



THE REPUBLIC OF UGANDA
MINISTRY OF HEALTH

Government of Uganda

Ministry of Health

Yellow Fever Preventive Mass Vaccination Campaign (YFPMVC)

**Financial Management and Reporting Guidelines
For Implementation at Local Government Level**

May 2023



Yellow Fever Preventive Mass Vaccination Campaign Financial Management and Reporting Guidelines - Local Government Level 2023

Section I: Introduction

1.1 Background

Ministry of Health (MoH), through UNEPI, with the support from Gavi and other Health Development Partners plans to conduct the Yellow Fever Preventive Mass Vaccination Campaign (YFPMVC) in Uganda with the objective of vaccinating all eligible individuals 9 months- 60 years against Yellow Fever in order to control Yellow Fever epidemics by 2026. The Campaign will be conducted in three phases between 2023 and 2024. The Top management of MoH directed that the YFPMVC will be implemented at Local Government level with support from regional Implementing partners (Ips) working on behalf of MoH to execute payments to implementers.

These Financial management guidelines describe the financial management procedures to guide the financial management, accountability and reporting for the grants by the selected Implementing Partners and Local Governments (LGs). The Implementing partners and local governments should follow these guidelines as they support the Local governments in financial management and accountability of YFPMVC funds.

The specific purpose of the guidelines is to:

- To indicate procedures to be followed by the Implementing Partners and Local Governments for financial management and accountability for funds.
- To provide minimum documentation requirements and standards of accountability for expenditure/payments made.
- To provide specific budget guidelines for each activity to aid budget interpretation.
- To provide tools/templates for use in the financial management and reporting.
- To provide reporting and accountability timelines.

The primary users of the guidelines will include management and staff of:

- Local Governments including Cities, Districts, Municipalities, Sub counties and health facilities.
- Regional Referral Hospitals.
- MoH Central/UNEPI.
- Implementing Partners
- Other partners and stakeholders.

1.2 Funds flow arrangements

The Ministry of Health will transfer YFPMVC funds allocated to the respective Local Governments to the selected Regional Implementing Partners. The Implementing Partners will disburse funds directly to implementers and suppliers to support implementation of the campaign. The funds disbursed should be in line with the approved budget and approved requests by the respective Local Governments.



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Section II: General Accountability Principles

2.1 Budget Compliance

The Implementing Partners and Local Governments should comply with the approved budget attached to these guidelines during the implementation of the YFPMVC. The Implementing Partners and Local Governments should seek prior written approval from MoH for any expenditure above 5% of the respective budget line. All correspondences should be addressed to: The Grants Coordinator Gavi/UNEPI through Email: jameny1@gmail.com and Tel. Number: +256 782822795.

2.2 Value for Money

The Implementing Partners working with Local Governments are expected to utilize the funds efficiently and effectively. The principle of value for money opines that there should be a link between funds spent and results/output.

2.3 Timeliness

Funds should be accounted for on time. The Implementing Partners should submit a financial report with accountability documents not later than 30 days after activity has been implemented. The Implementing Partners will be required to submit the following information as accountability for funds received.

- i. A Program/activity Report indicating Activities funded, key outputs/success, challenges and lesson learnt.
- ii. A Finance Report which should include a statement of income and expenditure of the Grant reconciled to closing and opening cash balances, a budget versus actual analysis report with explanations for significant variances.
- iii. A copy of the bank statement designated for this grant; and
- iv. Copies of payment/expenditure supporting documents. Original documents should be properly filed and kept by the Implementing Partner. Financial documents related to the activities funded by MoH should be retained on file for five years after the end of the activity

2.4 Documentation, Filing and Record Keeping

The Implementing partners should maintain proper, original, and credible documentation to provide an audit trail for all payments made / expenditure incurred. Documentation should be



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genuine and authentic, i.e. the third-party documents presented should be valid, dated and issued by legitimate suppliers and within the applicable period.

The Implementing Partners should only make payments which are duly approved by the district as per Local Government Finance Rules and Regulations

The Health and Finance officers of the respective Local Governments are responsible for checking payment requests submitted to Implementing Partners to ensure that they are complete (covering all expenditure), eligible (with in approved budget, supported by valid and authentic documents and for eligible beneficiaries), related to the applicable period, and reasonable priced.

