

ANNEXURE 3

ROUND 9 TRAINING PLAN COMPONENTS

4. Describe the fiduciary controls (capacity, systems and personnel) in place at PR and SR level to track and safeguard all program expenditures related to training.

PR response:

Efficiency, cost-effectiveness, quality, timeliness, standardization, assurance of transparency, compliance with reporting requirements, competitive budgeting based on market rates/previous experience, previous and/or existing norms and commensurate expenditure in conduction of trainings at PR/SR levels, are recognized. Identification of possible risks and their management are also imperative. Hence, robust fiduciary control is planned as described below.

The fiduciary control will ensure whether trainings funded by GFATM are conducted as per plan, achieving the desired outputs and whether the expenditure incurred is comparable to the approved budget. The details of fiduciary control will be part of the Project Operational Guidelines including the tools for observation/assessment/feedback and reporting.

1. Training plan

a) For trainings at PR level:

The training plan of PR including objective(s), rationale, session content/module, estimated budget, list of trainees and trainers, scheduled date & venue will be prepared by the CPMU/RPMU as per the approved Round 9 work plan, budget, and project operational guidelines. The plan will be seen/approved by the Project Working Committee (PWC). Training plan (for a quarter) is to be submitted in advance so that it is presented to PWC in time and thus avoiding delay in the conduction of planned training activity.

b) For trainings at SR level:

The CPMU will review the training plan submitted by the SR(s). The training plan will include objective(s), rationale, session content/module, estimated budget, list of trainees and trainers, scheduled date & venue. The review will ensure that the training plan is in line with the approved Round 9 work plan, budget and project operational guidelines. The training plan will be finalized after taking into account feedback/suggestions of PR, if any, by SRs. Subsequently, the plan will be seen/approved by the PWC. Training plan (for a quarter) is to be submitted in advance so that it is presented to PWC in time and thus avoiding delay in the conduction of planned training activity.

The PR will also look into whether funds received by SR(s)/partner network for a particular training are adequate or in excess of requirements or short of requirements.

For all trainings at PR/SR levels, the PR will be responsible for revision/finalizing the plan subsequent to feedback/suggestions, if any, by the LFA/GFATM.

2. Capacity, roles and responsibilities at PR/SR levels for fiduciary control

The Round 9 PR—Caritas India as well as SRs have expertise and experience in oversight, M&E of trainings including those funded by GFATM. This relates, but not limited to expenditures related to training.

The CPMU and RPMU Technical & Finance personnel (viz. Manager-Grant and Finance, Project Manager, Manager-Technical and Regional Project Manager) and officers will be responsible for

fiduciary control. The responsibility of each personnel in matters pertaining to training oversight and monitoring/supportive supervision is clearly articulated in the job descriptions. The Project Director will provide oversight to the fiduciary control systems and processes. At the district and sub-district level, the DPOs and field supervisors will ensure adherence to the systems/processes set in the project operational guidelines to track and safeguard all training expenditures.

At the SR level, the Coordination Officer along with Regional Manager and Project finance personnel will ensure that processes set in the project operational guidelines to track and safeguard all program expenditures related to training are followed. The Strategic Advisor will provide oversight to project and finance management including training.

The PWC (having representations of SRs & PR) will oversee, address issues, and provide direction/guidance, whenever required, on fiduciary control capacity, systems and processes related to training. Necessary review and monitoring will be done by the PWC and issues if any will be addressed. Any changes/modifications and additions required in the fiduciary systems and processes will be deliberated at the PWC and consensus will be obtained.

The PSC, constituting of chair and members from PR1 and PR2 providing guidance, as well as overall management direction to the project related programmatic, financial and administrative matters, will include discussion on training related fiduciary controls.

3. Monitoring

a) During training

On-site visit at the start of training and/or during training and/or end of training will be conducted by PR/SR(s), as appropriate, using prescribed checklist to note key observations on conduction of training sessions, training venue and other arrangements. Whilst training organizer(s) will be informed in advance about on-site visits as per the training calendar prepared/shared by them, random/surprise visits will also be done by CPMU/RPMU of PR/SRs to ensure the quality and effectiveness of the training.

The observation/review will be essentially on appropriateness of logistic arrangements (e.g. whether training venue offers conducive learning environment); administration of pre-post test questionnaire to participants; contents of training session as per objective(s); adequacy & availability of training materials/aids; availability of attendance record; participation of trainees; informal interview with participants to obtain feedback on the usefulness/effectiveness of the training, etc. In addition, training related expenditure/reports/records will be reviewed during supervisory/monitoring visits.

Based on the observation/review, structured feedback will be provided to the Sub Recipients/training organizers.

