

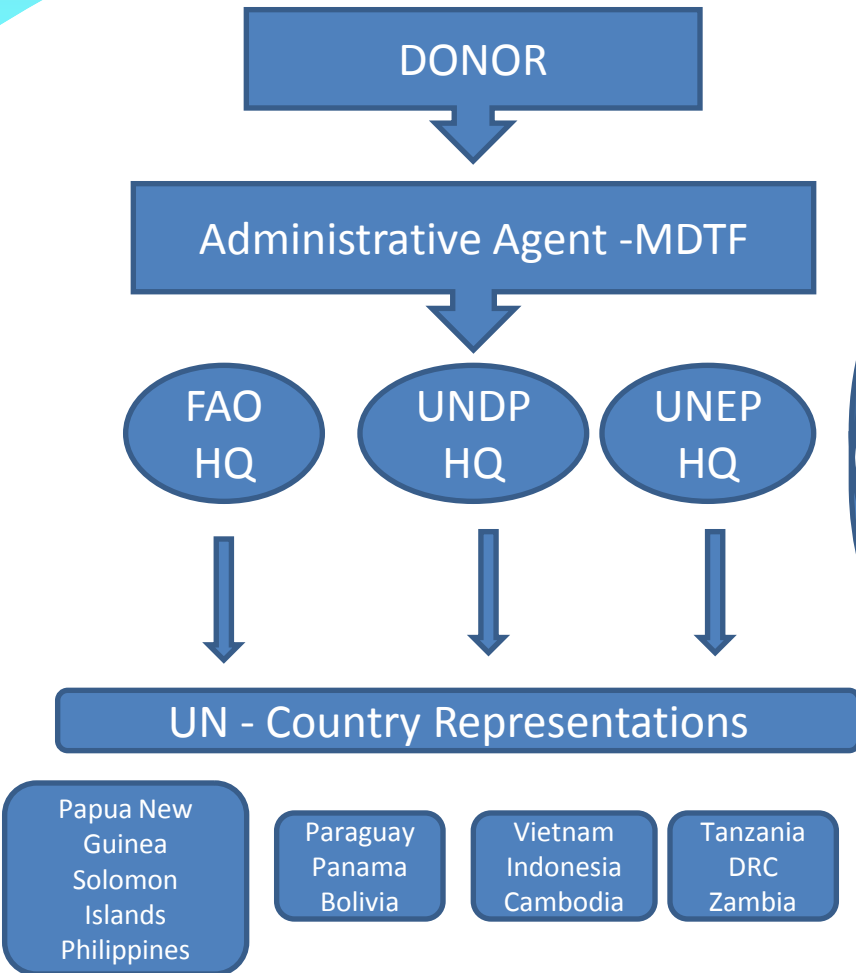


Finance and reporting

Global Program & National Countries

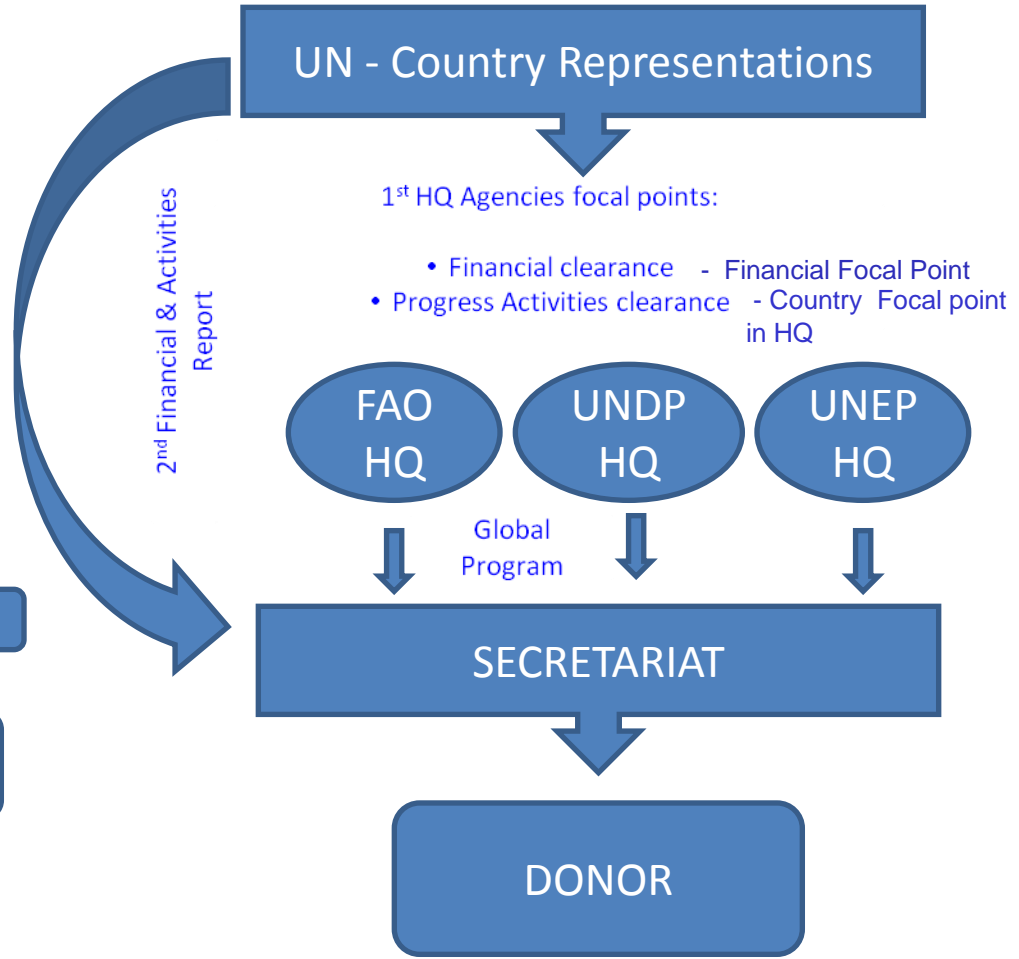
Cash Flow Cycle

Reporting Cycle



National Partners

National Partners



Reports delivered to the Secretariat from each agency:

1. **Internal Report for the Global Program** (quarterly updating), on the *progress of the program* through the “Narrative Progress Report “ of the [activities](#) as well as [finance](#) (*expenditures and commitments*) related.
2. **Internal Report for National Program** (quarterly updating), informing on the *progress of the program*, [Activities](#) and [Finance](#) (*expenditures and commitments*) for each country.
3. **Internal Report for the Co-financing** (quarterly updating), reporting at program level on *In-kind contributions and In-cash contributions*.
4. Updating on the **Project Tracker** (monthly updating). This is a tool on the UN-REDD workspace developed to help on the preparation of the Global Report, including information about financial progress and progress on the achievements of the activities at the output level.

Problems faced on reporting & how to resolve them

REPORTING	RISK	SOLUTIONS
Global Programme	<ul style="list-style-type: none"> ● Forecast as FBAs & FDAs do not appear in the system ● For staff, if time of project and time of contract do not coincide, system does not reflect correct expenditures 	<ul style="list-style-type: none"> ● Follow up a common monitoring system
National Programme	<ul style="list-style-type: none"> ● No all expenditures are recorded in the system ● If country offices use FAS will not reflect commitments ● The country office does not communicate to HQ on expenditures (already spent & forecast) → Lack of monitoring 	<ul style="list-style-type: none"> ● Follow up a common monitoring system ● If BH does not collaborate, change BH from the FAOR to HQ → HQ should negotiate the AOS ● Control the budget from HQ through FBAs
Project Tracker	<ul style="list-style-type: none"> ● Expenditures are not well distributed and allocated by output 	<ul style="list-style-type: none"> ● Follow up a well and common monitoring system
Co-financing	<ul style="list-style-type: none"> ● Expenses funded by other programs and related to the REDD activities are not being recorded separately 	<ul style="list-style-type: none"> ● Follow up a proper and common monitoring system

