SESSION 9

DAY TWO

# NARRATIVE & FINANCIAL REPORTING

WORKSHOP

## Objectives of this session

- Understand the importance of CERF reporting
- Understand how you can fulfill your CERF reporting obligations
- Understand CERF financial and narrative reporting requirements

## Why report?

- Reporting is a vital part of the CERF's accountability to its donors and other stakeholders
- Reporting is compulsory
- Weak reporting could jeopardize future CERF funding

## What report?

- Narrative reporting: at headquarters <u>and</u> field levels
- Financial reporting (income, expenditure)

## Proposal and reporting

*Linkage*

Project Proposal

Project Implementation

Reporting

Project proposal
- Narrative part

Project proposal
- Budget part

Narrative reporting

Financial reporting

## Narrative reporting

### HEADQUARTERS LEVEL

**An annual narrative report by UN agencies/IOM**

*Due by 15 March*

## Narrative reporting

FIELD LEVEL

**RC/HC Narrative Report**

*Previous requirement: Due by 15 March*

*New requirement: Due 3 months after expiration of grant package*

## Narrative reporting

### Purpose

- To report on the use of the CERF funds and the results achieved with the funding.
- To illustrate CERF's added value - What was possible with CERF funds that would not have been possible without it?
- To document if the goals set out in the CERF funding proposal were achieved.

### Focus

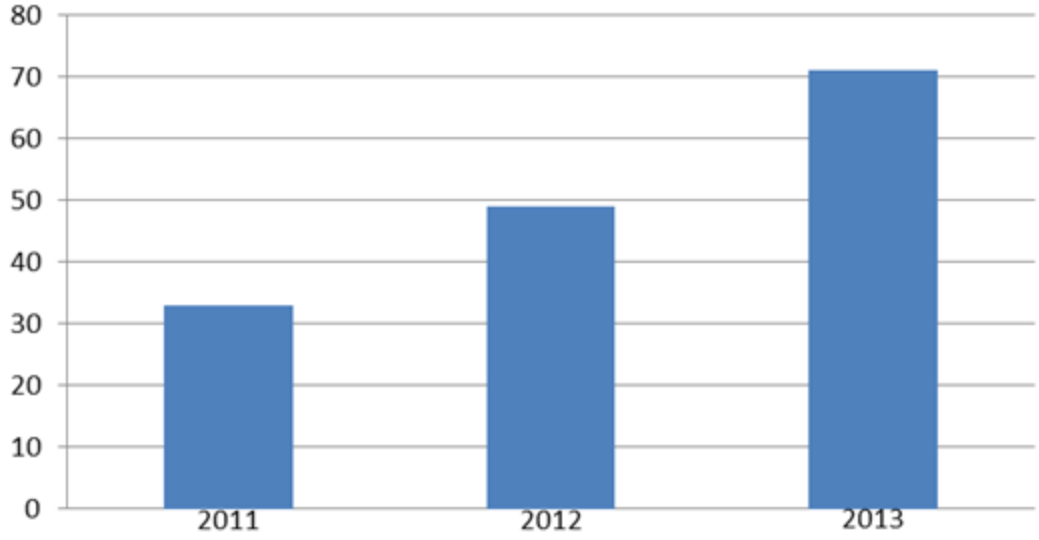
• Overview of the impact of and results achieved with CERF funding on the sectors/clusters of the overall humanitarian response.

