



Independent observer
of the Global Fund

Annual Report 2012

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Preface

Aidspan is an international NGO based in Nairobi, Kenya, whose mission is to reinforce the effectiveness of the Global Fund. Aidspan performs this mission by serving as an independent watchdog of the Fund, and by providing services that can benefit all countries wishing to obtain and make effective use of Global Fund financing.

This Annual Report is one of many Aidspan key documents available at www.aidspan.org. Aidspan also publishes news, analysis and commentary articles about the Global Fund in its Global Fund Observer (GFO) newsletter and on GFO Live. To receive GFO Newsletter, send an email to receive-gfo-newsletter@aidspan.org. The subject line and text area can be left blank. To see articles on GFO Live, go to www.aidspan.org/page/gfo-live.

Aidspan and the Global Fund maintain a positive working relationship, but have no formal connection. Aidspan does not allow its strategic, programmatic or editorial decision-making to be influenced by the Global Fund or by relationships with actual or potential funders. Furthermore, the Global Fund and Aidspan's funders bear no responsibility for the contents of any Aidspan publication.

Authors and acknowledgements

The staff of Aidspan compiled this Annual Report in January and February 2013. It reflects the work of the organization over the previous 12 months, which included a transition between Executive Directors – Bernard Rivers and Kate Macintyre.

We thank our donors, who are: the UK Department for International Development (DFID), the Ford Foundation, GIZ Backup Initiative, The Monument Trust, Norad and Hivos.

Letter from the Chair and Executive Director

We are delighted to be part of this innovative and creative organization as it moves into its second decade. While it was sad to see Bernard Rivers step down as Executive Director, but it is also a good moment for Aidspan: a moment to look back, even as we continue to look forward. Aidspan has a great track record – our Annual Reports attest to steady growth, strong donor and reader support, clear strategies and some well-recorded impact.

Transition can be a dangerous time but not, it seems, at Aidspan. A seamless transition took place on 1st September 2012, when Kate Macintyre became Executive Director. We believe that the organization will continue to direct a steady gaze at the sometimes turbulent and always interesting waters of the Global Fund. Growth this last year is seen through the new website, the productivity of the Editorial team, the depth of the research papers, and the increasing sophistication of the Outreach team as they develop new skills of and partnerships with other watchdog organizations in Africa and beyond.

The new website, launched in August, reflects Bernard and his team's high standards of production, high quality of writing and dedication to clarity. We eagerly look forward to its becoming available in three new languages (French, Spanish and Russian) in 2013. The innovations and excitement continue; the clear-eyed focus on the Global Fund does not lessen.

Michael Hirschberg, New York, USA and Kate Macintyre, Nairobi, Kenya

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impact.

Aidspan achieves its mission through providing information, analysis and advice, facilitating critical debate, and promoting **greater transparency, accountability, effectiveness and impact.**

Latest GFO Live article

Development Assistance for Health Has Stabilised, Report Says 14 Feb 2013

Development assistance for health has stabilised and may not increase for several years. This is one of the conclusions of a report on development assistance for health (DAH) prepared by Institute for Health Metrics and Evaluation (IHME) at the University of Washington.

The IMHE said that after reaching an historic high in 2010, DAH fell in 2011, but not as...

Recent GFO Commentaries

More Information on the New Funding Model, Please 14 Feb 2013

Recent GFO Newsletter Articles

John Parsons Appeals Dismissal 12 Feb 2013

Advocates Meet in Amsterdam to Strategise on Global Fund Resource Mobilisation 8 Feb 2013

"PR of Last Resort" Expands the Reach of Global Fund 12 Feb 2013

Managing Sub-Recipients is the Biggest Challenge for UNDP 12 Feb 2013

African Countries Adopt Innovative Financing to Bridge Gaps in AIDS Funding 1 Feb 2013

Recent Publications

A Beginner's Guide to the Global Fund – 3rd Edition 14 Feb 2013

Related News

Full Speed Ahead: More Success for the Global Fund
14 Feb 2013
Aids.Gov
With the Global Fund more efficient and effective than ever and PEPFAR making its Blueprint a reality, we can move ever closer to an AIDS-free generation and a healthier world for all of us, says Deborah Derrick, President of Friends of the Global Fight.

