GFATM is smaller that budget approved in initial proposal.	384,447.00	92,271.00	-292,176.00	External audit planned for the first year of the project was paid in fifth quarter. CCM budget approved by GFATM is smaller that budget approved in initial proposal.
12	Overheads	336,421.00	223,233.00	-113,188.00	Most sub-grant agreements were signed with a delay of at least 2 months from the start of the grant. As a result, most activities encountered delays in implementation, compared to the initial workplan of the program.	336,421.00	223,233.00	-113,188.00	Most sub-grant agreements were signed with a delay of at least 2 months from the start of the grant. As a result, most activities encountered delays in implementation, compared to the initial workplan of the program.
13	Other	0.00	0.00	0.00	No major variance	0.00	0.00	0.00	No major variance
TOTAL		3,629,879.00	2,438,309.00	-1,191,570.00		3,629,879.00	2,438,309.00	-1,191,570.00	

B- BREAKDOWN* BY PROGRAM ACTIVITY				Current Reporting Period				Cumulative Reporting Period			
#	Macro-category	Objectives	Service Delivery Area	Budget	Expenditures	Variance	Reason for Variance	Cumulative Budget	Cumulative Expenditure	Variance	Reason for Variance
1	Prevention	OBJECTIVE 1: Increase the access of vulnerable groups to prevention and support services	Prevention: BCC - community outreach	1,775,128.00	1,227,509.00	-547,619.00	The financial audit budgeted for this SDA wasn't paid yet, condoms acquisition was postponed. Equipment for low threshold clinic wasn't purchased and activities for prisoners were postponed.	1,775,128.00	1,227,509.00	-547,619.00	The financial audit budgeted for this SDA wasn't paid yet, condoms acquisition was postponed. Equipment for low threshold clinic wasn't purchased and activities for prisoners were postponed.
2	Prevention	OBJECTIVE 1: Increase the access of vulnerable groups to prevention and support services	Prevention: Testing and Counseling	60,800.00	23,110.00	-37,690.00	Major delays in subcontracting the services for prisoners (access to VCT with ELISA blood tests)	60,800.00	23,110.00	-37,690.00	Major delays in subcontracting the services for prisoners (access to VCT with ELISA blood tests)
3	Supportive Environment	OBJECTIVE 1: Increase the access of vulnerable groups to prevention and support services	Supportive environment: Stigma reduction in all settings	121,890.00	86,508.00	-35,382.00	This sum reflects some trainings, conferences and workshops that were rescheduled because of the initial delay in signing most of the sub-grant agreements (on average 2-3 months since the start of the program).	121,890.00	86,508.00	-35,382.00	This sum reflects some trainings, conferences and workshops that were rescheduled because of the initial delay in signing most of the sub-grant agreements (on average 2-3 months since the start of the program).
4	Health Systems Strengthening (HSS)	OBJECTIVE 1: Increase the access of vulnerable groups to prevention and support services	HSS: Information system & Operational research	45,200.00	0.00	-45,200.00	Behavioral Surveillance Survey among IDUs and SWs were rescheduled. Preparations took place in Q3 and Q4, however data collection started in the second year of the program. The studies are currently in progress.	45,200.00	0.00	-45,200.00	Behavioral Surveillance Survey among IDUs and SWs were rescheduled. Preparations took place in Q3 and Q4, however data collection started in the second year of the program. The studies are currently in progress.
5	Supportive Environment	OBJECTIVE 1: Increase the access of vulnerable groups to prevention and support services	Supportive environment: Strengthening of civil society and institutional capacity building	117,800.00	66,813.00	-50,987.00	The difference comes from the reschedule la Plan Activities and expenditures and savings.	117,800.00	66,813.00	-50,987.00	The difference comes from the reschedule la Plan Activities and expenditures and savings.
6	Care and Support	OBJECTIVE 2: Ensure the adequate combination of services and support for YPLWHA to avoid a second wave of epidemic in Romania OBJECTIVE 2: Ensure the adequate combination of	Care and support: Care and support for the chronically ill	1,226,576.00	832,343.00	-394,233.00	A significant amount of this variance is represented by: the budget of the projects sub-contacted in Q3, following the second selection of SRs; the budget that remained following the termination in Q3 of the project implemented by Children's Smile.	1,226,576.00	832,343.00	-394,233.00	A significant amount of this variance is represented by: the budget of the projects sub-contacted in Q3, following the second selection of SRs; the budget that remained following the termination in Q3 of the project implemented by Children's Smile.

