



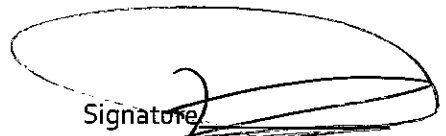
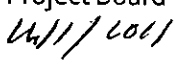
Annual Progress Report - 2010



Project Title

Award ID:	00051246
Award Title:	Scaling up access to HIV prevention, treatment and care
Project ID:	00063710
Source of Funds:	TRAC and Cost-sharing
Implementation Modality:	DEX
Project Beginning Year:	01/01/2009
Project Ending Year:	15/11/2010

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Annual Progress Report – Part I

1. Overview of the Project

Nepal secured Round 2 HIV Grant (\$10 million) of the Global Fund to Fight AIDS, TB and Malaria (GFATM), with the Ministry of Health and Population (MoHP) as principal recipient (PR) of the grant in 2003. Since the Government did not have experience and the capacity to manage large grant, and was unable to disburse \$1 of the \$5 million over the 1st 2 years of phase 1, it requested the United Nations System in Nepal (the UN system) to support the implementation of the grant particularly the NGO sector component and procurement of drugs and commodities with regards to HIV/AIDS. The UN system was contracted as a Management Support Agency (MSA) and its efforts were executed by the United Nations Development Programme (UNDP) on behalf of the UN system.

In early 2006 (February), the MSA was transformed into a Programme Management Unit (PMU) under UNDP to serve as one of the principal recipients for the implementation of the Phase 2 activities of GFATM Round 2. DFID used the same structure to support implementation of its new five-year HIV contribution to the HIV response in Nepal.

In 2007, Nepal was awarded a \$37 million GFATM Round 7 HIV grant entitled 'Scaling up Coverage and Quality of HIV and AIDS Prevention Targeting to Most-at-risk Populations and Treatment Care and Support Services to PLHIV'. The overall objectives of this grant are:

1. Promote the adoption of safe behaviours among most-at-risk populations (especially, labour migrants and their spouses, injecting drug users and men who have sex with men) through increased access and availability of prevention programmes.
2. Expand access and coverage of quality HIV testing and counselling, and STI diagnosis and treatment.
3. Strengthen health service capacity to provide quality care and treatment for people living with HIV/AIDS.
4. Increase access to quality care and support services for people living with HIV/AIDS.
5. Build the capacity of the Government of Nepal and civil society to manage and implement HIV/AIDS activities.

In order to implement the grant three entities i.e. MOHP National Center for AIDS and STD Control (NCASC), Save the Children (SCF), and the Family Planning Association of Nepal (FPAN) were nominated as Principle Recipients (PR) by the Country Coordination Mechanism (CCM) & Government of Nepal (GON). However, as NCASC could not qualify itself to be the PR in the PR capacity assessment conducted by the Global Fund's Local Fund Agent, a request was again made to UNDP to take the PR role in phase 1 of the Rd7 HIV grant, to manage the health sector and procurement component of the grant.

UNDP's role as a PR primarily included technical assistance to MOHP on strengthening health system with regards to HIV/AIDS, implement the health sector component of the grant, procurement of pharmaceuticals products, health commodities and equipment including supply chain management. UNDP was also made responsible to develop the capacity of NCASC to assume the PR role in Phase II of the Global Fund Rd7. The total budget allocated for UNDP as a PRs to carry out the task was USD 6.7 million for the period November 15, 2008 – November 15, 2010.

UNDP successfully completed the Rd7 phase I HIV programme in November 15, 2010 with achieving all the set targets and accomplishing key programme activities, increasing its GFATM rating from B1 to A2.

In August 2010, the CCM submitted the Phase II application to the Global Fund for funding proposing NCASC as PR as opposed to UNDP, together with Save the Children, Family Planning Association. UNDP was proposed by the CCM as a procurement agent for year 3 of phase II grant with a plan to transfer the procurement role gradually to the Logistics Management Division of MOHP from year 4 onwards. However PRs ship role of NCASC is contingent upon the passing of the PR capacity assessment to be conducted by GFATM LFA in mid December, 2010.