George W. Bush's words that saved millions
13 Feb 2013
Washington Post
Michael Gerson writes about how

A screenshot of Aidspan's new website

Overview

Both Aidsan and the Global Fund have had busy years. The Fund announced in its Results Report that since 2002, Global Fund grants (of over \$22 billion to countries and programmes worldwide) have led to the saving of about 8.7 million lives. This is the estimated impact of the Fund's support for anti-retroviral therapy for HIV and AIDS, TB treatment, and distribution of insecticide-treated mosquito nets. Aidsan's vision is that through its critical comments, its analysis and its watchdogging at least some of those lives were saved as a result of our work. But both institutions want and can do better.

Aidsan continues to be a "**critical friend**" of the Global Fund. It wants the Fund to have the maximum possible impact on the epidemics. It believes that the Fund is a remarkable model, even if there remain problems with some of its structures and with some of the implementation of its grants. We continue to believe that Aidsan's role as objective, independent observer is a necessary one – shining light on the good, the bad and the ugly.

An overview of 2012 shows this was a more positive year than the previous one for the **Global Fund**: a new General Manager leading to a new Executive Director, a new strategy approved, a new funding model designed, approved and ready to roll out in a transition year, an inspector general out, and a new acting inspector general welcomed – truly a busy year. Aidsan has reported, analysed and commented on each of these changes. We have published 34 issues of GFO, which is 10 more issues than we were planned. This reflects of how much there was to report, as well as how hard the editorial team works.

Aidsan too has been occupied with change. In September Kate Macintyre took over and Bernard Rivers became our first Senior Fellow (see Letters above). We hired a new Senior Editor, a new Programme Officer in Outreach, and a new Research Scientist. We are now 12 staff, many of whom made trips for training and networking purposes, research and writing assignments. Trips for assessments, seminars and workshops included: Zimbabwe, Ethiopia, Swaziland, Namibia, Nigeria, Ghana, Zanzibar, Uganda, Burundi, Malawi, Botswana, and South Africa. The Outreach team had dealings with all these countries and spent hours in discussions around building observer and watchdog capacity on Global Fund matters.

Aidsan's new website, new discussion and e-forum pages, its grants pages and its new logo all testify to the theme of transition that dominated the year. Preparations are underway to translate both the website and the GFO next year, as well as to use the new branding theme to finalise what we at Aidsan call the shift from "Aidsan 1.5" to "Aidsan 2.0."

Aidsan welcomed the Ford Foundation and the German BACKUP Initiative into our **donor group**. We said a sad farewell to The Monument Trust who have been incredibly loyal and generous in providing \$2.7 million over the past ten years. We also welcomed a new strategic partnership with the Southern African AIDS Trust with the aim of improving the performance of country coordinating mechanisms (CCMs). We thank all our donors and partners.

On the **Board of Directors**, we welcomed two new members at our New York Board meeting in November – Isaac Awuondo, the Group Managing Director of Commercial Bank of Africa, and Fiona Napier, with expertise in communications, advocacy, transparency and accountability programming through work with Global Witness, Open Society Foundation, and Save the Children (UK).

Programmatic Work

Aidspan's *Strategic Plan 2010–2013* (see www.aidspan.org/keydocs) describes how Aidspan seeks to increase the impact of the Global Fund by conducting research; publishing information, analysis and advice; facilitating discussion; and pushing for greater impact. Our *2012 Annual Plan* (also at www.aidspan.org/keydocs) laid out an ambitious programme of activities, summarised as follows.

