AFRICA GLOBAL FUNDING COMPLIANCE AGENCY

Training and Capacity Building Framework for NGO and NPO Finance Teams

A proposed institutional training model for client adaptation

Version 1.0 | 25 October 2026 | Africa wide application with country and donor addenda

Executive recommendation

AGFCA offers a competency based training and coaching service that equips NGO and NPO finance teams to manage restricted grants, produce reliable donor reports, prevent misuse of funds, and respond to audit findings. Each engagement begins with evidence based diagnosis and ends with tested work products and a reviewed corrective action plan.

The proposed standard curriculum contains 12 modules and 80 facilitated learning hours. **AGFCA adapts the modules to the client's funding agreements, reporting systems, national requirements and existing skills**. A compact foundation pathway, a full practitioner pathway and executive oversight sessions allow proportional engagement.

Intended clients and value

- Local and national NGOs and NPOs preparing for their first institutional grant or managing multiple restricted grants.
- Implementing partners, prime-recipients and sub-recipients that need stronger documentation, partner monitoring and grant closeout.
- Finance officers, accountants, grants and procurement officers, programme managers, executive directors, and board finance or audit committee members.

Expected institutional outcomes

1. **Reliable financial records**: grant-coded transactions, monthly bank reconciliations and accessible supporting documents.
2. **Earlier compliance decisions**: staff can identify donor restrictions and request approval before a non-compliant commitment.
3. **More credible assurance**: clear control owners, risk registers, monitoring records and timely remediation of audit findings.
4. **Financial resilience**: budgets, cash forecasts, full cost analysis and governance reporting inform management decisions.

1 Framework design

AGFCA will follow one service cycle across all clients. Scope and effort should be proportional to the grant value, operating context, risk exposure and capacity of the team.

Stage	Core activities	Documented output
1 Diagnose	Review award terms, policies, reports, sample transactions and staff capability.	Baseline score and risk register
2 Design	Agree role based learning plan, donor addenda, language, timetable and priorities.	Approved training plan
3 Train	Facilitate worked examples, simulations, practical labs and peer review.	Completed exercises and attendance

Stage	Core activities	Documented output
4 Apply	Coach participants to improve live workflows with management approval.	Reconciliations, reports, controls and SOPs
5 Verify	Assess demonstrated skills and sample evidence at 30, 60 and 90 days.	Scorecard and corrective action closure report

Operating principles

- **Award first**: a signed grant agreement and its conditions govern the specific client; general guidance is a reference, not automatic contractual authority.
- **Locally practical**: use low bandwidth resources, real but anonymised examples, local currencies and country specific legal and tax overlays.
- **Learning by doing**: every module produces a usable file, control, report or management decision.
- **Ethical independence**: AGFCA documents potential conflicts where it both trains and independently reviews a client or grant.
- **Accessibility**: use clear language, accessible files, remote participation options and reasonable accommodation.

2 Participants and learning pathways

Pathway	Who attends	Recommended delivery	Assessment
Foundation	Finance assistants, project officers and new grants staff	44 hours from modules 1, 2, 3, 5, 6 and 7	Knowledge tests and basic finance file
Practitioner	Finance managers, grants accountants, procurement and compliance leads	Full 80 hours plus workplace application and coaching	Capstone and 90 day evidence review
Executive oversight	Executive directors, trustees and finance or audit committees	12 hour tailored briefings and board scenarios	Board dashboard and action commitments

Pathway hours describe facilitated training only. Diagnostic, tailored document review, field coaching and follow up are scoped separately for each engagement.

3 Competency and baseline assessment

Each domain is assessed using a 0 to 4 evidence scale: 0 **absent**; 1 **informal**; 2 **documented but inconsistently used**; 3 **implemented with supporting evidence**; 4 **consistently effective and independently reviewable.** Weighted score = sum of domain weight multiplied by rating divided by four.

