Finance and reporting

Global Program & National Countries



Cash Flow Cycle Reporting Cycle National Partners DONOR UN - Country Representations Administrative Agent -MDTF 1st HQ Agencies focal points: 2nd Financial & Activities • Financial clearance - Financial Focal Point Report **UNDP FAO UNEP** • Progress Activities clearance - Country Focal point in HQ HQ HQ HQ **FAO UNDP UNEP** HQ HQ HQ Global Program **UN - Country Representations SECRETARIAT** Papua New **Paraguay** <u>Vi</u>etnam Tanzania Guinea Indonesia DRC Panama Solomon Cambodia Zambia Bolivia Islands **Philippines DONOR National Partners**

Reports delivered to the Secretariat from each agency:

- 1. <u>Internal Report for the Global Program</u> (quarterly updating), on the <u>progress of the program</u> through the "Narrative Progress Report " of the <u>activities</u> as well as <u>finance</u> (<u>expenditures and commitments</u>) related.
- 2. <u>Internal Report for National Program</u> (quarterly updating), informing on the <u>progress of the program, Activities</u> and <u>Finance</u> (expenditures and commitments) for each country.
- 3. <u>Internal Report for the Co-financing</u> (quarterly updating), reporting at program level on <u>In-kind contributions and In-cash contributions</u>.
- 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	 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 	Follow up a common monitoring system
National Programme	 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 	 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	 Expenditures are not well distributed and allocated by output 	Follow up a well and common monitoring system
Co-financing	 Expenses funded by other programs and related to the REDD activities are not being recorded separately 	Follow up a proper and common monitoring system