### Language

• English or French

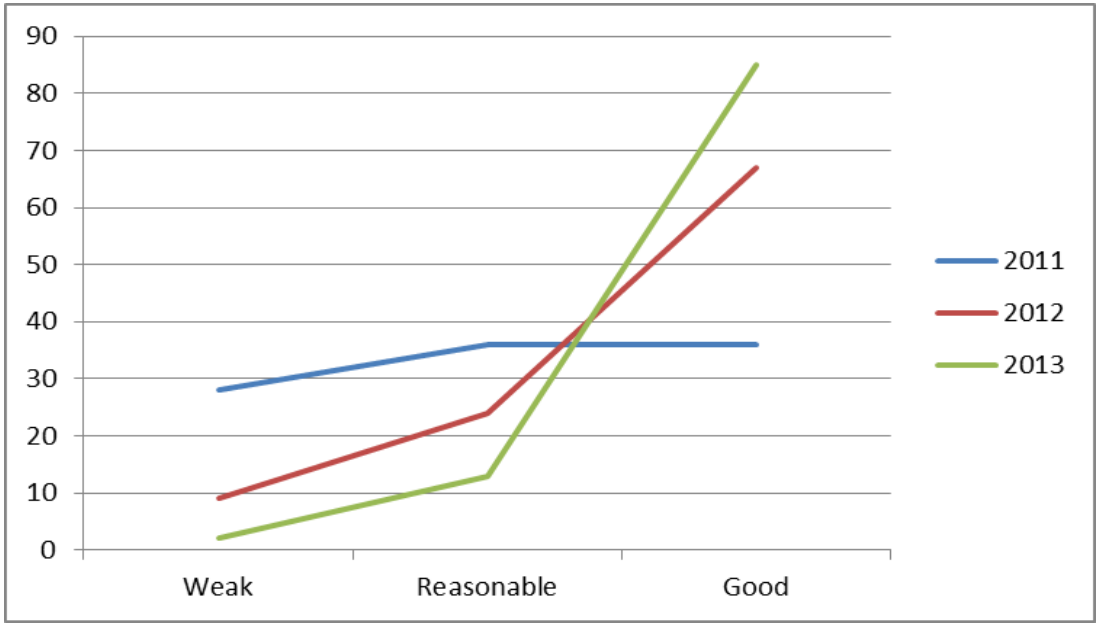
## Narrative reporting

### Timeliness: Percentage of submission within deadline



## Narrative reporting

### Quality: Percentage of submission scored 'Weak', 'Reasonable' or 'Good'



## Narrative reporting

### New Process

In order to further improve the RC/HC reports, CERF has in 2013 implemented a rolling reporting schedule instead of the fixed 15 March deadline. Deadline for submission of RC/HC reports for each grant is 3 months after expiration of each grant package.

Benefits of the amended schedule:

- A reduced agency reporting burden;
- Reporting by relevant staff;
- More timely reviews;
- Simpler report structure;
- Less reporting during peak seasons;
- More timely feedback from the CERF secretariat;
- Better accountability to donors.

Template and Guidelines are available at the CERF website and are shared with RC/HCs 6 weeks prior to expiration of each grant package.

## Narrative reporting

### Implementation of New Reporting Schedule

- RC/HCs that submitted incomplete RC/HC reports in 2012 due to ongoing grants will be asked to finalize their 2012 reports following the 2012 format.

- RC/HCs with grants expiring in 2013 for which reporting was not initiated in the 2012 reporting exercise, will be encouraged to submit final RC/HC reports following the new format and new schedule.

- RC/HCs with grants expiring in 2014 and onwards will be required to submit RC/HC reports following the new format and the new schedule.

# Structure

The changed reporting schedule will only involve minor changes to the report template. All reporting will be by emergency/grant instead of by country (i.e. there will be no consolidating country overview.)

**Structure of the reports:**

I. Humanitarian Context

II. Focus Areas and Prioritization

III. CERF Process

IV. CERF Results and Added Value

V. Lessons Learned

VI. Project Results

# Narrative reporting

## I. Humanitarian Context

| TABLE 1: EMERGENCY ALLOCATION OVERVIEW (US$) | | |
|---|---|---|
| **Total amount required for the humanitarian response:** Fill in | | |
| **Breakdown of total response funding received by source** | **Source** | **Amount** |
| | CERF | To be pre-populated |
| | COMMON HUMANITARIAN FUND/ EMERGENCY RESPONSE FUND (*if applicable*) | Fill in |
| | OTHER (bilateral/multilateral) | Fill in |
| | **TOTAL** | **Fill in** |

| TABLE 2: CERF EMERGENCY FUNDING BY ALLOCATION AND PROJECT (US$) | | | |
|---|---|---|---|
| **Allocation 1 – date of official submission:** To be pre-populated | | | |
| **Agency** | **Project code** | **Cluster/Sector** | **Amount** |
| To be pre-populated | To be pre-populated | To be pre-populated | To be pre-populated |
| To be pre-populated | To be pre-populated | To be pre-populated | To be pre-populated |
| To be pre-populated | To be pre-populated | To be pre-populated | To be pre-populated |
| Sub-total CERF Allocation | | | **To be pre-populated** |
| **Allocation 2 – date of official submission:** To be pre-populated | | | |
| To be pre-populated | To be pre-populated | To be pre-populated | To be pre-populated |
| To be pre-populated | To be pre-populated | To be pre-populated | To be pre-populated |
| To be pre-populated | To be pre-populated | To be pre-populated | To be pre-populated |
| Sub-total CERF allocation | | | **To be pre-populated** |
| **TOTAL** | | | **To be pre-populated** |