Supervisor/Observer: All training will have a supervisor/observer/monitor. The TORs will be prepared by the PR. The supervisor/observer/monitor will be selected from CPMU, RPMU, DPMU of Caritas India consortium with programmatic/financial expertise and experience who will supervise trainings on sample basis. The supervisor/observer/monitor, at the conclusion of the visit to the training site (on sample basis) will prepare a report.

b) Post training

The SRs will submit comprehensive training report to the Principal Recipient within 10 days of the conclusion of the training event(s). Relevant documents will be reviewed by the organizer and relevant national/regional/appropriate staff to ensure quality of the training and appropriateness of the expenditure.

4. Review of training expenditure

The expenditure related to at PR/SR level will be booked in the books of accounts under the expenditure head training.

a) PR level

All relevant records related to training, will be maintained for three years by PR and partner network after the end of project.

Expenditure related to training conducted by PR and partner network will be approved after performing necessary checks of records, supporting documents/explanations at central/regional levels, as apt to ensure appropriateness of the expenditure incurred in trainings as per approved work plan and budget and prevailing market rate. Necessary checks will essentially focus on verifying participant attendance and commensurate payment of per diems, boarding & lodging expenses, as applicable. In addition, process documentation together with supporting evidence will be reviewed to ensure that there is a transparent, competitive approach to sourcing training facilities, instructors, equipment, supplies and materials. Any variance, discrepancies and any related internal control weaknesses will be recorded and improvements will be suggested. Review will additionally be carried out with regard to training budget vis-à-vis expenditure incurred and planned outputs.

Certain specifics are further outlined below.

- The PR (project personnel/consultants especially Grant and Finance Manager/Finance and Accounts Officer) will examine that: training related SOEs are submitted in time and consolidated appropriately on quarterly basis; all training related financial records are maintained properly and in proper form; all financial vouchers are maintained properly, filed month-wise and lodged in a secure place for future reference and audit; all the entries in the cashbook and ledger accounts are attested by the authorized signatory; prepare a report on the assessment of quality of maintenance of financial records in discussion with the reporting authority to enable the Project Director to discuss the issues, if any, in the Project Working Committee. Appropriate posting in Ledger Account Books will also be made for each item of expenditure. Variance analysis will also be done and maintained.

The PR will also review whether the funds for training are received in time by the organizer and payments have been made within an appropriate timeline according to the project operational guidelines. Further, the PR will look into the payment mode, viz. by account payee cheque or direct transfer to bank account and not by bearer cheque or cash. Also, all training related data will be entered and monitored through project MIS.

b) SR level

Like the PR, all relevant records related to training, will be maintained for three years by SR after the end of project.

The SR(s) will verify the expenditures at their level and will submit to PR the details (mentioning expenditure against the estimated budget submitted by them) with the signed SOEs for the reporting period (the SOEs will be paper based as well as web-based and uploaded on to the project MIS, and till the computerized MIS is fully functional, the SOE will be shared through electronic mail). At SR level too, appropriate posting in Ledger Account Books will be made for each item of expenditure. Variance analysis will also be done and maintained.

The CPMU will verify the training expenditure reported by the SR in SOEs with the training expenditure details (mentioning expenditure against the estimated budget submitted by SR). Observations regarding variances/issues will be communicated to the SR(s) for clarification and

appropriate action will be taken accordingly, wherever required. Necessary checks will be done to ensure appropriateness of the expenditure incurred in the training activities, including verifying per diems, staff attendance, boarding & lodging expenses and appropriateness, reasonability of other expenses. Also, all training related data will be entered and monitored through project MIS.

c) Training records/reports:

1. Comprehensive training report
2. Completed registration forms
3. Completed pre test and post test forms
4. Completed feedback forms
5. Completed training observation/monitoring checklist
6. Per diem forms, filled and submitted by the trainee and trainers including bills of boarding and lodging
7. Supporting documents for travel (boarding passes, train/bus tickets, vouchers for payment made for local conveyance), bills of kit, equipment, stationery, etc.

All training related records/reports (except bills/vouchers) will be uploaded onto project MIS.

d) Internal and external audit¹

A system of internal and external audit of training expenditure will be institutionalized.

5. Report submission

Subsequent to completion of training, the following reports will be used for reporting information/data in PUDRs:

- a) Comprehensive training report including details of the expenditure incurred for the training against the approved planned budgets.
- b) SOE.

Likewise, the SR(s) will submit the above-mentioned documents to the PR for compiling information for PUDR, various project reports/information products such as, newsletters.

¹ Refer to Project Implementation Plan, Sub-recipient Management Plan, Terms of Reference of Internal Auditor, External Auditor.