	Supportive Environment	OBJECTIVE 3 :Programme Management	Supportive environment: Program management and administration	239,235.00	179,346.00	-59,889.00	Funds from this SDA are allocated to the PR. The variance is explained in Annex 2	239,235.00	179,346.00	-59,889.00	Funds from this SDA are allocated to the PR. The variance is explained in Annex 2
8	Supportive Environment	OBJECTIVE 3 :Programme Management	Supportive environment: Program management and administration	26,850.00	12,194.00	-14,656.00	CCM budget aproved by GFATM is lower that originaly	26,850.00	12,194.00	-14,656.00	CCM budget aproved by GFATM is lower that originaly
TOTAL				3,629,879.00	2,438,309.00	-1,191,570.00		3,629,879.00	2,438,309.00	-1,191,570.00	

To add additional rows, right click the row number (Row 39 in a blank template) to the left of the row above the row for TOTAL and select copy, then over the same number, right click again and select Insert Copied Cells. **WARNING:** Inserting Rows without copying a row as described above will cause the formula in the variance column to become invalid and will mean the overall information will be inaccurate.

C- BREAKDOWN* BY IMPLEMENTING ENTITY				Current Reporting Period				Cumulative Reporting Period			
#	PR/SR	Name	Type of Implementing Entity	Budget	Expenditures	Variance	Reason for Variance	Cumulative Budget	Cumulative Expenditure	Variance	Reason for Variance
1	SR	ALIAT	NGO/CBO/Academic	188,213.00	192,849.00	4,636.00	No major variance	188,213.00	192,849.00	4,636.00	No major variance
2	SR	ARAS	NGO/CBO/Academic	1,037,692.00	694,768.00	-342,924.00	The organization implements projects contracted following all the three selections of sub-recipients. The variance comes from the expenditures rescheduled, following the signing of the sub-grant agreements (in Q2, Q3 and Q4).	1,037,692.00	694,768.00	-342,924.00	The organization implements projects contracted following all the three selections of sub-recipients. The variance comes from the expenditures rescheduled, following the signing of the sub-grant agreements (in Q2, Q3 and Q4).
3	SR	INTEGRATION	NGO/CBO/Academic	63,685.00	59,885.00	-3,800.00	No major variance	63,685.00	59,885.00	-3,800.00	No major variance
4	SR	PSI ROMANIA	NGO/CBO/Academic	112,084.00	74,585.00	-37,499.00	Trainings: some sessions have been rescheduled. Human resources: the budget for the Q1 salaries has not been spent or reallocated yet (activities started only in Q2, following the signing of the sub-grant agreement in Q1).	112,084.00	74,585.00	-37,499.00	Trainings: some sessions have been rescheduled. Human resources: the budget for the Q1 salaries has not been spent or reallocated yet (activities started only in Q2, following the signing of the sub-grant agreement in Q1).
5	SR	ACCEPT	NGO/CBO/Academic	223,688.00	150,442.00	-73,246.00	Some meetings were paied after the reporting period.	223,688.00	150,442.00	-73,246.00	Some meetings were paied after the reporting period.
6	SR	Close to You	NGO/CBO/Academic	282,618.00	201,384.00	-81,234.00	A significant amount of this variance is represented by the budget of the projects sub-contracted in Q3 and Q4, following the second and the third selection of sub-recipients.	282,618.00	201,384.00	-81,234.00	A significant amount of this variance is represented by the budget of the projects sub-contracted in Q3 and Q4, following the second and the third selection of sub-recipients.
7	SR	Association Noua Speranta Petrila	NGO/CBO/Academic	14,746.00	9,265.00	-5,481.00	A significant amount of this variance is represented by the budget of the project sub-contracted in Q3, following the second selection of sub-recipients.	14,746.00	9,265.00	-5,481.00	A significant amount of this variance is represented by the budget of the project sub-contracted in Q3, following the second selection of sub-recipients.
8	SR	Association Lizuca Bacau	NGO/CBO/Academic	13,895.00	9,205.00	-4,690.00	A significant amount of this variance is represented by the budget of the project sub-contracted in Q3, following the second selection of sub-recipients.	13,895.00	9,205.00	-4,690.00	A significant amount of this variance is represented by the budget of the project sub-contracted in Q3, following the second selection of sub-recipients.
9	SR	Association Speranta Constanta	NGO/CBO/Academic	17,937.00	15,757.00	-2,180.00	No major variance	17,937.00	15,757.00	-2,180.00	No major variance
10	SR	Foundation Baylor-Marea Neagra	NGO/CBO/Academic	15,419.00	8,976.00	-6,443.00	No major variance	15,419.00	8,976.00	-6,443.00	No major variance
11	SR	Foundation for People Development	NGO/CBO/Academic	113,619.00	86,852.00	-26,767.00	The organization delayed the implementation of the green house protected workshop and the enrollement of young people living with AIDS in this wokshop.	113,619.00	86,852.00	-26,767.00	The organization delayed the implementation of the green house protected workshop and the enrollement of young people living with AIDS in this wokshop.
12	SR	Foundation I Nostri Bambini	NGO/CBO/Academic	15,807.00	3,866.00	-11,941.00	The organization did not start the implementation of the green house protected workshop by the end of Q4. Also, it experienced personnell shortages during the first year. As a result a significant amount of the human resources budget has not been spent.	15,807.00	3,866.00	-11,941.00	The organization did not start the implementation of the green house protected workshop by the end of Q4. Also, it experienced personnell shortages during the first year. As a result a significant amount of the human resources budget has not been spent.
