

FIN.SOP.IV.024

Tracking Reports Due to Donors *GSC/GFI/AWC*

FNM Standard Operating Procedure
Target Audience: All Staff

DISCLAIMER

Standard Operating Procedures (SOPs) provide a step-by-step guide for staff directly involved in the processing of administrative actions to support and facilitate the implementation of WHO policies and procedures. The SOPs are for guidance only; they are neither authoritative nor binding. The SOPs reflect the policies and procedures of WHO at the time of writing; however, policies and procedures change from time-to-time. In the case of a conflict between the SOPs and the WHO eManual provisions, the WHO eManual provisions take precedence.

1.1. Overview/Description

This instruction provides guidance on the entry of donor report due dates in GSM and the tracking of the dates reports are due to donors and submitted.

1.2. General Guidance / Business Rules

The requirement to submit donor reports is specified in donor agreements. Wherever possible, donors should be asked to rely on the WHO audited annual Financial Report instead of requesting individual donor reports for each voluntary contribution. Where donor reports are required for a specific voluntary contribution, recorded as an award, tracking of the reporting dates and submissions should be entered in GSM.

Regarding Final Certified Financial Statements (FCFS), where the donor agreement does not specify the need for a FCFS:

- 1) If the award is fully spent, all encumbrances are cleared and expenditure is incurred equal to the award amount, the award status will be closed and there is no need for an FCFS.
- 2) Where a balance remains on the award, an FCFS should be prepared so the donor (or in certain cases, the Award Manager) can confirm that the balance should be refunded or reprogrammed.

1.3. Constraint

The information available in GSM on reporting dates and reports submitted is only as reliable as the data that is entered. Awards (AWC) enters reporting dates:

- upon award creation;
- when changes to reporting dates are noted on administrative amendment requests (I-AMRs) together with no cost extensions.

Otherwise, the Award Manager / Award Administrator is responsible for updating any changes to reporting due dates and also to enter dates when reports have been submitted to the donor. The Award Manager / Award Administrator is also responsible to submit reports submitted to the donor to RAS for uploading in ECM.