Programme unit	Broad activities
<p>1: Research Unit</p> <p><u>Objective:</u> To undertake and publish high quality research about the workings and impact of the Global Fund and its grant implementers.</p>	<p><u>GF in Geneva:</u> Research and critique the policies, actions, transparency, accountability and effectiveness of the Global Fund Secretariat and Board</p> <p><u>GF in the field:</u> Research and critique the policies, actions, transparency, accountability and effectiveness of CCMs and the implementers of Global Fund grants</p> <p><u>GF impact:</u> Research and evaluate the overall impact and effectiveness of the Global Fund and its grant implementers; compare the Fund with other funding institutions; and evaluate the Fund's working relationship with other institutions</p>
<p>2: Editorial Unit</p> <p><u>Objective:</u> To increase, among Global Fund stakeholders, understanding of Global Fund-related issues, policies, procedures, outcomes and impact, and to advocate for improvements in these areas.</p>	<p>Publish <i>Global Fund Observer (GFO)</i></p> <p>Launch new web services</p> <p>Publish Guides and Reports</p>
<p>3: Outreach Unit</p> <p><u>Objective:</u> To increase in-country discussion about and monitoring of Global Fund-related activities.</p>	<p><u>Local watchdogs:</u> Expand the Local Watchdogs Project to 10 new countries within East and Southern Africa</p> <p><u>CCMs:</u> Implement activities that help improve the performance of CCMs</p> <p><u>In-country accountability:</u> Work with partner organisations on ways to improve in-country accountability of Global Fund grants</p> <p><u>Networking:</u> Participate in and support selected workshops and forums to increase Aidspan's visibility and impact</p> <p><u>Aidspan website:</u> Finalise and launch Aidspan's new website</p> <p><u>Social media:</u> Expand Aidspan's online presence using social media (Facebook and Twitter)</p>

Performance Against 2012 Targets

A detailed breakdown of Aidsplan's targets for 2012, and its performance against those targets, is provided in a Technical Appendix to this report, provided separately.

In Summary: Aidsplan finished about 65 per cent of its planned activities, we started but did not complete 20 per cent, but initiated many new activities. Some of these changes in activities between the Plan for 2012 and the implementation of that plan were driven by developments at the Fund in 2012. Aidsplan did not start eight activities mainly because the changing context, strategy or plans for the Fund's own future meant some projects became irrelevant. Some of the activities not done in 2012 are planned for 2013. Some slow implementation in both the Research and in Outreach programmes was due to staff shortages or delay in hiring.

Highlights from Aidsplan's Work During 2012

GFO – Continued Increase in Circulation and Impact

"You need to know that there are lots of people who read GFO before they read Global Fund documents, because GFO summarises those documents usefully and clearly." Dr. Suwit Wibulpolprasert, a senior member of Thailand's Ministry of Health and former Vice Chair of the Global Fund Board.

We published **34 issues** in 2012 of GFO, against a target of 25. The total number of articles published was 185 against a target of 125. And the number of subscribers increased by **8.4%**, from **9,112 to 9,880**.

GFO is often mentioned in the International Health Policies (IHP) newsletter and in the Kaiser Daily Global Health Policy Report. It is the **resource for many on Global Fund matters** and it has several key audiences: the Global Fund Secretariat, the Global Fund Board, Global Fund recipients and those in the implementing communities, representatives of donor organizations and those who advise them, public health managers and activists, academics and journalists.

GFO continued its tradition of hard-hitting **signed commentaries** that highlight incompetence and weak work, or recognise excellence, all with the objective of making the Fund more effective. In total, 25 commentaries were published during 2012, 19 written by Aidsplan writers, and 6 by non-Aidsplan writers. This is significant as we want to publish the opinions of others who are observing and/or participating in this area.

An example opinions published by *GFO* is a Commentary entitled [*20,000 Kenyan Lives Not Saved*](#). It was written by Bernard Rivers and highlighted how \$67 million of Global Fund money meant for Kenya was never sent by the Fund to Kenya because of implementation problems. That money would have saved 20,000 lives if it had been received and used as intended: "Every dollar that was wasted in Kenya, and every dollar that never got sent to Kenya, was a dollar that did not provide Kenyans with prevention and treatment services that they deserved and that they had been told they would receive." This commentary was carried by three Kenyan national newspapers and was responded to by The Global Fund, by Kenya's CCM, by government officials and by local HIV/AIDS activists.