Challenges improving national reporting

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

How monitoring and reporting on the basis

requested Common monitoring system for Global Program

Outputs Outputs international lexiperit cosultation area in place	Budget by output	reporting and verifind cetive Activities - 4 International meetings (Chaitham House May 2010, Mexico June 2010,	Personal involved	Staff cost by output	Consultants	Consultants		Progurement							General		Balance available
Outputs Inte mat bnalex perf cosultation	Budget by output	- 4 International meetings (Chatham House May 2010,	Personal involved	Staff cost by	Consultants			Progurament									Colonia and take
International expert cosultation		- 4 International meetings (Chatham House May 2010,		output			Procurement		Travel	Traveloost by	Contract	Cost contract	Hospitality	General	Operating	Chargeback	
		Mexico dure 2010, Mexico August 2010, one tbd) - UNFCCC Side and Parallel events	1- Aberto Sandoval (25%) 2- Katherine Clyne G3 (25%) 3- Alessia De Stefano G3 (25%)	\$83,512	1- Workshop Mexico 2- Emelyn e Cheney	oost by output		Cost	Various travel	s134,697	1- Bibdiversity International 2- Chatham House London	\$78,000	\$180	Overheed	\$11,431		by output \$162,057
Technical reviews, assessment of lable to obtain diguidance mate fail eloped (knowledge generation and les)	\$ 286,822	Manua is for deve opment of national IMRV systems 2 Systematic reviews of key MRV questions done	1-Abelto Sandoval (10%) 2- Danillo Molitoone (10%) 3- Katherine Clyne G3 (25%) 4- Alessia De Stefano G3 (25%)	\$67,266	1- A.Garda 2- F.Banoun 3- Tanla Chen Barbachano	\$17,737			Various travel	\$5,233					\$6,638		\$189,949
Remote sensing data readily libble to non-Annex i Parties (data, s and methods)	\$251,205	- Remote sensing data, software, standards: Infla structure for data and methods accessible to countries	1- Aberto Sandoval (15%) 2- Danillo Mollicone (15%) 3- Katherine Clyne G3 (25%) 4- Abesia De Stefano G3 (25%)	\$87,990	1-Okwen Tenjoh	\$38,267					1- Global Canopy	\$49,000			\$5,900		\$70,049
inte mational capa dity building tis and pailthe rehips	\$566,283	- Support CD- REDID process — Develop partnership for GHG Inventory tacility — South-south exchange on implementation on national InFV & monitoring systems (Odo ber 2016 and collab or story of strategic part new on strategic part new on data not of simulations on data not of simulations and implementation and implementation	1- Abe to Sandoval (25%) 2- Danilo Molitone (15%) 3- Rosa Roman P3 (100%) 4- Katherine Clyne G3 (25%) 5- Alessia De Stefano G3 (25%)	\$111,109	1- inge Jonck heere 2- Rillta Pipatti 3- Natcha Tulyasuwan 4- Welzhofer 5- Vargas Silvta	\$31,907			Various travel	\$149,643	1-LOA with the Norwegian Forest and Landscape Institute	\$133,549			\$12,906		\$127,169
TOTAL BABY 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	Procurement	PAID	Travel	Travel cost by output	Contract	Cost contract	Hos pitality	General Overhead	General Operating Expenses	Chargeback	Balance available by output
Support to National Programme elopment	\$1,293,118	pilot countries, Congo Basin countries and additional expected requests) in programme deve boment - integrate MRV and monitoring as an instument in the Nation al REDO + and development strategies, existing and new countries	1- Inge Jonckheere P3 2- Matleu Henry P2 3- Danilo Moilloone P4 4- Edward Killowe P3 5- Rachel Golder G2	\$756,809	1- Softven Joel 2- Pascale Janvier 3- Jerome Gaugris 4- FUNCATE Brazil	\$137,060		\$372	1- Varibus traveis	\$147,231					\$19,314		\$375,588
TOTAL BABY 04	\$1,293,118			\$756,809		\$137,060		\$372		\$147,231		\$0	\$0	\$0	\$19,314	\$0	\$375,588
Ribilia	temote sensing data readily to be to non-Annex i Parties (data, and methods) the mat binal capacity building is and parties reships TOTAL BABY 03 Outputs Support to Nat binal Programme opment	temote sensing data readily to be to non-Annex i Parties (data, sensing data readily so to non-Annex i Parties (data, sensing data readily sensing data read	Remote sensing data readily so to non-Annex i Parties (data, and methods) - Remote sensing data readily so to non-Annex i Parties (data, and methods) - Support CD-REED process - Develop partnership for GPG Inventory leading as and partnerships - Support CD-REED process - Develop partnership for GPG Inventory leading - South-south exchange on implementation on national INFRV & monitoring systems (October 2010) - Notice and collaborative work pipe in which is trategic partners on data atools methods capa dity building and implementation TOTAL BA BY 03 \$1,590,833 Outputs S1,590,833 Outputs Indicative Activities - New countries supported (includes remaining pipit countries, Congo Basin countries and and tional expected requests) in programme opinion of the programme of the programme of the National Programme of the National REEDO + and development strategies, circ sting and new countries and covered programme of the National REEDO + and development strategies, circ sting and new countries and and recommend the National REEDO + and development strategies, circ sting and new countries and solvies on the National REEDO + and development strategies, circ sting and new countries and solvies on the National REEDO + and development strategies, circ sting and new countries and solvies on the National REEDO + and development - a	Remote sensing data readily to the tonon-Annex i Parties (data, and methods) - Remote sensing data readily to the tonon-Annex i Parties (data, and methods) - Remote sensing data readily to the tonon-Annex i Parties (data, and methods) - Support CORED process — Develop partnership for GHG inventory facility — South-south exchange on inspirementation on antonia INEV & monitoring system	New York Programme Standards A-Abesia De Stefano G3	Personal important Population Populati	Second S	Abelian De Sertano G3 CST6 CST6	AFV questions one analysis and parties (asta, activate one analysis to non-Arines (Parties (asta, activate one analysis) (Parties one) (Par	Section Sect	## A-Assis De Sertano G3 Cash Ca	Affected sensing data is addly tempted sensing data data tempted sensing data is addly tempted sensing data data tempted sensing data data tempted sensing data data tempted sensing tempted sensing temp	April Apri	## NET Cyclestons (CS%) Company Company	## April 2 Serious Districts are adily care. ## April 2 Serious Districts Distric	1	A