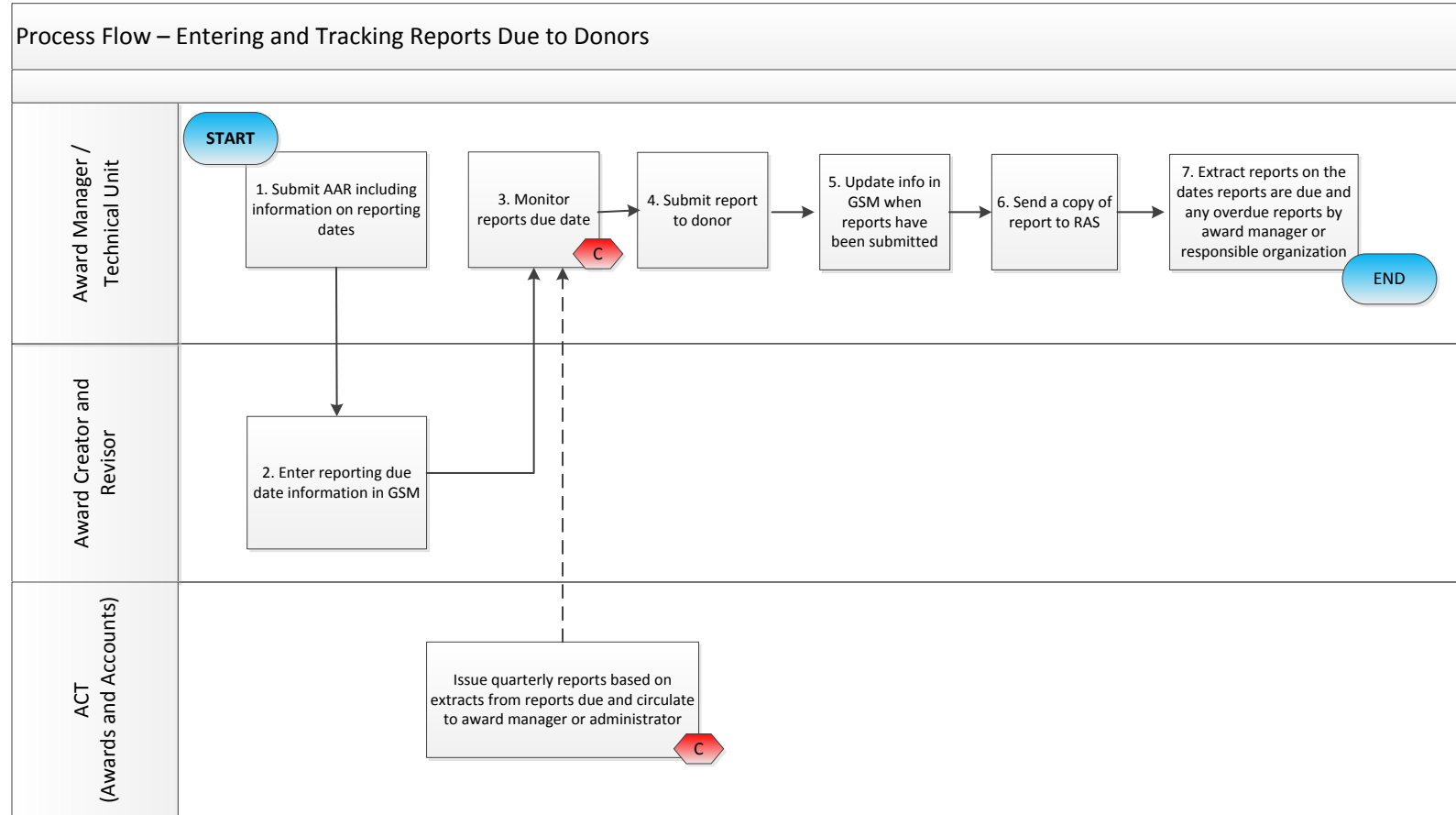
1.4. Reference Material

1.4.1. Related SOPs

Tracking Reports Due to Donors

- Award creation & review FIN.SOP.IV.011
- Award End to End FIN.SOP.IV.01

2. PROCESS FLOW



3. PROCESS STEPS

Step	Control (C)	Type	Process	Role / Responsibility
1		Online	Submit AAR-include information on reporting dates (or AMR for amendments)	Award Manager/ Technical Unit
2		GSM	Enter reporting due date information in GSM	Awards (AWC)
3	C	Offline	Monitor reports due date	Award Manager
4		Offline	Submit report to donor	Award Manager
5		GSM	Update info in GSM when reports have been submitted	Award Manager
6		Online	Send a copy of report to RAS	Award Manager
7		GSM	Extract reports on the dates reports are due and any overdue reports by Award Manager or Responsible Organization	Award Manager/ Technical Unit/ IAM
	C	Offline	Financial reporting team issue quarterly reports based on extracts from reports due. These are circulated to award manager and administrators	ACT (Awards and Accounts)

4. KEY RISKS & COMPENSATING CONTROLS

Risks	Compensating Controls	Process Step
Late submission of reports to donors	Monitor report due dates by extracting discoverer report “Reports Due to Donors” to ensure reports are submitted on a timely basis according to the donor agreement.	3, 8

5. DETAILED GUIDANCE AND EXAMPLES

5.1. Initial Entry of Reports due to Donors

Reporting dates are to be completed when requesting a new award using the Award Activation Request (AAR) as follows:

Reporting requirements

22 Is reporting on this individual donor contribution required? YES Complete below. NO 22a May this award be pooled with other awards? YES NO

Nature of report	Implementation Period		Due date of Report
	From	To	

22b Provide pooled award number if one

Reporting dates are reviewed by Awards (AWC) unit to ensure they agree with the donor agreement and are entered in GSM by Awards (AWC) when the award is established.