The Global Fund's Communications Director responded with a statement stating: "We recognize that programs in Kenya supported by Global Fund grants experienced challenges and interruptions in the early years. [However], Kenya is now a bright spot on the landscape of fighting AIDS, tuberculosis and malaria... [R]estructuring of the Kenya Coordinating Mechanism [has] made a critical difference in strengthening the governance of grants..."

And Dr. Peter Cherutich, Coordinator of Kenya's CCM, responded: "We would like to state that our position. The positive transformation of the management of Global Fund in this country is a story that needs to be told and the Global Fund Audit report should be contextualized in the current environment in which ... steps have been taken to ensure resources are used appropriately."

Another commentary was [Global Fund Programmes Are Far From Being Gender Transformative](#), written by Robin Gorna, in which she observed that "Few Global Fund programmes seem to be reaching women and girls in ways that will genuinely transform their lives and turn the HIV epidemic around." She asked why the Fund's Gender Equality Strategy is not being translated into action, and she advanced suggestions to address the problem.

Aside from commentaries, Aidspan also aims to increase understanding of Global Fund policies, procedures and programmes. In October 2012, the Global Fund Secretariat submitted a paper containing options and recommendations for the design of the new funding model to the Strategy, Investment and Impact Committee (SIIC) of the Board. The SIIC was to discuss the paper at its meeting. Due to time and other constraints, not enough space was given for wide consultations with all interested groups. To help with consultations, Aidspan created an online forum for people to learn about the new funding model and comment on it. A summary of the papers presented to SIIC was published on Aidspan's website and there were over 2,000 hits in the first few days after these documents were uploaded.

Feedback from *GFO* readers has shown a demand for more articles about what is happening in recipient countries. In response, in 2012 Aidspan's Editorial Department laid out a plan to establish links with local correspondents. The idea is for these correspondents to feed *GFO* with Global Fund-related information and articles from their countries. *GFO* developed relationships with a few correspondents, and found regional gateway contacts (individuals who can find correspondents in the regions of EECA and Latin America). The challenge is to get writers with the technical background about the Fund to write quality articles of interest for the *GFO* readership.

GFO is emailed to about 10,000 subscribers, many of whom forward it to others. A *GFO* subscriber told Aidspan in mid 2012 that she forwards each issue of *GFO* to a list of more than 2,000 people in the Caribbean and Latin America. Another subscriber told the Executive Director during the final hours of a Global Fund Board meeting, as she (the ED) was in the throes of editing an edition of *GFO*: "Don't worry about getting it (*GFO*) out today, but I need it on Monday to give to my Minister."

"GFO is a very helpful forum for airing of GF-related issues; thanks for your leadership in making it into the useful thing it has become." Robert Gray, Regional Advisor, PSI Asia.

New Website and New Web Services

In August 2012, Aidspan launched a new website with new branding, involving a new logo and colours. We also developed new features to make the newsletter more intuitive and interactive.

One feature is ***GFO Live***, which means articles appear on the Aidspan website as soon as they are written rather than having readers wait until *GFO* is emailed out as previously.

Readers are now also able **to comment** directly to the editors and to the public on *GFO* articles, and in this way Aidspan is able to provide a platform for constructive discussions on all matters affecting the Global Fund.

A new **Related News section** is updated almost daily to reflect the wider ecology of Global Health policy matters. This feature also covers developments related to the Fund that *GFO* does not have the time or space to cover. **The Discussion Forum** - a space on our website for periodic debates on specific topics such as the New Funding Model or civil society's role in the Global Fund ecology - is still being experimented with. We will have more features for open discussion during the coming years.

