POPP Guideline

Donor Reporting Guideline and Template

(Narrative and Financial Reporting)

BUREAU FOR EXTERNAL RELATIONS AND ADVOCACY

OFFICE OF FINANCIAL MANAGEMENT, BUREAU FOR MANAGEMENT SERVICES

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**Donor Reporting Guideline**

This donor reporting guideline applies to programme/projects that receive non-core resource contributions for co-financing through contribution agreements and gives general guidance to country offices and relevant units at headquarters in the case of regional and global projects on how to prepare and submit narrative and financial reports to donors.

All donor reporting shall follow this guideline; however, what is stipulated in the actual signed agreement with the donor always prevails against what is stated in this general guidance. This guidance should also be used along with the [Financing agreements and templates](https://intranet.undp.org/unit/pb/resmob/SitePages/Financing-Agreements-and-Templates.aspx).

# Type of Donor Reports

The standard contribution agreements require UNDP to provide the following donor report(s)[[1]](#footnote-2) depending on the tenure of the agreement.

* **For agreements of one year or less**

1. From the country office (or relevant unit at headquarters in the case of regional and global projects), within six months after the date of completion or termination of this agreement, a **final report** summarizing programme/project activities, impact of activities (narrative) as well as provisional financial data[[2]](#footnote-3);
2. From UNDP Bureau for Management Services/Offices of Financial Management (OFM, BMS), an annual[**certified financial report**](https://intranet.undp.org/unit/ofrm/fbp/Donor%20Reporting/Certified%20Donor%20Reports/Forms/AllItems.aspx)as of 31 December to be submitted no later than 30 June of the following year;
3. From OFM, BMS, upon completion of the programme/project, a [**certified financial report**](https://intranet.undp.org/unit/ofrm/fbp/Donor%20Reporting/Certified%20Donor%20Reports/Forms/AllItems.aspx) to be submitted no later than 30 June of the year following the financial closing of the project.

* **For agreements of more than one year**

1. From the country office (or relevant unit at headquarters in the case of regional and global projects), an **annual status report** of programme/project progress (narrative) for the duration of the agreement, as well as the latest available approved budget.
2. From OFM, BMS, an [**annual certified financial report**](https://intranet.undp.org/unit/ofrm/fbp/Donor%20Reporting/Certified%20Donor%20Reports/Forms/AllItems.aspx) as of 31 December every year to be submitted no later than 30 June of the following year.
3. From the country office (or relevant unit at headquarters in the case of regional and global projects), within six months after the date of completion or termination of the agreement, a **final report** summarizing programme/project activities and impact of activities (narrative) as well as provisional financial data[[3]](#footnote-4).
4. From OFM, BMS, upon completion of the programme/project, a [**certified financial report**](https://intranet.undp.org/unit/ofrm/fbp/Donor%20Reporting/Certified%20Donor%20Reports/Forms/AllItems.aspx) to be submitted no later than 30 June of the year following the financial closing of the project.

If special circumstances so warrant, UNDP may provide more frequent and additional narrative and financial reports[[4]](#footnote-5); however, these are to be at the full expense of the donor.

These special reporting requirements should be detailed in an annex to the signed cost sharing agreement and all additional costs borne by UNDP in the production of additional reports need to be identified up front and constitute part of the programme/project budget and charged directly to the project budget. The additional resource requirements can be personnel and/or non-personnel costs, i.e. General Operating Expenses (GOE). In addition, the reporting schedule should match UNDP’s financial closure schedule, i.e. financial reports should not be delivered prior to UNDP accounts closure[[5]](#footnote-6).

Once the personnel capacity is identified to deliver on the additional reporting requirements, the costs should be based on either actual personnel costs or the latest UNDP pro-forma tables when the actual cost is unavailable, or on the actual costs of contractors. For non-personnel costs (e.g. printing of digital photos, videos, slides, other electronic products) that go into the report preparation should be based on actual costs. When the actual costs are unavailable, offices may opt to use the existing Universal Price List (UPL) and Local Price List (LPL) for reference purposes. However, it should be noted that these costs are estimates only and not the actual costs. Furthermore, offices may use the Guide to Costing of Project Inputs, part of UNDP’s corporate policy on [Delivery Enabling Services](https://popp.undp.org/node/11271) and its [business process](https://popp.undp.org/node/1501) (formerly known as Direct Project Cost / DPC).

