July 8, 2020

Honorable Matia Kasaija
Minister of Finance,
Planning and Econ. Dev.
Kampala, Uganda

Hon. Dr. Jane Ruth Aceng
Minister of Health
Kampala, Uganda

Dr. Celestine Barigye
Director, Mbarara Regional Referral Hospital

**AMENDMENT No. 1
to Implementation Letter No. 1
for the Mbarara Regional Referral Hospital Strengthening Project,
dated March 30, 2020, (617-IL-2020-MRRH)
(hereafter "Mbarara RRH IL")**

Dear Honorable Ministers Matia Kasaija and Jane Ruth Aceng, and Dr. Celestine Barigye,

This **Amendment No. 1** is made pursuant to Section 14 of the Mbarara RRH IL, which allows the Parties to amend the Mbarara RRH IL by a written agreement signed by all Parties.

The purpose of this **Amendment No. 1** is to update the Mbarara RRH IL, including to make necessary adjustments to adapt to changed circumstances and delays resulting from the unexpected onset of the COVID-19 pandemic.

The Parties therefore agree as follows:

Section 3, titled " Background" shall be updated to state that the "Mbarara RRH covers twelve districts in the Ankole region *at this time*, serving a catchment population of approximately 3.6 million people, *however the Parties understand that the number of districts and the catchment population is subject to change*."

Subsections 6.3.1, 6.3.2, 6.3.3, and 6.3.5 under **Section 6.3 titled "Grantee Contribution"** are hereby deleted in their entirety and replaced with the following:

> **6.3.1.** MoH shall finalize and disseminate the Technical Support Strategy no later than December 31, 2020, to formalize the mandate of Regional Referral Hospitals to provide technical assistance to health facilities at the local government level.

> **6.3.2.** MoH shall provide a roadmap to USAID/Uganda by December 31, 2020, setting forth the GOU's plan to transition contract staff providing HIV services (presently paid

for by USG Implementing Partners), to the GOU payroll.

6.3.3. MoH shall appoint and induct the Mbarara RRH Board by October 31, 2020. MoH shall thereafter routinely monitor the RRH Board's performance to oversee hospital operations.

6.3.5. MOFPED shall provide USAID with a staff restructuring roadmap by September 30, 2020, for those units to which it seconds staff in the RRH.

Attachment 2, Milestone Description is hereby deleted in its entirety and replaced with the attachment to this Amendment No. 1 titled: "Attachment 2, Milestone Description."

Attachment 4, Fixed Amount Reimbursement Method is hereby deleted in its entirety and replaced with the attachment to this Amendment No. 1 titled: "Attachment 4, Fixed Amount Reimbursement Method"

Attachment 5, Cost Reimbursement Method is hereby deleted in its entirety and replaced with the attachment to this Amendment No. 1 titled: "Attachment 5, Cost Reimbursement Method."

Attachment 7, Risk Mitigation Plan is hereby deleted in its entirety and replaced with the attachment to this Amendment No. 1 titled: "Attachment 7, Risk Mitigation Plan."

Attachment 9, Reports is hereby deleted in its entirety and replaced with the attachment to this Amendment No. 1 titled: "Attachment 9, Reports."

The signatures below formally record the Parties' joint agreement to the terms of this Amendment No. 1 to the Mbarara RRH IL, effective as of the date signed by USAID.

This IL may be signed electronically and in any number of original or electronic counterparts. The Parties agree that each such counterpart shall for all purposes be deemed an original; and all such counterparts together shall constitute a single instrument. The Parties further agree that a signature to this IL transmitted electronically shall have the same authority, effect and enforceability as an original signature.

All terms and provisions of the Mbarara RRH IL remain in full force and effect unless expressly amended herein.

In WITNESS WHEREOF, the undersigned have affixed their signatures effective this day of July _____, 2020.

For the Government of the United States of America

_____
Richard L. Nelson
Mission Director
USAID/Uganda

For the Government of the Republic of Uganda

_____
Hon. Matia Kasaija, Minister
Ministry of Finance, Planning and Economic Development

In concurrence:

_____
Hon. Dr. Jane Ruth Aceng, Minister
Ministry of Health

_____
Dr. Celestine Barigye
Mbarara Regional Referral Hospital

<u>Attachments</u>
Attachment 2--Description of Milestones / Output Summary and Payment Amounts
Attachment 4--Fixed Amount Reimbursement Method
Attachment 5--Cost Reimbursement Method
Attachment 7--Risk Mitigation Plan
Attachment 9-- Report Table

ATTACHMENT 4
FIXED AMOUNT REIMBURSEMENT METHOD
(for paying milestone outputs)

Each milestone output specified in this IL is separately eligible for reimbursement at the amount specified in this IL, in accordance with Attachment 1 and the provisions below. The Grantee may not submit vouchers for reimbursement in excess of the amount fixed for the milestone output(s).

a) Except as USAID may otherwise agree in writing, reimbursement will be made based on: (1) receipt by USAID of a Standard Form 1034 ("SF 1034"); (2) receipt by USAID of a written statement signed by an authorized representative of the Grantee certifying: (a) that the outputs for which reimbursement is requested have been completed, (b) the accuracy of the information in the SF 1034, and (c) compliance with the terms and conditions of this IL and the DOAG; and (3) verification by USAID staff (and/or its contracted monitoring firm) of satisfactory completion of the output(s), including compliance with specifications and any other requirements established in this IL. Each SF 1034 shall clearly reference this IL Number. Each request must indicate the output(s) for which payment is requested. SF 1034s may be obtained from the USAID Project Manager or at http://www.usaid.gov/forms/.

