

AIDS Trust Fund
Medical and Support Services and Publicity and Public Education
Application Guidelines

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** In case of any inconsistencies or contradictions between the English and Chinese versions of the Guidelines, the English version shall prevail.*

Last updated: December 2022

Background

The AIDS Trust Fund (ATF) was established on 30 April 1993 with an initial sum of \$350 million to provide assistance to HIV-infected haemophiliacs and generally to strengthen medical and support services and public education on AIDS.

2. The Trustee is the Financial Secretary Incorporated, a corporation sole incorporated under and by virtue of the Financial Secretary Incorporation Ordinance, Cap 1015. The Fund is administered on the advice of the Council for the AIDS Trust Fund (the Council), which is appointed by the Chief Executive. Three sub-committees are set up under the Council to look at the proposals applying for funding. They are the Ex-gratia Payments (EGP) Sub-Committee, Medical and Support Services (MSS) Sub-Committee and the Publicity and Public Education (PPE) Sub-Committee.

3. The EGP Sub-committee considers claims for ex-gratia payment. The MSS Sub-Committee considers grant applications for the provision of additional medical and/or support services for those with HIV/AIDS. The PPE Sub-Committee considers grant applications for Publicity and Public Education on AIDS. Sub-Committees make recommendations to the Council.

4. This document sets out the guidelines for MSS and PPE applications only.

Categories of applications

5. There are two categories of applications – MSS and PPE. MSS applications should

directly benefit people living with HIV/AIDS and their families. PPE applications should contribute to public understanding of HIV/AIDS, foster a sympathetic attitude towards those who suffer from HIV/AIDS, instil a positive approach on prevention of HIV/AIDS, as well as a sense of responsibility and mutual support among target groups with regard to AIDS/HIV prevention. Applicants should indicate clearly which category the application belongs to.

Types of funding support

6. There are two types of funding support depending on the scale and duration of activities:

- Programme fund (please refer to **paragraphs 7-14**); and
- Project fund (please refer to **paragraphs 15-19**).

Programme fund

7. There is no pre-set ceiling for programme fund.

8. Programmes are designed to be run for longer term, or to be repeated in cycles. The aim is to sustain the effects of HIV prevention and/or care. Programme also covers large scale projects exceeding HK\$0.5 million.

9. Based on the Recommended HIV/AIDS Strategies for Hong Kong 2022-2027¹, higher funding priorities will be accorded to applications for programme targeted at the six

¹ Hong Kong Advisory Council on AIDS, December 2022.

high risk groups and addressing the Priority Areas for Action as mentioned in the Recommended HIV/AIDS Strategies for Hong Kong (2022-2027). The six high risk groups namely: -

- (a) Men who have sex with men (MSM);
- (b) People living with HIV (PLHIV);
- (c) Ethnic minorities (EM);
- (d) Transgender people (TG);
- (e) People who inject drugs (PWID);
- (f) Female sex workers (FSW) and their male clients (MCFSW)

General requirements of programmes

10. In order to target efforts and resources more efficiently and effectively, programme funded by the ATF should be: -

- (a) **Targeting high risk groups** where most of the infections occur, with **MSM** being the most pressing priority so as to maximise the impact from limited resources. A relatively greater proportion of funds should be channelled to areas where most infections occur.
- (b) Having clear **monitoring and evaluation mechanisms** that will be used at different stages of the programme to ensure that the objectives are reached. This is to ensure the accountability of the grantee and quality of the programme. Monitoring and evaluation should be an integral component of local AIDS programmes and be conducted at various levels during the different phases of planning and implementation.
- (c) Mobilizing an effective community-based response, **encouraging community partnership**, support to serve hard-to-reach and vulnerable populations, and **greater**

collaborations between organisations.

- (d) Adopting an **evidence-based approach** to address the prevention and care needs, making reference to the latest situations on epidemiology, strategic research findings and programme response.
- (e) **Addressing risk behaviours** and vulnerability. **Interventions for behavioural change** should be relevant and acceptable to the target population. Programmes and projects should encourage active participation, dialogue and empowerment so as to achieve a **greater coverage**.

Priority areas for action

11. Priority areas for action as identified in the recommended strategies issued by the Hong Kong Advisory Council in May 2017 should be emphasized.

Submission date

12. All application for programme fund should be submitted on or before the last working day of **July**.

Duration of programme

13. A programme can comprise of multi-projects. Applicants can submit multi-projects programme with duration of up to three years.

14. Successful applicant (“Grantee”) of programme fund should complete the programme within three years of programme commencement. Extension of programme duration will only be considered with justifications and prior approval is required for such request.

Project fund

15. Projects are one-off activities and are designed to be implemented on a short term basis, i.e., for completion within one year.

16. Ceiling for project fund is HK \$0.5 Million per project.

17. Applications for project fund are not limited to the high risk groups as mentioned in **paragraph 9**. Meaningful and well-planned proposals that are not under the high risks groups will also be considered under the project fund.

Submission date

18. There are two cycles for project submissions per year, the deadlines of which are the last working day of **January** and the last working day of **July**.

Duration of project

19. Grantee of project fund shall generally complete the project within one year of project commencement. Extension of project duration will only be considered with justifications and prior approval is required for such request.

Renewal of programme/project

20. For renewal of programme/project after the programme/project period, applicants need to submit fresh applications again and be subjected to the same approval process (please see **paragraph 33** for details). The applicant also has to justify the continued

public health need of the programme/project and demonstrate that the funded programme/project has good performance and track record.