Challenges improving national reporting

1. Clear and updated information on focal points and responsible
2. Common procedures, systems and forms for monitoring financially
3. Transparency and reliability, justifying correctly expenses

How monitoring and reporting on the basis

requested

A. Common monitoring system for Global Program

Outcome 1: Improved guidance on measurement, reporting and verification (MRV) & monitoring																	
Outputs	Budget by output	Indicative Activities	Personal Involved	Staff cost by output	Consultants	Consultants cost by output	Procurement	Procurement Cost	Travel	Travel cost by output	Contract	Cost contract	Hospitality	General Overhead	General Operating Expenses	Chargeback	Balance available by output
1.1. International expert consultation process in place	\$486,523	- 4 International meetings (Chatham House May 2010, Mexico June 2010, Mexico August 2010, one to do) - UNFCCC Side and Parallel events	1- Alberto Sandoval (25%) 2- Katherine Clyne G3 (25%) 3- Alessia De Stefano G3 (25%)	\$83,512	1- Workshop Mexico 2- Emeiyne Cheney	\$16,646			Various travel	\$134,697	1- Biodiversity International 2- Chatham House London	\$76,000	\$180		\$11,431		\$162,057
1.3. Technical reviews, assessment of available tools and guidance material developed (knowledge generation and guides)	\$286,822	- Manuals for development of national MRV systems - 2 Systematic reviews of key MRV questions done	1- Alberto Sandoval (10%) 2- Danilo Mollicone (10%) 3- Katherine Clyne G3 (25%) 4- Alessia De Stefano G3 (25%)	\$67,266	1- A Garda 2- P. Banoun 3- Tania Chen Barbachano	\$17,737			Various travel	\$5,233					\$6,638		\$189,949
1.4. Remote sensing data readily available to non-Annex I Parties (data, tools and methods)	\$251,205	- Remote sensing data, software, standards - Infrastructure for data and methods accessible to countries	1- Alberto Sandoval (15%) 2- Danilo Mollicone (15%) 3- Katherine Clyne G3 (25%) 4- Alessia De Stefano G3 (25%)	\$87,990	1- Okwen Tenjon	\$38,267					1- Global Canopy	\$49,000			\$5,900		\$70,049
1.7. International capacity building efforts and partnerships	\$566,283	- Support CD-REDD process - Develop partnership for GHG inventory facility - South-south exchange on implementation of national MRV & monitoring systems (October 2010) - MoUs and collaborative work plans with strategic partners on data/tools/methods, capacity building and implementation	1- Alberto Sandoval (25%) 2- Danilo Mollicone (15%) 3- Rosa Roman-P3 (100%) 4- Katherine Clyne G3 (25%) 5- Alessia De Stefano G3 (25%)	\$111,109	1- Inge Jonckheere 2- Ritta Pipatti 3- Natcha Tulyasuwan 4- Weizhofer 5- Vargas Silvia	\$31,907			Various travel	\$149,643	1- LOA with the Norwegian Forest and Landscape Institute	\$133,549			\$12,906		\$127,169
TOTAL BA BY 03	\$1,590,833			\$349,877		\$104,557		\$0		\$289,573		\$260,549	\$180	\$0	\$36,875	\$0	\$549,224
Outputs	Budget by output	Indicative Activities	Personal Involved	Staff cost by output	Consultants	Consultants cost by output	Procurement	PAID	Travel	Travel cost by output	Contract	Cost contract	Hospitality	General Overhead	General Operating Expenses	Chargeback	Balance available by output
1.6. Support to National Programme development	\$1,293,118	- New countries supported (includes remaining pilot countries, Congo Basin countries and additional expected requests) in programme development - integrate MRV and monitoring as an instrument in the National REDD + and development strategies, existing and new countries advised on	1- Inge Jonckheere P3 2- Nilsu Henry P2 3- Danilo Mollicone P4 4- Edward Kibwe P3 5- Rachel Golder G2 6- Carla Ramirez P2 7- Dana Mantatis P2 8- Paolo Mantella G4	\$756,809	1- Sonven Joel 2- Pascale Janvier 3- Jerome Gaugris 4- FUNCATE Brazil	\$137,060		\$372	1- Various travels	\$147,231					\$19,314		\$375,588
TOTAL BA BY 04	\$1,293,118			\$756,809		\$137,060		\$372		\$147,231		\$0	\$0	\$0	\$19,314	\$0	\$375,588

