Chapter 16. Expenditure Management

16.1 Introduction
This procedure outlines how the CFMG will ensure that the annual allocation of funds to ATDP is managed effectively and funds are expended on the line items for which funds have been provided.

16.2 Purpose of Expenditure Management
Good governance requires that:

- ATDP justify all expenditure proposals by a Business Case
- the full cost of each ATDP activity is identified
- a costed Annual Business Plan prepared
- all expenditure is reconciled

The purpose of this procedure is to ensure that the CFMG expends the funds allocated by DVA in the most effective and efficient way to achieve ATDP Blueprint strategic objectives and SGB directions.

16.3 Principles
The principles that underpin ATDP expenditure management follow:

- the ATDP allocation comprises two tranches of funds:
  - V1 Funds: are managed by the Secretariat and cover national line items including capital items
  - V2 Funds: are allocated to ATDP implementation activities on a Region-by-Region basis
- the CFMG annual business plan will identify the line items on which funds are needed to enable planned implementation activities in the forthcoming financial year (FY)
- if the actual allocation of funds varies from forecast funds the business plan is to be adjusted
- the SGB will consider any significant variations of planned outcomes
- ASOs will record Regional expenditure on a month-by-month basis
- the Secretariat will provide monthly V2 expenditure reports
- ASOs will identify unresolvable variations between V2 report and the month-by-month record
- at appropriate times in the FY, to ensure that funds are expended as effectively and efficiently as possible, the Secretariat will prepare expenditure adjustment proposals
- the Secretariat will formally table V1 and V2 expenditure summaries at each CFMG Meeting
16.4 Participants’ Responsibilities
The responsibilities of each Member with expenditure management responsibilities follow:

- CFMG Chair: ensure that a costed annual business plan is prepared for SGB endorsement (see Library 4, Chapters 13, 14 and 15).
- ASOs, on behalf of their Regional Manager:
  - maintain a month-by-month record of actual and estimated V2 expenditure for their Region
  - reconcile the month-by-month record against the monthly V2 expenditure report provided by the Secretariat
  - report any unresolvable variations to their Regional Manager

16.5 V2 Report Format
A typical V2 Monthly report is at Annex A.
Annex A

TYPICAL V2 EXPENDITURE REPORT

Advocacy Training and Development Program - Expenditure Report (Sort Sequence: State by Date by Project)

Region: A

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Original Allocation: $84,746.80
Remaining Amount: $19,933.05

Pro-rata for 3 Months: $102,348.00