21. In order to facilitate timely processing, existing programme organisers can submit applications for renewal in the second year of the programme. However, the application for renewal should only be processed after the submission of the progress report, and the Council will consider the renewal application in the light of the progress report. The Council will inform the applicant of the result before the end of the existing programme so that applicants have sufficient time to make necessary preparatory work.

Who can apply for funding?

22. ATF funding is open to applications from organisations. Organisations may include academic institutes, Government Departments, service providers in the public sector, non-governmental organisations (NGOs), and professional organisations.

23. The officer in-charge (i.e. Chief Executive, Director, Chairman, etc.) or the Principal Investigator will be required to apply for the grant on behalf of the organisation. An organisation or society must be registered under the Societies Ordinance (Cap 151). A school must be registered under the Education Ordinance (Cap 279). A company must be incorporated in Hong Kong.

24. Applications from individuals would not be considered.

25. Where an organisation/institute wishes to participate in a programme or project organised, led or driven by another organisation / institute, it may do so but the latter

organisation / institute should submit an application in its own name and shall be solely responsible for complying with the conditions of grant.

Application restrictions

26. Applications for both programme and project grant must be non-profit making in nature. Any income derived from a programme/project must be used to further the objectives of the programme/project. Please refer to **paragraph 58** for details.

27. The programme/project grant is given on a one-off basis. The ATF has no obligation to provide additional funding for completion or renewal of the programme/project or any recurrent consequences/expenses arising from the programme/project in future.

28. In order to avoid duplication of funding and ensure effective use of funding, successful programme/ project organisers generally will not be considered for another programme/ project funding unless special circumstances as stipulated by the Council exist or where the application is submitted upon invitation by the Council. (Research proposal is considered separately)

29. If the programme/project proposal under application is the subject of a separate application for other public or private funding, details such as the names of other funding sources and amounts of grant already awarded or sought from other sources must be indicated. Applicants must avoid double-funding² and ensure funding support from other public or private funding bodies does not cover the activities of the programme/project

² Each item can only be funded by one source.

proposal under application. If double-funding occurs, Grantees will be required to return the whole amount of the grant to the Trustee. Co-financing³ without duplication of funding is allowed. Applicant must state clearly on the application form whether the application involves co-financing. Applicants must also inform the Council in writing as soon as possible if the project/programme granted involves co-financing after the approval by the Council.

30. Applicants must fill in an application form available at ATF website: <https://www.atf.gov.hk/en/forms/forms2.html> and email to atf@dh.gov.hk. The format of the application form must be closely adhered to. Applicant must also submit Sections A & B of the application form, objectives and indicators of the programme/project in both Chinese and English. Supplementary information may be submitted but the ATF Secretariat has no obligations to consider the extra information. The applicant must ensure that the information required is fully provided to facilitate timely processing. The ATF Secretariat may, if time allows, request for missing essential information from the applicant, which must be submitted before the deadline. The ATF Secretariat has no duty to remind any applicant of missing information and shall in no circumstances be responsible for any delays in processing and missing of deadlines if the applicant fails to submit all required information.

31. Programmes or projects which aim to provide services, including prevention activities to at-risk populations, and treatment, care and support to people living with HIV/AIDS, should complete the “Application Form A”. Other applications, e.g., research projects primarily aiming at a studious inquiry for discovery and interpretation of facts, or practical

³ The applicant can receive funding from more than one source. However, the items funded by ATF could not be double funded by other sources.

application of new theories should fill in the “Application Form B”.