How monitoring and reporting on the basis requested

B. Common monitoring system for National Program

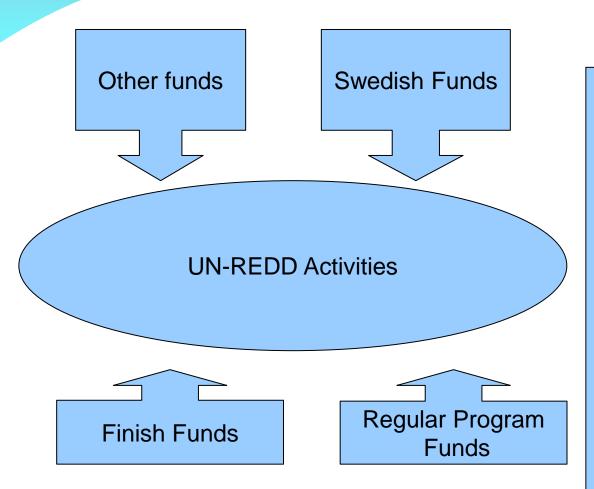
Α		С	D	E	F	G	Н	I	
Budget Line	Description	Justification	EOD	NTE	Months paid	Spent \$	Months committed	Committed \$	TOTAL COS
alaries Profesional						0		0	
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M DRC TANZANIA ZAMB								_	

How monitoring and reporting on the basis requested

C. Common monitoring system for Co-financing

			l	Hoja1			
Budget Line Salaries Profesional	Expenditure Description	Justification	% charged	Total Cost charged	Project financing	Department	Output Supported
Salaries Profesional				0			
Calaria - Caracal Carria							
Salaries General Service				0			
Consultants				0			
Locally contracted				0			
Contracts				0			
Contracts				0			
Travel				0			
Procurement				0			
General Overhead							
(Office Space)				o			
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
- 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 resourcesfrom 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

1. Financial Report for Global Program (quarterly)

UN-REDD GLOBAL PROGRAMME EXPENDITURES 31 DECEMBER 2010

Participating UN Org.	Total Transferred from MDTF (USD)	Cumi	ulative Expend	itures		e (%)	Balance	
				Total Expenditures				
		Commitments	Disbursements		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

2. Financial Report for National Program (quarterly)

UN-REDD National Program Expenditures 31/12/2010

Country Office	Total Transferred from MDTF to FAO		Cumulative Expenditure	es *
		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