Request for payments on an approved SF 1034 shall be submitted upon completion of the output, and verification and acceptance by USAID. The request shall be made electronically to the email specified below, with a copy to the USAID GATR. USAID's payment of reimbursements will be made through electronic transfer by the USAID/Uganda Controller. Contact information is as follows:

 To: USAID/Uganda Controller,
   Office of Financial Management
   Plot 1577 Ggaba Road,Nsambya
   P.O. Box 7856, Kampala, Uganda

   EMAIL: kampalausaidvouchers@usaid.gov

 Copy: USAID Project Manager/GATR for Mbarara RRH G2G
   USAID/Uganda
   Plot 1577 Ggaba Road,Nsambya
   P.O. Box 7856, Kampala, Uganda

   EMAIL: mmurungi@usaid.gov

b) Requests for reimbursement shall be received by USAID no later than three months after the Project Completion Date or such other period as USAID agrees to in writing. In case of anticipated justifiable delays in requesting reimbursements, the Grantee must inform USAID. After such period, USAID may reduce the USAID financing for the Project by all

ATTACHMENT 2: DESCRIPTION OF MILESTONES

**Attachment 2: Revised Milestones for Mbarara Regional Referral Hospital**
Milestone	**Output**	**PEPFAR Indicator**	**Relevance to the Program Description**	**COP19 (FY20) Target**	**Minimum performance threshold for payment prior to milestone payment**	**Milestone adjustment as a result of COVID 19**	**Verification Method**	**Frequency of Verification**	**Verifying Entity**	**Estimated verification Date**	**GoU responsibility**	**Estimated cost of milestone (Ug Shs)**	**Estimated cost of milestone ($)**
	**CLINICAL MILESTONES**	**3,650.00**
HTS	Number of individuals who received HIV Testing Services (HTS) and received a positive result	HTS_TST_pos

Monitoring trends in the uptake of HTS | Sub-IR 1.1.1: Improved coverage and quality of HIV testing services | 1,212 | 850 newly identified HIV positive patients during FY20/COP19 | MRRH will be reimbursed with:

- 100% of the estimated milestone cost upon achievement of 100% and above of the minimum performance threshold.
- 80% of the estimated milestone cost upon achievement of 80-99% of the minimum performance threshold.
- 50% of the estimated milestone cost upon achievement of 65-79% of the minimum performance threshold.

MRRH will not be reimbursed if performance is <65% achievement of the minimum performance threshold. | Review number of newly identified HIV positive people reported in DHIS2 /hybrid augmented by spot -check in HTS register at the health facility after reports are submitted. | Quarterly | SITES, GATR | 08/31/2020

11/30/2020 | HTS guidelines, policies

Infrastructure | 188,812,857 | $51,729.55 |
| **TX_CURR** | Number of adults and children currently receiving antiretroviral therapy (ART) | TX_CURR

Assesses the ongoing scale-up and uptake of ART and retention in ART programs as a critical step in the HIV service cascade | Sub-IR 1.2.1: Increased ART coverage for adults, adolescents and pediatrics | 13,026 | 11,000 active clients in care every quarter | MRRH will be reimbursed with 100% of the estimated milestone cost upon achievement of 100% and above of the minimum performance threshold.

MRRH will be reimbursed with 90% of the estimated milestone cost upon achievement of 90-99% of the minimum performance threshold set.

MRRH will not be reimbursed if performance is <90% achievement of the minimum performance threshold. | Review number of HIV positive people active on ART reported in DHIS2/hybrid augmented by spot -checks/ file audits in ART register and patient files at the health facility | Quarterly | SITES, GATR | 08/31/2020

10/20/ 2020

02/28/2021

05/31/2021 | HIV care and treatment policies and operational guidelines | 203,041,143 | $55,627.71 |

Milestone	Output	PEPFAR Indicator	Relevance to the Program Description	COP19 (FY20) Target	Minimum performance threshold for payment prior to milestone payment	Milestone adjustment as a result of COVID 19	Verification Method	Frequency of Verification	Verifying Entity	Estimated verification Date	GoU responsibility	Estimated cost of milestone (Ug Shs)	Estimated cost of milestone ($)
TX_PVLS	Proportion of ART patients with a suppressed viral load (VL) result (<1000 copies/ml) documented in the medical or laboratory records/laboratory information systems (LIS) within the past 12 months	TX_PVLS(N) This allows ART programs to monitor individual and overall programmatic response to ART as measured by virologic suppression.	Sub-IR 1.2.2: Improved viral load suppression and retention	90%	90% viral suppression rates every quarter	MRRH will be reimbursed with: 100% of the estimated milestone cost upon achievement of 90% and above viral suppression rates for the patients active in care. - 85% of the estimated milestone cost upon achievement of 85-89% viral suppression rates for the patients active in care. MRRH will not be reimbursed with <85% viral suppression rates for the patients in care.	Review the suppression rate for the RRH on the the viral load dashboard (https://vldash.cphl uganda.org/) for the clients receiving ART.	Quarterly	SITES, GATR	08/31/2020 11/30/ 2020 02/28/2021 05/31/2021	HIV care and treatment policies and operational guidelines	165,701,429	$45,397.65
EID	Number of infants born to HIV-positive women who received a first virologic HIV test (sample collected) by 2 months of age	PMTCT_EID (N) 02 mo Measures the effectiveness of early infant diagnosis for prevention of mother to child transmission program at the health facility.	Sub-IR 1.1.3: Improved quality and coverage of Prevention of Mother to Child Transmission (PMTCT) services, including integration with maternal and newborn services when appropriate	424	300 new infants < 2 months tested by the end of FY20/COP19	MRRH will be reimbursed with: - 100% of the estimated milestone cost upon achievement of 100% and above of the minimum performance threshold. - 85% of the estimated milestone cost upon achievement of 85-99% of the minimum performance threshold. - 70% of the estimated milestone cost upon achievement of 70-84% of the minimum performance threshold. MRRH will not be reimbursed if performacne is <70% achievement of the minimum performance threshold.	Review number of newly identified HIV positive infants less than two months in DHIS2/hybrid augmented by spot - check in EID register	Quarterly	SITES, GATR	08/31/2020 11/30/2020	EID/and PMTCT guidelines, policies and standard operating procedures	12,449,714	$3,410.88