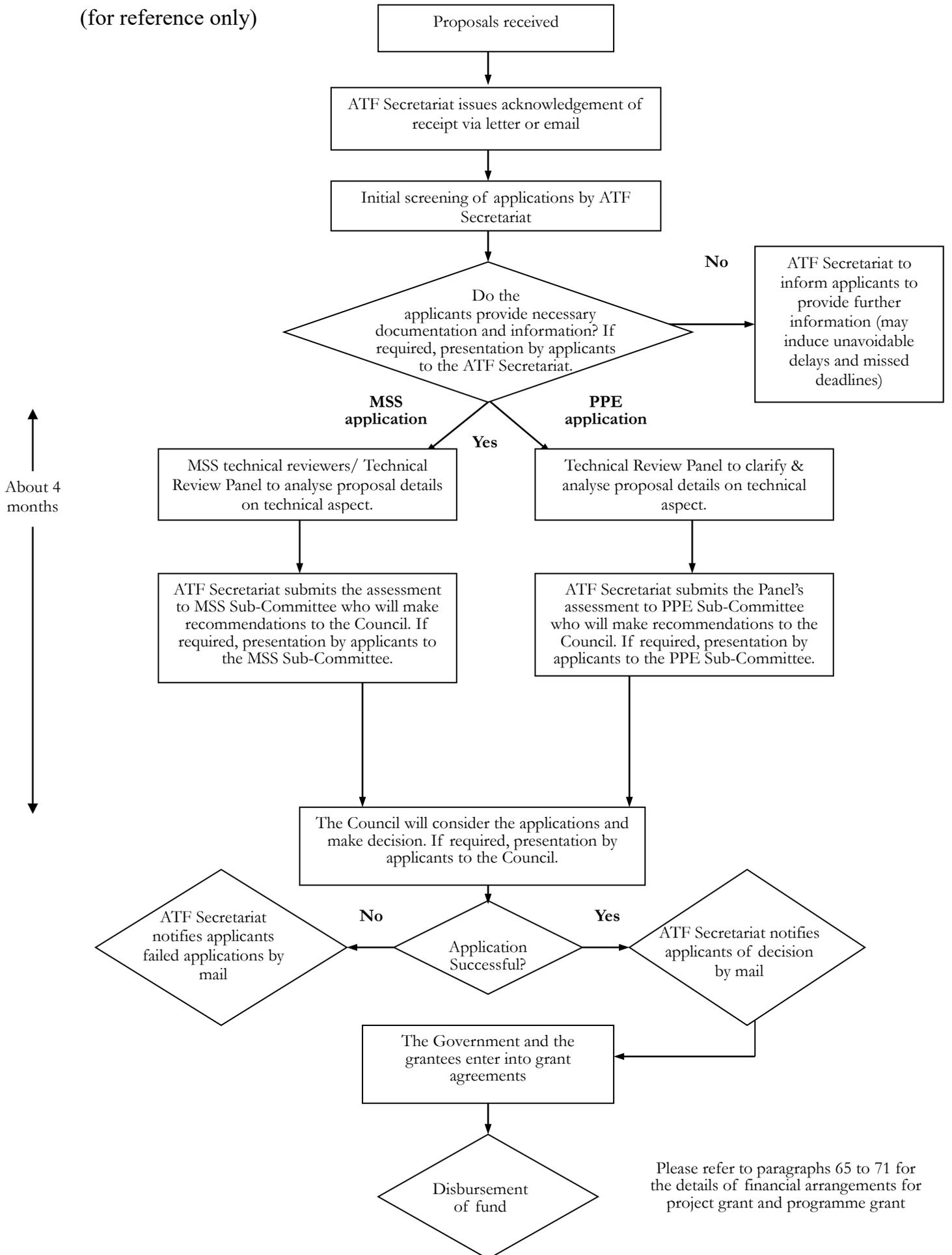
32. Application forms should be properly completed with the required information set out in the form before the application will be considered by the Council and its Sub-committees. If the applicant fails to provide the required information before the deadline, the application is considered incomplete and would not be processed further.

Processing of applications

33. Applications must reach the ATF Secretariat before the deadline. Submission after the deadline will only be considered in the next round. The ATF Secretariat will issue an acknowledgement of receipt (by letter or email) to applicants within 10 days from the deadline. Provided that all essential information has been provided, the ATF Secretariat would normally advise applicants of the outcome of their applications within six months. To facilitate timely disbursement of fund, successful applicants will be notified first. Please refer to the following flowchart 1 for details:

Flowchart 1: AIDS Trust Fund Assessment Procedures

(for reference only)



34. Upon receiving an application, the ATF Secretariat will conduct an initial screening to ensure that application forms are properly filled in and the proposal is in line with the essential funding criteria.

Processing of MSS applications

35. MSS applications will be passed to the two independent **technical reviewers** (overseas or local) in the relevant field for vetting. Each technical reviewer will prepare a technical review report of each application for submission to the ATF Secretariat. Applications for the provision of medical and /or support services for those people living with HIV/AIDS will be vetted by Technical Review Panel. The technical review takes into consideration the following: –

- (a) objectives;
- (b) methodology;
- (c) the incorporation of evaluation;
- (d) general requirements;
- (e) risk groups targeted; and
- (f) priority areas for action.

36. A score will be given by each reviewer. The ATF Secretariat will then submit the reports to the MSS Sub-Committee for consideration. MSS Sub-Committee will make recommendations to the Council for its decision and approval. The Council will take into account the technical review report, MSS Sub-Committee's recommendations and other factors as determined by the Trustee in making the decision.

Processing of PPE applications

37. PPE applications will be passed to the Technical Review Panel for vetting. The Technical Review Panel will meet to discuss applications. One technical review report for each application will be prepared and submitted to the PPE Sub-Committee. The technical review takes into consideration the following: –

- (a) objectives;
- (b) methodology;
- (c) the incorporation of evaluation;
- (d) general requirements;
- (e) risk groups targeted; and
- (f) priority areas for action.

38. A score will be given by the Technical Review Panel. The PPE Sub-Committee will make recommendations to the Council for its decision and approval. The Council will take into account the technical review report, PPE Sub-Committee's recommendations and other factors as determined by the Trustee in making the decision.

39. To allow the Sub-Committees/the Council to better understand the details of an application, an applicant may be invited to provide supplementary information or to present their proposals to the ATF Secretariat, the PPE or MSS Sub-committee or the Council. Arrangements would be made to ensure that all applicants are offered equal opportunity to present their programme/project proposals.

Acceptance and Resubmission

40. Proposals are either “accepted”, “rejected” or “advised for resubmission”. Comments from technical reviewers (MSS applications)/Technical Review Panel/relevant Sub-Committees/the Council will be conveyed to both successful and unsuccessful applicants. Rejected applications can only be resubmitted in subsequent rounds with major revision in accordance with comments from technical reviewers /Technical Review Panel/relevant Sub-Committees/the Council. Proposals that has technical deficiencies but are worthwhile for support would be advised for revision and resubmission. If revision or additional information is required, the Secretariat would, on behalf of the Council/its Sub-Committees, approach the applicant for follow-up. Re-submitted application shall be subject to the same assessment procedures.

