

WIOSAP Demo Projects Financial Reporting Meeting Notes

Date: 19th February 2021

Venue: Microsoft Teams

Participant list attached (Annex 2)

1. Purpose of the meeting

Due to financial reporting challenges, it was necessary to convene this meeting to enhance efficiency in reporting, approval, and disbursement of the subsequent payments.

2. Agenda

Annex 1 gives an overview of the items discussed during the WIOSAP Demo Projects Financial Reporting Meeting held on the 19th February 2021 from 10:00 am to 11:05 am EAT.

3. Min 01: Opening remarks

Dr. Jared Bosire made the opening remarks and the meeting started at 10.05am. This was followed by the financial expectations presentation made by the WIOSAP finance management team represented by Carol Bii.

4. Min 02: Financial reporting requirements

It was highlighted that the WIOSAP Demo projects are implemented in two categories, and therefore there exist two types of financial reports, namely:

- Small Scale Funding Agreements (SSFA)
- Project Corporation Agreements (PCA)

The SSFA financial reports are filled by the implementing partners that receive funding that is below 200,000 US dollars, while the PCA reports are filled by the partners that receive more than 200,000 US dollars.

4.1 Important details

The most important information that must be presented and are crucial while reviewing the expenditure reports includes:

- SSFA or PCA project number (starts with UNEP/PCA/Ecosystem/ year/number of agreement..... or UNEP/SSFA/.....)
- Project title
- Amount of money on the agreement (Maximum the UNEP shall provide to the implementing partner during the duration of the project)
- Duration of the agreement
- Start and End date

In case an extension is needed, implementing partners are requested write directly to the Project Manager so that he can initiate amendments to the agreement.

4.2 Payments schedule

Upon signing an agreement, bank details are requested and approved in New York, after which the first disbursement is made. All payments are made in US dollars.

Subsequent payments are made as indicated in the agreement, but usually, the second payment is made upon submission of the 1st report, while the third payment comes upon satisfactory approval of the progress and final expenditure report.

4.3 Schedule of the submission of the expenditure financial report

SSFAs agreements contain the expenditure reports submission timeframes. The template used for the submission of the financial reports is already shared with all the implementing partners.

PCAs implementing partners must submit their financial expenditure statements after every six months. The 1st payment is made upon signing of the agreement, while the subsequent payments are made after every six months.

4.4 Financial Reports

The financial reports are prepared on a cash basis, which means that you only report the actual expenditure (amount spend/paid out!) and not commitments, but you can communicate by email regarding any commitments made.

SSFAs implementing partners must store all the payment receipts and documentation for up to at least three years and make them available upon UNEP audit and review request (UN expense).

PCAs implementing partners are required to submit a copy of their consolidated audited financial reports every six months, as indicated in the agreement.

4.5 Budget

Our budget falls under the activity-based category (*See annex B of the agreement*).

You are requested to report your expenditure under the UN budget class and classify it under the activities stated under annex B.

The UNEP approved budget is the total project budget agreed upon, and it is broken down into specific activities stated under annex B.

4.6 Financial Expenditure template columns

Cumulative expenditure for the current reporting period (Column D): This is strictly the amount spent during the reporting period.

If you are reporting expenditure approved and cleared during the previous reporting period, you need to report under the *cumulative expenditure for the previous reporting period* column.

Total cumulative expenditure to date is the sum of the cumulative expenditure for the current reporting period and the cumulative expenditure for the previous reporting period.

Cumulative unspent balance to date is the difference between the total approved budget and the total cumulative expenditure to date.

NB: In case you need the formulas in the excel sheet, please contact us.

5. Min 03: Other requirements

1. The implementing partners must also submit a brief description of the expenditure reported in the quarter e.g.
 - Staff and personnel costs: They include hired consultants, event organisers/facilitator e.t.c
 - Contractual services: i.e. work of commercial nature, such as hiring a hotel to conduct a meeting. Indicate the date and place the meeting was held, printing/publication costs, transport costs (fuel costs, road transport, or daily subsistence allowance (DSA)) e.t.c.
 - Equipment and furniture: These includes IT equipment, among others.
 - Operation expenditure: They include expenses such as communication cost and banking fees.
 - Supplies
2. The Expenditure report needs to be dated, signed and stamped. The name of the authorised official, who signed the report, also needs to be included for follow-up purposes.
3. Any balances upon expiry of the project are to be re-embursed within one month.

NB: It is important to adhere to the guidelines presented for efficiency in approval and subsequent disbursement. If an expenditure report is not internally approved within the UN, it's assumed that you have not accounted for the funds received, and you cannot get the subsequent disbursement.