3. Financial Report for Project Tracker (quarterly)

		_								
Overview	Update Progres	ess R	tun Report	Add/Edit Pro	og ramme	Add/Edit Outcome	Add/Edit	Output	Add/Edit Activ	ity Help
Output : 1.	6 Suppor	t to N	ational F	rogramm	ne dev	elopment				
Update Progress	Back									
Output Deta	iils									
Output title	1.6 Support to	o National	Programme d	evelopment						
Under Outcome	Outcome 1:	Improved	l guidance on	MRV approach	nes					
Lead Agency	FAO									
Indicator Target										
Created date	20 January 20	011								
End date	30 June 2011									
Progress	On Track									
Commitments: L entered into Age Disbursement: a	a monthly basis egally binding ency's financial amount paid to	contracts I system. a vendor	s which have	been signed, in	_	ulti-year commitments w npleted, and/or services r			-	
Updates are on a Commitments: L entered into Age Disbursement: a or commitments Expenditure: su	a monthly basis egally binding ency's financial amount paid to b) by the Partici m of commitme	contracts I system. a vendor ipating UN ents and c	s which have or entity for g I Agencies. disbursement	been signed, in goods received, s.	, work con	npleted, and/or services r	endered (does	s not inclu	de un -liquidated c	bligations
Updates are on a Commitments: L entered into Age Disbursement: a or commitments Expenditure: su UNEP Budget	a monthly basis Legally binding Legall	contracts I system. a vendor ipating UN ents and c	s which have or entity for g I Agencies. disbursement UNEP Comm	been signed, in goods received, s.	, work con	unpleted, and/or services r	endered (does	UNEP Ex	de un -liquidated o	obligations US\$0
Updates are on a Commitments: L entered into Age Disbursement: a or commitments Expenditure: su UNEP Budget	a monthly basis egally binding ency's financial amount paid to b) by the Partici m of commitme US\$	contracts I system. a vendor ipating UN ents and c	s which have or entity for g I Agencies. disbursement UNEP Comm	been signed, in goods received, s. sitment	, work con US\$0 US\$0	unep Disbursement	endered (does	UNEP EX	de un -liquidated d spenditure spenditure	US\$0
Updates are on a Commitments: L entered into Age Disbursement: a or commitments Expenditure: su UNEP Budget UNDP Budget	a monthly basis egally binding ency's financial amount paid to b) by the Partici m of commitme US\$ US\$	contracts I system. a vendor ipating UN ents and c	or entity for g I Agencies. disbursement UNEP Comm UNDP Comm	been signed, in goods received, s. hitment tament tament	, work con US\$0 US\$0 US\$24845	UNEP Disbursement UNDP Disbursement FAO Disbursement	US \$0 US \$0 US \$525277	UNEP EXUNDP EX	de un -liquidated o spenditure spenditure enditure	US\$0 US\$0 US\$50
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Updates are on a Commitments: Lentered into Age Disbursement: a or commitments Expenditure: sur UNEP Budget UNDP Budget FAO Budget Total Budget Updates are on	a monthly basis Legally binding Lency's financial amount paid to b) by the Partici m of commitme US\$ US\$ US\$ Cogress Report a semi-annual	contracts l system. a vendor ipating UN ents and of 50 50 51293118 51293118 basis.	s which have or entity for o I Agencies. disbursement UNEP Comm UNDP Comm FAO Commit	been signed, in goods received, s. sitment tament t	, work con US\$0 US\$0 US\$24845 US\$24845	UNEP Disbursement UNDP Disbursement FAO Disbursement Total Disbursement	US\$0 US\$0 US\$0 US\$525277 US\$525277	UNEP EX UNDP EX FAO Exp Total Exp	de un -liquidated d spenditure spenditure enditure penditure	US\$0 US\$0 US\$50 US\$550122
Updates are on a Commitments: L entered into Age Disbursement: a or commitments Expenditure: sur UNEP Budget UNDP Budget FAO Budget Total Budget	a monthly basis egally binding ency's financial amount paid to b) by the Partici m of commitme US\$ US\$ US\$ rogress Report a semi-annual New countrie UN-REDD cotechnical sup	contracts I system. a vendor ipating UN ents and of 50 50 51293118 basis. es were su ountries in	or entity for of a general Agencies. If Agencies a disbursement UNEP Commit Total Commit Total Commit Asia, Africa a the Global Pro	been signed, in goods received, s. sitment timent t	, work con US\$0 US\$0 US\$24845 US\$24845	UNEP Disbursement UNDP Disbursement FAO Disbursement Total Disbursement I includes remaining UN-Re othe Norway — Mexico MOI-REDD pilot countries on M	US\$0 US\$0 US\$50 US\$525277 US\$525277	UNEP EX UNDP EX FAO Exp Total Exp	de un -liquidated of spenditure spenditure penditure on Basin countries a esign the project. A	US\$0 US\$0 US\$50122 US\$550122
Updates are on a Commitments: Lentered into Age Disbursement: a or commitments Expenditure: sur UNEP Budget UNDP Budget FAO Budget Total Budget Updates are on	a monthly basis Legally binding Lency's financial amount paid to b) by the Partici m of commitme US\$ US\$ US\$ Togress Report a semi-annual New countrie UN-REDD oc technical sup missions and The UN-REED	contracts of system. a vendor ipating UN ents and of some some some some some some some some	s which have or entity for or I Agencies. Iisbursement UNEP Comm UNDP Commit Total Commit Total Commit Asia, Africa a the Global Proprograms und	been signed, in goods received, s. sitment timent tim	, work con US\$0 US\$24845 US\$24845 on MRV&M. Support to the UM. I-REDD processors	UNEP Disbursement UNDP Disbursement FAO Disbursement Total Disbursement I includes remaining UN-Re othe Norway — Mexico MOI-REDD pilot countries on M	US\$0 US\$0 US\$50 US\$525277 US\$525277	UNEP EX UNDP EX FAO EXP Total EXP	de un -liquidated of spenditure spenditure enditure o Basin countries a esign the project. A efit from backstopp	US\$0 US\$0 US\$550122 US\$550122