41. A successful applicant will be required to sign the “Confirmation of Acceptance of the grant approved by the AIDS Trust Fund” annexed to an Approval Letter. The Approval Letter, Confirmation of Acceptance, these Application Guidelines, the proposal and budget as submitted by the successful applicant (subject to such modifications as the Government may stipulate), and all requirements, directions and orders relating to the programme/project as may from time to time be prescribed or made by the Government in writing, shall constitute the complete terms and conditions of an agreement between Trustee of the ATF and successful applicant in respect of the grant (“the Grant Agreement”).

42. The Grant Agreement will cover matters including, but not limited to obligations of the grantee, payment of the grant, provision of an audited account and an early termination clause. Notwithstanding anything herein to the contrary, no grant shall be made under the

ATF to a successful applicant, until and unless the Grant Agreement is entered into between the Trustee of ATF and the successful applicant. If the successful applicant does not sign the written “confirmation of acceptance” and return it to the ATF Secretariat within 14 calendar days of the date of the Approval Letter from the ATF Council, the ATF Council will treat this as refusal of the applicant to accept the grant and the application will be deemed withdrawn.

Criteria for approval

43. Support will be given to **MSS** applications which: -

- (a) directly benefit the patients and their families in a significant way;
- (b) have a clearly defined scope and are self-contained;
- (c) are accompanied by an impact analysis and implementation plan;
- (d) have ready detailed planning and cost estimates;
- (e) are to be implemented by persons or organisations which have a good track record of completing projects without unnecessary delay or cost overruns; and
- (f) are not duplicating services / activities normally provided by the Hospital Authority and Department of Health, other NGOs, academic institutions, professional organisations and /or other ATF funded programmes to the best knowledge of the ATF Secretariat.

44. Support will be given to **PPE** applications which: -

- (a) contribute significantly to HIV prevention;
- (b) foster a empathetic attitude and instil a positive approach on prevention of AIDS;

- (c) have a clearly defined scope and are self-contained;
- (d) are accompanied by an impact analysis and implementation programme;
- (e) have ready detailed planning and cost estimates;
- (f) are to be implemented by persons or organisations which have a good track record of completing projects without unnecessary delay or cost overruns; and
- (g) are not duplicating services / activities normally provided by the Hospital Authority, Department of Health, other NGOs, academic institutions, professional organisations and /or other ATF funded programmes to the best knowledge of the ATF Secretariat.

45. In considering a programme/project proposal, due consideration will be given to: -

- (a) whether there is a demonstrated need for the proposed programme/project;
- (b) whether the nature and scope of the programme/project are consistent with the aim of the ATF;
- (c) for programme fund application, whether the proposed programme meets the general requirements, and emphasises on priority areas for action as stipulated in **paragraphs 10-11**.
- (d) for programme fund applications, higher funding priorities will be accorded to the following six high risk groups as stipulated in paragraph 9: -
 - i. Men who have sex with men (MSM);
 - ii. People living with HIV (PLHIV);
 - iii. People who inject drugs (PWID);
 - iv. Ethnic minorities (EM);
 - v. Male-to-female transgender (TG);
 - vi. Female sex workers (FSW) and their male clients (MCFSW)
- (e) clarity and relevance in objectives;
- (f) appropriateness of non-research activities;

- (g) appropriateness of evaluating and monitoring plan;
- (h) effective use of resources;
- (i) scientific basis of interventions;
- (j) whether the programme/project is likely to have an impact on the community awareness on HIV/AIDS;
- (k) the coverage of the programme/project and number of people directly benefited in the programme/project;
- (l) whether the proposed programme/project's schedule of implementation is well planned, practicable, and whether the duration is reasonable;
- (m) whether the proposed budget is reasonable and cost effective in general terms with full justification for all expenditure item;
- (n) the applicant's technical and management capability;
- (o) the track record and past experience of the applicant in related programmes or projects or studies and in organising activities of comparable scale;
- (p) whether the proposed programme/project would be more appropriately funded by other sources; and
- (q) whether there is likely to be duplication of work between the proposed programme/project and other community projects.

46. In considering research proposal, due consideration will also be given to:

- (a) qualification/relevant experience of researcher(s);
- (b) public health significance of research question;
- (c) methods and analysis appropriate to address the research questions; and
- (d) effective use of resources.

47. Basic science research such as molecular / genetic studies on HIV/AIDS will not be considered.

48. Prior permission from the Council has to be sought for release of any information arising from the funded studies. The Council reserves the right to obtain all information of the studies, including the raw data, findings, results and recommendations.

Budget items

49. Applicants will be required to provide a full and itemised budget for their proposed programmes/projects in the format specified in the “Budget of Individual Project” / “Budget” section (Section D of Application Forms). Applicants will have to provide appropriate justification. The budget may include, staff costs, costs of furniture and equipment, training costs, and administrative costs. Applicants must ensure that the budget cost for these items are at reasonable market price. Purchase of equipment and furniture belong to administrative cost. If the total administrative cost is over 5% of the total budget, applicants will have to provide appropriate justification. The grant shall include all expenses to carry out the approved programme/project, except audit fee. However, the following budget items will not normally be considered:

- (a) Miscellaneous expenses or sundry expenses
- (b) Refreshment
- (c) Severance pay

50. Pricing standards setting out limits for the appropriate salaries for programme / project staff are listed at “Pricing Standards for Applications to ATF” in Annex. The proposed job title should strictly adhere to the “Pricing Standards for Applications to ATF”.

Applicant should provide the job descriptions, number of staff, qualification requirements, duration of employment for each proposed post in the application form.

