



A. Types of SHF financial reports

I. **Line level reports**, where each budget line is updated in detail

These are: interim financial report, final financial report and extraordinary report

- An interim financial report is required when 70 per cent of the previous installment has been utilized and the partner needs to request for the next instalment. It is not mandatory.
- A final financial report is required to be submitted within two months of the project end-date.
- United Nations agencies, funds and programmes should submit interim reports by 15 February and annual reports by 31 June of the year following implementation, both to MPTFO (through Atlas) and to OCHA (through GMS).
- An ad hoc extraordinary report is submitted when the Humanitarian Financing Unit (HFU) requires additional reporting from partners. It does not allow disbursements and can be approved by HFU without the involvement of OCHA's Country-based Pooled Funds Section (CBPFS).

II. **End-of-year extraordinary financial report**, which is due on 31 January of the year following implementation of the project if the following criteria is met:

- The end-of-year extraordinary financial report is submitted by 31 January of the following year for those projects that have not been completed by 31 December of the year of implementation to comply with International Public Sector Accounting Standards (IPSAS) requirements. The expenditure presented in these reports comprises of expenses incurred for the period 1 January – 31 December, as stipulated in Article X and Annex B of the Grant Agreement:

“...3. In addition, every calendar year until the expiration of the current agreement and the submission of the final financial statement to OCHA, the Implementing Partner shall submit a Progress Financial Statement reflecting expenditure as of 31 December of each calendar year. The Progress Financial Statement shall be submitted no later than 31 January of each calendar year. Progress statements submitted before 31 January reflecting expenditures between 1 November and 31 December satisfy the requirement of this Progress Financial Statement. Projects started after 1 November will not have to provide a Progress report as of the following 31 January...”

- This reporting is applicable for projects that started before 1 November of the year of implementation. If a partner has already submitted a final financial report, the extraordinary report is not required. Projects that started before 1 November and have ended or will end before 31 December should report as at the project end date.
- Reports should be completed by keying in the expenditure directly in the GMS system under the extraordinary report. The financial statements must be signed, stamped and dated by a duly authorized representative of the partner, uploaded and submitted for review on GMS.

B. Steps to follow when requesting for a subsequent installment

- I. Please ensure that the reported expenditure is at least 70% of the first or previous installment. The subsequent installment can only be requested when this condition is met. *(see detailed procedure in 4 below on how to request for disbursement in GMS).*
- II. Prepare a summary list of all the vouchers that make up the actual amount in the report that is in GMS (See inputting in GMS below). Use the template below titled Voucher List sample. The total amount on the list should match the Total direct cost (without the PSC).

Voucher list sample

| | | | |
|------------------------------|--|------------------|---|
| Project Title: | Increased Access to Protective Quality Education for Vulnerable School Age Children (Boys and Girls) at KM7-KM13 IDP Settlements in Mogadishu, Somalia | | |
| Project Code: | SOM-15/DDA-3485/SA 1/Ed/NGO/XXXX | | |
| Implementing partner: | XXXX | | |
| Location: | XXXX | | |
| Voucher Ref | Payee | Amount | Budget Code (as per Grant Agreement) |
| 1081 | Salam Star General Trading | 21,175.00 | 2.1 |
| 1084 | Dalmar Construction & Logistics | 360.00 | 2.1 |
| 1085 | Salam Star General Trading | 19,745.00 | 2.1 |
| | Total | 41,280.00 | |

This should be uploaded on the documents tab of the financial report.

A general ledger transaction listing extracted from an accounting system may be submitted instead if these details are captured.

- III. Submit scanned copies of the corresponding payment vouchers along with their supporting documents such as invoices, receipts, etc. Please see the attached voucher sample as a guide. OCHA may request for a sample of supporting documents to be uploaded.

BARWAAQO SHOP
 Tel. 859161 / 06194722 / 06999042242
 E-mail: barwaaqo@hotmail.com
 Mogadishu – Somalia

INVOICE

Date: 25/8/2015 N^o. 177
 Name: FENPS

| No | Description | QTY | U. Price | Amount |
|-----|-------------|--------|----------|---------|
| 1. | SOAP | 66 Pcs | \$25.50 | \$53.00 |
| 2. | CHALORINE | 6 | \$4.50 | \$27.00 |
| 3. | | | | |
| 4. | | | | |
| 5. | | | | |
| 6. | | | | |
| 7. | | | | |
| 8. | | | | |
| 9. | | | | |
| 10. | | | | |
| 11. | | | | |
| 12. | | | | |
| 13. | | | | |
| 14. | | | | |
| 15. | | | | |
| 16. | | | | |

PAID
 25 AUG 2015
 BY: _____

Total: \$180.00
 Paid: \$180.00
 Rest: ==

Authorized Signature: _____

BARWAAQO SHOP
 Tel. 859161 / 06194722 / 06999042242
 E-mail: barwaaqo@hotmail.com

RECEIPT VOUCHER

Date: 25/8/2015 N^o. 138
 Received From: FENPS
 (Ka qablay)
 The amount of Sh. So. 180.00
 (Lacag dhan)
 In words (Erey dhaan): ONE HUNDRED EIGHTY DOLLARS

Rest: _____
 Cashier Signature: _____
 F.G. Fadlan Lacag la qabtay dib looma celin karo ee ka firso

- IV. Regarding documentation requirements, refer to Article XI clause 2 of the OCHA agreement.