“Congrats to Aidspace the website is great and simple to use.” Leonard James Ngeleja, Information and Communication Officer, EANNASO, Arusha, Tanzania

The new website was described by [Science Speaks blog](#), a project of the Center for Global Health Policy:

New Aidspace Web site and Global Fund Observer: Aidspace’s site has had an overhaul, with a new logo and new features making it look brighter and actually bigger. It includes a new “live articles” feature, starting with a dialogue-provoking “Corruption Quiz” which invites comments. It also offers related news links and Global Fund data in an easy-to-navigate format, along with, of course, links to current and past editions of the Global Fund Observer.

Posted 8 August 2012 at <http://sciencespeaksblog.org/2012/08/28/aids-like-disease/#ixzz24uuDln24>

In 2012, Aidspace developed a plan to **translate the website and GFO into French, Spanish and Russian**. A global competitive search was undertaken in which a strong, stable and internationally experienced group to handle this plan was sought. A translation firm was selected in December. A launch of the translated website is expected in the first quarter of 2013.

The Global Fund publishes a lot of data on grant agreements, disbursements and grant ratings, but the data are often difficult to understand or are presented unclearly. Aidspace repackages these data so people can gain a clear understanding of what is going on with any grant. This is **the essence of transparency**.

To this end Aidspace developed a web-based system that collects the latest data from the Global Fund and stores it in an easy-to-use database on the Aidspace website. Users can filter, sort, display and export various reports into popular formats i.e., Excel or Word. The database contains public information from WHO, UNAIDS and the World Bank. This system is complete and already in use by our staff. It will be publically available once testing is complete.

Strengthening the Research Programme

Aidspace’s research programme now covers four areas: Strategies and Policies, Structures and Actors, Outcomes and Impact, and Programme Performance.

In 2012, Aidspace completed several studies, in collaboration with other individuals and organisations. Among those published were “The Global Fund: What Next for Aid Effectiveness and Health Systems Strengthening?” The Unit also published an analysis of countries’ financial dependency on the Fund, entitled, “Allocating Scarce Resources Strategically – An Evaluation and Discussion of the Global Fund’s Pattern of Disbursements.” It was later peer-reviewed and published by [Plos One](#).

A report, written by David McCoy and Nele Jensen, called “Quantifying the Global Fund’s Contribution to Saving Lives: Methodological and Policy Issues”, assessed the Fund’s methods of estimating how many lives it has helped to save.

In light of the pending “replenishment year” for the Global Fund, Aidspace published in December 2012 a description and brief analysis of all pledges and contributions made by donors to the Global Fund. The report, written by Bernard Rivers, was entitled “Donors to the Global Fund: Who Gives How Much?”

Aidspace’s research team also did a survey of perceptions and experiences of Global Fund Principal Recipients (PRs). An online questionnaire was sent to all current PRs. It drew responses from 120 PRs (a 45 per cent response rate). The full report will be posted on Aidspace’s website in early 2013.

All reports are available on Aidspace’s website [here](#).

Scaling up the Local Watchdog Project

Aidspan's Outreach department runs the Local Watchdog Project (LWP) that was set up in 2010 to mentor people and organisations who wish to advocate for greater effectiveness of Global Fund grants. The Unit facilitates Aidspan's key roles as watchdog and critical friend of the Global Fund by linking Aidspan's work in analysing the global level policies with debate and activities on the ground.

We seek to support the establishment of vibrant, independent local monitors of Global Fund-related activities. By encouraging more effective watchdogging, the project enhances the ability of country level organisations to identify and help manage risks. Through the stimulation of local information sharing and critical debate we hope to further improve transparency and effectiveness in the way Global Fund grants are implemented. The project is focusing on 21 Eastern and Southern African countries, and by 2014 we expect to include a few countries outside this region.

The local watchdogs we work with currently consist of national or international NGOs. The watchdogs do not serve as Aidspan representatives, and Aidspan does not fund them. They work independently in their countries, but can call upon Aidspan for mentoring advice.