51. Applicants must ensure that the proposed budget on salary of staff must be sufficient to cover all costs (such as Mandatory Provident Fund, employee compensation) of employment.

52. An application that includes training, study or capacity building for staff in relevant fields must show clearly how such work could benefit the programme/project proposed, for example, in terms of the applicant's ability to use the knowledge acquired to participate in work relating to HIV. If funds are granted for the proposed study course, the applicant may be required to share his or her acquired expertise by participating in the work of NGOs or capacity building in the community.

53. Grants cannot be used to create any permanent staff posts or recurrent financial commitments. Any staff engaged in approved programmes/projects must be recruited through an open and fair procedure. The Grantee should seek agreement from the staff for submitting their academic qualification to the ATF. Request for changes in human resources must be made in writing and submitted to the ATF Secretariat. Unauthorized changes in the human resources will lead to forfeiture or termination of grants.

54. Grantee must ensure that the purchase of goods and services in relation to their programmes/projects be made on a competitive basis by obtaining quotations from more than one supplier (see **paragraph 55**) and make assessment based on pre-determined criteria, to ensure openness and value for money.

- (a) The Grantee and its staff shall not put themselves in a situation where their personal, financial, commercial or other interests conflict or may conflict with the Grantee's duties in the proper performance of the programme/project or with the Government's interests ("Conflict of Interest").
- (b) The Grantee shall procure its agents and sub-contractors to declare to the Grantee any Conflict of Interest, and in the event that a Conflict of Interest is declared, the Grantee shall immediately take reasonable measures to mitigate and remove the conflict or potential conflict so declared.
- (c) The Grantee shall render its performance of the programme/project on an impartial basis without giving favour to any particular proposal, bid or tender in which the Grantee, its staff, or a particular agent or subcontractor has personal or other interests.
- (d) The Grantee shall immediately notify the Council of all facts which may reasonably be considered to give rise to a Conflict of Interest, especially where a Conflict of Interest has arisen or may arise in any proposal, bid or tender solicited for or proposed or recommended by the Grantee.

55. For the purchase of goods and services with a value:

- (a) not exceeding HK\$50,000, more than one quotation must be obtained and the lowest conforming offer should be accepted; and
- (b) over HK\$50,000 but not exceeding HK\$1M for goods or over HK\$50,000 but not exceeding HK\$1.43M for services, at least five written quotations must be obtained and the lowest conforming offer should be accepted.
- (c) exceeding HK\$1M for goods or exceeding HK\$1.43M for services, prior written approval from the Council should be sought.
- (d) Grantee may make minor purchases of stores in cash or the through purchasing cards to meet immediate needs, provided that the total value of the purchase does not exceed \$5,000 each and the authorising officer not lower than the rank of Project Officer or

equivalent is satisfied that such purchases are essential and the rates obtained are reasonable and certifies this on file.

56. Please also refer **paragraph 76** for the costs of furniture and equipments.

Financial arrangements

57. The Grantee shall not use the grant for any purpose other than the performance of the programme/project and in accordance with the approved budget. Should the applicant expect any income to be generated by the programme/project, this must be stated in the application.

58. Grantee must keep a separate interest-bearing Hong Kong Dollar account with a bank licensed in Hong Kong and use it exclusively for the ATF grant. The Grantee shall pay and keep unspent proportion of the grant in the designated project account forthwith upon receipt thereof. The Grantee shall not withdraw any interest accruing to the grant for whatever purpose. The bank interest income earned during the duration of the programme/project has to be returned to ATF and cannot be used for the purposes of the programme/project. Paragraph 26 does not apply to such interest income and cannot be used to offset any deficits exceeding the approved grant. The gross expenditure will be offset by anticipated income derived from the programme/project to arrive at the net grant amount. The Grantee shall deposit receipts of all income derived from the programme/project into the designated bank account. Payments from that account must be made by the authorised representative(s) of the organisation that receives the approved funding. Subject to **paragraph 61** below, the unspent amount of the grant must be kept at all times in that account.

59. The requirement to keep a separate bank account does not apply to government departments, Universities and service providers in public sector which may deposit the grant into their general bank accounts. In such case, income and expenditure recorded in respect of the programme/project shall be identified and kept separately in a sub-ledger account established for that purpose.

60. Expenses incurred before the commencement date of the programme/project will not be reimbursable from the ATF. For avoidance of doubt, no fees, costs, charges or disbursements whatsoever in addition to the grant shall be payable from the ATF in respect of the programme/project. Re-allocation of funds among the approved items of expenditure and any modifications of the contents of the approved items (not involving additional funding) of an approved programme/project are not allowed without the prior written approval of the Council. (Please refer to **paragraphs 87 to 89** for further information.) The Council reserves the right to modify the amount of the grant in the light of developments or further information, or suspend or terminate funding support at any time if irregularities or contraventions of the terms of the Application Guidelines are detected.

61. All unspent funds, including all interest accruing from the date of receiving the grant to the closure of the bank account as well as other income where applicable, and irrespective of whether they are remaining in the bank account referred to in **paragraph 58**, must be returned to ATF Secretariat (payable to “AIDS Trust Fund”) as early as possible from date of completion or earlier termination of the programme/project. Any deficits exceeding the approved grant will be borne by the Grantee.

62. Where circumstances justify, the ATF Secretariat may withhold or reclaim any

payment from Grantee in accordance with the Grant Agreement.

