

## Financial Reporting to the MPTF Office

(December 2021)

Under the Project Document and Finance Agreement signed by each Non-UN Organization (NUNO), NUNOs are required to report expenditures to the Multi-Partner Trust Fund Office (MPTFO), which is as the Fund Administrative Agent (AA). The reporting on fund utilisation and expenses is intended to be light, un-burdensome and quick, while still providing essential financial information on the stewardship and use of donor resources provided to your organization

In the spirit of transparency, this information reported to MPTFO is published on the MPTFO Gateway website (<http://mptf.undp.org>) to demonstrate the financial results and utilisation rates being achieved for a particular project, and is available to donors, government counterparts and other stakeholders.

Further to receipt of funds from the MPTF Office, a project is set up on a one-to-one basis in the Organization's general ledger, and expenditures will be reported by uploading a simple excel sheet via the MPTFO web-based financial reporting platform ("UNEX"). MPTFO will provide each agency with an access account so that they can upload their financial report.

Your organization is to report financial utilization results on a quarterly basis throughout the project life-cycle as per the schedule listed below. A final certified report is to be submitted when the project is financially closed and all financial activities have been completed.

Financial Reporting	Report Expenditures covering	Reporting due date
Q1	January through March for the year	April 30 <sup>th</sup>
Q2	January through June for the year	July 31 <sup>st</sup>
Q3	January through September for the year	October 31 <sup>st</sup>
Q4	'Annual reporting' January to December for the year	February 28 <sup>th</sup>

The reporting will be cumulative for the year – Example: when reporting for Q3 or period 9, the expenditures will be for the period January through September 30<sup>th</sup>. When reporting for Q4, expenditures will be for the period January through December 31<sup>st</sup>.

The expenditure report is an excel document with four columns (see below) and provides information on the MPTF Project number, the Agency project identifier, the expense category, and the USD amount to report. There will be 11 lines for each project. If reporting on 2 projects, there will be a total of 22 lines on the excel sheet. If there are no expenditures to report for an expense category, enter zero. Lines 1-8 are expense lines using the expense categories listed.

Expenditure Report– The report will be an Excel document formatted as per below.

<p><b>Column 1: MPTFO Project Number.</b> The eight digit numeric MPTF Office project ID, which can be found on the GATEWAY.</p>	<p><b>Column 2: NUNO Project Reference.</b> The agency's own project number. This will allow searches on the GATEWAY using this reference number.</p>	<p><b>Column 3: Expense Category.</b> There will always be 11 lines for each project, and descriptions are found below.</p>	<p><b>Column 4: Expense amount.</b> The USD amount being reported.</p>
Column 1	Column 2	Column 3	Column 4
<b>MPTFO project number</b>	<b>NUNO project reference</b>	<b>UNDG expense category</b>	<b>Expenses USD</b>
00079652	FKE456	1	25,364.12
00079652	FKE456	2	0
00079652	FKE456	3	2,500.00
		Etc.	

**Column 4: Expenses.** The expenses should be recorded as defined in the individual Participating Organization's Financial Regulations and Rules.

Category	Description
1	Staff and other personnel costs
2	Supplies, Commodities, Materials
3	Equipment, Vehicles and Furniture including Depreciation
4	Contractual Services
5	Travel
6	Transfers and Grants Counterparts
7	General Operating and Other Direct Costs
8	Indirect support costs
9	Total Received funds
10	Agency Earned Interest Income
11	Refunds (end project)

**1 Staff and other personnel costs:** Includes all related staff and temporary staff costs including base salary, post adjustment and all staff entitlements.

**2 Supplies, Commodities, Materials:** Includes all direct and indirect costs (e.g. freight, transport, delivery, distribution) associated with procurement of supplies, commodities and materials. Office supplies should be reported as "General Operating".

**3 Equipment, Vehicles and Furniture including Depreciation:** For those reporting assets on UNSAS or modified UNSAS basis (i.e. expense up front) this would relate to all costs to put asset into service. For those who do donor reports according to IPSAS this would equal depreciation for period.

**4 Contractual Services:** Services contracted by an organization which follow the normal procurement processes. In IPSAS terminology this would be similar to exchange transactions. This could include contracts given to NGOs if they are more similar to procurement of services than a grant transfer.

**5 Travel:** Includes staff and non-staff travel paid for by the organization directly related to a project.

**6 Transfers and Grants to Counterparts:** Includes transfers to national counterparts and any other transfers given to an implementing partner (e.g. NGO) which is not similar to a commercial service contract as per above. In IPSAS terms this would be more similar to non-exchange transactions.

**7 General Operating and Other Direct Costs:** Includes all general operating costs for running an office. Examples include telecommunication, rents, finance charges and other costs which cannot be mapped to other expense categories.

**8 Indirect Support Costs:** (No definition provided)

## **1. Report VALIDATION**

The web-based "UNEX" reporting platform performs validation checks on the excel document. In case of any errors, the Organization should take action to correct the Report, delete the existing file, and re-upload the corrected file.

*To avoid any issues with the upload, the excel file should not contain formulas, should not include any empty rows between records/rows, and should not have any hidden worksheets;*

*If indicating zero under the amount column, please either use "0" as it should not remain blank.*

The system will check formatting (e.g., columns and sequence) and validate the contents of the file (e.g., project ID) and will display the relevant messages (see below).

- **“Finalized”** means the file has processed with no errors. Click on the Validated File link to view the details. Click on the Programme Number drill down to see financial data at the budget category level.
- **“Processed with errors”** means some of the data did not validate. Click on the Validated File link to view the details and error message. The error(s) in the rejected excel report should be resolved, file corrected, and re-uploaded.

Error messages you may receive:

- **“Project Not Found”**. Invalid/incorrect MPTF Office Project Number. Please verify the Project number.

Any other error message should be communicated to the MPTF Office Reporting Focal Point to facilitate resolving of the issue.