Competency domain	Weight	Evidence examined
Award terms and grant obligations	12%	Agreement register, approval and reporting calendar
Fund accounting and transaction records	14%	Ledger, coding, supporting files, bank reconciliations
Budgeting and cost management	14%	Approved budgets, cash forecast, allocations, variance review
Procurement and asset stewardship	12%	Competition files, conflicts register, asset records
Internal controls and incident response	14%	Delegations, access matrix, exception and allegation logs
Reporting and record retention	12%	Donor reports, trial balance links, document index
Subrecipient and delivery partner oversight	12%	Risk assessment, monitoring plan, follow up records

Competency domain	Weight	Evidence examined
Audit, closeout and digital integrity	10%	Audit action tracker, closeout pack, access and backup logs

Interpretation for planning: 0–49 suggests intensive foundations and control repair; 50–74 indicates targeted practitioner strengthening; 75–100 calls for advanced assurance and continuous improvement. These bands are AGFCA planning thresholds, not donor certification criteria.

Critical risk override: suspected fraud, unsupported payments, safeguarding concerns, restricted fund diversion or other serious incidents require prompt escalation under the relevant agreement and law. A high total assessment score must never hide such risks.

4 Curriculum and practical evidence

The catalogue below is the **proposed** full practitioner curriculum. Facilitators use the actual donor obligations register to emphasise the requirements that apply to each cohort.

Module	Core practical skill	Hours	Required learner output
01	Award terms and grant lifecycle: Map grant conditions, deadlines, approvals and eligibility into a compliance obligations register.	6	Grant obligations matrix
02	Fund accounting and financial records: Post restricted transactions, reconcile banks and design a donor ready chart of accounts.	8	Coded ledger and reconciliation
03	Budgeting and cash flow management: Build activity budgets, forecasts and monthly variance explanations.	8	Budget and cash forecast
04	Eligible costs and shared cost allocation: Test cost allowability, staff charges, indirect costs and allocation methods.	8	Cost eligibility and allocation worksheet
05	Procurement payroll and fixed assets: Apply approvals, competition, conflicts, payroll evidence and asset controls.	8	Procurement file and asset register
06	Internal controls fraud and safeguarding: Design preventive and detective checks; document incident escalation without conducting unqualified investigations.	6	Control and incident escalation matrix
07	Grant financial reporting and audit trails: Reconcile donor report lines to the general ledger and assemble auditable support.	8	Report pack and evidence index
08	Subrecipient due diligence and monitoring: Assess partner risks, set conditions, sample expenditures and log remedial actions.	8	Partner risk and monitoring file
09	Audit preparation remediation and closure: Prepare PBC schedules, close audit findings, settle balances and manage assets.	6	Audit action and closeout checklist
10	Digital finance tools and data integrity: Build controlled spreadsheets, access roles, backup and validation checks.	6	Finance data quality dashboard
11	Preaward financial readiness: Respond to due diligence and NUPAS style organisational capability questions.	4	Preaward readiness evidence pack
12	Governance oversight and sustainability: Present board dashboards, reserves, liquidity and full programme costs.	4	Board finance dashboard

Total facilitated learning time: 80 hours. Module order may change following diagnostic findings; prerequisites should be considered before advanced donor reporting or partner monitoring labs.

5 Integration with AGFCA service lines

Training can be offered for a specific client needs as detailed below.

AGFCA service line	Training link	Typical output
Pre Award Readiness and NUPAS Compliance	Modules 1 and 11, plus baseline	Due diligence evidence and gap register
Outsourced Fund Accounting and Virtual CFO	Modules 2, 3, 4, 7 and 12	Reconciled monthly management pack
Independent Subrecipient Monitoring	Modules 5, 6 and 8	Risk rated monitoring and action tracker
Audit Remediation and Project Closeout	Modules 7 and 9	Auditor evidence index and closure file
Compliance Training and Capacity Building	Full 12 module catalogue	Skills scorecard and applied work products

6 Learning methods and training products

Teaching model

- Thirty percent facilitated explanation and demonstrations, approximately fifty percent supervised case work, and twenty percent peer review, coaching and reflection; mix may vary by client.
- Use a common simulated grant: approved budget, ledger, bank statement, receipts, staff timesheets, procurement records, partner reports and audit findings.
- Link finance and programme managers in budget, variance and performance reporting sessions so cost evidence can be checked against activities.
- Require each participant to adapt a template to their organisation, subject to client approval and confidentiality restrictions.