Milestone	Output	PEPFAR Indicator	Relevance to the Program Description	COP19 (FY20) Target	Minimum performance threshold for payment prior to milestone payment	Milestone adjustment as a result of COVID 19	Verification Method	Frequency of Verification	Verifying Entity	Estimated verification Date	GoU responsibility	Estimated cost of milestone (Ug Shs)	Estimated cost of milestone ($)
PFM MILESTONES													
PFM-HR	New approved hospital structure with transition / absorption plan aligned to comprehensive service delivery, regional technical support and center of excellence vision.	N/A	IR 2.3: Strengthened RRH Capacity in Human Resource		RRH restructuring plan/road map drawn by RRH and agreed upon with MoH; articulating the activities, entity/office responsible and timeline for completion.	Q2 of Implementation	A plan with measurable discrete activities, due dates and responsible entity/person.	09/30/2020	GATR	10/31/2020	MoH		
					Draft hospital restructuring plan submitted by RRH to MoH (and MoPS - to clarify), that is commensurate with the comprehensive service level expected of the hospital, includes positions traditionally funded by donors and aligned to its anticipated regional center of excellence vision.	Q3 of implementation	Draft structure with accompanying report or letter submitted to MoH.	12/31/2020	GATR,OFM	31/01/2021		8,134,286	$2,228.57
					MoFPED's procurement and disposal unit (PDU), accounts and stores restructuring plan/road map drawn and communicated to the RRH.	Q3 of implementation	A plan with measurable discrete activities, due dates and responsible entity/person.	12/31/2020	GATR, OFM	01/31/2021	MoFPED		$0.00
					MoFPED's draft structure for PDU, accounts and stores with associated schemes of service, to effectively support the hospital in meeting its objectives, submitted to MoPS.	Q3 of implementation	Draft structure with accompanying report or letter submitted to MoPS.	12/31/2020	GATR, OFM	01/31/2021	MoFPED		$0.00
					Approved HR transition plan with associated wage bill to progressively fill key positions to meet staffing requirements; with a rationale for prioritized positions.	Q4 of implementation	Approved plan with associated MTEF confirming wage bill levels.	3/31/2021	GATR, OFM	04/30/2021	MoPS		$0.00

Milestone	Output	PEPFAR Indicator	Relevance to the Program Description	COP19 (FY20) Target	Minimum performance threshold for payment prior to milestone payment	Milestone adjustment as a result of COVID 19	Verification Method	Frequency of Verification	Verifying Entity	Estimated verification Date	GoU responsibility	Estimated cost of milestone (Ug Shs)	Estimated cost of milestone ($)
PFM-PMT	An operational and effective project coordination team with clear terms of reference.	N/A	IR 2.1: Strengthened RRH Leadership and governance for improved Improved Health Service Delivery		An established coordination team with clearly defined TOR and oriented on their terms of reference (scope or roles).	Q3 of implementation	Designation letters with approved terms of reference. Completed induction with PMT implementation plan.	09/30/2020	GATR, OFM	10/30/2020	MoH	1,260,000	$345.21
PFM-PMT					A coordination team that meets periodically based on the agreed guidelines and communicates results to staff, management and board.	Quarterly	Record of monthly meetings, attendance record, follow-up action and dissemination of meeting records.	06/30/2020 09/30/2020 12/31/2020 03/31/2021	GATR, OFM	07/30/2020 10/30/2020 01/31/2021 04/30/2021		2,940,000	$805.48
PFM-SUP	Formal and documented technical supervision mandate for regional referral hospitals	N/A	IR 2.1: Strengthened RRH Leadership and governance for improved Improved Health Service Delivery		Signed MoU between the cooperating districts and the regional referral hospitals that operationalizes the hospital's technical supervision role in the region with clear stakeholder roles (short-term).	Q4 of implementation	Signed MoU	Feb 28,2021	GATR, OFM rep	04/30/2021		0	$0.00
PFM-GOV1	Formally appointed hospital management board that executes its mandate in accordance with the statutory guidelines and established terms of reference				Board appointed by the Minister of Health.	Q2 of implementation	Board appointment letters	09/30/2020	GATR, OFM	10/31/2020	MoH	0	$0.00
PFM-GOV2			IR 2.1: Strengthened RRH Leadership and governance for improved Improved Health Service Delivery		Board oriented on 2018 board guidelines; updated committee terms of reference; and holding quarterly meetings.	Q3 of implementation	Board orientation plan, attendance record, after-action report	12/30/2020	GATR, OFM	01/31/2021	12/30/2020	13,545,000	$3,710.96
PFM-GOV3		N/A			Board performance monitoring tool developed and maintained quarterly.	Q3 of implementation	Record of quarterly meetings for both board and committees. Board approved monitoring tool with quarterly status updates.		GATR, OFM	Q3 of pilot implementation	12/30/2020	1,800,000	$493.15
					Board annual report with performance monitoring tool submitted to MoH by the due date.	Q4 of implementation	Transmittal letter and report submitted by the Board Chairman	3/31/2021	GATR, OFM	4/30/2021			