1. Results in 2010

a. Progress towards CPAP Outcome and Output Indicators

Summarize three major results achieved in 2010, emphasizing changes in development conditions and/or people's lives. Explain how these interim results are leading towards the overall intended results of the projects. (You may wish to report on some cumulative results 2008-2010)

The focus of programme in 2010 was on expanding MOHP health facility HIV Voluntary Counseling and Testing (VCT) and Sexually Transmitted Infection (STI) treatment services, Anti Retroviral Treatment (ART) and Opportunistic Infection (OI) treatment services in the country, quality assurance of services through the update or development of National Protocol, Standard Operating Procedure, guidelines on VCT, STI, ART, OI and its implementation. Efforts were also geared towards developing capacities of various cadres of service providers thus enabling them in delivering quality services.

As a part of health system strengthening, a National MOHP HIV Data Base System was established both at NCASC and the HIV/AIDS Control Board (for collection of HIV data from MARP NGOs) including six Service Delivery Points as a pilot intervention. To make the data base system effective, a **USERS Manual** was developed and orientation was provided to concerned MOHP and NGO staff at the national and district level on the overall MOHP HIV Data Base system. Reporting forms and formats were revised accordingly to fit in the new data base system. Similarly, a national curriculum on HIV/AIDS monitoring & evaluation was also developed and rolled out from the national to district level by creating a core group of trainers at the central level, who in turn trained MOHP personnel at regional and district level.

Efforts were also concentrated in developing the capacity of NCASC to assume the PR role in future Global Fund grants as well to manage targeted interventions for Most At Risk Populations (MARP) to be implemented by NGOs under the Nepal Health Sector Plan (NHSP) – II via pooled donor funds. A Capacity Development Strategy was developed in 2009 and vetted by national and international stakeholders in January 2010 – it foresaw capacity development over 24 months at a cost of \$250,000. Since the MOHP and NCASC did not accept such a long time frame, an Accelerated Capacity Development plan was developed for NCASC in August 2010, and implemented through the UNAIDS Technical Support Facility and SWASTI.

Key accomplishments of the programme are highlighted below:

1. Service Expansion/ upgrade

- a. VCT and STI services were expanded in 30 new sites making a total of 66 VCT sites under the government MOHP system. The programme also provided on-going operational and technical assistance to all the sites by providing operational cost, technical support visits, on site follow up and on the job training.
- b. ART services were scaled up by establishing 2 new ART service sites and 10 ART sub centers making a total of 35 ART service sites throughout the country under the public health system. ART sub centers were established particularly to distribute the patient load from the overwhelmed ART centers to the sub centers.

2. Quality Assurance

- c. National Guidelines / Standard Operating Procedures (SOP) on VCT and ART were updated and finalized. Similarly, National guidelines on STIs, ART and OI guidelines were updated and the OI training package was developed. SOP for ART sub centre and External Quality Assurance Manuals were developed and disseminated

3. Capacity Building of MOHP HIV Health Facilities

Capacity building is one of the key components of the programme. Under this segment, various training and capacity building initiatives were provided to the different MOHP cadres as listed below:

- d. 149 counselors received basic training on VCT and 18 lab technicians were trained on HIV testing. Similarly, 249 service providers were trained on etiological management and 283 community health workers trained on syndromic management of STIs. Similarly, 95 service providers of ART centers received training on clinical management of ARV therapy.
- e. 47 health facility staff in charge, 106 District AIDS Committee Coordinators were trained on programme management and 39 store managers and 18 store keepers trained on logistics management.
- f. Annual Review Meetings of DACC (District AIDS Coordinating Committees) were conducted in the 5 developmental regions of the country.
- g. A National MOHP HIV Data Base System on HIV was established at NCASC and HSCB, and 6 intervention service delivery points piloted the system.
- h. National M&E Curriculum on HIV was developed and rolled out at the national, regional and district level. A total of 262 health facility M& E focal points were trained on HIV M&E.