In 2012, we visited more countries and identified several potential watchdogs. The team did workshops in Uganda, Burundi, Botswana and Zimbabwe, attended by about 100 participants. The project distributes a watchdog information pack, and is developing a guide on effective watchdogging.

To date about 18 organizations have expressed interest in becoming watchdogs. In late 2012, Aidspan commissioned a consultant for a mid-term review of the LWP, and his final report is due January 2013.

The Outreach department has encouraged CCMs to develop their own websites. Some have used their own technology to create their websites. But Aidspan now offers a 'CCM website service', to provide the web-based server, the technology, a template, and technical support. All CCMs are responsible for providing the content. Twelve such sites have begun, and Zambia and Ghana, are in the final stages.

The team also works with the Southern Africa AIDS Trust to monitor the performance of CCMs in Botswana, Malawi, Mozambique, Tanzania, Zambia and Zimbabwe. We also work with the Partnership for Transparency Fund (PTF) to encourage independent citizen monitoring of Kenya's national health system.

"In some ongoing work I've focused on accountability at the ... local level. But in a world in which development is being governed at so many levels, this type of "watchdog" organization seems extremely valuable. In certain circumstances, overly zealous critics can de-legitimize important aid projects by crying foul at every minor wrong turn. But Aidspan seems truly committed to making the Global Fund work, and communicates its concerns both publicly and privately, as appropriate. ... such citizen-based accountability initiatives would seem to be a key ingredient for promoting effective global governance". Evan Lieberman, Professor, Political Science, Department of Politics at Princeton University. Published [here](#)

Working Publicly And Behind The Scenes To Push For Greater Impact

In recognition of Aidspan's influential role in matters concerning the Global Fund, a UK parliamentary committee invited our then Executive Director to present at hearings it was holding on the Global Fund. In our written submission, we provided strong and clearly-documented opinions on how the Fund is doing, and on what needs to change for the Fund to remain relevant and effective. Aidspan concluded that the Fund could not afford to have another year as bad as 2011, which might cause permanent damage. The submission is available [here](#).

From Aidspace's testimony to a UK parliamentary committee:

"Why is it that 'The Beginner's Guide to the Global Fund' was written and published by Aidspace, rather than by the Global Fund? Why is it that nearly 10,000 people have to subscribe to Global Fund Observer in order to learn about developments that the Global Fund has not explained, or has explained in a confusing manner?"