Dates:

- Where the agreement clearly states both the period to be covered by the report and the date the report is due, these should be entered in the reporting requirements section of the AAR as shown above.
- If no due date is stated, please enter a minimum of 2 months for an **interim report (ICFS)** e.g. implementation period for the report 1 January – 30 June, due date unless stated should be 31 August at the earliest. For final reports (**FCFS**), please allow a minimum of 3 months, preferably 6 months from the end date. This ensures sufficient time for closure of the monthly accounts, clearance of encumbrances and the preparation of the report.
- The date the report is due should be entered in GSM (not the cut off date) – i.e. 31 August should be entered as the due date for a report as of 30 June 2016 which is due 31 August

5.2. Updates to the dates of Reports due to Donors

- Updates to the reports due dates will be entered by awards (AWC) where revisions are requested together with requests for changes to end/close dates for no cost extensions (via award amendment request (I-AMR)).
- The Award Manager or Award Administrator should enter updates through the Awards Read Only access in the following circumstances:
 - Awards that are active in the current biennium and have no reporting information entered (for older awards or for converted awards)
 - Any other changes not processed via an I-AMR

Steps:

- Select Awards Read Only from Navigator (using AR Inquiry and Reporting role or Project Administrator role)
- Enter award number, enter and open
- Place cursor on **instalment 1** (all reports should be defined using instalment 1)- In 'Discoverer Viewer', only those entered against instalment 1 will be captured in 'Reports due to Donors'.
- Select the reports button at the bottom of the screen as follows:

The following six types of reports can currently be specified in GSM:

Tracking Reports Due to Donors

Name	Report Type
Final Certified Financial Report (FNM)	Others
Interim Certified Financial Statement (FNM)	Others
Management Financial Report	Others
No Reporting Required	Others
Quarterly reporting (ACT)	Others
Technical Report	Others

These reports are defined as follows:

Report Name	Description
Final Certified Financial Report	Final Certified Financial Statement (FCFS) issued by FNM at request of Award Manager. This report will only be issued once all encumbrances are settled.
Interim Certified Financial Statement	Interim Certified Financial Statement issued by FNM at request of the Award Manager. This report only includes expenditure and does not include encumbrances.
Management Financial Report	Report issued by Award Manager which could include financial information, not reviewed or certified by FNM and could include encumbrances.
Technical Report	Narrative report issued by Award Manager.
Quarterly reporting (ACT)	Certain reporting is done centrally by ACT on a quarterly basis with no requirement to submit a request. The main donors are USAID and CDC. For Quarterly Reporting (ACT), as reporting is completed each quarter by ACT, the due date, date filed and filed by columns should remain blank.

It is also possible to specify '**No reporting due**' and this should be entered if no reporting to the donor is required.

For any required **Final Certified Financial Statements (FCFS)**, use the following link - <http://intranet.who.int/homes/act/rep/> to complete the FCFS request form and send to financialreporting@who.int.

Tracking Reports Due to Donors

For example, for the below award (award 58177), the end date of the award is 31 December 2011 and the technical report is due 31 March 2012 and the final certified report is due 30 Jun 2012.

The screenshot displays the 'Award Management' application window. The main window shows details for award 58177, including its start and end dates, funding source, and status. Below this, there are tabs for 'Installments', 'Terms and Conditions', 'Budgetary Control', 'Funding Source Details', 'Contacts', and 'Personnel'. A table lists installments with columns for Number, Issue Date, Type, Description, Active, and Billable. A red arrow points from the 'Reports' button to a secondary window titled 'View Award Reports Due and Filed'. This window contains a table with columns for Report, Type, Due Date, Date Filed, Filed By, No. of Copies, and Send To.

Report	Type	Due Date	Date Filed	Filed By	No. of Copies	Send To
Final Certified F	Others	30-JUN-2012			1	
Technical Report	Others	31-MAR-2012			1	

As another example, award 58196 has no reporting requirement specified in the donor agreement so is entered as follows:

Tracking Reports Due to Donors

Award Management

Number: 58196 Template Funding Source Name: WHO - MSF HOLLAND
 Short Name: OCR S MSF H MENING Funding Source Award Number: Agreement signed on
 Full Name: MENINGOCOCCAL ACW VACCINE Pre-Award Date:
 Start Date: 01-JAN-2011 End Date: 30-SEP-2011
 Close Date: 31-DEC-2011 Award Type: 1GFOCR
 Purpose: Specified Status: Active
 Organization: HQ Headquarters Revenue Hard Limit Total of Active Instal.: 142,438.01
 All Installments Total: 142,438.01 Invoice Hard Limit

Funding Summary [Nc]

Installments | Terms and Conditions | Budgetary Control | Funding Source Details | Contacts | Personnel