# Protocol for the Issuance of the Donor Reports

* **Responsibilities**
* The **OFM, BMS** is responsible for providing **annual Certified Financial Report** as of 31 December by the 30 June of the following year, as well as the [Certified Financial Report](https://intranet.undp.org/unit/bom/ofrm/fas/Pages/Certified%20Donor%20Reporting.aspx) no later than 30 June of the year following the financial closing of the project. The recipients of these reports are donors and the relevant UNDP country offices. The Certified Financial Report is certified by Chief Financial Officer, Office of Financial Management, Bureau for Management Services.
* The **country office** (or relevant unit at headquarters in the case of regional and global projects) is responsible for providing **annual status report** of programme/project progress (narrative) for the duration of the agreement, as well as the latest available approved budget. This should include latest data against the programme/project indicators and other evidence (both qualitative and quantitative) to verify the progress and lessons reported. The CO/HQ unit should reference Country Programme Document (CPD)/Strategic Plan Integrated Results and Resources Framework (SP IRRF) outcomes, outputs and indicators when relevant.
* The country office (or relevant unit at headquarters in the case of regional and global projects) is responsible for providing, within six months after the date of completion or termination of the agreement, a **final report** summarizing programme/project activities and results of the programme / project (both outcome and output levels) as well as provisional *financial data.* This should include latest data against the programme/project indicators and other evidence (both qualitative and quantitative) to verify the progress and lessons reported[[6]](#footnote-7). The CO/HQ unit should reference CPD/SP IRRF outcomes, outputs and indicators when relevant.
* The country office (or relevant unit at headquarters in the case of regional and global projects) is also responsible for providing any non-standard reports agreed to within the contribution agreement.
* The signatory of the contribution agreement is responsible for the submission of the progress/final reports to donors.
* The signatory of the contribution agreement is responsible for the quality assurance of the progress/final report, with the support of the respective Regional Bureau and BERA focal point.
* Regional Bureaux are responsible for the oversight of the county offices in preparation and submission of progress/final reports. When required, they provide the COs with donor reporting guidance in liaison with relevant Bureaux.
* BERA provides guidance to the country offices (or relevant unit at headquarters in the case of regional and global projects) on donor specific reporting requirements.

* **Formats**
* For Certified Financial Report, please refer to the [POPP-Certified Donor Reports](https://popp.undp.org/node/10481) .
* For progress and final reports, use the reporting template in this guideline, unless there is specific guidance by the donor that was agreed within the contribution agreement. [[7]](#footnote-8)
* In section VII Financial Status of the above mentioned format, insert **Cumulative Project Interim Financial Report (CPFR)[[8]](#footnote-9)** . For details of these reports, please refer the Cumulative Project Interim Financial Report guidelines. *(*[*Link to the guidelines*](https://intranet.undp.org/unit/ofrm/_layouts/15/WopiFrame.aspx?sourcedoc=/unit/ofrm/Donor%20Reporting%20Library/Cumulative%20Project%20FR_User%20Guide_draft.docx&action=default))
* The CPFR is a General Ledger (GL) based report which is available to assist the offices to produce interim financial reports to donors and partners. At the project level, it provides a cumulative revenue, broken down into annual contributions, other revenue, transfers, refunds, cumulative expenses by major categories, and unspent balance as per GL. In addition, it also provides outstanding amounts of commitments, un-depreciated assets, contributions receivable, and available resources for spending. It is in accordance with the Certified Financial Report (CFR) as mentioned above, that OFM submits to donors annually by June 30th.
* CPFR should be of particular use for UN system inter-agency reporting i.e. United Nations (UNHSTF-HYA, MNA, UNCERF, UNDEF, UNFIP), UNFPA, UNICEF, MPTFO, etc. which typically require a cumulative financial report, presenting expenses in the UNDG expense categories.
* The CPFR can be used to report financial activities of project funded by a specific donor with the following funding modalities:
* UNDP Third-Party and Government Cost-sharing (excluding fund 11888)
* Trust Funds Cost-sharing
* Thematic Trust Funds – Country/regional Windows
* Special Activities under Reimbursable Support Services
* CPFR contains the following reporting elements under three column headings – Prior years, Reporting year and Cumulative.
* Income/Revenue
* Annual Contributions Revenue
* Other Revenue
* Transfer to/from other funds
* Refunds to donors
* Expenses, presented in UNDG categories
* Staff and other personnel costs
* Supplies, commodities, materials
* Equipment, vehicle and furniture including depreciation
* Contractual services
* Travel
* Transfers and grants to counterparts
* General operating and other direct costs
* Programme support costs
* Balance, calculated in amounts similar to balances reflected in CFR
* Future Expenses, includes the amounts that are not yet recognized as expenses for the reporting year as per IPSAS.
* Undepreciated Assets & Inventory
* Commitments, represent a “snapshot” of the outstanding commitments, i.e. purchase orders and/or legally binding vendor contracts entered into where goods or services have not been delivered or rendered by the end of the reporting period.
* Available Resources, represents calculated amounts, resource balance for the donor, available with UNDP after future expenses and contribution receivable from donor have been accounted for.
* Total Contributions Revenue represents the total value of donor contributions as per the signed date of agreements.
* Total Contribution Revenue Received represents the total cash received from donors up to the reporting period, including the foreign exchange translation loss for outstanding balances on accounts receivables past due.
* Total Receivables represents amounts due from donors. It includes both past due and future due receivables.
* Deferred Revenue & Advance Receipts represents contributions received from donors that will be recognized as revenue in future years when conditions are met or the revenue is earned, or any contributions received prior to the finalization (signature) of the agreements
* The following disclaimer(s) should be included under Section VII of the Donor Reporting Template.
* Data contained in this financial report section is an extract of UNDP financial records. All financial provided above is provisional.
* Cover Letter
* Use the cover letter template included in this guideline.
* The cover letter of the progress/final reports should be signed by the signatory of the agreement or its designated official and addressed to the donor organization’s signatory of the agreement or its designated official.