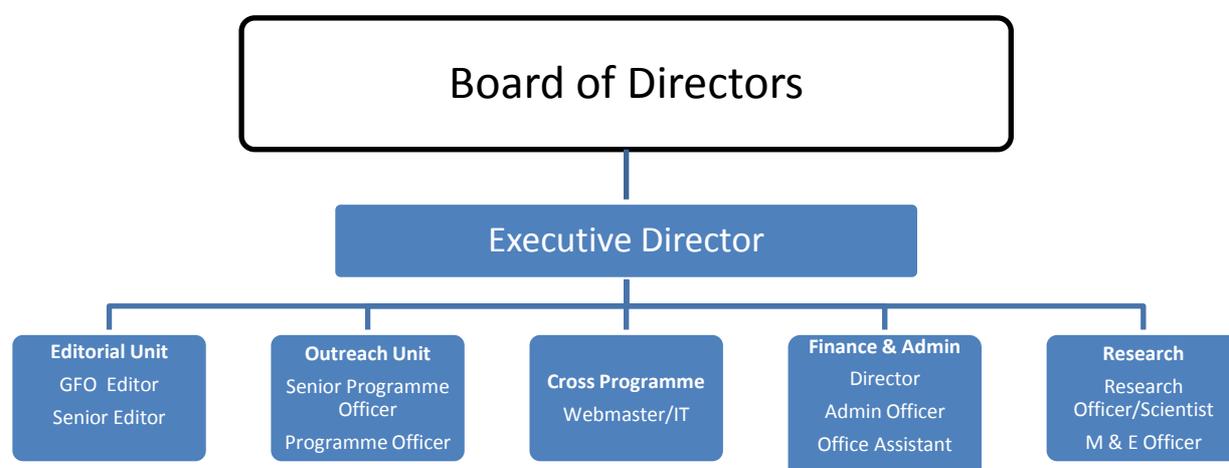
Transition to new leadership

2011 was Aidspace's tenth year, as it was the Global Fund's. Early in 2012 we completed our two-year "Aidspace 1.5" phase, in which we concluded the transition from being a New York-based organisation that consisted of a "Founder plus a Board", to being a Nairobi-based organisation that was adequately funded (with \$3 million raised for 2012 and subsequent years), and that had reached its full complement of 13 staff (with three professionals joining us in March 2012). In April Aidspace's Board appointed its second Executive Director (Dr Kate Macintyre).

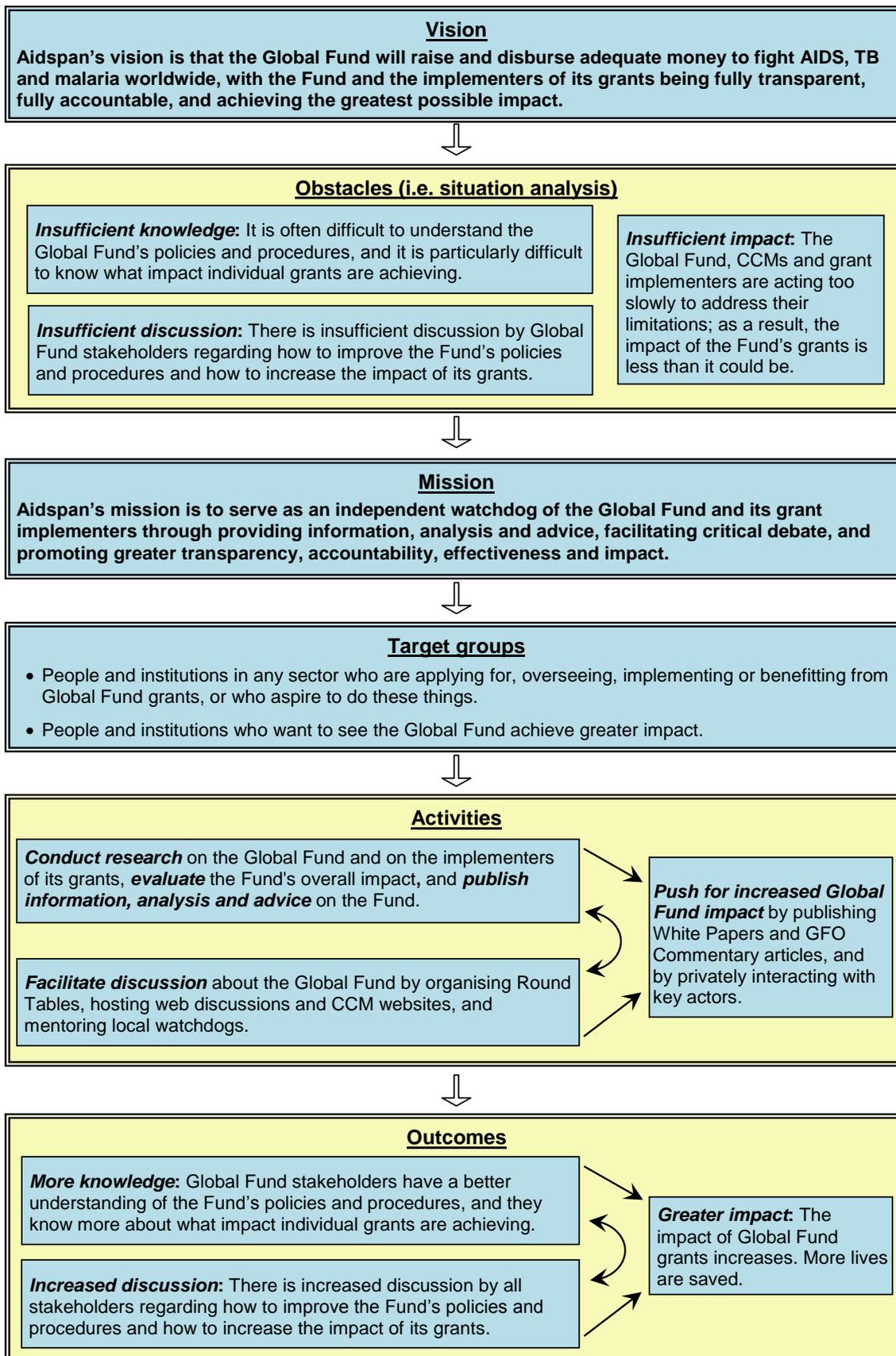
Kate Macintyre took over Aidspace on 1 September 2012. She was chosen after a global search. She has a master's degree in public health (specialising in health policy and management) and a PhD in health policy and social demography. She resigned her position as a tenured Associate Professor at the School of Public Health and Tropical Medicine at Tulane University in the US in order to join Aidspace. She was already based in Kenya, where she moved in 2007 to focus on her research on HIV, TB and malaria. The Board chose Dr Macintyre because of her experience working in Kenya and elsewhere on infectious disease research, monitoring and evaluation, journalism and NGO administration.