13	SR	Health Aid Romania	NGO/CBO/Academic	100,319.00	85,863.00	-14,456.00	The Q1 salaries have not been spent or reallocated by the end of Q4 (activities started only in Q2, following the signing of the sub-grant agreement in Q1). The organization also reported savings.	100,319.00	85,863.00	-14,456.00	The Q1 salaries have not been spent or reallocated by the end of Q4 (activities started only in Q2, following the signing of the sub-grant agreement in Q1). The organization also reported savings.
14	SR	Foundation Children's Heart - Galati	NGO/CBO/Academic	41,372.00	12,748.00	-28,624.00	A significant amount of this variance is represented by the budget of the project that the sub-recipient took over in Q4 from the organization "Zambete de Copii", Galati.	41,372.00	12,748.00	-28,624.00	A significant amount of this variance is represented by the budget of the project that the sub-recipient took over in Q4 from the organization "Zambete de Copii", Galati.
15	SR	Romanian Children's Appeal Foundation	NGO/CBO/Academic	88,409.00	62,606.00	-25,803.00	The organization encountered difficulties in enrolling YPLWHAs in vocational training courses (overpriced trainings, YPLWHAs with low interest for attending certain vocational trainings etc.). As a result, some trainings have been rescheduled.	88,409.00	62,606.00	-25,803.00	The organization encountered difficulties in enrolling YPLWHAs in vocational training courses (overpriced trainings, YPLWHAs with low interest for attending certain vocational trainings etc.). As a result, some trainings have been rescheduled.
16	SR	Save the Children	NGO/CBO/Academic	101,357.00	104,113.00	2,756.00	No major variance	101,357.00	104,113.00	2,756.00	No major variance
17	SR	Society for Children and Parents-SCOP	NGO/CBO/Academic	20,696.00	11,718.00	-8,978.00	The organization postponed the renovation of the protected workshop because of some legal issues related to the ownership of the space where the workshop functions.	20,696.00	11,718.00	-8,978.00	The organization postponed the renovation of the protected workshop because of some legal issues related to the ownership of the space where the workshop functions.
18	SR	Society for Education on Contraception and Sexuality - SECS	NGO/CBO/Academic	254,706.00	169,462.00	-85,244.00	The organization had to reschedule some workshops and a conference (because of planning problems). It also did not spent or realocate the Q1 salaries (activities started only in Q2, following the signing of the sub-grant agreement in Q1).	254,706.00	169,462.00	-85,244.00	The organization had to reschedule some workshops and a conference (because of planning problems). It also did not spent or realocate the Q1 salaries (activities started only in Q2, following the signing of the sub-grant agreement in Q1).
19	SR	Youth for Youth	NGO/CBO/Academic	33,182.00	34,357.00	1,175.00	No major variance	33,182.00	34,357.00	1,175.00	No major variance
20	SR	UNOPA	NGO/CBO/Academic	275,292.00	157,607.00	-117,685.00	A significant amount of this variance is represented by the budget of the project sub-contracted in Q3, following the second selection of sub-recipients.	275,292.00	157,607.00	-117,685.00	A significant amount of this variance is represented by the budget of the project sub-contracted in Q3, following the second selection of sub-recipients.
21	SR	Children's Smile Association of Galati	NGO/CBO/Academic	40,682.00	40,682.00	0.00	No major variance	40,682.00	40,682.00	0.00	No major variance
22	SR	Red Ribbon Falticeni	NGO/CBO/Academic	15,067.00	11,435.00	-3,632.00	No major variance	15,067.00	11,435.00	-3,632.00	No major variance
23	SR	CENTRAS	NGO/CBO/Academic	12,296.00	2,950.00	-9,346.00	A significant amount of this variance is represented by the budget of the project sub-contracted in Q3, following the second selection of sub-recipients.	12,296.00	2,950.00	-9,346.00	A significant amount of this variance is represented by the budget of the project sub-contracted in Q3, following the second selection of sub-recipients.
24	SR	RHRN	NGO/CBO/Academic	47,942.00	6,919.00	-41,023.00	A significant amount of this variance is represented by the budget of the project sub-contracted in Q4, following the thir selection of sub-recipients (for the programs targeting prisoners)	47,942.00	6,919.00	-41,023.00	A significant amount of this variance is represented by the budget of the project sub-contracted in Q4, following the thir selection of sub-recipients (for the programs targeting prisoners)
25	SR	Ecumenical Association of Churches in Romania-AIDRom	FBO	43,725.00	23,194.00	-20,531.00	The organization had to reschedule some trainings for the second year (most of the potential participants were not available during Q4).	43,725.00	23,194.00	-20,531.00	The organization had to reschedule some trainings for the second year (most of the potential participants were not available during Q4).
26	SR	Ministry of Interior and Administrative Reforms – General Medical Direction	Other Government	4,388.00	8.00	-4,380.00	Because of the planning problems, the organization did not manage to finalize a procurement of medical emergency kits by the end of Q4.	4,388.00	8.00	-4,380.00	Because of the planning problems, the organization did not manage to finalize a procurement of medical emergency kits by the end of Q4.
27	SR	General Directorate for Child's Social Services and Protection Hunedoara	Other Government	6,727.00	7,527.00	800.00	Condoms procurement was postponed	6,727.00	7,527.00	800.00	Condoms procurement was postponed
				111,727.00	7,746.00	-103,981.00	Because of planning difficulties, the organization did not finalize most of the procurement by the end of Q4.	111,727.00	7,746.00	-103,981.00	Because of planning difficulties, the organization did not finalize most of the procurement by the end of Q4.