Number	Issue Date	Type	Description	Active	Billable	[]
1		Award	GENERAL	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Gt
2		Award	PSC	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Pt
				<input type="checkbox"/>	<input type="checkbox"/>	

Reports Project Funding

View Award Reports Due and Filed

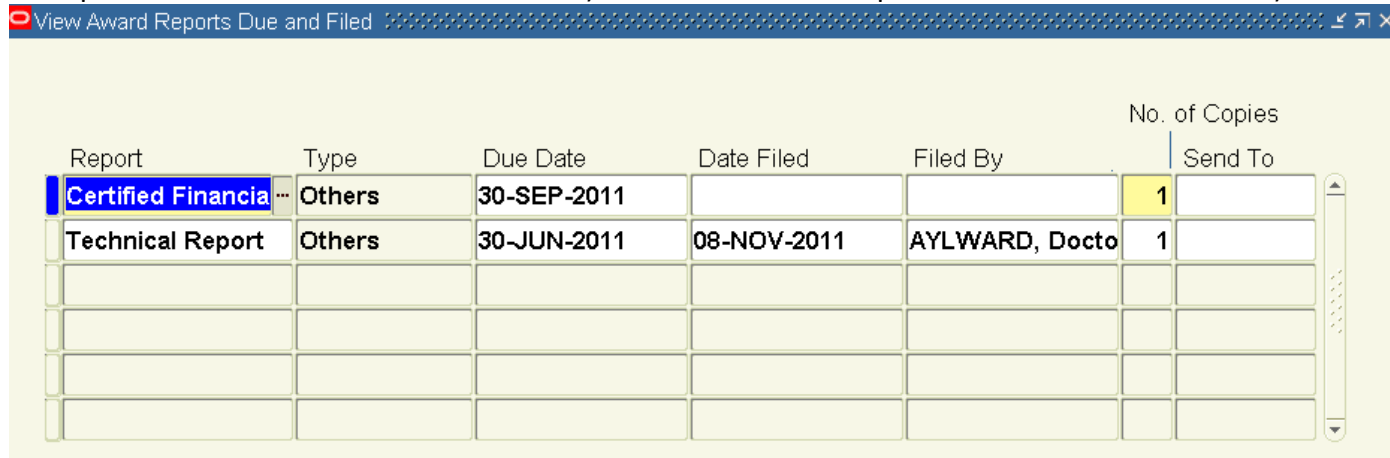
Report	Type	Due Date	Date Filed	Filed By	No. of Copies	Send To
No Reporting Re...	Others				0	

Also refer to section 7 of the Awards End to End document for further information on Reporting to Donors.

5.3. Reports submitted

Tracking Reports Due to Donors

The **Date Filed** and **Filed By** fields should be filled in by the Award Manager / Award Administrator each time a report is submitted as per below example. **Date Filed** should be the later of a) the date when the report is sent to the donor and b) the date when it is uploaded in ECM.



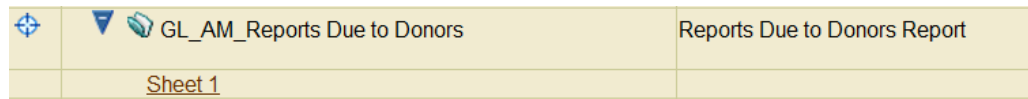
The screenshot shows a web application window with the title "View Award Reports Due and Filed". The window contains a table with the following columns: Report, Type, Due Date, Date Filed, Filed By, No. of Copies, and Send To. The table has two rows of data. The first row is highlighted in blue and shows a report titled "Certified Financia" (with a truncated name) of type "Others", due on "30-SEP-2011", with no date filed, filed by an empty field, 1 copy, and no send-to address. The second row shows a "Technical Report" of type "Others", due on "30-JUN-2011", filed on "08-NOV-2011", filed by "AYLWARD, Docto", 1 copy, and no send-to address. There are four empty rows below the second row.



Report	Type	Due Date	Date Filed	Filed By	No. of Copies	Send To
Certified Financia	Others	30-SEP-2011			1	
Technical Report	Others	30-JUN-2011	08-NOV-2011	AYLWARD, Docto	1	

NOTE: 'Filed by' must be the Award Manager / Technical unit name of the person who signed and submitted the report to donor. It should not be ACT staff who sign the FCFS.