63. Grantee must agree to comply with the Grant Agreement and undertake to return to the Trustee the full amount of the grant received by the Grantee if in the reasonable opinion of the Trustee or the Council, the Grantee is in breach of any one of the terms and conditions of the Grant Agreement.

64. Grantees must agree that the bank's acknowledgement of receipt of the grant to the Trustee will be sufficient discharge in lieu of acknowledgement by them, and that the Trustee is not bound to accept any payment request or instructions from the Grantees that are inconsistent with this paragraph.

Financial arrangements specific to project grant

65. 90% of approved grant will be released after the "confirmation of acceptance of the grant approved by the AIDS Trust Fund" is received by the Secretariat. The Grantee must submit an activity report and the final report to the satisfaction of the Council within 2 months from the date of completion or earlier termination of project, and submit an audited account and auditor's report as referred to in paragraphs 73 to 75 within six months to the satisfaction of the Council from the date of completion or earlier termination of project. Afterwards, the remaining 10% of the grant will be released after approval by the Council. Depending on nature of the Grantee, the required account must either be certified by the officer(s)-in-charge (the person referred to in Section B of the Application Form A) or principal investigator (person referred to in Section B of the Application Form B) of the project and audited by an independent auditor who must be a professional accountant registered under Section 22 of the Professional Accountants Ordinance (Cap.50) or be

audited by their internal auditors. (Please refer to **paragraphs 73 to 75** for details.)

Financial arrangements specific to programme grant

66. **100% of the first year's grant** will be released after the "confirmation of acceptance of the grant approved by the AIDS Trust Fund" is received by the Secretariat.

67. The **first 50% of the second year's grant** will be released at the beginning of the second year.

68. The Grantee must submit an activity report and the progress report of the **first programme year** to the satisfaction of the Council within 2 months of the commencement of the second programme year, and submit an audited account and auditor's report as detailed in **paragraphs 73 to 75** within six months of the commencement of the second programme year. If the Council is satisfied with the documents, the **second 50% of the second year's grant and the first 50% of the third year's grant** will be released in the middle of the second programme year.

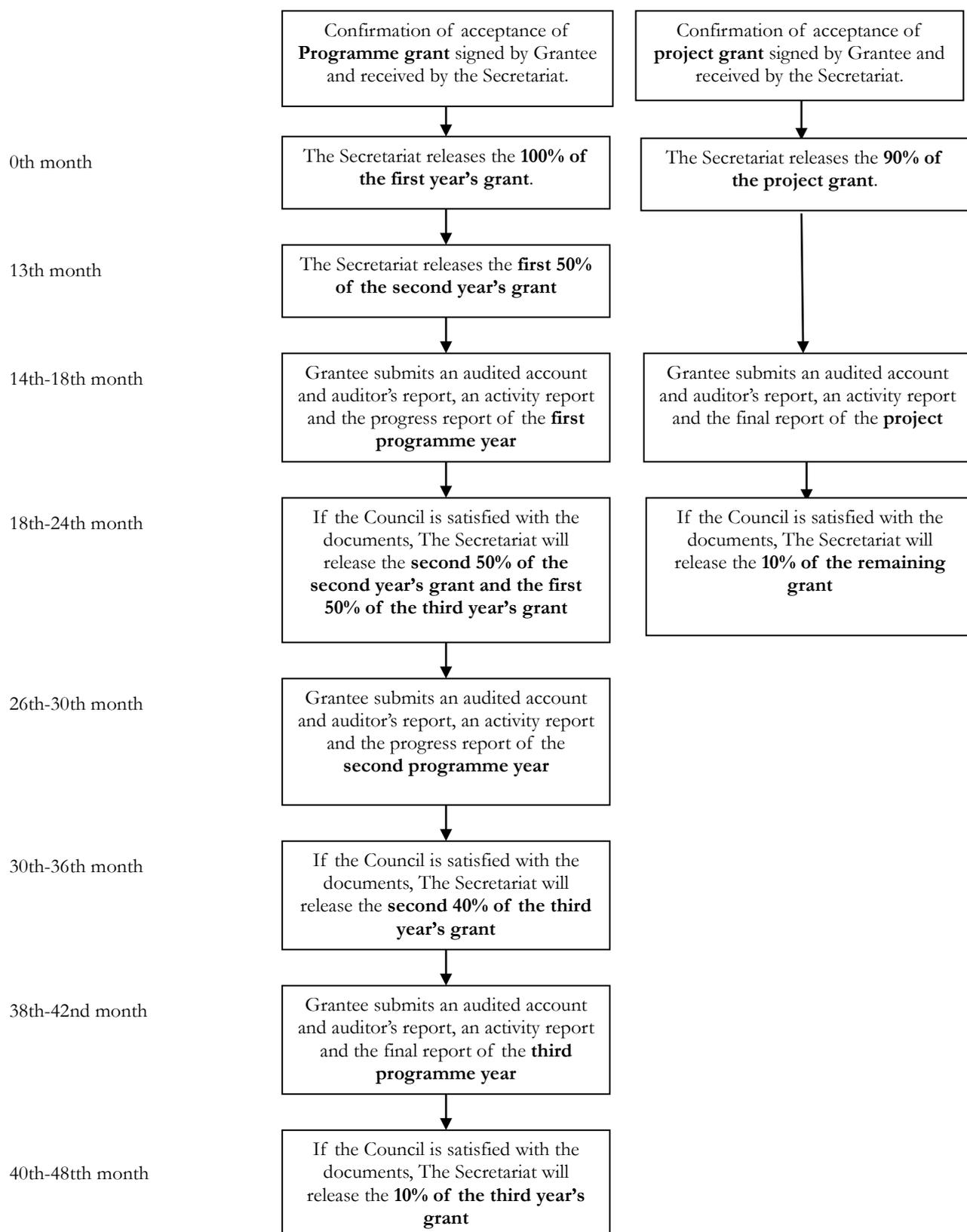
69. The Grantee must submit an activity report and the progress report of the **second programme year** to the satisfaction of the Council within 2 months of the commencement of the third programme year, and submit an audited account and auditor's report as detailed in **paragraphs 73 to 75** within six months of the commencement of the third programme year. If the Council is satisfied with the documents, the **40% of the third year's grant** will be released in the middle of the third programme year.