30	PR	Romanian Angel Appeal Foundation	NGO/CBO/Academic	305,739.00	179,346.00	-126,393.00	The variance reflect the budgets planned for the studies to be conducted among vulnerable groups. The studies have been rescheduled for the second year of the program. Funds for this studies are in the PR budget. Also see Annex 2	305,739.00	179,346.00	-126,393.00	The variance reflect the budgets planned for the studies to be conducted among vulnerable groups. The studies have been rescheduled for the second year of the program. Funds for this studies are in the PR budget. Also see Annex 2
TOTAL				3,629,879.00	2,438,309.00	-1,191,570.00		3,629,879.00	2,438,309.00	-1,191,570.00	

To add additional rows, right click the row number (Row 51 in a blank template) to the left of the row above the row for TOTAL and select copy, then over the same number, right click again and select Insert Copied Cells. **WARNING:** Inserting Rows without copying a row as described above will cause the formula in the variance column to become invalid and will mean the overall information will be inaccurate.

* The sum of all three breakdowns should be equal (A- Budget Line-item, B- Program Activity, C- Implementing Entity).

** For the purposes of this report, the SDA Program management and administration should be included in the Supportive Environment Macro Category.

D- ADDITIONAL INFORMATION

Please disclose any relevant information concerning the information in the above tables. Refer to the Guidelines for Completing the Template if required.

The first six months of the grant were featured by a massive revision of the selected SRs annexes to the sub-grant agreements, evaluation of SRs and preparatory work such as delivery by the PR of technical assistance sessions for SR as well as numerous approaches of the national stakeholders re. co-funding for the VAT-value of the procurement of goods and services from the grant. The second semester was marked by: SRs efforts to reach the planned targets; numerous monitoring visits conducted by the M&E team and the financial team (all sub-contracted projects and SRs were covered); financial audit for 2007 was successfully finalized; PR's efforts to select and contract new implementers for the program in prisons; PR's efforts to identify and contract a new implementer able to continue the project "Emergency Centre for YPLWHAs" in Galati.