# Process Flow

1. **Upon the signature of a contribution agreement**

* The country office (or relevant unit at headquarters in the case of regional and global projects) sets-up project information in the Project Management Module.
* The country office (or relevant unit at headquarters in the case of regional and global projects) enters donor report due dates in the Project Management Module.

* The country office (or relevant unit at headquarters in the case of regional and global projects) uploads a scanned contribution agreement into the Document Management System (DMS) and completes coversheet.

1. **Issuance of progress report(s)**

* According to the reporting schedule agreed with the donor, the country office (or relevant unit at headquarters in the case of regional and global projects) prepares a progress report using the report template in this guideline unless there is a donor specific template.
* Once the progress report is delivered to the donor, the country office (or relevant unit at headquarters in the case of regional and global projects) uploads a scanned report with a cover letter to the Project Management Module.
* The reporting schedule should match UNDP’s financial closure schedule, i.e. financial reports should not be delivered prior to UNDP accounts closure. If the report is issued prior to the financial closure, the donor should be informed that the progress reports may not match the annual certified financial report (CFR) due to timing differences.

1. **Project Closure**

* The country office (or relevant unit at headquarters in the case of regional and global projects) follows the steps [in POPP – Closing a Project](https://popp.undp.org/node/10501).

1. **Issuance of a final report**

* Within six months after the date of completion or termination of the contribution agreement, the country office (or relevant unit at headquarters in the case of regional and global projects) submits the final report to donor(s) with provisional financial data.
* Once the final report is delivered to the donor, the country office (or relevant unit at headquarters in the case of regional and global projects) uploads a scanned report with a cover letter to the Project Management Module.

1. **Financial Closure**

* The country office (or relevant unit at headquarters in the case of regional and global projects) takes the steps explained in [POPP – Financial Closure of Development Projects](https://popp.undp.org/node/10801).

1. **Submission of the Certified Financial Reports**

* OFM, BMS submits the CFRs to the donor’s focal point at the Permanent Mission or where specified by the donor. The CFRs are also available on the [Intranet](https://intranet.undp.org/unit/ofrm/fbp/Donor%20Reporting/Certified%20Donor%20Reports/Forms/AllItems.aspx).

# Non-USD Currency

* The functional and presentation currency of UNDP is the United States dollar. In line with financial statement, the donor reports should be expressed in United States dollars unless otherwise stated.
* Foreign currency transactions are translated into United States dollars at the United Nations Operational Rates of Exchange (UNORE) at the date of the transaction. The operational rates of exchange approximate market/spot rates.
* When donor’s currency is required in the non-standard reports agreed to within the contribution agreement, the following reports are available to provide the transaction details in the donor’s currency (This list below is not exhaustive).
* AAA report (source: General Ledger)
* Project Transaction details
* The country office (or relevant unit at headquarters in the case of regional and global projects) is responsible for the preparation and accuracy of the financial reporting. It is recommended to be reviewed and verified by Head of finance unit or Head of Programme Support Unit; and certified by Resident Representative or Deputy Resident Representative.
* EU requires a different donor report format in Euro currency or Untied Stated dollars. For EU reporting guidance, please refer to [POPP - Euro Reporting](https://popp.undp.org/node/10736).