Milestone	Output	PEPFAR Indicator	Relevance to the Program Description	COP19 (FY20) Target	Minimum performance threshold for payment prior to milestone payment	Milestone adjustment as a result of COVID 19	Verification Method	Frequency of Verification	Verifying Entity	Estimated verification Date	GoU responsibility	Estimated cost of milestone (Ug Shs)	Estimated cost of milestone ($)
PFM-RMF1	Established and functional risk management framework to define the strategy for minimising the impact of risks, as well as the mechanisms to effectively monitor and evaluate this strategy	N/A	IR 2.2: Strengthened RRH Capacity for Accountable Financial, Procurement and Related Systems Management		Board approved risk management framework including risk identification, monitoring and updating mechanisms; with defined roles and responsible people/offices.	Q3 of implementation	Risk management framework approved by board. [board meeting costs are covered above]	12/31/2020	GATR, OFM	01/31/2021		0	$0.00
PFM-RMF2					Consolidated hospital risk register (enterprise-wide) incorporating departmental risks and associated responses identified demonstrating bottom-up approach to risk identification.	Q3 of implementation	Department records consolidated into the hospital register.	12/31/2020	GATR, OFM	01/31/2021		2,246,429	$615.46
PFM-RMF2					Board approved risk register incorporating risks identified, mitigation measures / responses and lead persons to facilitate risk monitoring and measure implementation.	Q3 of implementation	Approved register; monitored and updated quarterly.	12/31/2020	GATR, OFM	01/31/2021		6,739,286	$1,846.38
PFM-FAR1	Hospital asset register uploaded and maintained in IFMS.	N/A	IR 2.2: Strengthened RRH Capacity for Accountable Financial, Procurement and Related Systems Management		Updated department registers consolidated into hospital asset register in MS. Excel following the IFMS format.	Q2 of implementation	Internal auditor's verified record	8/31/2020	GATR, OFM	10/30/2020		6,320,000	$1,731.51
PFM-FAR2					Consolidated asset register uploaded in IFMS; monitored and updated with physically verified assets quarterly.	Q4 of implementation.	Board of survey report	3/31/2021	GATR, OFM	4/30/2021	MoFPED support in using IFMS	1,000,000	$273.97
PFM-ICT1	Automate HIV service delivery records and data management through implementation of the Integrated Intelligence Computer System in all HIV service delivery points	N/A	IR 2.4: Strengthened RRH capacity for Information and Communications Technology (ICT) Management		RRH board and management approved and operationalised ICT policy.	Jun 30,2020.	Approved policy	07/31/2020	GATR, OFM	01/31/2021	MoICT approved ICT policy for the RRH	0	$0.00
PFM-ICT2					Needs assessment for ICT infrastructure to implement IICS; accompanied with priorities - activities and required resources; GoU, RRH-internal and other resources.	Q2 of pilot implementation	Needs assessment report with resource plan.	09/30/2020	GATR, OFM	10/30/2020	MoH conducts needs assessment	7,425,000	$2,034.25
TOTAL												621,415,143	$170,250.72

or any part thereof for which requests for reimbursement, accompanied by necessary supporting documentation, were not received before the expiration of the three month (or otherwise agreed to) period.

c) Upon request by the Grantee, USAID may approve advances for expected requirements for 30-day periods based on cost estimates and the project implementation plan to achieve the output(s). Requests for an advance must be: (a) Submitted by the 10th of the month prior to the month in which the expenditures to be financed by the advance will be made, (b) Submitted on an SF 1034 form, (c) Clearly marked as a "Request for Advance," and (d) Note which amount is requested for which output.

d) The Grantee may submit requests for advances on a quarterly basis. Requests for advances must be submitted by the 10th day of the month preceding the quarter in which the expenditures to be financed by the advance will be made. Requests for a quarterly advance shall be made by submission of three SF-1034 forms--one for each month in which the expenditure is expected to be incurred in the upcoming quarter.

e) Upon output completion and verification by USAID, the Grantee shall submit an SF-1034 (marked "Liquidation of Advances") to liquidate the advances provided previously for the completed output(s). The Liquidation of Advances SF-1034 is due by the 15th of the month after output completion is verified by USAID.

f) One or more advances may be liquidated either by a single output or as a pro rata liquidation by several outputs. In the case of pro rata liquidation, USAID shall deduct a pro rata amount from each payment until the advance is completely expensed with final output acceptance.

g) All amounts disbursed as advances against outputs are for financing purposes only and are expressly subject to refund to USAID until liquidated, including if outputs are not completed by the Project Completion date.

h) Any interest earned above $250 per year on advances prior to their liquidation must be refunded to USAID pursuant to instructions provided by USAID/Uganda.

ATTACHMENT 5
COST REIMBURSEMENT METHOD
(for paying cost reimbursement elements)

For the Cost Reimbursement elements of this IL, USAID shall reimburse the Grantee in accordance with the following procedure:

a) The Grantee shall electronically submit a Standard Form 1034 ("SF 1034") to the USAID Mission as set forth below. SF 1034 forms may be obtained from the USAID Project Manager or at http://www.usaid.gov/forms/. Each SF 1034 and each voucher shall clearly reference this IL No. 2. Each voucher shall state the total costs for which reimbursement is being requested and include a summary budget and explanation of the expenses for which reimbursement is being requested. The Grantee shall maintain in its payment records, evidence of payment to any contractor for payment for services performed or goods delivered.