AGFCA standard training toolkit

- Trainer guide, participant workbook, anonymised casebook and presentation slides.
- Award obligations register, monthly close checklist, chart of accounts mapping, budget template and cash flow model.
- Eligible cost review sheet, allocation methodology, procurement checklist, conflict register and fixed asset register.
- Subrecipient risk tool, visit checklist, management action tracker, audit evidence index and grant closeout checklist.
- Pre and post tests, scoring rubrics, trainer observation log, feedback survey and 90 day impact scorecard.

7 Evaluation and recognition

The following qualification is an internal AGFCA course completion standard; it is not an externally accredited professional certification. AGFCA measures demonstrated competence and actual control improvement, not attendance alone.

Component	Weight	Assessment evidence
Knowledge checks	30%	Module quizzes and one donor rules scenario
Practical capstone	40%	Corrected ledger, variance report, cost tests and audit trail
Workplace application	30%	Manager signed evidence from an approved 30 to 90 day improvement task

Proposed completion threshold: at least 80% attendance, 70% combined assessment score and a satisfactory demonstration of four critical controls: bank reconciliation, cost eligibility, procurement approval and incident escalation. Participants who do not meet the threshold receive a development plan and reassessment opportunity.

Institutional verification

At 30, 60 and 90 days after training, AGFCA should sample agreed deliverables, interview a supervisor and update the corrective action plan. AGFCA does not certify that a client is fully donor compliant or audit ready based on course completion.

8 Delivery governance and quality assurance

Responsible party	Role and accountability
AGFCA executive sponsor	Approve curriculum, quality policy and any material client scope exceptions.
AGFCA technical lead	Qualified finance or grants professional; localise standards, sign off case materials and moderate assessments.
Lead facilitator	Deliver sessions, keep attendance, safeguard data and assess individual work.
Client finance sponsor	Provide agreements, baseline evidence, staff time, approval of changes and confidential access rules.
Client board or executive	Review risks, unblock control changes, own remediation and monitor monthly reporting.
Independent QA reviewer	Sample training materials, assessment scoring and evidence; avoid reviewing their own work.

Quality safeguards

- Maintain version controlled materials, facilitator credentials and annual technical review of donor and country requirements.
- Apply confidentiality agreements, minimum necessary data handling and client approved retention periods.
- Separate classroom coaching from independent assurance; disclose and mitigate possible self review conflicts.
- Escalate fraud and safeguarding allegations through documented organisational and donor channels; trainers must not promise legal privilege or investigative findings.
- Issue accessible post session summaries and offer learning accommodations without weakening control evidence requirements.

9 Proposed implementation roadmap

Period	Activities	Management decision or output
Days 1–15	Engagement launch, collect donor rules, diagnostic interviews, score evidence and identify serious risks.	Signed scope, baseline and priority risk register
Days 16–30	Localise modules and tools; train first core cohort; set improvement ownership.	Training plan and first updated workflows
Days 31–60	Complete remaining pathway, coaching and practical assessment.	Capstone results and corrective actions
Days 61–90	Verify use of controls and test high risk evidence on a sample basis.	90 day impact report to management
Months 4–6	Targeted refresher coaching and review recurring donor report or audit gaps.	Sustained performance scorecard
Months 7–12	Annual skills refresh, onboarding and management review of finance controls.	Updated competence map and next year plan

10 Management measures and target setting

Set baselines during diagnosis and agree realistic targets with each client. The figures below are proposed pilot targets for AGFCA to test and refine, not observed results or guarantees.