How monitoring and reporting on the basis requested

B. Common monitoring system for National Program

A	B	C	D	E	F	G	H	I	J
Budget Line	Description	Justification	EOD	NTE	Months paid	Spent \$	Months committed	Committed \$	TOTAL COST
Salaries Profesional						0		0	0
Salaries General Service						0		0	0
Consultants						0		0	0
locally contracted						0		0	0
Contracts						0		0	0
Travel						0		0	0
Procurement						0		0	0
General Overhead						0		0	0
Sub-total						0		0	0
Support Cost 7%						0		0	0
TOTAL						0		0	0

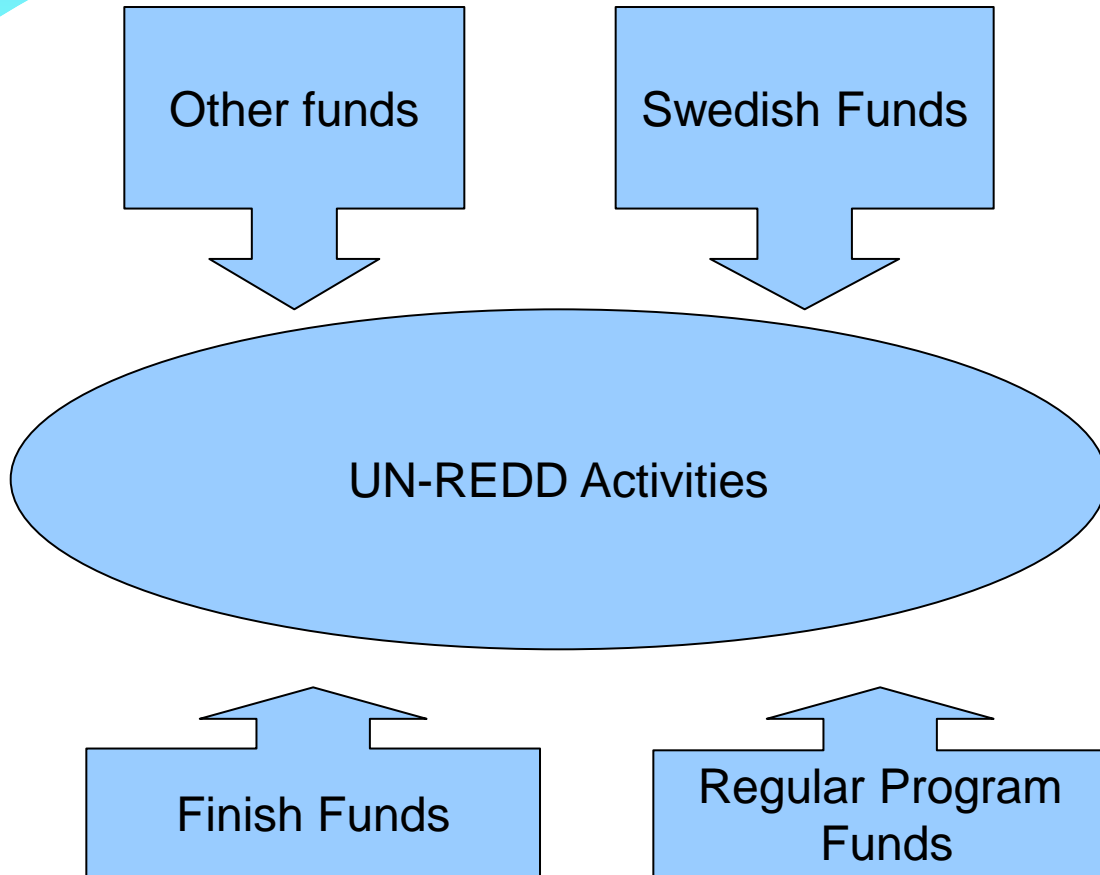
How monitoring and reporting on the basis requested