Request for payments on an approved SF 1034 shall be submitted monthly to the USAID/Uganda Controller with a copy to the GATR. The request shall be made electronically to the email specified below, with a copy to the GATR. USAID's payment of reimbursements will be made through electronic transfer by the USAID/Uganda Controller. Contact information is as follows:

> To: USAID/Uganda
>   Controller, Office of Financial Management
>   Plot 1577 Ggaba Road,Nsambya
>   P.O. Box 7856, Kampala, Uganda
>
>   EMAIL: kampalausaidvouchers@usaid.gov
>
> Copy: USAID Project Manager/GATR for Mbarara RRH G2G
>   Plot 1577 Ggaba Road,Nsambya
>   P.O. Box 7856, Kampala, Uganda
>
>   EMAIL: mmurungi@usaid.gov

b) The Grantee is required to provide quarterly accruals reports by the 15th day of March, June, September and December of each year in the format to be provided by USAID.

c) Requests for reimbursement shall be received by USAID no later than three months after the Project Completion Date or such other period as USAID agrees to in writing. In case of anticipated justifiable delays in requesting reimbursement, the Grantee shall inform USAID. After such period, USAID may reduce the USAID financing for the Project by all or any part thereof for which requests for reimbursement, accompanied by necessary supporting documentation, were not received before the expiration of the three month (or otherwise agreed to) period.

d) Upon request by the Grantee, USAID may approve advances for up to 30 days of expected costs under the Project. Requests for an advance for an upcoming month must be submitted by the 10th day of the prior month and will be submitted on an SF 1034 form, to be clearly marked as a "Request for Advance." The Grantee may submit three forms (one for each month of the quarter) by the 10th day of the month preceding the quarter in which the expenditures to be financed by the advance will be made.

At the end of each month, the Grantee will submit an SF-1034 (marked "Liquidation of Advances") to liquidate the advances provided during the previous month. The Grantee may submit a new SF-1034 marked "Request for Advance" once the liquidation has been submitted. The Liquidation of Advances SF-1034 is due by the 15th day of the month following the month in which the expenditure has been incurred.

The requirements of this Section supersede and, in the event of conflict, take precedence over the financial reporting requirements in the Reporting, Monitoring and Evaluation Requirements.

e) All amounts disbursed as advances for cost reimbursement are expressly subject to refund to USAID if the Grantee is not able to produce evidence or records of payment for services performed or goods delivered.

f) Any interest earned on advances prior to their liquidation above $250 per year for administrative costs must be refunded to USAID pursuant to instructions provided by USAID/Uganda.

Attachment 7_RISK MITIGATION PLAN - Mbarara Regional Referral Hospital

As of 07/01/2020

PFM		Risk Identified	Expected output(s)	Specific Action required for risk	External support required	Responsible Person /office	Timeline for Completion	Periodicity of Review by USAID	Means of verification
				Critical Success Factors (CSFs)					
				CSF1 - STAFFING					
1	HIV/ AIDS AND TB PREVENTION, CARE AND TREATMENT SERVICES	HIV services and program management are heavily reliant on USAID/RHITES-SW.	Sufficient staff to implement the pilot / hospital activities.	Send follow up letter from Hospital Director to the technical working group.	USAID	USAID	**Completed**	N/A	N/A
				Include staff required to support HIV activities under the pilot in the USAID budget.	None	USAID	**Completed**	N/A	N/A
				Draw out a road map / HR transition plan for GoU's absorption of project staff including accommodation of positions outside the current approved structure during the restructuring process.	Ministry of Health MOFPED	Hospital Director	12/31/2020	Quarterly	Follow up meetings with MoH & UHSS
2	ACCOUNTING AND REPORTING	Inadequately staffed procurement and disposal, accounts and stores units.	Adequately staffed procurement and disposal, accounts and stores units.	Develop a roadmap for the restructure process for PFM units staffed by MOFPED deployed public servants including PDU, accounts and stores.	Ministry of Health MOFPED	Accountant General	12/31/2020	One-off, Sept 30, 2020	Follow up meetings with MOFPED
3	PROCUREMENT				MOFPED	Accountant General		One-off, Sept 30, 2020	Follow up meetings with MOFPED
4	/RECORDS MANAGEMENT	Shortages manpower in the records and IT section.	Sufficient human resources for data collection	Include a Biostatician in the restructure process.	1. MOPS 2. MoFPED	Hospital Director	9/30/2020	Quarterly	Follow up meetings with MoH
				Include data entrants/clerks in USAID's budget.	USAID	USAID GATR	7/31/2020	N/A	N/A
			Adequately staffed ICT unit	Include an ICT officer in the restructure process.	1. Ministry of ICT 2. MoFPED	Hospital Director	9/30/2020	One-off, Sept 30, 2020	Hold meeting with MoFPED and MoICT
				Prepare a job description for an ICT officer based on the required ICT support.	USAID	Principal Human Resource Officer	7/31/2020	One off	Review upon submission of the PD