4. Capacity Development of NCASC to assume the management role of GFATM and multi-donor funds

- i. An Accelerated Capacity Development Plan was developed for NCASC in August 2010, which was implemented by the UNAIDS Technical Support Facility through SWASTI
- j. As a part of the plan, an Institutional Review of NCASC was completed and the new structure of NCASC was proposed, including the Terms of Reference (TOR) for staff.
- k. Training needs for NCASC staff were assessed and based on the needs meeting the minimum GFATM PR requirement, training modules on programme management, monitoring &

evaluation, LFA mock assessment and financial management was developed and training conducted for the key staff of NCASC.

- l. Similarly, NCASC Financial /Administrative Guidelines were refined to fulfill Global Fund requirements.

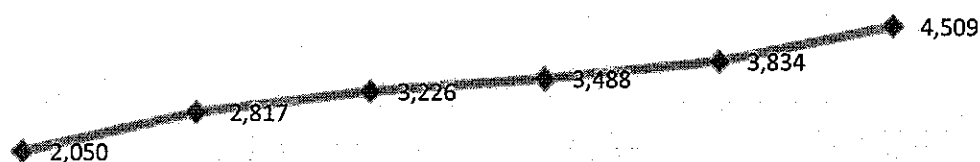
5. Procurement and Supply Chain Management

- m. UNDP Nepal procured and supplied ARV, STI, OI drugs and other health commodities (HIV test kits, reagents, CD4 reagents, condom, lubricant, harm reduction supplies etc) equivalent to **USD 264,7616** including **USD 100,000** for supply chain management (November 15, 2008 - 15 November 15, 2010).
- n. As a part of the capacity development initiative, efforts were also made to enhance the supply chain management capacity of NCASC through providing a five days training on forecasting of HIV/AIDS drugs and commodities to the relevant staffs through technical assistance from UNDP Copenhagen.
- o. Similarly, international training on GFATM procurement and supply chain management training was also provided to the director of Logistic Management Division/Ministry of Health & Population. The training was conducted by UNDP in Copenhagen, Denmark.

Key Achievements :

1. One of the major achievements of 2010 is the increase in number of people with advanced HIV infection currently receiving ARV. Starting with only 2,050 PLHIVs on ART (2008) the number increased to 4,509 (July 2010). The increment in the number of PLHIV receiving ART services is attributed to the increase in ART service centers. With the establishment of 10 new ART sub centers, the patient load has been distributed equally thus reducing the patient burden at overwhelmed ART centre. This provision has also helped to reduce the risk of service delivery gap at times of general public strikes with closure of roads which was a major issue in the past. The following chart shows the dramatic increase in the past two years in number of PLHIVs receiving ARV treatment services.

**# of people with advance HIV infection
currently receiving ARV 16th Nov. '08 - 15th
Jul. '10**



Baseline-2008 16th Nov. '08 - 15th Mar '09 16th Mar. '09 - 15th Jul. '09 16th Jul. '09 - 15th Nov. '09 16th Nov. '09 - 15th Mar. '10 16th Mar. '10 - 15th Jul. '10

2. Another key achievement was the increase in the VCT uptake. The number of people counseled and treated for HIV has increased from a baseline of 53,198 (2008) to 140,905 (2010).

CPAP Outcome:	Strengthened national capacity for governance and coordination of AIDS response
CPAP Outcome Indicators, baselines, targets and current status	<p>Number of GFATM proposals approved</p> <p>Baseline: 2/7 Target: 1 additional proposal Current Status: Country has submitted Rd10 HIV proposal (\$57 M) to the Global Fund which was selected for funding in Dec 2010.</p>
CPAP Output:	Support the development of appropriate oversight and management structures for the semi autonomous HIV/AIDS entity
Project Output Indicators (if different from CPAP Output indicators), baselines, targets and current status	<p>% of HIV/AIDS donors resources managed by the Government</p> <p>Baseline: Less than 1% Target: 40% Current Status: 10% (Nepal 2010 UNGASS Report)</p> <p>Financial, procurement, monitoring and evaluation procedures developed for the semi autonomous entity</p> <p>Baseline: The frame work for the national entity is already approved from the parliament and the formal establishment for the entity is in process</p>