C. Common monitoring system for Co-financing

Hoja1

Budget Line	Expenditure Description	Justification	% charged	Total Cost charged	Project financing	Department	Output Supported
Salaries Profesional				0			
Salaries General Service				0			
Consultants				0			
Locally contracted				0			
Contracts				0			
Travel				0			
Procurement				0			
General Overhead (Office Space)				0			
Sub-total				0			
Support Cost 7%				0			
TOTAL				0			

Co-financing: Criteria



Criteria for inclusion **In-kind contribution :**

1. Staff time & expertise: monetarie value
Should be assigned based on normal cost
Of the time to the agency
2. Office space: cost of office space utilized
For UN-REDD purposes but borne by
agency
3. Use of other programme or project
Resources for UN-REDD. Costing should be
Determined by cost of staff time and other
Resources that have been provided to
UN-REDD

Criteria for In-cash **contribution:**

1. Cash provide by the agency to existing
UN-REDD Project (example to cover partial
or full cost of some staff working in the
project.
2. Additional cash resources from agency
provide to cover cost of travel, meetings,
Events, communications materials and
Workshops
3. Cash contributions provided by other
agency programme, project or country office

Examples Reporting

1. Financial Report for Global Program (quarterly)

UN-REDD GLOBAL PROGRAMME EXPENDITURES 31 DECEMBER 2010

Participating UN Org.	Total Transferred from MDTF (USD)	Cumulative Expenditures			Delivery rate (%)			Balance
		Commitments	Disbursements	Total Expenditures	Commit Rate	Disbursement Rate	Total Expenditure Rate	Fund Balance
FAO	7,493,139	799,303	5,027,068	5,826,371	11%	67%	78%	1,666,767
UNDP*	6,563,199	1,763,923	3,451,205	5,215,128	27%	53%	79%	1,348,071
UNEP	7,957,828	473,691	4,188,947	4,662,638	6%	53%	59%	3,295,190
Total Budget/ Expenditure	22,014,166	3,036,917	12,667,220	15,704,137			71%	
Total programme Balance								6,310,029

Examples Reporting

2. Financial Report for National Program (quarterly)

UN-REDD National Program Expenditures 31/12/2010

Country Office	Total Transferred from MDTF to FAO	Cumulative Expenditures *		
		Commitments	Disbursements	Total Expenditures
DRC	\$ 2,928,164	\$ 150,570	\$ 326,249	\$ 476,819
TANZANIA	\$ 1,498,000	\$ 0	\$ 10,751	\$ 10,751
ZAMBIA	\$ 900,192	\$ 0	\$ 0	\$ 0
VIETNAM	\$ 1,690,814	\$ 0	\$ 382,987	\$ 382,967
INDONESIA	\$ 1,498,000	\$ 147,490	\$ 84,111	\$ 231,601
PARAGUAY	\$ 0	\$ 0	\$ 0	\$ 0
PANAMA	\$ 845,300	\$ 0	\$ 0	\$ 0
BOLIVIA	\$ 515,205	\$ 0	\$ 0	\$ 0
PAPUA NEW GUINEA	\$ 0	\$ 0	\$ 0	\$ 0
CAMBODIA	\$ 0	\$ 0	\$ 0	\$ 0
SOLOMON ISLANDS	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget/ Expenditure	\$ 9,875,675	\$ 298,060	\$ 804,098	\$ 1,102,138