".....2. Notwithstanding the above, OCHA, the United Nations Office for Internal Oversight and the United Nations Board of Auditors, shall have the right to monitor, audit, investigate or review such Project-related books and records as it may require, and shall have full and unrestricted access to all documentation, premises, implementation sites relating to the Project implemented under this agreement, including related to activities undertaken by sub-contractors or other operational partners appointed by the Implementing Partner, as necessary. Denial of full information and free access to Project premises and implementation sites will be considered a breach of an essential term of this Agreement, which may result in immediate termination of the agreement or any other remedial action deemed by OCHA...."

Once the documents have been scanned, they should be uploaded on GMS under the documents tab of the specific financial reports. If the document sizes are large, partners can use Microsoft office SharePoint or other commercial file-transfer services to submit documents.

Partners should notify OCHA whenever documents are shared outside the GMS.

- V. Regarding codification, the preferred approach is to use the voucher number of the document. The partners need to ensure that the page with the voucher number is the first one on each document since this page will be extracted from each voucher in preparing a summary to upload to GMS.

C. Inputting in GMS

I. Activation of interim financial reporting by partner

All partner reports (narrative and financial) are located on the upper right of their Home Page, under the heading 'Active Instances'.

XXXX XXXXXX XXXXX - Due diligence(Due Diligence approved) XXX XXXX +000 (0) 000

Projects

By Allocation Type | By Year

Reserve 2016 - 2016

| # | Action | Cluster | Code | Status | Title | Budget |
|----|--------|-------------------------------|----------------------------|----------------------------|-----------------------------------|------------|
| 1. | | Enabling Programmes | SOM-00/0000/R/EP/INGO/0000 | Disbursement | Provision of essential securit... | 300,000.00 |
| 2. | | Food Security | SOM-00/0000/R/EP/INGO/0000 | Implementation & Reporting | Improving food access to IDP p... | 249,999.49 |
| 3. | | Water, Sanitation and Hygiene | SOM-00/0000/R/EP/INGO/0000 | Pre-SR Rejected | Emergency intervention to addr... | 300,000.40 |
| 4. | | Water, Sanitation and Hygiene | SOM-00/0000/R/EP/INGO/0000 | Pre-SR Rejected | Emergency intervention to addr... | 299,999.77 |
| 5. | | Food Security | SOM-00/0000/R/EP/INGO/0000 | Pre-SR Rejected | Emergency intervention to impr... | 300,000.05 |

Strategic Reserve (Sept 2014) - 2014

| # | Action | Cluster | Code | Status | Title | Budget |
|---|--------|---------|------|--------|-------|--------|
|---|--------|---------|------|--------|-------|--------|

Active Instances Show Monitoring

Reporting

Progressive Narrative Reporting

| Action | CHF Code | Project Title | Report Name | Due Date |
|--------|----------------------------|-----------------------------------|-------------|----------|
| | SOM-00/0000/R/EP/INGO/0000 | Emergency livelihoods support ... | | 06-01-2 |
| | SOM-00/0000/R/EP/INGO/0000 | Early Recovery Support to vuln... | | 10-07-2 |
| | SOM-00/0000/R/EP/INGO/0000 | Information management and eva... | | 20-04-2 |

Revision

Project Revision

| Action | CHF Code | Project Title | Status |
|--------|----------------------------|-----------------------------------|---------|
| | SOM-00/0000/R/EP/INGO/0000 | Emergency livelihoods support ... | Project |
| | SOM-00/0000/R/EP/INGO/0000 | Early Recovery Support to vuln... | Project |

To activate report manually, click on the Activate Financial Report icon . If already triggered by the system, the partner would be able to view the report under the Active Instances – Reporting section.

*** The system will automatically activate the final financial report prior to the submission due date, i.e. after the project end-date.**

II. Once you log into the GMS, follow these steps:

1. Select the relevant report (in this case under financial reports) by clicking on the pencil / search icon in the 'Action' column

Active Instances Show Monitoring Show Closed Instances

Reporting

Progressive Narrative Reporting


| Action | CHF Code | Project Title | Report Name | Due Date | Status |
|--------|-------------------------------|-------------------------|---------------------------------------|------------|------------------------|
| | SOM-17/3485/R/Nut-H-WASH/NGO/ | Integrated Emergency... | Progress Narrative Report Name Abbr 1 | 24-10-2017 | Progress Report Active |

Interim Financial Reporting

| Action | CHF Code | Project Title | Report Name | Due Date | Status |
|--------|-------------------------------|-------------------------|--|------------|-----------------------|
| | SOM-17/3485/R/Nut-H-WASH/NGO/ | Integrated Emergency... | Category-level Interim Financial Report Abbr 1 | 31-01-2018 | Interim report active |