	<p>Target: M&E plan in place; minor gaps in the M&E system assessments, PSM plan in place</p> <p>Currents status: M&E plan and PSM plan are in place with capability increased for recording data in price reporting mechanism</p>
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b. Achievements against Annual Work Plan (Annual Targets & Activities)

Annual Targets	Achievement (against Annual Targets)	Planned Activities	Achievements (against activities & actions)	Financial			
				Fund	Budget Code	Budget	Expenditure
- Complete implementation of the capacity building plans and implementation of exit strategy as apart of the CD plan	Output 1: Support the capacity building of the national HIV/AIDS entities and implementation of large donor grants	<p>Activity Result 2.1.1- Prevention : Testing and Counselling Expand access and coverage of quality HIV testing and counselling, and STI diagnosis and treatment Milestones/Deliverables - Actions: i) Train 20 Counsellors in basic HIV counselling ii) Provide technical assistance to VCT centres on quality assurance iii) Provide support to 66 VCT service sites and 23 ART sites</p>	i) 149 Counsellors trained on basic HIV counselling. ii) Technical assistance provided to VCT centres through 2 National Consultants iii) On-going operational cost support provided to 66 VCT service sites and 23 ART sites	GFATM	71300	2,500	-2,612.80
				GFATM	71400	43,600	1,769.70
				GFATM	71600	44,765	8,850.94
				GFATM	72100	13,070	-47,747.89
				GFATM	72200		-1,913.84
				GFATM	72330	5,000	366,185.08
				GFATM	72400	11,535	20,358.19
				GFATM	72500	15,502	8,970.62
				GFATM	73100	9,150	3068.4
				GFATM	73400	12,510	3295.31
				GFATM	74500	4,435	1508.29
				GFATM	75100	13,293	15,138.34
				GFATM	76100		1072.07

		<p>Activity Result 2.2.2 - Supportive environment : Strengthening of civil society and institutional capacity building Expand access and coverage of quality HIV testing and counselling, and STI diagnosis and treatment Milestones/Deliverables - Action i) Finalization and Printing of VCT Protocol and Standard Operating Procedure ii) Development of quality assurance manual based on VCT Manual iii) Technical support visit for quality assurance</p>	i) VCT protocol and Standard Operating Procedure have been finalized and uploaded in the NCASC website. ii) Could not be conducted since the VCT guideline was not revised iii) 420 technical support visits to SDPs conducted for quality assurance.	Total GFATM 71300 GFATM 71400 GFATM 71600 GFATM 72300 GFATM 74500 GFATM 75100 GFATM 76100	175,360 600 5,049 3,000 2,466 778 70.88	57,742.51 8,490.49 947.74 3,520.89 11,195.54 -19.83 1,689.44 70.88
	<p>Activity Result 2.1.3 - Prevention : STI diagnosis and treatment Expand access and coverage of quality HIV testing and counselling, and STI diagnosis and treatment Milestones/Deliverables - Actions: i) Train 60 health workers on etiological management of STIs</p>	i) 249 health workers trained on etiological management of STIs	Total GFATM 71600 GFATM 72100 GFATM 72300 GFATM 74500 GFATM 76100	11,893 26,470 26,470 3,706 5,238.02	26,896.15 44,927.12 23,262.66 652.51 4,210.58 5,238.02	

