



A. Types of financial reports

I. **Line level reports**-Each budget line is updated in detail

These are: Interim Financial Report, Final Financial report and Extra-ordinary report

- An Interim Financial Report is required when 70 per cent of the previous installment has been utilized. It is not mandatory.
- A Final financial report is submitted within two months of completion of the project for NGOs and not later than 30 June of the following year.
- An 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 Funding Coordination Section (FCS).

AND

II. **Category level Reports**-Reporting is done based on each budget category

- These are the Category Interim and category final financial report.
- The Category Interim Financial report is submitted by 31 January of the following year for those projects that are not completed by 31 December of the current year to comply with IPSAS requirements. The expenditure presented in these reports comprises of expenses incurred for the period to 31 December of the previous year 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. If a partner has already submitted a final financial report, the category level interim 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 Category interim 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.
- Category Final Financial Reports are applicable for UN partners.

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. The expenditure should constitute the direct expenses without PSC. (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.

Financial Report | **Signed Financial Report** | Report Tracking | Documents

Requesting Organisation
Ministry of Education and Higher Education

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/

Report Name
Category-level Interim Financial Report Abbr 1

Reporting Period
Project Start Date: 24/07/2017
Report End Date: 31/12/2017

Created By: [user] on 31/01/2018 05:40:47 PM

- 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.

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	666	\$25.50	\$16980.00
2.	CHALOFINE 6	6	\$450.00	\$2700.00
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 qabto)
The amount of \$ 180.00
(Lacag dhint)

In words (Erey dhac): ONE Hundred Eighty dollars

Rest: _____

Cashier Signature: _____
F.G. Fadlan Lacag la qabto dib looma celin karo ee ka jirso

Regarding the requirements on documentation, 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. If the total size is less than 2GB, partners can use the free services of www.dropbox.com or <https://wetransfer.com> and notify OCHA.

With regard to the codification, the preferred approach is to use the voucher number of the document. Also ensure that the page with the voucher number is the first one on each document since we will extract this page from each voucher in preparing a summary to upload to GMS.

C. Inputting in GMS

I. Activation of interim financial reporting by partner

For Partners, all reports (both 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)

XXXX XXXXX +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
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Active Instances

Show Monitoring

Reporting

Progressive Narrative Reporting

Action	CHF Code	Project Title	Report Name	Due D
	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...		28-04-2

Revision

Project Revision

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

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

***The system will activate the Final Financial report xxx days prior to the submission due date**


II. Once you log into 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.

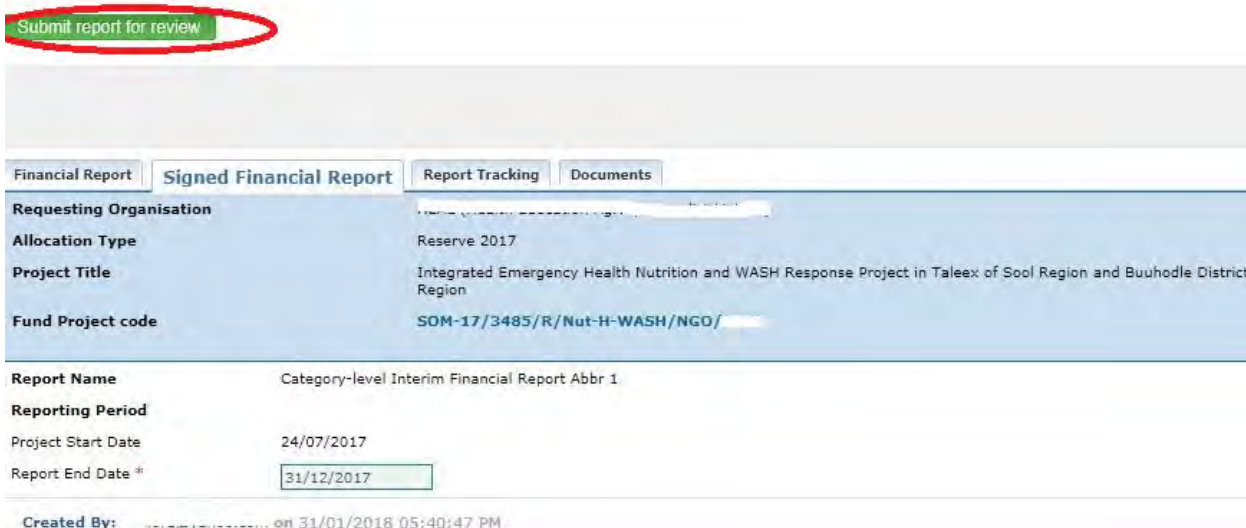
Financial Report	Signed Financial Report	Report Tracking	Documents
Requesting Organisation Allocation Type: Reserve 2017 Project Title: Integrated Emergency Health Nutrition and WASH Response Project in Taleex of Sool Region and Buuhodle District of Togdheer Region Fund Project code: SOM-17/3485/R/Nut-H-WASH/NGO/			
Report Name : Category-level Interim Financial Report Abbr 1 Reporting Period Project Start Date: 24/07/2017 Report End Date: 31/12/2017 Created By: n 31/01/2018 05:40:47 PM			
Nutrition Health OPS Code -			

3. To post comments explaining budget line expenditures, click on the Comments icon 
4. 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.



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.

5. 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.
6. Proceed to step 3 and upload the signed report. Click on the green button-'Submit report for review'



D. To complete the review of the final financial report, please 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.

The review is like that one done 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 limits 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 provided that it does not exceed the budgeted amount taking into consideration the 15% authorized variation.
- 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.

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 may 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.