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								

ANNEX 12: Programme Quarterly Progress Update

[Name of MDTF]

PROGRAMME¹ QUARTERLY PROGRESS UPDATE

(for posting on web)

[DATE]

Participating UN Organization(s): Implementing Partner(s): Programme Number: Programme Title: Total Approved Programme Budget: Location: SC Approval Date: Programme Duration: Funds Committed: Funds Disbursed: Expected Programme Duration: Date: Percentage of Approved: Expected Programme Duration: Outcomes: Achievements/Results: Percentage of pla		
Partner(s): Programme Number: Programme Title: Total Approved Programme Budget: Location: SC Approval Date: Programme Duration: Starting Date: Completion Date: Funds Committed: Funds Disbursed: Expected Programme Duration: Expected Programme Duration: Outcomes: Achievements/Results: Percentage of pla		
Programme Number: Number: Total Approved Programme Budget: Location: SC Approval Date: Programme Duration: Starting Date: Precentage of Approved: Percentage of Approved: Percentage of Approved: Expected Programme Duration: Date: Percentage of Approved: Percentage of P		
Total Approved Programme Budget: Location: SC Approval Date: Programme Duration: Funds Committed: Funds Disbursed: Expected Programme Duration: Outcomes: Achievements/Results: Percentage of pla	nme	
Programme Budget: Location: SC Approval Date: Programme Duration: Funds Committed: Funds Disbursed: Expected Programme Duration: Final Date: Outcomes: Achievements/Results: Percentage of Approved: Percentage of Percen	mme Title:	
Budget: Location: SC Approval Date: Programme Duration: Funds Committed: Funds Disbursed: Expected Programme Duration: Achievements/Results: Percentage of Approved: Percentage of Percentage of Approved: Outcomes: Achievements/Results: Percentage of plants Outcomes: Achievements/Results:		
SC Approval Date: Programme Duration: Funds Committed: Funds Disbursed: Expected Programme Duration: Outcomes: Achievements/Results: Percentage of Approved: Delay (Months): Percentage of Approved: Percentage of Approved: Percentage of Approved: Percentage of Approved: Percentage of		
Programme Duration: Funds Committed: Funds Disbursed: Expected Programme Duration: Outcomes: Achievements/Results: Completion Date: Percentage of Approved: Percentage of Plantage	n:	
Duration: Date: Date: Percentage of Approved: Funds Disbursed: Expected Programme Duration: Outcomes: Achievements/Results: Percentage of Approved: Delay (Months): Percentage of Approved: Programme Date: Outcomes: Achievements/Results: Percentage of pla	roval Date:	
Funds Committed: Funds Disbursed: Expected Programme Duration: Outcomes: Achievements/Results: Percentage of Approved: Percentage of Approved: Percentage of Approved: Percentage of Approved: Achievements/Results: Percentage of plants Percentage of plant		
Funds Committee: Funds Disbursed: Expected Programme Duration: Outcomes: Approved: Percentage of Approved: Forecast Final Date: Delay (Months): Percentage of pla	n:	
Expected Forecast Final Date: Outcomes: Achievements/Results: Percentage of pla	Committed:	
Programme Duration: Final Date: (Months): Outcomes: Achievements/Results: Percentage of pla		
Duration: Date: (Months): Outcomes: Achievements/Results: Percentage of pla		
Qualitative achievements against outcomes and results:	Outcomes:	of planned:
Qualitative achievements against outcomes and results:		
Qualitative achievements against outcomes and results:		
Qualitative achievements against outcomes and results:		
Qualitative achievements against outcomes and results:		
	tive achievemen	





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	Up	Cumulative to DD/MM/YYYY ACTUAL S
		Commitments	Disbursements
FAO			
UNDP			
UNEP			

Programme Quarterly Progress Update MDTF Office, Partnerships Bureau, UNDP 12 March 2008