2. This will take you to the financial report. Input the amounts for each budget line. Amounts should be limited to 2 decimal points Click on save and stay to ensure that data is not lost when you navigate from this page. Mandatory fields are marked with an asterisk *. Always save your information before changing tabs. On the same page, click on 'Signed Financial Report' tab. Ensure the report end date is correct.

| | | | | | |
|---|--|-------------------------|--|-----------------|------------------|
| Financial Report | | Signed Financial Report | | Report Tracking | Documents |
| Requesting Organisation: <input type="text"/> Allocation Type: Reserve 2017 Project Title: Integrated Emergency Health Nutrition and WASH Response Project in Taleex of Sool Region and Buuhodle District of Togdheer Region Fund Project code: SOM-17/3485/R/Nut-H-WASH/NGD/ <input type="text"/> | | | | | |
| Report Name: Category-level Interim Financial Report Abbr 1 | | | | | Nutrition |
| Reporting Period: | | | | | Health |
| Project Start Date: 24/07/2017 | | | | | OPS Code: - |
| Report End Date*: 31/12/2017 | | | | | No previous fina |
| Created By: a 31/01/2018 05:40:47 PM | | | | | |

- To post comments explaining budget line expenditures, click on the Comments icon 
- Under 'steps to upload signed reports, there are 3 steps. In case you need to request for disbursement of next tranche -see conditions in B(i) above-check box in step 1. 1 and select the bank details and correct tranche(s)If you do not need to request for disbursement do not check this box.

Step to upload signed reports

1

☐ Include Disbursement Request

Download Unsigned Financial Report

2

☐ This is to certify that the above statement of income and expenditure is correct and that expenditures correspond to the approved project and project budget for which funds have been received.

3

Upload Signed Financial Report*

Choose File No file chosen

Upload

Check box 2 (mandatory) then click on tab named 'Download Unsigned Financial Report.' This will generate an excel spreadsheet report with or without disbursement request depending on options selected in step i.

- Print this report and ensure it is stamped and signed by the authorized representative. Ensure all sheets (cover page and financial report) are signed, dated and stamped. All texts including project code and title should be visible. Ensure edges are not cut out during scanning. Scanning should be in high resolution.
- Proceed to step 3 and upload the signed report. Click on the green button – 'Submit report for review'.

Submit report for review

| Financial Report | | Signed Financial Report | Report Tracking | Documents |
|--|---|-------------------------|-----------------|-----------|
| Requesting Organisation | [Redacted] | | | |
| Allocation Type | Reserve 2017 | | | |
| Project Title | Integrated Emergency Health Nutrition and WASH Response Project in Taleex of Sool Region and Buuhodle District Region | | | |
| Fund Project code | SOM-17/3485/R/Nut-H-WASH/NGO/[Redacted] | | | |
| Report Name | Category-level Interim Financial Report Abbr 1 | | | |
| Reporting Period | | | | |
| Project Start Date | 24/07/2017 | | | |
| Report End Date * | <input type="text" value="31/12/2017"/> | | | |
| Created By: [Redacted] on 31/01/2018 05:40:47 PM | | | | |

D. To complete the review of the final financial report, partners *may* be requested to submit the following:

- I. An Excel list of all the transactions that constitute the final expenditure amount (Direct Cost only).
- II. Supporting documents i.e. vouchers and accompanying documents. Please exclude the vouchers that you have already submitted with the interim financial report.

E. Points to remember during financial report preparation

- I. Costs incurred within project period only will be considered eligible. Payments should be made not later than 60 days after project end date as per article VII(9) of the grant agreement.
- II. Partners are authorized to make variations not exceeding 15% on any one budget category of the approved budget except for Staff and other Personnel costs which should not be exceeded. Total budget should not be exceeded. Amounts above this limit may be considered ineligible.
- III. Partners should adhere to budgeted cost allocation limits. If, for example, a partner spends \$5,000 on rent and 34% was allocated to SHF, only \$ 1,700 should be reported if it does not exceed the budgeted amount taking into consideration the 15% authorized variation. See Annex 2(d) of the SHF Operational Manual for detailed guidance in cost allocation.
- IV. Reports should be submitted on or before due dates indicated in the grant agreements. If a report is not automatically activated on GMS by due date and you encounter difficulties activating reports the partner should notify OCHA immediately.
- V. With final reports, inventory reports should be submitted within 2 months after project end dates. Detailed guidance on determination of what constitutes assets to be included in the inventory reports is included in Annex 2(d) of the SHF Operational Manual.

F. Reporting costs incurred by sub-partners

- I. Expenditure incurred by sub-implementing partners should be posted under budget category 6 (Transfers and Grants to Counterparts). Staff and other personnel costs, supplies, commodities and materials, equipment, contractual services, travel and general operating and other direct costs pertaining to the sub-partner should be posted under this category.
- II. Undisclosed expenditures by sub-partners under any other category will be considered ineligible as this goes against articles of the project agreements and budgeting guidelines. Partners should ensure that sub-partners comply with approved budgets and budget breakdowns under category 6. The sub implementing partner's budget and expenditure details must be available, if requested, at the same level of detail and format applicable to the main implementing partner.
- III. Such expenditures will be verified during financial spot-checks and audits.