## Narrative reporting

I. Humanitarian Context (Continued)

| TABLE 3: BREAKDOWN OF CERF FUNDS BY TYPE OF IMPLEMENTATION MODALITY (US$) | |
|---|---|
| **Type of implementation modality** | **Amount** |
| Direct UN agencies/IOM implementation | Fill in |
| Funds forwarded to NGOs for implementation | Fill in |
| Funds forwarded to government partners | Fill in |
| **TOTAL** | **Fill in** |

- Narrative Section 1 – Humanitarian Needs

## Narrative reporting

II. Focus Areas and Prioritization

- Narrative Section 2 – Focus Areas and Prioritization

III. CERF Process

- Narrative Section 3 – CERF Process

# Narrative reporting

## VI. Project Results

| TABLE 8: PROJECT RESULTS | | | |
|---|---|---|---|
| **CERF project information** | | | |
| 1. Agency: | Fill in | 5. CERF grant period: | [Start date – End date] |
| 2. CERF project code: | Fill in | 6. Status of CERF grant: | ☐ Ongoing<br>☐ Concluded |
| 3. Cluster/Sector: | Fill in | | |
| 4. Project title: | Fill in | | |
| 7.Funding | *a. Total project budget:*<br>*b. Total funding received for the project:*<br>*c. Amount received from CERF:*<br>*d. CERF funds forwarded to implementing partners:* | | US$ Fill in<br>US$ Fill in<br>US$ Fill in<br>NGOs: US$ Fill in Gov. partners US$ Fill in |

| **Results** | | | |
|---|---|---|---|
| 8. Total number of direct beneficiaries planned and reached through CERF funding (provide a breakdown by sex and age). | | | |
| *Direct Beneficiaries* | *Planned* | *Reached* | *In case of significant discrepancy between planned and reached beneficiaries, please describe reasons:* |
| *a. Female* | Fill in | Fill in | Fill in |
| *b. Male* | Fill in | Fill in | |
| *c. Total individuals (female + male):* | Fill in | Fill in | |
| *d. Of total, children under age 5* | Fill in | Fill in | |

# Narrative reporting

## VI. Project Results (Continued)

| | |
|---|---|
| 9. Original project objective from approved CERF proposal | |
| Fill in | |
| 10. Original expected outcomes from approved CERF proposal | |
| Fill in | |
| 11. Actual outcomes achieved with CERF funds | |
| Fill in | |
| 12. In case of significant discrepancy between planned and actual outcomes, please describe reasons: | |
| Fill in | |
| 13. Are the CERF funded activities part of a CAP project that applied an IASC Gender Marker code? | YES NO |
| **If 'YES', what is the code (0, 1, 2a or 2b):** Fill in<br><br>**If 'NO' (or if GM score is 1 or 0):** Please describe how gender equality is mainstreamed in project design and implementation | |
| 14. M&E: Has this project been evaluated? | YES NO |
| If 'YES', please describe relevant key findings here and attach evaluation reports or provide URL<br>If 'NO', please explain why the project has not been evaluated | |

## Narrative reporting

### Annex 1: CERF Fund Disbursed to Implementing Partners

| CERF Project Code | Cluster/Sector | Agency | Implementing Partner Name | Partner Type | Total CERF Funds Transferred to Partner US$ | Date First Installment Transferred | Start Date of CERF Funded Activities By Partner | Comments/Remarks |
|---|---|---|---|---|---|---|---|---|
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## Narrative reporting

Contact Person for the new narrative reporting process:

Mr. Mads Frandsen, 1-917-367-2817, frandsen@un.org

## Financial reporting

*Linkage*

Project Proposal

Project Implementation

Reporting

Project proposal
- Narrative part

Project proposal
- Budget part

Narrative reporting

Financial reporting

## Financial reporting

*Requirements*

- Stipulated in the SGB and Letter of Understanding (LoU) between OCHA and agencies
- The LoU is a legally binding document, summarizing the agreement between the agency and OCHA about the use of and reporting on CERF funds

## Financial reporting

*Deadlines*

**Implementation deadlines:**

- RR: 6 months from funds disbursement from CERF
- UFE Round I: 31 Dec of the same year
- UFE Round II: 30 June of the following year

**Financial reporting deadlines:**

- Interim certified financial statement for each grant as at 31 Dec
  Due by 15 Feb of the following year
- Final certified financial statement for each grant as at 31 Dec
  Due by 30 Jun of the following year
- Interim report (for RR only, new requirement in CERF Umbrella LoU): RR projects with implementation end date between 1 Jan and 30 Jun of a given year) Due by 15 Aug of the same year

## Financial reporting

*Exercises*

*How many reports due, and by when?*

| | | Implementation deadline | Interim report due | Final report due |
|---|---|---|---|---|
| 1 | RR, disbursed on 1 Mar 2011 | | | |
| 2 | UFE, disbursed on 1 Mar 2011 | | | |
| 3 | RR, disbursed on 1 Oct 2011 | | | |
| 4 | UFE, disbursed on 1 Oct 2011 | | | |

# Financial reporting

## *Template*

### *Multi-partner Trust Fund (MPTF) Income and Expenditure Statement Template*

**[Agency Name and Official Logo]**

Interim/Final Statement of income and expenditure
for CERF Project No. xxxxx cumulative through .....
(United States dollars)

Project Title:
Project Start and End dates:

| | Amount (USD) |
|---|---|
| **I. Operating Fund** | |
| Amount of CERF grant | - |
| Interest (if applicable) | - |
| Other income | - |
| **Total income** | - |

| **Expenditure*** | Firm Commitments | Expenditure | Budget Implementation |
|---|---|---|---|
| Staff and Personnel Costs (staff, consultants, others) | - | - | - |
| Supplies/Commodities/Materials/Freight | - | - | - |
| Equipment | - | - | - |
| Contractual Services | - | - | - |
| Travel | - | - | - |
| Transfers and Grants to Counterparts | - | - | - |
| General Operating and Other Direct Costs | - | - | - |
| **Total Direct Expenditure** | - | - | - |
| Indirect costs (cost recovery/PSC/indirect support) | | | - |
| **Total Expenditure** | | | - |
| **Unencumbered Balance** | | | - |

| | |
|---|---|
| **II. Unspent Allocations:** | |
| Allocations Received from United Nations (CERF) | - |
| less: Expenditures (including programme support costs) | - |
| less: (already) returned amounts | - |
| **Unspent allocation as at XX/XX/20XX** | - |

This is to certify that the above statement of income and expenditure is correct and that the expenditure was incurred in connection with the approved projects for which the allocations were received

| Name and Title | Signature | Date |
|---|---|---|

*Agencies which are still using 'obligations' as part of expenditures reported in their financial statements shall continue to use 'obligations' and 'disbursements' as separate headings.

## Financial reporting

*Common problems*

- No submission
- Late submission
- Not in MPTF format
- Missing elements (signature, date, project code, etc.)
- Submission of NGO financial reports
- Combined statement for several projects
- No breakdown of budget classes
- Expenditure classes differ from approved budget
- Incorrect PSC calculation
- Expenditure beyond implementation period
- Expenditure beyond approved budget amount

## Financial reporting

*Requirements*

- Do submit - to Accounts Division (trusffund@un.org), with copy to CERF Secretariat (cerf@un.org)
- Submit on time
- Submit in MPTF format
- All elements filled out (certified & signed, has date, has project code, indicate interim/final, etc.)
- Individual statement for each grant
- No expenditure beyond implementation period
- No expenditure beyond approved budget amount
- Expenditure classes should be in line with approved budget
- No PSC upfront (PSC should be on actual expenditures incurred, rather than on approved direct costs budgeted)

SESSION 9

DAY TWO

# QUESTIONS AND COMMENTS

THANK YOU