2.5 Misuse of Funds and consequences

Weak financial management can lead to misuse of funds. Misuse of funds is categorized mainly as follows:

- **Ineligible expenditure:**
 - Expenses which are not in the approved budget.
 - Expenses related to taxes, customs, duties and toll or import duty fees
 - Expenses supporting terrorism and money laundering activities
- **Irregular expenditure:** Payments using unreasonable prices/costs and unauthentic documents.
- **Unsupported expenditure:** Payments which are not supported with any third-party support documents.
- **Inadequately supported:** Payments which are not supported with adequate third-party documents. Key accountability documents like reports and evidence of implementation are missing.

In cases where the implementing Partner or Local Government is not able to satisfactorily account for funds advanced to it, the MoH will require the Implementing partner or Local Government to refund all the funds which are categorized under misuse

2.6 Refund of Funds

The Implementing Partner will be responsible for refunding funds that are not utilized, not accounted for and those that are supported by ineligible documentation. All refunds should be made to the MoH Bank account indicated below:

Account Name: Gavi Global Fund - UGX Ac
Bank Name: Bank of Uganda
Account Number: 000140088000006

Section III: Minimum acceptable accountability documents

The tables below summarize the minimum documentation requirements for Gavi-funded activities:

Table 1: Guidelines for Implementing Partners and Local Governments when processing payments

Ref	Activity Category	Budget Activities	Guidelines for Payment processing
i.	Trainings and capacity building	<ul style="list-style-type: none"> ▪ Training and Micro-plan development at the districts level, ▪ District coordination meetings, ▪ Vaccinator's training, ▪ Social mobilizers training, ▪ Conduct one day advocacy workshop at Districts level, ▪ Mobilization by District leadership 	<ul style="list-style-type: none"> ▪ The Local Government will prepare all attendance sheets, meeting minutes and activity reports approved by the District/City health and Finance Officers. ▪ The IP will prepare payment sheets for allowances based on approved attendance sheets. ▪ The IP will process payments and attach payment supporting documents e.g. mobile money statements or signed beneficiary payment sheets. ▪ The IP will pay suppliers directly for: refreshments, stationery, hall hire and fuel costs ▪ NB: Number of participants, quantities and rates should be as per the budget.
ii.	Implementation of the YFPMVC	<ul style="list-style-type: none"> ▪ Personnel costs for YPMVCs implementation ▪ Motorcycles rent for team supervisors 	<ul style="list-style-type: none"> ▪ The daily attendance sheets for implementors at each post will be prepared by the post in charge, reviewed by the Subcounty supervisor and approved by the District/City health and finance officers. (The subcounty supervisor will collect and submit the attendance sheets to the DHO for approval on a daily basis). ▪ The IP will prepare payment sheets for allowances based on approved attendance sheets. ▪ The IP will process payments and attach payment supporting documents e.g. mobile money statements or signed beneficiary payment sheets ▪ The IP should pay suppliers directly for all fuel costs and hire of motorcycles. ▪ NB: Number of participants, quantities and rates should be as per the budget.
iii.	Logistics support for Cold chain and Vaccine Distribution	<ul style="list-style-type: none"> ▪ Support for wastes transportation and disposal ▪ Delivery and collection of vaccines and icepacks from DVS to Sub County and posts ▪ Icepack Handling with in Districts 	<ul style="list-style-type: none"> ▪ The district/city cold chain technician will prepare a distribution schedule for vaccines and other logistics approved by the DHO/ADHO. ▪ DCCT will prepare a claim for officers for icepack handling approved by the DHO and finance officer ▪ The IP will prepare payment sheets for allowances based on approved distribution schedule.

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Ref	Activity Category	Budget Activities	Guidelines for Payment processing
			<ul style="list-style-type: none"> The IP will process payments and attach payment supporting documents e.g. mobile money statements or signed beneficiary payment sheets The IP will pay suppliers directly for fuel costs NB: Number of participants, quantities and rates should be as per the budget.
iv.	Facilitation of district command center	Facilitation of district command center	<ul style="list-style-type: none"> The district/city will prepare all attendance sheets for officers operating the command center approved by the health and finance office. The IP will prepare payment sheets for allowances based on approved attendance sheets. The IP will process payments and attach payment supporting documents eg mobile money statements or signed beneficiary payment sheets. The IP should pay suppliers directly for: airtime and fuel costs NB: Number of participants, quantities and rates should be as per the budget.

