

# 2014 ANNUAL FINANCIAL REPORTING FOR MULTI-DONOR TRUST FUNDS AND JOINT PROGRAMMES

## OVERVIEW

**Please note all financial reporting to the MPTF Office is submitted through each agency's HQ donor reporting unit or equivalent; therefore this overview and the attached user guide are intended for headquarters personnel only. Only those submitting the financial report from HQ need to use or access the UNEX system.**

### 1. REQUIREMENTS

In accordance with the standard Memorandum of Understanding (MOU), all Participating UN Organizations are required to submit annual financial reports no later than **Thursday, 30 April 2015**.

While agencies report annually on expenses incurred based on their own Financial Regulations and Rules, please note that each agency needs to be comfortable that the cumulative reported project expenses are accurate and do not result in an over-expenditure. The MPTF Office Gateway can assist agencies with this review: <http://mptf.undp.org/portfolio/agency>

To facilitate the reporting the MPTF Office provides agencies with the 'UNEX' system to submit their project expenditure information. Participating Organizations are required to upload a single spread-sheet that is cleared of all errors, and have the schedule A<sup>1</sup> signed and submitted to the MPTF Office by this date. We note it is acceptable for only a cover page to be signed, as long as the letter refers to all Schedule 'A' reports that it covers.

**We would also like to note that, effective 1 January 2014 and for the purposes of limiting transaction costs, the MPTF Office no longer requires a refund of a PUNO project balance where the total refund due on a single MPTFO project is \$250.00 or less.**

### 2. TIMELINE

To allow sufficient time to complete the annual financial reporting exercise:

- The MPTF Office will open UNEX on **2 March 2015** for 2014 annual reporting;
- Participating Organizations are requested to complete their **first upload by 10 April 2015 to allow sufficient time to identify and resolve errors or omissions in the data, including over-expenditure or mapping issues**. UNEX provides exception reports to help agencies identify any issues; and

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<sup>1</sup> Figures reported on the "Schedule A" represent the cumulative status of funds received and spent including refunds and interest earnings for each MPTF Office project from inception to the end of the current period and will be issued per cluster/thematic area per fund.

- Participating Organizations are strongly **encouraged** to complete their **final upload** by **23 April 2015** to allow time for agencies to correct any mapping issues that possibly may be identified during the final upload.

### **3. INFORMATION TO BE SUBMITTED**

For each MPTFO project that an Agency has received funding from, Agencies are required to submit their expenditure incurred in the current year. The total expenditure by project must be broken down into the **current UNDG harmonized budgeting and reporting categories**, which are presented below. These categories have been in effect since 1 January 2012 based on the UNDG Finance and Budget Network proposal and subsequent endorsement by the High Level Committee on Management and the Chief Executive Board in 2010.

- i. Staff and other personnel costs
- ii. Supplies, Commodities, Materials
- iii. Equipment, Vehicles and Furniture including Depreciation
- iv. Contractual Services
- v. Travel
- vi. Transfers and Grants Counterparts
- vii. General Operating and Other Direct Costs
- viii. Indirect support costs

### **4. FURTHER ASSISTANCE**

We have attached the UNEX user guide to assist users in accessing and uploading information, as well as generating exception reports. If you would like to exchange with somebody about access to or using UNEX, please address technical UNEX queries to [farnaz.shemirani@undp.org](mailto:farnaz.shemirani@undp.org) and finance-related queries to [louise.moretta@undp.org](mailto:louise.moretta@undp.org)

**The UNEX user guide covers the following topics to help agencies with the reporting process:**

- UNEX controls – one file, one naming convention
- File contents – structure
- UNEX checks and error reports