* Information from the Data Warehouse

Examples Reporting

3. Financial Report for Project Tracker (quarterly)

Project Tracker

[Overview](#)
[Update Progress](#)
[Run Report](#)
[Add/Edit Programme](#)
[Add/Edit Outcome](#)
[Add/Edit Output](#)
[Add/Edit Activity](#)
[Help](#)

Output : 1.6 Support to National Programme development

[Update Progress](#)
[Back](#)

Output Details

Output title 1.6 Support to National Programme development
Under Outcome **Outcome 1 : Improved guidance on MRV approaches**
Lead Agency FAO
Indicator
Target
Created date 20 January 2011
End date 30 June 2011
Progress On Track

Budget and Expenditure

Updates are on a monthly basis, all figures on page are cumulative.

Commitments: Legally binding contracts which have been signed, including multi-year commitments which may be disbursed in future years and have been entered into Agency's financial system.

Disbursement: amount paid to a vendor or entity for goods received, work completed, and/or services rendered (does not include un-liquidated obligations or commitments) by the Participating UN Agencies.

Expenditure: sum of commitments and disbursements.

UNEP Budget	US\$0	UNEP Commitment	US\$0	UNEP Disbursement	US\$0	UNEP Expenditure	US\$0
UNDP Budget	US\$0	UNDP Commitment	US\$0	UNDP Disbursement	US\$0	UNDP Expenditure	US\$0
FAO Budget	US\$1293118	FAO Commitment	US\$24845	FAO Disbursement	US\$525277	FAO Expenditure	US\$550122
Total Budget	US\$1293118	Total Commitment	US\$24845	Total Disbursement	US\$525277	Total Expenditure	US\$550122

Narrative Progress Report

Updates are on a semi-annual basis.

Achievement 1 New countries were supported with technical advice on MRV&M includes remaining UN-REDD pilot countries, Congo Basin countries and the new UN-REDD countries in Asia, Africa and Latinamerica. Support to the Norway – Mexico MOU on MRV was given to design the project. And technical support from the Global Program was given to the UN-REDD pilot countries on MRV&M . Ecuador also benefit from backstopping missions and MRV&M programs under other non UN-REDD programs in FAO.

Outcome Contribution 1 The UN-REDD pilot countries benefit from MRV&M knowledge and expertise developed and gather by the MRV&M group under the UNREDD programme. Many REDD+ countries benefit from technical backstopping to create their REDD+ strategies and their MRV&M activities.

Progress updated on 20 January 2011

Examples Reporting

4. Financial Report for Co-financing

Participating UN Org.	Agency Co-financing			
	Cash contribution (Amount)	In-kind contribution (Amount)	Total Co-financing	Description, brief narrative on contributions to the activities
FAO				
UNDP				
UNEP				
TOTAL				

Examples Reporting

ANNEX 12:
Programme Quarterly Progress Update

[Name of MDTF]

PROGRAMME' QUARTERLY PROGRESS UPDATE
(for posting on web)

[DATE]

Participating UN Organization(s):		Cluster / Priority Area:	
Implementing Partner(s):			
Programme Number:			
Programme Title:			
Total Approved Programme Budget:			
Location:			
SC Approval Date:			
Programme Duration:	Starting Date:		Completion Date:
Funds Committed:			Percentage of Approved:
Funds Disbursed:			Percentage of Approved:
Expected Programme Duration:	Forecast Final Date:		Delay (Months):

Outcomes:	Achievements/Results:	Percentage of planned:

Qualitative achievements against outcomes and results:

¹ The term "programme" is used for projects, programmes and joint programmes.



Annual Joint Programme Progress Report

Country	
Title:	
Reporting Period	
Date of Submission	
Submitted by/contact information	

I. PURPOSE

II. RESOURCES

III. RESULTS

IV. FUTURE WORK PLAN

V. FINANCIAL IMPLEMENTATION

Participating UN Org.	Total Transferred Up to DD/MM/YYYY	Cumulative Up to DD/MM/YYYY ACTUAL S	
		Commitments	Disbursements
FAO			
UNDP			
UNEP			