5.4. Monitoring Reports due to Donors

Reports due to donors can be monitored on screen using the Award Read Only screens or through the Financial Information – Award View. The Reports due to Donors Report is available in discoverer (using project administrator role)



	 GL_AM_Reports Due to Donors	Reports Due to Donors Report
Sheet 1		

This report includes many parameters allowing easy monitoring of reports due by Award Manager, responsible organization, donor, due dates. It is also possible to exclude reports already submitted from these reports so it is important that when reports are submitted, this information is entered in GSM.

On regular basis, an exception report shall be run to track reporting which had been entered against instalment lines other than instalment 1. Based on the above report , necessary action shall be taken for rectification.

Below is the screen shot of the parameters that can be specified when requesting the reports due to donors report:

Tracking Reports Due to Donors

[Connect](#) > [Workbooks](#) >

GL_AM_Reports Due to Donors - Sheet 1

Last run Tuesday 08 May 2012 10:42:30 CEST

[Worksheets](#)

Sheet 1

Parameters Needed


Select values for the following parameters.


* Indicates required field


Select a value for Entity Short Name: 


Select a value for Due Date From:
(Example: 08-MAY-2012)

Select a value for Due Date To:
(Example: 08-MAY-2012)

Select one or more values for Funding Source Name: 

Select one or more values for Award Number: 

Select one or more values for Responsible Organization: 

Select one or more values for Award Manager: 

Select one or more values for Report Name: 

Select a value for Include filed report (Yes/No): 

[Preferences](#) | [Exit](#) | [Logout](#) | [Help](#)

Tracking Reports Due to Donors

The Reports due to Donors (discoverer- export to excel format) summarizes the reports due date, date filed, filed by as follows:

[GL_AM Reports Due to Donors - Sheet 1](#) >

Award N	Award Type	Award Short Name	Funding Source	Award Manager	Responsible	Status	Form Of A	Award C	End Date	Agreement A	Report Name	Due Date	Date Filed	Filed By
50791	1GFVCS	EPEDEMIC PREPAR	FRANCE	NUTTALL, Doctor Isa	HQ/IHR IHR	Closed	In Cash	Standard	01-Jan-2012	364,561	Technical Report	31-Mar-2011		
50791	1GFVCS	EPEDEMIC PREPAR	FRANCE	NUTTALL, Doctor Isa	HQ/IHR IHR	Closed	In Cash	Standard	01-Jan-2012	364,561	Technical Report	31-Mar-2012		
50791	1GFVCS	EPEDEMIC PREPAR	FRANCE	NUTTALL, Doctor Isa	HQ/IHR IHR	Closed	In Cash	Standard	01-Jan-2012	364,561	Technical Report	31-Mar-2013		
50791	1GFVCS	EPEDEMIC PREPAR	FRANCE	NUTTALL, Doctor Isa	HQ/IHR IHR	Closed	In Cash	Standard	01-Jan-2012	364,561	No Reporting Required			
50804	1GFVCS	DEPLETED URANIUM	FRANCE	CARR, Doctor Zhana	HQ/PHE Prd	Closed	In Cash	Standard	31-Dec-2010	39,074	No Reporting Required			
50850	1GFVCS	CHILDREN AFFECTED	WHO - NIPPO	CARR, Doctor Zhana	HQ/PHE Prd	Closed	In Cash	Standard	31-Dec-2009	9,455	No Reporting Required			
50852	1GFVCS	CSR OFFICE IN LYON	WHO - FONDA	NUTTALL, Doctor Isa	HQ/IHR IHR	Active	In Cash	Standard	01-Jan-2012	1,055,406	No Reporting Required			
50876	1GFVCS	ASSISTANCE TO THE	WHO - UNITEI	DORA, Doctor Carlos	HQ/PHE Prd	Closed	In Cash	Standard	31-Dec-2009	5,664	No Reporting Required			
50885	1GFVCS	HEALTH COORDINATION	WHO - UNITEI	LOPEZ ACUNA, Doctor	HQ/REC Re	Closed	In Cash	Standard	31-Aug-2008	698,529	Certified Financial Report		17-Nov-2009	SAILAS, Mr Jukka Vel
50885	1GFVCS	HEALTH COORDINATION	WHO - UNITEI	LOPEZ ACUNA, Doctor	HQ/REC Re	Closed	In Cash	Standard	31-Aug-2008	698,529	Technical Report		26-Feb-2008	SAILAS, Mr Jukka Vel
50893	1GFVCS	SWEDISH EXPERTISE	SWEDEN	VICKERS, Ms Caroly	HQ/PHE Prd	Closed	In Cash	Standard	01-Mar-2009	13,176	No Reporting Required			
51008	1GFVCS	HEALTH ENVIRONMENT	NORWAY	DORA, Doctor Carlos	HQ/PHE Prd	Closed	In Cash	Standard	28-Feb-2010	5,824	No Reporting Required			
51020	1GFVCS	LAB/EPID. CAPACITY	FRANCE	NUTTALL, Doctor Isa	HQ/IHR IHR	Active	In Cash	Standard	01-Jan-2012	679,364	Technical Report	31-Mar-2011		
51020	1GFVCS	LAB/EPID. CAPACITY	FRANCE	NUTTALL, Doctor Isa	HQ/IHR IHR	Active	In Cash	Standard	01-Jan-2012	679,364	Technical Report	31-Mar-2012		
51020	1GFVCS	LAB/EPID. CAPACITY	FRANCE	NUTTALL, Doctor Isa	HQ/IHR IHR	Active	In Cash	Standard	01-Jan-2012	679,364	Technical Report	31-Mar-2013		
51039	1GFVCS	EV EFF CLIM CHG P	WHO - UNITEI	VICKERS, Ms Caroly	HQ/PHE Prd	Closed	In Cash	Standard	01-Feb-2010	327,118	Final Certified Financ	31-Mar-2010	21-May-2010	NARAYANAN, Mrs Jar
51039	1GFVCS	EV EFF CLIM CHG P	WHO - UNITEI	VICKERS, Ms Caroly	HQ/PHE Prd	Closed	In Cash	Standard	01-Feb-2010	327,118	Technical Report	31-Mar-2010	11-May-2010	VICKERS, Ms Caroly
51043	1GFVCS	HEALTH CHEMICAL	IRELAND	DORA, Doctor Carlos	HQ/PHE Prd	Closed	In Cash	Standard	30-Apr-2009	2,794	No Reporting Required			
51148	1GFVCS	CONTROLLING HIV/AIDS	WHO - ARAB	LOPEZ ACUNA, Doctor	HQ/REC Re	Closed	In Cash	Standard	30-Jun-2009	4,125	Final Certified Financial Report (FNM)	04-Feb-2010		SAILAS, Mr Jukka Vel
51194	1GFVCS	NATIONAL CAPACITY	NETHERLAND	NUTTALL, Doctor Isa	HQ/PED Pa	Closed	In Cash	Standard	31-Dec-2011	28,912	No Reporting Required			
51257	1GFVCS	HEALTH SECTOR REFORM	SPAIN	LOPEZ ACUNA, Doctor	HQ/REC Re	Closed	In Cash	Standard	31-Dec-2009	294,985	Certified Financial Report	27-Dec-2009	15-Apr-2010	LAROCHE, Doctor Et
51257	1GFVCS	HEALTH SECTOR REFORM	SPAIN	LOPEZ ACUNA, Doctor	HQ/REC Re	Closed	In Cash	Standard	31-Dec-2009	294,985	Technical Report	27-Dec-2009	19-Mar-2009	DEL PUEYO RODRI
51258	1GFVCS	CONTRIBUTION TO THE	WHO - UNITEI	LOPEZ ACUNA, Doctor	HQ/REC Re	Closed	In Cash	Standard	31-Dec-2009	1,272,878	Technical Report	30-Mar-2009		
51258	1GFVCS	CONTRIBUTION TO THE	WHO - UNITEI	LOPEZ ACUNA, Doctor	HQ/REC Re	Closed	In Cash	Standard	31-Dec-2009	1,272,878	Final Certified Financ	30-Jun-2009	04-Aug-2011	

The Reports due to donors extract only summarizes awards where reporting information has been entered in GSM however, there are many awards (especially older awards and converted awards) where the reporting requirements have not been entered in GSM. In addition, there are many reports that have been submitted to donors and which are not yet entered in GSM. The current information in GSM shows that there are many overdue reports that are either pending or have been submitted and not entered in GSM as submitted and needs to be updated.