PFM		Risk Identified	Expected output(s)	Specific Action required for risk	External support required	Responsible Person /office	Timeline for Completion	Periodicity of Review by USAID	Means of verification
	IT			Include ICT officers in USAID's budget	None	USAID		N/A	N/A
5	COMMUNITY HEALTH DEPT.	Insufficient capacity for CHD to fulfill their public health and technical support supervision mandate.	Functional Community Health Department	Include CHD staff in the restructure process.	1. USAID Team 2. USAID Implementing Partner	Hospital Director	9/30/2020	One-off, Sept 30, 2020	Meeting with MoH
				CSF2 - ACCOUNTING SYSTEMS					
6	ACCOUNTING AND REPORTING	Inadequately supported payments	Adequately supported expenses	Update and implement the supporting documetation checklist	None	Head of Accounts	7/31/2020	Quarterly	Review status reports from RRH
				Print IFMS generated payment vouchers that indicate the EFT serial number and attach them to supporting documentation to allow easier traceability and unique identification.	None	Head of Accounts	In progess	One-off, 1st Quarter report	Review status reports from RRH
				Stamp paid to avoid double payment.	None	Head of Accounts	8/31/2020	Quarterly	Review status reports from RRH and documents submitted
7	ACCOUNTING AND REPORTING	Limited financial disclosure of project activities in financial reports.	Increased and more informative disclosures of donor funds, including accountability of USAID resources in the annual financial statements	Consult the Office of the Accountant General on extent and nature of disclosures in financial statements; use of GoU's chart of accounts and application of the project module.	MoFPED/Accountant General	USAID/MoFPED	**Completed**	N/A	N/A
				Establish requirements to report USAID pilot in PBS.	MoFPED/Accountant General		7/31/2020		
				Consult on coverage of OAG audits over donor funds.	MoFPED/ Auditor General		**Completed**		
				3. CLARITY OF STAKEHOLDER ROLES					
8	ND TB PREVENTION, REATMENT SERVICES	There is no documented mandate for referral hospital to conduct technical support supervision to the districts and lower level health facilities	Formal, documented support supervision mandate	MOH top management approval of the Supervision Strategy (Draft a legal document incorporating support supervision in RRH's mandate)	Ministry of Health	Hospital Director/Community Health Department	Completed	Quarterly	Follow up meetings with MoH
				Roll-out and disssemination of the strategy (In the longrun, issue a final document clarifying support supervision roles and mandate for RRH's)	Ministry of Health	Hospital Director	9/30/2020	Quarterly	Follow up meetings with MoH

PFM		Risk Identified	Expected output(s)	Specific Action required for risk	External support required	Responsible Person /office	Timeline for Completion	Periodicity of Review by USAID	Means of verification
	HIV/ AIDS A CARE AND T			Use existing platforms to perform quarterly reviews at the regional level using RMNACH platform, and the QI platform at the regional level to increase the role of RRHs to improve quality of care in the interim.	USAID Implementing Partner	Hospital Director	9/30/2020	Quarterly	Performance meetings with RHITES-SW
9	ENTITY FEATURES	The hospital does not have streamlined project management structures and policies.	Operational Project Management Team	Develop terms of reference for the PMT	USAID Implementing Partner	Hospital Director	8/31/2020	One off (30 days after submission of TORs)	Document review upon its submission
				Designate members of PMT	None	Hospital Director	8/31/2020	One off (30 days after signing the IL)	Document review
				Orient the PMT including donor compliance and accounting systems.	USAID Implementing Partner	Hospital Director	8/31/2020	One off (30 days after signing the IL)	Review of orientation resources
				Hold periodic PMT meetings as per TOR	None	Hospital Director	Quarterly	Quarterly	Review of action plan status updates
10	AUDIT AND COMPLIANCE	Inadequate oversight and management of projects resulting in weak donor compliance	Increased involvement of management in donor compliance monitoring mechanisms	Train the hospital's management team and PMT on USAID rules and regulations	USAID	USAID OFM	9/30/2020	One off (30 days after signing the IL)	Training to be conducted by USAID
				Hold quarterly discussion to review open audit recommendations by the hospital's management team (including all assessments and reviews)	None	Principal Hospital Administrator	In progress	Quarterly	Review of action plan status updates
11	HIV/ AIDS AND TB PREVENTION, CARE AND TREATMENT SERVICES	Data management is not receiving the attention and emphasis it deserves from the hospital top management.	Increased involvement of management in data management and project performance	Train staff on reporting and M&E requirements with bias to the pilot project (On job training)	USAID Implementing Partner	Biostatistician	9/30/2020	One off	USAID GATR to be part of the training sessions.
				Conduct quarterly data reviews and TOR for PMT	USAID Implementing Partner	Biostatistician	Quarterly	Quarterly	Review of submitted performance reports
				Design simple and clear reporting templates under the USAID project	USAID	USAID/GATR	As the need arises	N/A	N/A
				Key Success Factors					
12		Weaknesses in the hospital management board constitution	Functional Hospital Board	Submit the nominations of the board members to the minister	USAID Implementing	Hospital Director	Completed	N/A	N/A