70. The Grantee must submit, an activity report and the final report of the **third**

programme year to the satisfaction of the Council within 2 months of the completion of the programme, and submit an audited account and auditor's report as detailed in **paragraphs 73 to 75** within six months of the completion of the programme. If the Council is satisfied with the documents, the remaining 10% of the third year's grant will be released.

71. Please refer to the following flowchart 2 for details:

Flowchart 2: Financial arrangements specific to programme / project grant



Note: it may vary depending on the actual project / programme duration (for reference only)

Accounting requirements

72. Grantees must maintain proper books, accounts, relevant records and information related to the approved programmes/projects. These records must be kept for seven years after completion of the programme/project, and be available for inspection by authorized staff of the ATF Secretariat and the Audit Commission at all reasonable times.

73. Grantees will be required to submit an audited account within six months from date of completion or earlier termination of the programme/project. The audited account shall comprise an Income and Expenditure Account and an Auditors' Report. The period to be covered by the account is from commencement date to completion or earlier termination date of the programme/project.

74. Subject to **paragraph 75**, the audited account shall be certified by the officer(s) in-charge (the person referred to in Section B of the Application Form A) or the principal investigator (the person referred to in Section B of the Application Form B) of the programme/project and audited by an independent auditor who must be professional accountant registered under Section 22 of the Professional Accountants Ordinance (Cap.50). The auditor must express an opinion as to whether the Grantee has complied with, in all material respects, the requirements set by the Government, that: -

- i. books and records are proper to prove the funded programme / project is carried out according to the grant agreement; and
- ii. income and expenditure account is proper; and
- iii. the salary of ATF supported staff complied with the requirements of minimum academic / qualification as stated in the "Pricing

- Standards for applications to ATF"; and
- iv. double funding support of item, including salary of staff, from other funding source has not occurred; and
 - v. all other terms and conditions as specified in the Grant Agreement, the Application Guidelines and the Government's requirements, directions and orders relating to the programme/project prescribed or made in writing during the duration of the programme/project have been satisfied.

75. For universities, Government Departments, and service providers in public sector which have internal auditors, the audited account can be audited, and the required auditor report signed, by their internal auditors.

76. The costs of furniture and equipment shall be charged to the income and expenditure account. The title to furniture and equipment shall be vested in Grantee but the Government reserves the right to require the Grantee to transfer the title and/or hand over the furniture and equipment to the Government at their own cost within three years from completion or earlier termination of the programme/project.

77. Grantees must indemnify and pay their own auditors. Should the auditing of a ATF grant incur extra cost (in terms of auditors' remuneration), the extra cost may be claimed on a reimbursement basis from the ATF (not as part of the grant for the programme/project) with a ceiling of \$8,000 for project, and \$16,000 for programme, subject to approval by the Council.

Performance monitoring and evaluation

78. An applicant must not accept the approved grant if it considers itself incapable of achieving the objectives and indicators.

79. Grantees must ensure that programme/project objectives and indicators are achieved, their obligations are fulfilled and that the grants are used according to the terms and conditions of the Grant Agreement. Failure to uphold such obligations may result in deferral or termination of programme/project funding.

80. An applicant must set out in the application form the monitoring and evaluation plan for achieving the specific targets of the programme/project. He or she must also specify the method used to evaluate the effectiveness of the programme/project. The focus must be on the process, outcome and impact of the programme/project, and these must be measured quantifiably as far as possible. The applicant could consider conducting surveys of the target audience to substantiate the effectiveness of the programme/project.

81. Surprise visits to programmes/projects may be arranged for members of the Council or staff of the ATF Secretariat. Members of the Council and/or staff of the ATF Secretariat may attend or join any activities and events funded by the Council with or without prior notice. Grantees will be required to assist in arranging such visits.

Progress and Final Reports

82. The progress and final reports must include an activity report, an audited account and an auditor's report as referred to in **paragraphs 73 to 75** and a comparison of actual

expenditure with the budget at item level. The activities report should describe the course of events, progress of activities, accomplishments and constraints, and plans on the ensuing phases, if such information is not included in the final/progress report. Failure to submit a satisfactory final report containing sufficient, complete information may result in deferral or termination of programme/project funding. The ATF Secretariat has no obligation to remind or advise Grantees about their obligations under the Grant Agreement and will not be held responsible for deferrals or termination of funding resulting from provision of inadequate information or other breaches of the Grant Agreement. In addition, receipt of the audit fees, if applicable, must be submitted with the reports for reimbursement.