Table 2: Minimum acceptable accountability documentation requirements

Ref	Activity Category	Key expected accountability Support Documents
i.	Trainings and capacity building	<ul style="list-style-type: none"> Activity reports which should include the following details: name of training, date of training, location of training, scope of training, training program, methodology used, Results of training, results of training evaluation, key lessons learnt, list of participants, list of facilitators, pictures of training session. Original Attendance sheets for each day signed, dated with the following details: title of training, location of training, date of training, name of trainee, telephone contacts of trainee; Place of residence, designation of trainee and signature of trainee (see template on Appendix 1). Original Payments sheets for allowances should be dated, and duly signed by all recipients; allowances should only be paid to participants that have signed attendance sheets. (See template Appendix 2). Original third-party documents should be obtained for other costs such as fuel, meals, stationery, & hall hire, etc. In exceptional cases, where third party supporting documents cannot be issued by a supplier, the supplier should be required to sign an acknowledgement form or note. Per-diems should be paid in accordance with the approved rates as indicated in the budgets. Payment sheets should be used to document number of days and rate of per-diem used.

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Ref	Activity Category	Key expected accountability Support Documents
		<ul style="list-style-type: none"> Transport refunds should be paid in accordance with the approved rates in the budget and should be signed for by each participant. Venues and other conference facilities should be procured in accordance IP procurement system or PPDA regulations.
ii.	Planning, Coordination, and sensitization Meetings	<ul style="list-style-type: none"> Approved and signed minutes of each meeting indicating, date of meeting, venue of meeting, agenda, list of participants, details of discussions and action points. Original signed attendance lists as described in i) above. Original payment sheets (for both per-diem, allowances, and transport refund) as described in i) above. Original third-party documents for other costs as described in i) above.
iii.	Travel and fuel management	<ul style="list-style-type: none"> Vehicle logbooks per vehicle indicating; place of departure, destination, fuel consumed, name of driver, name of officer, date of journey, purpose of journey, Kilo meters covered, vehicle maintenance details (Annex IV). Original third-party documents for fuel consumed, service and repairs, vehicle hire as described in i) above.
iii.	Social mobilization	<ul style="list-style-type: none"> Social mobilization plan clearly showing target groups/areas/sites/Health facilities to be mobilized and timelines, social mobilization checklist or Terms of Reference/Scope of work. Activity report for each social mobilization activities done indicating; date of activity, location of sites visited, names of officers visiting, names of officers visited/mobilized, duration of the visit (days), completed social mobilization checklist/tool/register, summary of findings/results/coverage/strategy and action points. Original signed payment sheets (for per-diem and transport refund) as described in i) above. Original Attendance lists as described in i) above. Original third-party documents for other costs incurred as described in i) above.
iv.	Support supervision	<ul style="list-style-type: none"> Supervision plan clearly showing areas/sites/Health facilities to be supervised and timelines, Supervision checklist or Terms of Reference/Scope of work. Activity report for each supervision visit done indicating; date of activity, location of sites visited, Names of officers visiting, names of officers visited, duration of the visit (days), completed supervision checklist/tool/outreach register, summary of findings/results and action points. Original signed payment sheets (for per-diem and transport refund) as described in (i) above. Original Attendance lists as described in i) above. Original third-party documents for other costs incurred as described in (i) above.
v.	Logistics support for Cold chain and	<ul style="list-style-type: none"> Original record of distribution lists signed by recipient. Original Payment sheets and other supporting documents as described in i) above



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Ref	Activity Category	Key expected accountability Support Documents
	Vaccine Distribution	<ul style="list-style-type: none"> Activity report for each supervision or outreach visit done indicating; date of activity, location of sites visited, Names of officers visiting, names of officers visited, duration of the visit (days), completed logistics checklist/tool, summary of findings/results and action points
vi	Other Activities	<ul style="list-style-type: none"> Supporting documents for other activities should generally adhere to the guidelines provided for the indicative in i) - v) above