PFM		Risk Identified	Expected output(s)	Specific Action required for risk	External support required	Responsible Person /office	Timeline for Completion	Periodicity of Review by USAID	Means of verification
	ENTITY FEATURES	and performance evaluation process.		Appointment of the Board members by the minister.	Partner	Minister of Health	9/30/2020	One-off, 30 days after signing the IL.	Review status reports from RRH
				Update ToRs for the Board and Commitees		Hospital Director	9/30/2020	One-off, 30 days after signing the IL.	Review status reports from RRH
				Orient Board members		Hospital Director	Within 1 month of appointment	One-off, 30 days after signing the IL.	Review status reports from RRH
				Develop a perfomance monitoring tool for the Board		Hospital Director	Within 1 month of appointment	One-off, 30 days after signing the IL.	Review status reports from RRH
				Hold periodic Board meetings as per ToRs		Hospital Director	Quarterly starting Dec 2020	Quarterly	Review status reports from RRH
13	BUDGET	Low participation of the program implementers in the budget process.	Transparent budget formulation process	Create and disseminate standard budget template / tool at hospital level.	None	Principal Hospital Administrator	**Completed**	One-off, 1st Quarter report	Review status reports from RRH
				Train the PMT on how the pilot budget will be implemented.	1. USAID Implementing Partner 2. USAID	Principal Hospital Administrator	9/30/2020	One off (30 days after signing the IL)	Review status reports from RRH
14	PROCUREMENT	Inadequate implementation of PPDA guidelines	Effective implementation of PPDA guidelines during the procurement process.	Identify an archive room in which to store documents.	None	Principal Hospital Director	Completed	One-off, 1st Quarter report	Review status reports from RRH
				Implement the PPDA supporting documentation checklist to ensure complete records filing.	None	Procurement Officer	9/30/2020	One-off, 1st Quarter report	Review status reports from RRH
				Implement a register that documents supporting documents given to external parties.	None	Procurement Officer	7/31/2020	Quarterly	Review status reports from RRH
				Prepare and update the procurement plan	None	Procurement Officer	7/31/2020	Quarterly	Review status reports from RRH
				Carryout due deligence of potential contractors.	None	Procurement Officer	7/31/2020	Quarterly	Review status reports from RRH
15	UREMENT	Weak and non-compliant contract management procedures.	Compliance with contract management procedures	Review the annual procurement plan for timeliness in reference to the budget.	1. USAID Implementing Partner	Procurement Officer	8/31/2020	Quarterly	Review status reports from RRH
				Assign skilled contract managers who should be involved in the procurement planning to ease management.	None	Procurement Officer	**Completed**	One-off, 1st Quarter report	Review status reports from RRH

PFM			Risk Identified	Expected output(s)	Specific Action required for risk	External support required	Responsible Person /office	Timeline for Completion	Periodicity of Review by USAID	Means of verification
	PROCU				Train user departments in implementation of procurement processes and forms.	Regional PPDA Office	Procurement Officer	8/31/2020	One-off, 1st Quarter report	Review status reports from RRH
					Confirm and implement the M&E plans requirements under Budget execution circular FY17/18 and implement.	MoFPED	Procurement Officer	9/30/2020	One-off, 1st Quarter report	Review status reports from RRH
16	CASH MANAGEMENT AND TREASURY		Monthly bank reconciliation statements are not adequately reviewed and approved.	Timely monthly Reconciled bank statements	Segregate bank reconciliation roles within the finance team; preparer, reviewer and approver.	None	Head of Accounts	N/A	Quarterly	Review status reports from RRH
					Create, train users and implement bank reconciliation form.	None	Head of Accounts	8/31/2020	Quarterly	Review status reports from RRH
17	ACCOUNTING AND REPORTING		Inadequate financial reporting structures	Adequate reporting of pilot activities.	Train the PMT on expected roles.	1. USAID Implementing Partner 2. USAID	Principal Hopsital Administrator	10/30/2020	One-off, 1st Quarter report	Review status reports from RRH
					Review project reports for quality.		Hospital Director	Quarterly	Quarterly	Review status reports from RRH
18	ACCOUNTING AND REPORTING		Inadequate asset management procedures.	Adequate asset management	Review and update the asset manual register in Microsoft Excel at departmental level.	None	Principal Hospital Administrator	Quarterly	One-off, 1st Quarter report	Review status reports from RRH
					Consolidate the departmental asset registers in to one.	None	Principal Hospital Administrator	Quarterly	One-off, 1st Quarter report	Review status reports from RRH
					Update the consolidated asset register with new assets (when applicable)	None	Principal Hospital Administrator	Quarterly	Semi-annually	Review status reports from RRH
					Upload the consolidated asset register in IFMS.	None	Head of Accounts	3/31/2021	Activity is done once every financial year when the ministerial policy statement is being approved in March	Review status reports from RRH
19	CES AND PAYROLL		The hospital's payroll is not linked to time and attendance records.	Payroll costs are supported with accurate time and attendance reports.	Update and approve attendance data in MS Excel by supervisors.	None	PHRO	Quartely	Quarterly	Review status reports from RRH
					Analyze staff attendance data; by HR and Biostatician (to be recruited).	None	PHRO	Quarterly Update	Quarterly	Review status reports from RRH
					Comply with any donor requirements for staff attendance e.g fill time sheets for staff under the pilot.	None	PHRO	Quarterly Update	Quarterly	Review status reports from RRH

PFM		Risk Identified	Expected output(s)	Specific Action required for risk	External support required	Responsible Person /office	Timeline for Completion	Periodicity of Review by USAID	Means of verification
	HUMAN RESOUR			Monthly payroll approved by Hospital Director with reference to attendance data.	None	Hospital Director	Quarterly Update	Quarterly	Review status reports from RRH
				File the approved documents / forms for staff away on leave.	None	PHRO	Quarterly Update	Quarterly	Review status reports from RRH
				Follow-up with MoPS on reviving the biometric system.	None	PHRO	**Completed**	One-off, 1st Quarter report	Review status reports from RRH
20	HUMAN RESOURCES AND PAYROLL	Inadequate GoU payroll review and approval process in IPPS.		Create a payroll review checklist with clear segregation of duties.	None	PHRO	8/31/2020	One-off, 1st Quarter report	Review status reports from RRH
21	INTERNAL CONTROL	Lack of whistleblower procedures	Activate the whistleblower policy.	Obtain approval of the client service charter from the Board at their 2nd annual meeting.	None	PHRO	9/30/2020	One-off, 1st Quarter report	Review status reports from RRH
				Print and disseminate the client service charter.	None	PHRO	9/30/2020	One-off, 1st Quarter report	Review status reports from RRH
				Reinstate the use of the suggestion box.	None	PHRO	7/30/2020	One-off, 1st Quarter report	Review status reports from RRH
				Obtain feedback from staff and clients and create a log to support monitoring through the Rewards and Sanctions Committee.	None	PHRO	9/30/2020	Quarterly	Review status reports from RRH
22	INTERNAL CONTROL	MRRH does not have a structured risk management process	Structured risk management processes	Compile, rate and document risks at each department with involvement of departmental heads.	None	Principal Hospital Administrator	9/30/2020	One-off, 1st Quarter report	Review status reports from RRH
				Discuss, agree and document mitigation measures of risks identified.	None	Principal Hospital Administrator	9/30/2020	One-off, 1st Quarter report	Review status reports from RRH
				Prepare a risk register that incorporates risks identified, mitigation measures and lead persons to facilitate implementation. The risk rating should be used to inform priority activities in the internal audit plan.	None	Principal Hospital Administrator	9/30/2020	Quarterly	Review status reports from RRH
				Approve the risk register by Board Audit committee	None	Principal Hospital Administrator	12/31/2020	Quarterly	Review status reports from RRH
				Follow up prior audit recommendations	None	Internal Auditor	Quarterly	Quarterly	Review status reports from RRH