# Donor Specific Requirements

In addition to the general guidance stipulated in this document, please refer donor specific requirements in the [Financing agreements and templates.](https://intranet.undp.org/unit/pb/resmob/SitePages/Financing-Agreements-and-Templates.aspx)

# Annex I: Donor Reporting Template (Progress and Final Report)

This donor reporting template applies to programme/projects that receive non-core resource contributions through contribution agreements. All reporting shall use this template unless there is specific guidance by donor that was agreed within the contribution agreement.

Donor reports should clearly articulate output level results backed by actual data and indicators as well as any progress and achievements towards the outcomes of the Country Programme Document (CPD), Regional Programme Document (RPD), Global Programme Document (GPD) and/or the outcomes of the Strategic Plan.

Untitled-3

**Donor Report: Cover Letter Template**



Ref: UNDP/[xxx]/[xxx]/[xxx]

[submission date 20xx]

Dear [Name of donor signatory in the cost sharing agreement],

**Subject: Project “[Project Name]”**

**Choose report type**

Reference is made to the contribution agreement between [donor institution name] and UNDP for the project “[Project Name]” effective [project start date 20xx].

I am pleased to submit herewith the Choose report type for the abovementioned project.

The report summarizes the progress of the project as of [last date of reporting period 20xx] and provides an overview of the achievements, challenges, lessons learned, interim financial status and way forward.

I thank [donor institution name] for its contributions to UNDP and look forward to strengthening our partnership in support of development in [country].

<Signature>

[Name of UNDP signatory in the agreement]

[Title of UNDP signatory in the agreement]

UNDP [country]

Attached:

[Project Name] Choose report type

[Name of donor signatory in the agreement]

[Title of the donor signatory in the agreement]

[Donor institution name]

[City, country]

**Choose report type**

**United Nations Development Programme**

**[Country]**

**[Project Title]**

**[Reporting Date****]**

[Optional] Insert a picture that effectively communicates tangible results/impact of the programme/project.

|  |  |
| --- | --- |
| Reporting Period |  |
| Donor |  |
| Country |  |
| Project Title |  |
| Project ID  (Atlas Award ID)  Outputs  (Atlas Project ID and Description)  Strategic Plan and/or CPD Outcomes |  |
| Implementing Partner(s) |  |
| Project Start Date |  |
| Project End Date |  |
| [Year] Annual Work Plan Budget | USD |
| Total resources required |  |
| Revenue received | * Regular USD * Other   + Donor USD   + Trust Fund Cost Sharing USD   + Thematic Trust Fund C/S USD   + Special Activities USD   + EU funding USD * Total USD |
| Unfunded budget | USD |
| UNDP Contact Person | [Name of UNDP signatory in the agreement]  [Title of UNDP signatory in the agreement]  UNDP [country]  Email:  Tel.: |

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1. **Executive summary**

The executive summary is a concise brief on the progress towards the project outputs during the reporting period. The section also includes key implementation challenges, lessons learned and way forward. It is also suggested to include key financial information, such as expenditure for the reporting period, cumulative expenditure and a delivery rate against budget.

(Suggested length - 400 words maximum)

1. **Background**

The background should be a short introductory of the project. The situation analysis and the objective sections of the Project Document can be referred to for this section. Also include an up-to-date overview of changes in the context and situations. (Suggested length - maximum half a page)

1. **Progress Review**

This section should focus on results backed by evidence of achievements. It should make forceful arguments regarding the transformational change achieved, using quantitative and qualitative indicators. It must include a review and assessment of the intended project outputs and output targets in accordance with theAnnual Work Plan (AWP).This section should also indicate any progress and achievements against the outcomes, outputs and indicators linked to of the Country Programme Document (CPD), UNDP Strategic Plan and Integrated Results and Resources Framework (IRRF). Gender aspects should be incorporated in this section as well.

If the project was evaluated, it should be indicated in this section. Indicate main conclusions and recommendations and how these recommendations were or will be followed up.

