Webinar 1: Welcome to the Pooled Fund Grant
Guidelines on Contractual & Financial Management for Grantees
Outline & Important Notes

To Note:

- Please mute your microphone and turn OFF video.
- Questions will wait until the end of the presentation.
- Type questions into the chatbox.
- This presentation and additional Q&A will be circulated to you by email (English/French).
- Email annmarieq@unops.org if you would like a personal call for your questions.

Presentation Outline:

- Welcome
  - Recipients
  - About the Grant
  - Roles & Responsibilities
- Reporting
- Oversight
- Management, Accounting, & Documenting Costs
- Technical Assistance
- Questions & Answers
Welcome!
2019-2020 SUN Movement Pooled Fund
Scaling Up Nutrition (SUN) Country Member States
Project Agreement

- “Go/No Go Milestone”

- All grant services are directly managed by UN Office of Project Services (UNOPS) as part of hosting arrangement with SUN Movement.
  - UNOPS
  - SUN Secretariat
  - Civil Society Network
### 2019 Pooled Fund Grant Recipients
*(as of 28 Feb 2019)*

<table>
<thead>
<tr>
<th>2nd Call for Proposals of the SUN Movement Pooled Fund – Projects selected for Grant support</th>
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<tbody>
<tr>
<td><strong>Organization</strong></td>
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<tr>
<td>1 Civil Society Organisations Nutrition Alliance</td>
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<tr>
<td>2 Action Contre La Faim</td>
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<tr>
<td>3 International Institute of Rural Reconstruction</td>
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<td>4 Helen Keller International</td>
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<tr>
<td>5 CSO-SUN Zambia</td>
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<tr>
<td>6 Action Contre La Faim</td>
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<td>7 Réseau de la Société civile pour la Nutrition Burkina Faso (RESONUT)</td>
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<td>8 PANITA</td>
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<td>9 Collectif TUN (Tous Unis pour la Nutrition)</td>
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<td>10 Nutrition International</td>
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<tr>
<td>11 Afghanistan Human Rights Organization (AHRO) / Action For Development (AfD)</td>
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<tr>
<td>12 Civil Society Alliance for Nutrition, Nepal (CSANN) [South Asia Infant Feeding Research Network- Nepal (SAIFRN-Nepal)]</td>
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<td>13 Nutrition International</td>
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<td>14 Nutrition International</td>
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<td>15 Zimbabwe Civil Society Organisations Scaling Up Nutrition Alliance</td>
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<td>16 Helen Keller International</td>
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<td>17 The Save the Children Fund for Civil Society Coalition</td>
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<td>18 CARE Perú</td>
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<td>19 Conseil National des Organisations de la société Civile (CNOSCG)</td>
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Pooled Fund Roles & Responsibilities

- Drafts eligibility criteria for the selection of proposals.
- Assists in proposal review.
- Triangulates information with appropriate SUN stakeholders to establish consistency.
- Contributes to insuring that the SUN Lead Group’s strategies are adhered to.
- Informs and updates the SUN Movement Executive Committee.
- Supports the SUN-CSN with fundraising and sustainability, technical assistance in MEAL, governance, and other areas.

- Project management support and day-to-day grant management.
- Main focal point for drafting CFP and proposal process.
- Lead for coordinating and facilitating the work of the grant selection committee.
- Grant monitoring, including proactive anticipation of delays.
- Administer signed agreements and release funds.
- Lead on developing annual narrative report and review process.

- Leading development and maintenance of an M&E system.
- Charged with insuring grantees submit programmatic reports on time.
- Data auditing and verification (spot-checks and on-site).
- Maintain M&E database.
- Participates in grantee capacity-building workshops.
- Coordinate with SUN CSN MEAL advisor and develop National Results Framework with SUN-CSN Secretariat.