PFM		Risk Identified	Expected output(s)	Specific Action required for risk	External support required	Responsible Person /office	Timeline for Completion	Periodicity of Review by USAID	Means of verification
				Complete hospital perimeter wall	None	Hospital Director	12/31/2020	One-off, 1st Quarter report	Review status reports from RRH
23	INFORMATION TECHNOLOGY / RECORDS MGT	Weak ICT management practices	Streamlined and consistently applied ICT policies	Operationalize MoH adopted ICT policy	None	ICT Officer	10/31/2020	One off	Review of 1st action plan status updates
			Activate system access controls	Resensitize staff on password procedures	None	Records Officer	8/31/2020	One-off, 1st Quarter report	Review status reports from RRH
24	AUDIT AND COMPLIANCE	MRRH staff do not have experience of managing a USAID grant as a prime partner.	Compliance with USG rules and regulations	Train PMT and staff on USG rules and regulations	1. USAID Team 2. USAID Implementing Partner	IA	10/31/2020	TBD	Review status reports from GATR.
25	PHARMACY AND LABARATORY COMMODITIES	Stock outs of essential medicines and supplies. Insufficient reconciliation of stock at hand with quantities issued to inform ordering of new stock.	Sufficient stock manage	Re-orient the Medicine Therapeutic Committee and reinforce roles and TOR to include HIV commodities in their oversight function	None	Hospital Director	7/31/2020	Quarterly	Review of action plan status updates
				Reconcile dispensing data with consumption using IICS.	IICS administrators	Biostatistician/Senior Records Officer	3/31/2021	Quarterly	Follow up meetings with MoH
				Conduct spot checks of inventory held by the hospital	None	Internal Auditor	Quarterly	Quarterly	Review of action plan status updates
				Follow up on and prepare quarterly reports indicating the status on recommendations made by USAID's third party fiduciary agent	None	Principal Hospital Administrator	Completed	Quarterly	Review of action plan status updates
				Train store managers and pharmacists in inventory management practices	MoFPED	Hospital Pharmacist /Inventory Control Manager	12/31/2020	One off	Review of 1st action plan status updates
26	COMMUNITY HEALTH DEPARTMENT	Insufficient capacity for CHD to fulfill their public health and technical support supervision mandate as envisaged in the HSDP	Activate the Community Health Dept.	Develop ToRs for the CHD	1. USAID Team 2. USAID IP	CHD Head	8/31/2020	One-off, 1st Quarter report	Review of 1st action plan status updates
				Train the CHD staff	1. USAID Team 2. USAID IP	CHD Head	12/31/2020	One-off, 1st Quarter report	Review of 1st action plan status updates

ATTACHMENT 9
REPORT TABLE

Type of Document/ Report	Due Date	Distribution
Annual Work Plan	Draft Annual Implementation Plans will be due no later than May 1, 2020, and final Annual Implementation Plans will be due no later July 30, 2020.	GATR
Activity Monitoring, Evaluation and Learning Plan (AMELP)	First draft due no later than 90 calendar days after the effective date of the award. Final AMELP due no later than 120 calendar days after the effective date of the award.	GATR
Cost Reimbursement Advance Requests and Liquidation Reports	Quarterly advance requests submitted no later than the 10th of the month preceding the quarter in which the expenditures to be financed by the advance will be made. Monthly liquidation / expenditure reports submitted no later than the 15th day after the end of the month.	Controller & GATR
Fixed Amount Reimbursement Advance Requests and Liquidation Reports	Quarterly advance requests submitted no later than the 10th of the month preceding the quarter in which the expenditures to be financed by the advance will be made. No later than the 15th of the month following the month of output completion and verification by USAID.	Controller & GATR
Quarterly updates on the Risk Mitigation Plan	Status of agreed actions no later than 30 days after the end of the quarter.	GATR
Quarterly Performance Reports	No later than 30 days after the end of each quarter.	GATR
Quarterly Financial Reporting	Quarterly Financial Reports 30 days after the end of each quarter. Please see the narrative above for	GATR

	exact dates.	
Quarterly VAT Reports	25th of the month following the quarter. For example, taxes and receipts for the period January to March are due April 25.	GATR & Controller
Quarterly Accruals Reports	No later than the 15th day of March, June, September and December in the format to be provided by USAID.	GATR
PEPFAR Program Expenditures	Due September 30; annually for the period of performance of the program.	GATR
Final Performance Report	Draft report due 30 calendar days after the end of award. Final report due 90 calendar days after the award end date.	GATR
Close Out & Disposition Plan	January 31, 2021	GATR& MD