83. The format of progress and final reports must be closely adhered to. Additional information can be attached which must not exceed three A4 pages. Apart from the final report and activity report, additional information submitted would not be considered as part of the final report. The ATF Secretariat is not obliged to consider extra information submitted by the Grantee. The Secretariat will contact the Grantee separately should the Council requests additional information.

84. The progress and final report forms are available from the ATF website: <https://www.atf.gov.hk/en/progress/progress> .

For project grants

85. Project Grantee will be required to submit the following reports:

- (a) The **final report** must be submitted within two months following the agreed project completion date;

- (b) Two copies of a **statement of accounts** audited by Certified Public Accountants, covering the project period with the original must be submitted within six months following the agreed project completion date. For universities, Government Departments or Public Services with in-house Audit Department, a statement of accounts audited by their auditors will be accepted.

For programme grants

86. Programme Grantee will be required to submit the following reports:

For the first programme year:

- (a) The **progress report of the first programme year** must be submitted within two months after the commencement of the second programme year;
- (b) Two copies of a **statement of accounts** audited by Certified Public Accountants, covering the period of **the first programme year** with the original must be submitted within six months after the commencement of the second programme year. For universities, Government Departments or Public Services with in-house Audit Department, a statement of accounts audited by their auditors will be accepted.

For the second programme year:

- (c) The **progress report of the second programme year** must be submitted within two months after the commencement of the third programme year;
- (d) Two copies of a **statement of accounts** audited by Certified Public Accountants, covering the period of **the second programme year** with the original must be submitted within six months after the commencement of the third programme year. For universities, Government Departments or Public Services with in-house Audit

Department, a statement of accounts audited by their auditors will be accepted.

For the third programme year:

- (e) The **progress report of the third programme year** must be submitted within two months of the completion of the programme;
- (f) Two copies of a **statement of accounts** audited by Certified Public Accountants covering the period of **the third programme year** with the original must be submitted within six months of the completion of the programme. For universities, Government Departments or Public Services with in-house Audit Department, a statement of accounts audited by their auditors will be accepted.

Modification of programme/project content or approved items

87. Requests for changes in programme/project must be made in writing and submitted to the ATF Secretariat. Such requests for changes may cause delay in grant for which the Secretariat shall not be held responsible. Re-allocation of funds among the approved items of expenditure and any modifications of the contents of the approved items (not involving additional funding) of an approved programme/project are not allowed without the prior written approval of the Council. Unauthorized changes in the programme/project will lead to forfeiture or termination of grants.

88. Applicants should not apply for supplementary grants or additional funding for a programme/project after the programme/project has been approved by the Council. Any such applications will not be considered.

89. The Council reserves the right to modify the amount of the grant in the light of new

developments or suspend or terminate funding support at any time if irregularities are detected.

Disclaimer

90. All supported programme/projects are required to make the following disclaimer on the articles (including webpage content, audio-visual materials, sound recordings, pictures and written materials) funded by AIDS Trust Fund: **“This HIV/AIDS prevention part of project / programme is sponsored by the AIDS Trust Fund. The content of this article represents the opinion of our organization only. It does not represent the position of the AIDS Trust Fund. AIDS Trust Fund is not responsible for any claims, demands or liabilities whatsoever arising from or in connection with the use of any information contained in this article or the participation of the sponsored project / programme.”**

Acknowledgement and information sharing

91. Grantee must acknowledge the contribution of the ATF in all publicity or published materials associated with the funded programme/project.

92. Grantee will be taken as having given consent to the Council and the Government to use, reproduce or publish the results, findings and any other information in relation to the funded programme/project.

93. The name, address, telephone number and fax number of the contact person of the approved programme/project and details of the approved programme/project will be made

available to the public at the Red Ribbon Centre and through the homepage of the AIDS Trust Fund.

94. The ATF Secretariat may hold public forums from time to time to review progress of the ATF, and to allow Grantee to share their experience of implementing successful programmes/projects and encouraging best practices. Grantee may be required to attend and participate in these forums.

Termination

95. Where:

- (a) the Council is reasonably satisfied that any of the terms and conditions of the Grant Agreement has not been complied with by or on behalf of the Grantee;
- (b) the Council, by written notice, has requested the Grantee to take action to achieve the outcomes and outputs specified in the terms and conditions of the Grant Agreement and the Grantee has failed to take that action within 30 days of receipt of the written notice;
- (c) the Council is reasonably satisfied that any statement made in the application form is incorrect or incomplete in a way which would have affected the original decision to approve the Grant;
- (d) the Council is not reasonably satisfied that the purposes and activities of the Grantee remain compatible with the objectives of the programme/project;

the Council may, in its absolute discretion and without prejudice to its accrued rights and actions against the Grantee, by giving 30 days' written notice to the Grantee terminate the programme/project. The organisation will be barred from applying for the ATF for two years counting from the date of issuing letter to the organisation. After 2 years, the applicant could submit a report to address the concerns from the Council and provide evidence of enhancement for the organisation. The Council would consider to accept the new applications again on a case-by-case basis.

Application and enquiries

96. For application or general enquiries, you may contact the Secretariat, Council for the AIDS Trust Fund as follows:

Address:	The ATF Secretariat c/o Emergency Response and Programme Management Branch Centre for Health Protection Department of Health 4/F, 147C Argyle Street Kowloon
Contact Tel:	2125 2099
Fax No.:	2760 0563
Email Address:	atf@dh.gov.hk
Web-site:	http://www.atf.gov.hk

*Secretariat
Council for the AIDS Trust Fund
December 2022*