Section IV: Specific activity budget guidelines

4.1 District Level Activities

Micro-plan development at the districts level

2-days workshops will be organized in each of the targeted districts to develop Micro-plans. The meetings will be attended by 6 DHT members per district, 3 participants from regional level and 2 participants per subcounty. These meetings will be facilitated by two participants from National level per district and will be provided by the following:

- A daily per diem of 175,000 UGX will be provided to regional participants for 4 days (2 days training and 2-day travel).
- Transportation allowance of 20,000 UGX will be provided to all district participants and UGX 100,000 for regional participants.
- A daily refreshment of 20,000 UGX will be served to each participant during the 2days.
- Hall hire at daily rate of 500,000 UGX for 2 days.
- Stationary valued to 5,000 UGX per participant will be purchased for the event.

District coordination meetings

Three (3) district coordination meetings will be attended by district task force members (RDC, Deputy RDC, LC V chairperson, Secretary for Health, District Police commander, DEO, District inspector of schools, DCDO, Partners, Health Sub District In-charges, sub-county representatives). A total of 25 participants at District level

The budget provides for:

- Refreshment for participants of UGX 20,000 per participant per meeting.
- Transport refund for participants from Sub counties and Health sub districts of UGX 20,000

Vaccinators training

Five (5) Vaccinators per vaccination team will be trained by 1 trainer from district level.

The budget provides for the following:

- SDA at a rate of UGX 20,000 per person for one day.
- SDA for trainers and their drivers of UGX 20,000 for 1 day
- 20 litres of fuel per subcounty at a rate of UGX 6,500



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Social mobilizers training

Three (3) social mobilizers per vaccination site will benefit from a 1-day training on yellow fever campaign implementation. The training will be facilitated by one trainer per subcounty from District level.

The budget has provided the following:

- A daily per diem of 20,000 UGX for the 1 training day
- Transportation allowance of 20,000 UGX will be provided to participants.
- SDA for trainers and their drivers of UGX 20,000
- 20 litres of fuel for trainers at a rate of UGX 6,500

Motorcycles rent for team supervisors.

Districts will deploy one team supervisor per subcounty. Team supervisors will be in charge of supervising at least 10 teams a day for 9 days.

The budget provides for the following:

- Hire of one Motorcycle per subcounty at a rate of UGX 50,000 for 9 days

Conduct one day advocacy workshop at districts level

A 1-day advocacy workshop of 35 participants will be organized at the districts level. The budget provides for the following:

- A transportation allowance of UGX 20,000 UGX per participants.
- A daily refreshment of UGX 20,000 UGX to all the participants.
- Stationary valued to 5,000 UGX per participant.
- Hall hire for 500,000 UGX per district.

Cost for batteries for town criers

1 set of Batteries worth (10,000 UGX) per vaccination team will be purchased for the megaphones of public criers.

Support for Wastes transportation and disposal

The filled safety boxes as well as other wastes will be transported from the vaccination sites to the nearest health facilities and their disposal sites. District Environmental Health Officer and Driver will be facilitated to support waste transportation and disposal in three sub counties per day in the district.

The budget provides for the following:

- SDA of UGX 20,000 per day for DEHO and driver
- 15 litres of fuel per day at a rate of UGX 6,500

Icepack Handling within Districts

The budget provides for the following

- UGX 200 for cleaning and freezing of 20 icepacks per subcounty per day for 8 days.



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- • 20 litres of fuel per day for backup generator at DVS for 10 days

Delivery and collection of vaccines and icepacks from DVS to Sub County and posts

The district cold chain technician and driver will be facilitated to transport icepacks in 2 sub counties per day. The budget provides for the following.

- SDA of UGX 20,000 for DCCT and Driver
- 20 litres of fuel per day

Boats rental for vaccination in the islands

The budget provides for Boat rental at a rate of UGX 500,000 per day for each island for 7 days in 7 districts.