BI users can monitor donor reporting status via the Management Dashboard through Business Intelligence.

Business Intelligence by Topic

All BI Reports and Dashboards are for Internal Use only and are not to be shared outside the Organization.

Get BI Support ▾

Management KPI's

Finance

Programme Budget Management

Procurement

Human Resources

Travel



The Management Dashboard focuses on specific KPI's in all different process area's from Finance, Procurement, Programme Budget, Human Resources and Travel

The KPI's have thresholds indicated by color bands.

Two new KPI's have been introduced namely on **Donor Reporting** and **DFC's**. Some of the KPI's have been removed in this new release, as they are being redefined by their respective owners. E.g. a new Travel KPI will be reintroduced in the November timeframe.

Summary

Administrative

The Donor Reporting Summary View presents all the KPIs by Major Office and by Budget Centre with graphic view.

Tracking Reports Due to Donors

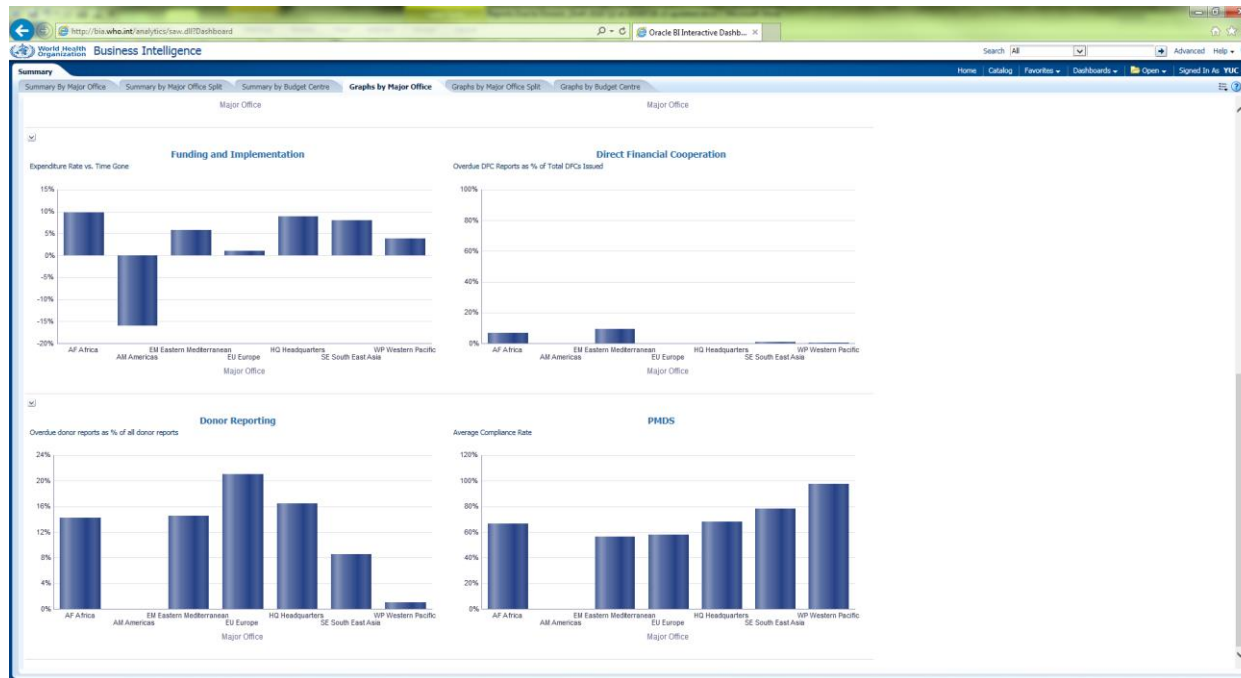
Summary By Major Office

Click on any of the values in the colored cells to navigate to more detailed information.
Information displayed is based on the filter values. Current biennium is initial value, please amend if necessary.