Our Organisation

Aidspace is a US-registered 501(c)3 not-for-profit corporation that has obtained permission from the Government of Kenya to base most of its staff in Kenya. Aidspace believes that a watchdog committed to bolstering the effectiveness of the Global Fund and holding it accountable should be based in the global South, where Global Fund grants are implemented, rather than in the global North, where most of the money comes from. The organizational chart in use for much of 2012 is shown below.



Aidspan strategic framework in one page



Summary Financial Statements

Excerpts from Aidspan's audited accounts for 2012 are as follows.

A: Income and Expenditure, \$ '000

	2012	2011
Income	2,011	1,090
Grant income	1,979	1,061
Other income	32	29
Expenditure	1,582	1,078
Programme expenditure	1,033	829
Administrative and other operating expenses	549	249
Tax charge	39	0
Deferred income for the year	390	12
Deferred income brought forward	485	473
Deferred income carried forward	875	485

B: Statement of Financial Position, \$ '000

	As at	
	31 Dec 12	31 Dec 11
Fund Balance		
Deferred income	875	485
Represented by		
Non-current assets	50	40
Current assets	885	470
Current liabilities	60	26
Net current assets	825	445
	875	485

C: Grants Received and Contractual Commitments, \$ '000

Donor	Grants Received		Contractual Obligations in USD as at 31 Dec 2012			
	2011	2012	2013	2014	2015	2013-15
Monument Trust	\$580	\$320	\$0	\$0	\$0	\$0
Norad	\$333	\$267	\$285	\$0	\$0	\$285
Hivos	\$149	\$74	\$79	\$0	\$0	\$79
DFID		\$1,017	\$419	\$419	\$210	\$1,049
Ford Foundation		\$200	\$0	\$0	\$0	\$0
GIZ Back-up		\$101	\$185	\$141	\$112	\$438
TOTAL	\$1,062	\$1,979	\$968	\$561	\$322	\$1,851

D: Cash Expenditure (budget vs. actual) , \$ '000

Programme Area	2012		
	Budget	Actual	% of budget
Expenditure	1,992	1,593	80%
Programme	1,470	1,033	70%
Research	437	312	72%
Editorial	453	333	73%
Outreach	397	265	67%
Monitoring and Evaluation	106	69	65%
Cross -Programme	55	53	96%
Programme Contingency	22	0	0%
Admin	522	561	107%
Finance & Admin	357	389	109%
Operational costs	157	172	109%
Admin contingency	8	0	0%

- Table A is accrual based (and thus includes depreciation and amortisation charges) and tax payable, whereas Table D is cash based (and thus includes the full cost of capital investments in the current year).