				1038		78290.89		
						56,945		
				GFATM	71300	11,384	185.77	
				GFATM	71600	27,456	26,282.47	
				GFATM	72100	91,642	-67,700.13	
				GFATM	72200	13,969	8,591.47	
				GFATM	72300	900	48,239.87	
				GFATM	72400	2,391	1346.51	
				GFATM	72500	6,756	3,043.13	
				GFATM	72600		121.40	
				GFATM	73100	1,611	654.81	
				GFATM	73400	2,060	1037.48	
				GFATM	74500	9,195	3,761.65	
				GFATM	75100	13,561	10,438.13	
Activity Result 3.3.4- ARV treatment and monitoring Strengthen health service capacity to provide quality care and treatment for people living with HIV/AIDS Milestones/Deliverables - Actions: i) Establish and support 10 new Maintenance sites (sub centres) and ii) Upgrade existing 21 ARV and HIV care sites iii) Organize yearly national network meeting of all ART sites iv) Conduct 12 monitoring visits to 23 ART sites to review progress v) Develop guidelines for ongoing coaching for clinical management and monitoring vi) On-going Monitoring and supervision ART sites vi) Provide training to 23 service providers on adherence counselling. OIs, side effects management, nutrition and handling of drugs, WD and referral and record keeping			<p>i) 10 new ART sub centres established in Barliya; Guimi; Syangja; Dhilikhei; Balladi; Kaitoli; Gorkha; Lamjung; Kapilvasu and Achham</p> <p>ii) 15 sites upgraded/refurbished</p> <p>iii) 2 national network meeting of all ART sites conducted 1 to be conducted by December 2010.</p> <p>iv) 15 monitoring visits conducted to 23 ART sites to review process.</p> <p>v) NCASC accepted to adopt the already existing guideline developed by FHI</p> <p>vi) On-going monitoring and supervision visits made to the ART sites.</p> <p>vi) Training has been completed. 36 service providers from 23 ART sites trained on adherence counselling, OIs, side effects management, nutrition and handling of drugs, WD and referral and record keeping.</p>					

					76100						276.9	
				Total							36,779.46	
Activity Result 3.4.6 - Health Systems Strengthening: Laboratory Services provide quality care and treatment for people living with HIV/AIDS Milestones/Deliverables - Actions: i) Support for operation and maintenance of 10 CD4 and 1 PCR and 4 FACS Calibre Machine	i) On-going support provided for the operation and maintenance of 10 CD4 and 1 PCR and 4 FACS Calibre Machine through BD India	GFATM	71300			5,000					3,043.76	
		GFATM	71400			11,040						8,992.90
		GFATM	71600			1,600						3,753.05
		GFATM	72100			5,144						6,145.94
		GFATM	72200			500						16,495.60
		GFATM	72300									34,387.70
		GFATM	72400				10,444					3657.78
		GFATM	72500				5,191					2,115.89
		GFATM	73100				3,400					2,079.88
		GFATM	73400				3,300					1,668.24
GFATM	74500				1,250					1,509.25		
				Total							89,034.66	
Activity Result 3.4.7 - Health Systems Strengthening: Procurement and Supply Chain Management Strengthen health service capacity to provide quality care and treatment for people living with HIV/AIDS Milestones/Deliverables - Actions: i) Provide support to continue effective supply chain management with regard to HIV/AIDS drugs and commodities ii) Refurbish 21 district stores of ART sites	i) On-going support provided to continue effective supply chain management via Management Support Services (MASS) ii) Assessment of the 17 district stores of ART sites completed. Refurbishment planned for phase II iii) Procured and supplied	GFATM	71300								5,213.53	
		GFATM	71600									11,747.81
		GFATM	72100				256,793					118,616.32
		GFATM	72200				70,000					62,475.64
		GFATM	72300				621,079					937,914.70
		GFATM	72400					233,127				20,638.71
		GFATM	72500									541.92
		GFATM	72800									714.23
		GFATM	74200									392.49
		GFATM	74500					7,071				9,366.70