Major Office	Budget & Planning	Financing	Salary Risk	Award Distribution	Funding and Implementation	Direct Financial Cooperation	Donor Reporting	PHDS
	Planned Cost as % of Budget Allocation	Funding Gap as % of Budget Allocation	No. of Months Covered by Balance in Salary Workplans	Undistributed funds as % of Total Funds Available	Expenditure Rate vs. Time Gone	Overdue DFC Reports as % of Total DFCs Issued	Overdue as % of all Donor Reports	Average Compliance Rate
AF Africa	89%	31%	9.0	32%	10%	7%	14%	66%
AM Americas	50%	68%			-16%			
EM Eastern Mediterranean	93%	33%	6.8	0%	6%	9%	15%	84%
EU Europe	95%	32%	9.6	11%	1%	0%	21%	58%
HQ Headquarters	83%	40%	7.9	20%	3%	0%	16%	68%
SE South East Asia	98%	32%	8.1	4%	8%	1%	8%	78%
WP Western Pacific	94%	27%	13.4	3%	4%	0%	1%	97%

Color Ranking Methodology: [Click Here](#) [Refresh](#) [Print](#) [Export](#) Last Refresh Date: 23-AUG-2016 00:00:28 CET

Tracking Reports Due to Donors



The Donor Reporting Administrative View provides details of reporting status by Major Office and by Budget Centre. The user can select preferred date range and specify major office/budget center or report name to explore further details.

Tracking Reports Due to Donors

World Health Organization Business Intelligence

Administrative > Donor Reporting > PHDS

Entity: WHO - World Health Organization | Major Office Split: [Select Value] | From Date: 01/01/2015 | To Date: 12/31/2017

Major Office: [All Column Values] | Budget Centre: [Select Value] | Report Name: [Select Value]

Apply | Reset

Donor Reporting by Major Office

By inserting a "From Date" and "To Date" reports can be considered either on a biennium or on a rolling year basis.

Major Office	Not yet due > 3 months	Not yet due < 3 months	Submitted on time	Submitted late	Overdue	Total Donor Reports	Total not on target - overdue and late	Overdue as % of all Donor Reports
AF Africa	266	41	28	30	60	425	90	14%
AM Americas	5	0	1	0	0	6	1	0%
EM Eastern Mediterranean	157	47	26	41	46	317	87	15%
EU Europe	140	18	31	17	56	267	73	21%
HQ Headquarters	1594	388	305	263	524	3074	767	17%
SE South East Asia	140	15	54	10	20	239	30	8%
WP Western Pacific	232	30	74	52	4	392	56	1%
Grand Total	2539	539	518	414	690	4700	1104	15%

Refresh | Print | Export

Last Refresh Date: 23-AUG-2016 00:00:28 CET

Donor Reporting by Budget Centre

By inserting a "From Date" and "To Date" reports can be considered either on a biennium or on a rolling year basis.

Major Office of Award	Major Office Split of Award	Award Responsible Budget Centre	Award Manager	Award Number	Award End Date	Report Name	Report Due Date	Not yet due > 3 months	Not yet due < 3 months	Submitted on time	Submitted late	Overdue	Total Donor Reports	Total not on target - overdue and late	Overdue as % of all Donor Reports
			AGUDELO, Doctor Hernando	55876	30-06-2014	Final Certified Financial Report (FNM)	29-12-2016	1	0	0	0	0	1	0	0%
				55947	29-09-2016	Final Certified Financial Report (FNM)	29-12-2016	1	0	0	0	0	1	0	0%
				57355	29-09-2016	Final Certified Financial Report (FNM)	29-12-2016	1	0	0	0	0	1	0	0%
				59271	29-09-2016	Final Certified Financial Report (FNM)	29-12-2016	1	0	0	0	0	1	0	0%
				62232	31-12-2014	Final Certified Financial Report (FNM)	29-12-2016	1	0	0	0	0	1	0	0%
		AF_AGO Angole		64066	31-10-2016	Final Certified Financial Report (FNM)	30-06-2017	1	0	0	0	0	1	0	0%
						Interim Certified Financial Statement (FNM)	15-02-2016	0	0	0	0	0	1	1	100%
				64367	31-12-2016	Final Certified Financial Report (FNM)	31-05-2017	1	0	0	0	0	1	0	0%
				64644	15-05-2017	Technical Report	15-05-2017	1	0	0	0	0	1	0	0%

5.5. Enterprise Content Management (ECM)

After a report is sent to the donor, a copy should be sent to Records and Archives (RAS) for uploading in the ECM system under the award folio.