Personnel costs for YF PMVCs implementation

For the implementation of the YF PMVC Phase 1 the following actors will be needed for a period of 5 to 9 days depending on the role to be played at district level: sub-counties supervisors (Both from Subcounty and District level), Team supervisors, Vaccinators and Social mobilizers. The budget has provided for the following:

- SDA of UGX 20,000 for subcounty supervisors and drivers (Supervisors from District level) per day for 6 days.
- 2T for Motorcycles of Subcounty Supervisor of UGX 20,000 per subcounty supervisor
- 5 litres of fuel per day for Subcounty Supervisor's motorcycles for 6 days.
- DSA for subcounty supervisors of UGX 20,000 per day for 6 days (from subcounty level)
- Fuel for Subcounty supervisors (from district level) of 10 litres per day for 6 days at a rate of UGX 6,500
- SDA for vaccinators (vaccination teams) of UGX 20,000 per day for 5 days. Each vaccination team will be comprised of 5 members)
- Transport refund for vaccinators (vaccination teams) of UGX 20,000 per day for 5 days.
- SDA for support staff of UGX 20,000 per day for 5 days
- SDA for social mobilisers of UGX 20,000 per day for 1 day (3 mobilisers per village)

Advocacy and communication at District level

The budget provides for the following for district advocacy and communication at district level:

- Mobile public address System -PA hire and Vehicle hire for UGX 400,000 per day for 5 days
- SDA for DHE of UGX 20,000 for 5 days
- UGX 2,000,000 per district for Radio Announcement/DJ mentions

Facilitation of district command centre

The budget provides for the following:

- SDA for Biostatistician & 2 data clerks for 6 days at a rate of UGX 20,000 per day



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- • Transport refund for Biostatistician & 2 data clerks for 6 days at a rate of UGX 15,000 for facilitation for district command centre
- Coordination airtime of UGX 50,000 per district for district command centre.
- SDA for DHO at a rate of UGX 20,000 for 6 days
- 10 litres of fuel per day for DHO for 5 days of the campaign.

Mobilisation by District leadership

The budget provides for the following:

- SDA for mobilization by district leadership (3 Leaders, 3 Drivers and 3 bodyguards) at a rate of UGX 20,000 per day for 2 days
- 20 litres of fuel per day mobilization by district leadership (20 litres per day for 2 days for 3 vehicles) at a rate of UGX 6,500



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Annex 1a: Attendance Sheet Template- Per post

ATTENDANCE LIST

Activity description:							
Name of District							
Location of post							
DATE:							
No.	Name of participant	District	Designation	Telephone	MM Name	Registered MM Number	Signature
1			vaccinators			-	
2			vaccinators			-	
3			Recorder			-	
4			Recorder			-	
5			Crowd Puller			-	

Prepared by: Name..... Position: In charge Post Signature Date

Verified by: NamePosition: Subcounty Supervisor Signature..... Date

Approved by: Name.....Position:DHO/ADHO Signature Date

Approved by: Name.....Position:CFO Signature Date



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Annex 1b: General Attendance Sheet Template

ATTENDANCE LIST

Activity description:							
Name of District							
Venue:							
DATE:							
No.	Name of participant	District	Designation	Telephone	MM Name	Registered MM Number	Signature
1						-	
2						-	
3						-	
4						-	
5						-	
6							
7							

Prepared by: Name..... Signature Date

Approved by: Name.....Position: DHO/ADHO Signature Date

Approved by: Name.....Position: CFO Signature Date



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Annex 2: Payment Sheet Template

Activity description:									
VENUE:					DATE:				
No.	Name of participant	District	Designation	MM Name	Registered MM Number	Number of days attended	SDA	Transport refund	Total
1					-				-
2					-				-
3					-				-
4					-				-
5					-				-
6					-				-
7					-				-
8					-				-
9					-				-
Total					-				-
Prepared by: Name.....Signature.....Date.....									
Approved by: Name.....Signature.....Date.....									



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Annex 3: Activity reporting template

1. Title Page
 - a. Title of Activity:
 - b. Name of District:
 - c. Period of Execution: (*indicate date when activity started and completed*)
2. Description of Activities (Background for the activity)
3. Objectives of the Activities: (e.g., *planning and coordination, social mobilization, Sensitization and planning, etc.*)
4. Methodology: (*brief on the mode of execution e.g. supervision and social mobilization checklists,*) -
5. Results/findings/Achievements/Actions taken
6. Challenges
7. Lessons learnt
8. Recommendations/Action plan