<p>iii) Procure condoms, lubricants and Harm Reduction Supplies</p> <p>iv) Construct 1 Cold storage at the Central Ware House Train 23 storage managers at the centre and Dist Hospitals in inventory management and reporting for ARV</p>	<p>condoms, lubricants and Harm Reduction supplies</p> <p>v) Not initiated.</p>	GFATM	76100	108,626	119,138.84
		GFATM			
		GFATM			
		Total		1,296,696	1,286,760
		GFATM	71200		11,000.00
		GFATM	71300		3,324.24
		GFATM	71400	50,146	67,574.87
		GFATM	71600	810	41,788.32
		GFATM	72100		27,084.88
		GFATM	72400		1293.47
		GFATM	72500	650	3,167.18
		GFATM	72700		733.64
		GFATM	73400		1487.52
GFATM	74200		672.03		
GFATM	74500	1,000	-308.70		
GFATM	76100	5,128	10,396.87		
Total		78,385	168,213.2		
<p>Activity Result 5.2.2 - Health Systems Strengthening: Strengthening civil society and institutional capacity building</p> <p>Build the capacity of the Government of Nepal and civil society to manage and implement HIV/AIDS activities</p> <p>Milestones/Deliverables -</p>	<p>Actions:</p> <p>i) Continue operation of data base system both at the central and district level</p> <p>ii) Train 225 staff of Service Delivery Point on Monitoring and Evaluation</p>	GFATM	71400	179,996	157,255.13
		GFATM	71600	41,945	39,127.88
		GFATM	72100	8,000	2,459.66
		GFATM	72400	45,700	24305.33

Bangkok in November 2010.			GFATM	72400	1,444	4088.52
			GFATM	72500	3,833	6,157.34
			GFATM	73100	6,533	9,944.78
			GFATM	73400	525	4559.28
			GFATM	74500	8,122	64,766.28
			GFATM	75100	19,032	132,705.18
			GFATM	76100		578.88
			Total		252,639	205,473.62
			Grand Total		2,516,876	226,2038

1. Results in Gender Equality, Women's Empowerment, and Social Inclusion

Describe results achieved by the project in promoting gender equality, women's empowerment and social inclusion, using the questions below as guidance.

The major target of GF support to UNDP is to "Strengthen National Capacity for governance and coordination of AIDS response." It aims in building the capacity of the National HIV/AIDS entities in implementing large donor grants through health sector component and has no special focus on Gender Equality, Women's Empowerment and Social Inclusion. However, in 2010, 609 people (of which 215 women) were trained on i) Voluntary HIV Counseling and Testing; ii) National HIV M&E; iii) HIV Testing; and iv) AIDS Programme Management v) ART Counseling. Gender imbalance in the training participation was noted. Due to sexuality still being a taboo topic for public discussion in particular for women, efforts to reach out to women still remains a challenge. Consultation is currently underway with the implementing partners as to how to overcome social and cultural barriers.

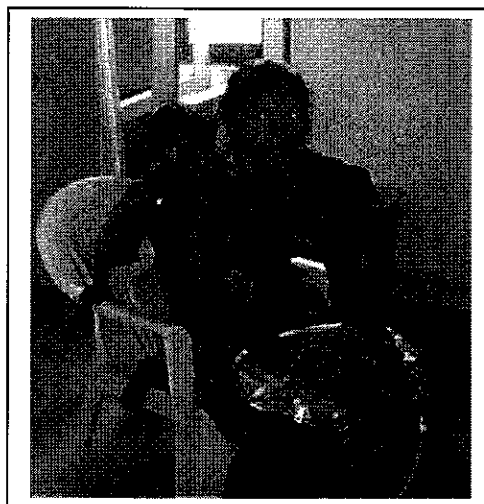
With the increase in number of ART Centers, there has been significant increase in the number of PLHIV who are on ART. Out of the total 4509 PLHIV's who are on ART (July 2010) 1,797 are adult females and 104 girls. At PMTCT centers 65,791 women were tested for HIV while only 80 partners were tested. Out of the total 366,379 blood samples tested for HIV, 8,626 males and 4,307 females were tested HIV positive of which 622 were female.

During 5 regional NGO reviews conducted between November – December 2010, a total number of 37 NGOs including 2 NGO networks received the 1 hour mandatory training of UN partners in the prevention of sexual exploitation and abuse (PSEA).

Case Study

Ms. Sunar (32) was confirmed HIV positive 5 years back. By profession she is a farmer. Since farming alone could not fetch the entire family a whole year of basic needs her husband had decided to migrate to India. Due to pro-longed sickness he had returned back to Nepal for treatment. He was tested positive while undergoing treatment. After receiving counseling Ms. Sunar also decided to take a test from which she was also tested positive. Out of the five children they had the youngest one who is already 10 also tested positive. The child due to severe malnutrition problem appeared as if he were only three at the time we met with the mother and child.