Where possible, include photographs to demonstrate the project implementation, beneficiaries, etc. Give an overall and clear sense of the ‘before-and-after’ of the project intervention.

The latest approved AWP can be attached as an Annex.

(Suggested length - maximum 5 pages)

1. **Project Risks and Issues**

This section identifies and analyses project risks and issues that:

1) had an impact on project deliverables[[9]](#footnote-10) (quality, schedule, etc.) during the reporting period, or

2) were newly identified during the reporting period and are being addressed by the project (in the case of risks, “addressed” means to mitigate their effects or decrease the likelihood of impact, and in the case of issues, how to resolve them).

For details of project risk management, please refer the [POPP Enterprise Risk Management](https://popp.undp.org/node/10716) and [UNDP Handbook on Planning, Monitoring and Evaluating for Development Results](http://web.undp.org/evaluation/handbook/documents/english/pme-handbook.pdf) (page 48).

(Suggested length – half a page to 1 page)

1. **Updated project risks and actions**

Project Risk 1:

*Actions taken:*

Project Risk 2:

*Actions taken:*

1. **Updated project issues and actions**

Project Issue 1:

*Actions taken:*

Project Issue 2:

*Actions taken:*

1. **Lessons Learned**

This section should capture the lessons learned to ensure on-going learning, knowledge sharing and communication within the organisation and with the partners/donors. It should include analysis on the following contents:

1. Key project successes and factors which supported these successes;
2. Difficulties encountered and measures taken to overcome these difficulties;
3. Analysis on what could have been done differently / better to attain the project results;
4. Recommendations to improve future programming.

(Suggested length – half a page to 1 page)

1. **Conclusions and Way Forward**

This section should summarize the achievements, challenges and lessons learned as well as explain the way forward, including relevance of the project and necessary revisions that will be made to the project and plans of the upcoming reporting period. Any funding gaps, resource requirements as well as further partner engagement plans can be specified in this section. This should include any modifications that need to be made to indicators, baselines, targets as well data collection and monitoring to track progress

If this is a Final Report and if applicable, also mention on sustainability of the project and/or plans on future projects that may supplement / scale up the achievements of this project.

(Suggested length – half a page to 1 page)

1. **Financial Status[[10]](#footnote-11)**

Insert Cumulative Project Interim Financial Report (CPFR)here. Include the disclaimer below. For details of these reports, please refer [User Guide](https://intranet.undp.org/unit/ofrm/_layouts/15/WopiFrame.aspx?sourcedoc=/unit/ofrm/Donor%20Reporting%20Library/Cumulative%20Project%20FR_User%20Guide_draft.docx&action=default).

1. **Annex**

Insert the latest approved Annual Work Plan (AWP), relevant copies of media coverage, publications, etc. Specific reporting requirements from donors can also be inserted here.

1. For the actual reporting requirements, see the signed donor agreement. [↑](#footnote-ref-2)
2. For details, see Section II Formats. [↑](#footnote-ref-3)
3. For details, see Section II Formats. [↑](#footnote-ref-4)
4. Care should be taken when agreeing to additional financial reporting requirements, given the cost and effort required (especially non-standard formats for financial information, given the complexities of formulating ad-hoc yet comprehensive reports under IPSAS). [↑](#footnote-ref-5)
5. If the reporting period does not match UNDP’s financial closure schedule, the donor should be informed in writing that the progress reports may not match the annual certified financial report (CFR) issued by OFM/BMS due to timing differences. [↑](#footnote-ref-6)
6. Completion or termination of an agreement does not necessarily imply project closure if the project is funded by multiple donors. [↑](#footnote-ref-7)
7. COs and HQ units may wish to use the [corporate UNDP Advocacy Products design templates](https://intranet.undp.org/apps/KM/kpQAP/SitePages/corporate-templates.aspx) should there be a need for a glossy report [↑](#footnote-ref-8)
8. The Combined Delivery Report (CDR) should not be used for donor reporting. The Project Budget Balance (PBB) should only be used to provide donors a verbal or informal update, for instance, prior to a monthly General Ledger close. [↑](#footnote-ref-9)
9. A deliverable is defined as the result of an activity or in other terms the product which contributes to the achievement of project outputs [↑](#footnote-ref-10)
10. *Disclaimer: Data contained in this financial report section is an extract of UNDP financial records. All financial provided above is provisional.* [↑](#footnote-ref-11)