6. Min 04: AOB/Questions/Matters arising

1. One of the implementing partners requested Carol to share a sample of a filled template so that it would be clearer and easier for them to follow. Carol retaliated that she would share the template sample (including snapshots of how the activities are broken down based on the UN class), and the presentation she made after the meeting.
2. The information shared in this meeting was useful, especially for IMS, whose submission is due next month.
3. Members requested Carol to share her contacts for one on one communication/clarifications. The PM added that there are additional finance personnel recently recruited to serve the implementing partners better.
4. There was concern over the timelines discrepancies, especially for those who started late and the delays caused by the covid-19 lockdown. These affect the validity of the agreements and therefore needs to be addressed. Jared clarified that for those who started late, the starting date should be their point of reference. For the implementing partners whose reporting dates are due, they can proceed with report submission. Meanwhile, the Executing Agency has already forwarded the PSC approved request to the Implementing Agency for an extension due to covid-19 delays and once its granted, all the timelines will be revised.
5. Implementing partners were requested to prepare and submit their co-financing reports which are urgently required for submission to the Secretariat.
6. Carol was requested to prepare a glossary of terms with a narrative of the descriptions, including Umoja classes and what they mean.

The meeting was adjourned at 11 am with a vote of thanks given by Dr. Jared Bosire on the very good turn out and participation of IPs in this meeting. The PM reiterated that the Secretariat team is on

standby to give the IPs any necessary help and support in their reporting and overall projects implementation.

Annex 1: Agenda

19 February 2021		
Time	Activity	Responsible Person
10:00 -10:10	Opening Remarks	Nairobi Convention Secretariat Jared Bosire
10:10 -10:40	Finance Reporting Requirements	Nairobi Convention Secretariat Carol Bii
10:40 -11:00	Discussions by Implementation Partners	All
11:00 -11:05	Plenary discussions and approval	Nairobi Convention Secretariat Jared Bosire

Annex 2: Presentations

The presentations made during the meeting can be accessed by clicking [here](#).

Annex 3: Participant List

	Name	Country	Position/Role	Organization	Function
1	Jared Bosire	Kenya	Project Manager	Nairobi Convention Secretariat- UNEP	Host
2	Caroline Bii	Kenya	Finance Officer	Nairobi Convention Secretariat- UNEP	Facilitator
3	Bernard Inzilia	Kenya	Finance Assistant	Nairobi Convention Secretariat- UNEP	Co-facilitator
4	Jane Ndungu	Kenya	Consultant	Nairobi Convention Secretariat- UNEP	Participant
5	Bonface Mutisya	Kenya	Programme Assistant	Nairobi Convention Secretariat- UNEP	Organizer
6	Melisa Wandia	Kenya	Comm. Assistant	Nairobi Convention Secretariat- UNEP	Participant
7	Evans Muthoka	Kenya	Finance Assistant	Nairobi Convention Secretariat- UNEP	Participant
8	Rose Machaku	Kenya	Programme Assistant	Nairobi Convention Secretariat- UNEP	Participant
9	David Ouma	Kenya	Project Assistant	Nairobi Convention Secretariat- UNEP	Organizer
10	Stephen Mwangi	Kenya		Kenya Marine and Fisheries Research Institute	Participant
11	Patrick Chacha	Kenya	Accountant Shimo la Tewa Demo Project	Kenya Marine and Fisheries Research Institute	Participant
12	Zachary Maritim	Kenya		WWF-Kenya	Participant
13	Nathan Kiiti	Kenya		WWF - Kenya	Participant
14	Calvins Obonyo	Kenya	Programme Account	WWF-Kenya	Participant

15	Nivedita Gopal	Mauritius	Accounts Clerk	Mauritius Oceanography Institute	Participant
16	Bachagian Suraj	Mauritius	Research Scientist	Mauritius Oceanography Institute	Participant
17	Subashini Amnee Cootapen	Mauritius		Department of Environment Forestry and Fisheries	Participant
18	Martine Gebert	Mauritius	Head of Accounts	Mauritian Wildlife Foundation	Participant
19	Vikash Tatayah	Mauritius		Mauritian Wildlife Foundation	Participant
20	Elvina Henriette	Seychelles		Terrestrial Restoration Action Society of Seychelles	Participant
21	TRASS (Guest)	Seychelles		Terrestrial Restoration Action Society Seychelles	Participant
22	Fredrick Kinloch	Seychelles	Director – Waste Management and Standards	Ministry of Environment, Energy and Climate Change	Participant
23	Salomão Bandeira	Mozambique		Universidade Eduardo Mondlane	Participant
24	Dinis Juizo	Mozambique		Universidade Eduardo Mondlane	Participant
25	Henriques Balidy	Mozambique		Faculdade de Engenharia Agência Nacional para o Controlo da Qualidade Ambiental	Participant
26	Rosario Recua	Mozambique	Accountant	Eduardo Mondlane University Faculty of engineer of	Participant
27	Noeline RAKOTOVELO	Madagascar		Directorate General of Environment	Participant
28	Yves Mong	Madagascar		Centre National de Recherches sur l'Environnement	Participant
29	Mwita Marwa Mangora	Zanzibar		Institute of Marine Sciences	Participant
30	Francis Ninga	Tanzania	Accounts Department	Sokoine University of Agriculture	Participant
31	Yazeed Peterson	South Africa		Department of Environment Forestry and Fisheries	Participant
32	Denvas Gekonde				Participant
33	Gibson				Participant
34	Ayanda Matoti				Participant
35	Nafenitra				Participant
36	Nafenitra				Participant
37	Sadia C. Nhandimo				Participant