Ms. Sunar's husband is still in India. He is on ARV, while his youngest child is receiving cotromoxylene to prevent opportunistic infections. Ms. Sunar has been visiting the Bheri Zonal Hospital on a regular basis to measure her immunity (CD4 count). She has been assisted by Ms. Kalpana Thapa from INF that has been supporting her with food and lodging. 'With the establishment of sub ART centers in places like Bardiya, we will be able to save our time and money. We don't have to travel much and can get ARV treatment near our home' said Ms. Sunar. With this the patient load for ARV treatment has become less. Bheri zonal hospital has been providing ARV treatment to PLHIV's travelling all the way from Rapti



and beyond Rapti across the Indian border. The Bheri Zonal Hospital has been providing ART services to 106 PLHIV's.

2. Implementation Challenges

- a. **High expectation from the government counterpart:** Nationally all decisions have to be approved by government entities. Government decision making procedures are very difficult and lengthy, which directly hamper program performance.
- b. **Regular (Trimesterial) Reporting:** GFATM reporting requirement is under Government health facilities, and MOHP does not undertake regular supervisory and mentoring visits. Therefore it is very difficult to receive good quality report from all MOHP facilities.
- c. **Low financial delivery from the SDPs:** All SDPs have not been able to spend funds provided to them and have been outstanding or frozen in the Ministry of Finance account. It has been difficult for the programme to recover unspent funds. This has shown outstanding advances of US \$225,000 lying at the SDPs level, thus showing poor performance and low delivery of UNDP Nepal as a whole with red alerts in the UNDP dashboard. This has also hindered disbursement of funds to the SDPs who are performing well and reporting on time, as UNDP cannot disburse to its sub-recipient (NCASC) funds, if previous funds are not spent or accounted for.

3. Lessons learned and next steps

a. Lessons Learnt

- In order to meet delivery targets and ensure the smooth implementation of the programme, the lengthy government bureaucratic processes needs to be tackled through early initiation of the programme planning, implementation and constant follow-up
- Orientation of service delivery points about GFATM, its requirements and the role of SDPs in the performance and financial delivery has helped to reduce the issue to some extent.
- HIV M&E training of regional and district focal points has helped to improve the recording and reporting system. Quality reports can be obtained by providing constructive feedback for improvement.

b. Next Steps

- Plan for continuous regular monitoring visits needs to be planned focusing upon weak SDPs to enhance their skills on recording and reporting.
- Regular monitoring visits should be planned to ensure quality service delivery is being provided

4. Implementation Status of DEX or NEX Audit Action Plan (if applicable)

Audit areas – Findings	Impact Severity	Target date for implementation	Implementation Status: Implemented, Partially implemented, Not implemented
Enhancement of Atlas knowledge/Training needed of Finance Staffs	Lack of knowledge of Atlas	July 2009	Implemented: Knowledge of staff on ATLAS has been improved through the training provided in September 2010.
Lack of monitoring for under & over utilization of expenditure particular activities in comparison to Last Approved Budget	Donor relationship / project performance / budgetary control mechanism	Ongoing	Partially Implemented: Continued generating quarterly progress reports, analyzed the variances, discuss in project board and re-plan for subsequent period.
- Refund not yet received from NGOs - NGOs, whose contracts were not extended, had not refunded unspent funds within time limit as stipulated in agreement.	Excess payment may not be recovered	December 2010	Implemented: Disallowed costs and unspent funds are adjusted in subsequent payments to NGOs having ongoing agreements with UNDP. In the case of discontinued NGOs, most of the disallowed costs and unspent funds have been recovered.
- Inventory procured by NGOs neither returned back nor transfer of title took place	Resource of project / Loss of property	Ongoing since September 2010	Partially Implemented: With the end of project it has been agreed that the assets provided to the NGOs will be handed over to the NGOs in the near future.
Direct Expenditure Report (DER) does not contain the Information. Negative balances in fund code	Accountability /Reliability	December 2010	Implemented: Being a system issue. Has been discussed with UNDP HQ and dealt with accordingly.