Indicator	Target	Measurement Method
Learning completion	At least 85%	Participant register and assessments
Competence demonstrated	At least 80% of completers pass	Rubric and moderated capstone
Improvement in capability score	At least 15 percentage points	Comparable baseline and 90 day scores
Priority actions closed on time	At least 80% by day 90	Signed corrective action tracker
Donor reporting on time	At least 90% by day 90	Report calendar and submission evidence
Financial control defects	Declining trend by month 6	Repeat sample testing and audit observations

11 Service packaging for clients

Package	Scope	When to recommend
Foundation Compliance Essentials	Diagnostic light; 44 facilitated hours; standard files; endline assessment.	Small NGOs and newly appointed finance teams
Grant Finance Practitioner Programme	Full diagnostic; 80 hours; tailored work products; 90 day coaching and verification.	Multi grant implementers and growing NPOs
Embedded Finance Strengthening	Full pathway plus monthly coaching, process redesign and management scorecards over 6 to 12 months.	High risk, multi country or prime/subrecipient structures

12 Country and donor adaptation protocol

Before delivery, **the technical lead must complete a short requirements schedule covering**: organisation and grant identifiers; applicable donor manuals and signed award terms; local NPO regulation; tax and payroll; financial reporting standard; anti bribery, sanctions and anti money laundering obligations; labour and data protection; procurement and retention rules; and reporting, incident and closeout deadlines.

For example, U.S. federal award recipients and applicable subrecipients may be subject to 2 CFR Part 200. Global Fund implementers should refer to the current grant documents, Global Fund financial management guidance and budgeting guidelines. FCDO funded partners should follow their funding arrangements and relevant due diligence expectations. INPAS, published in 2025, can inform nonprofit reporting; local adoption and applicability must be confirmed country by country.

Annex A Diagnostic interview and evidence checklist

- Obtain a current grant portfolio register with funder, award dates, budget, restricted funds, reporting and audit deadlines.
- Inspect the finance manual, delegation matrix, segregation of duties, bank controls and monthly close process.
- Trace a small sample of actual transactions from approved budget through procurement, payment, ledger and donor report.
- Inspect how timesheets, partner disbursements, assets, inventory, incidents, conflicts and corrective actions are recorded.
- Identify systems, local reporting frameworks, staff capability gaps and management support for improvements.
- Assign each domain a 0–4 evidence score and prioritise high consequence gaps regardless of the aggregate score.

Annex B Practical capstone scenario

Case: A regional NGO manages a 12 month health grant and two subrecipients. The simulated accounts include late bank reconciliations, costs charged to the wrong donor, procurement with an undeclared related party, a missing asset transfer record, an unexplained cash advance and a donor report that does not agree to the ledger.

Required response: identify unsupported or ineligible items; prepare corrected records and a budget variance note; reconcile the donor report; identify an appropriate incident escalation path; prepare a proportionate partner monitoring plan; and present a 90 day action schedule. The scoring rubric tests accuracy, documentation, judgement and escalation.

Annex C Management action tracker template

Finding	Risk	Owner	Due date	Evidence of closure	Review status
Example: bank reconciliation not independently reviewed	High	Client finance manager	Agree at launch	Signed monthly reconciliation	Open
Client finding	H/M/L	Named owner	Date	Reference to supporting record	Open / closed

Annex D Reference standards and source links

The following materials informed the reference architecture. They are not a substitute for the precise grant agreement, local law, a current donor circular or professional advice. Source checks performed 25 October 2026.

U.S. Office of Management and Budget, 2 CFR Part 200
https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D

Global Fund, Financial Management Handbook resource page
https://resources.theglobalfund.org/en/grant-life-cycle/throughout-the-cycle/financial-management/

Global Fund, 2026 Grant Budgeting Guidelines
https://resources.theglobalfund.org/media/bimbktnq/cr_gc8-grant-budgeting_guidelines_en.pdf

FCDO, Programme Operating Framework, updated 2026
https://www.gov.uk/government/publications/fcdo-programme-operating-framework

Humentum, INPAS overview and launch
https://humentum.org/international-financial-reporting-for-nonprofit-organizations/