Marek
Pooled Fund Coordinator
(SUN Secretariat)

Ann-Marie
Grants Analyst (UNOPS)

Bhushan
Monitoring & Evaluation Specialist (UNOPS)
Pooled Fund Roles & Responsibilities

- Funders/Grantors (UNOPS)

- Prime Recipients (You! – CSAs, Chairing organizations of CSAs, Hosts)
  - Pre-Award Responsibilities: collecting budget information and data, submitting grant application, etc.
  - Post Award Responsibilities: purchasing, financial reporting, budgeting, budget revisions, collecting data and documentation, contract close-out.

- Sub Recipients
  - Pre-Award Responsibilities: supplying data for grant application, memorandums of agreement with partners.
  - Post-Award Responsibilities: conducting project activities, documenting data, participants, etc.
Financial Reporting

- Tell us of any development relevant to or affecting the delivery of the project, such as severe exchange rate fluctuations, etc.
- Reports must be approved by UNOPS and the SUN Movement Secretariat prior to payment – verify with your project team that the first payment will be adequate for the first 5-6 months.
- UNOPS can negotiate Ad hoc reports can be addressed when necessary (earlier payment or poor performance).
- It is your responsibility to maintain clear, accurate, and complete financial records for the Pooled Fund project.
- Financial reporting must be prepared in US Dollars using the Annex I: Financial Reporting Template, contained in the CFP.
- Only actual costs incurred may be reflected. Do not report financial commitments, anticipated inflation, etc.
Narrative Reporting

- Keep UNOPS informed at all times of any development relevant to or affecting the delivery of the project.
- The grantee will submit to UNOPS two progress reports and one final report, according to the reporting timetable. More detailed information about the progress reports will be provided in the Monitoring & Evaluation Webinar.
- UNOPS can request additional reports if necessary (e.g., Monthly updates).
- All reports are considered public information and will be shared with donors and those involved in the Pooled Fund governance.
# Reporting and Disbursement Schedule

<table>
<thead>
<tr>
<th>Milestone</th>
<th>Condition</th>
<th>Amount</th>
<th>Reporting Period</th>
<th>Due Dates of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>Milestone 1</td>
<td>Upon signature of this Agreement by both parties.</td>
<td>15% of budget (not to exceed USD 30,000)</td>
<td>Upon signature.</td>
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<tr>
<td>Milestone 2</td>
<td>Upon receipt and acceptance by UNOPS of the 1st interim progress and financial reports</td>
<td>40% of budget (not to exceed USD 80,000)</td>
<td>Date of Countersignature – 30 Sept 2019</td>
<td>30 October 2019</td>
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<tr>
<td>Milestone 3</td>
<td>Upon receipt and acceptance by UNOPS of the 2nd interim progress and financial reports</td>
<td>40% of budget (not to exceed USD 80,000)</td>
<td>1 October 2019 – 31 Mar 2020</td>
<td>30 April 2020</td>
</tr>
<tr>
<td>Milestone 4</td>
<td>Upon receipt and acceptance by UNOPS of the final progress and financial reports</td>
<td>5% of budget (not to exceed USD 10,000)</td>
<td>1 April 2020 – 30 Sept 2020</td>
<td>30 November 2020</td>
</tr>
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Notes on Reporting

- There is no portal or webpage to upload your reports. Reports will be sent directly by email from you to UNOPS (Email: annmarieq@unops.org; bhushans@unops.org)
- Every report (both financial and narrative) will be thoroughly reviewed as per UNOPS policies. Reported financial expenditures must match with the project achievements on the ground and narrative report, and they should be verifiable.
- If there are discrepancies or errors, we will contact you by email to correct them. We cannot correct them for you.
- Payment cannot be issued until the report is correct and approved by both UNOPS AND the SUN Movement Secretariat.
- Please plan accordingly:
  - Account for grant expenditures regularly.
  - Start planning your purchases and collecting quotes.
  - Be available during reporting periods.
  - Scan and save all expense documents and reports.
A Note on Photos

- Take lots of photos of your project! They are useful for reports, CSA membership, and nutritional advocacy.
- You may use SUN Movement logos, Twitter handles, and social media tags where they are relevant to the project. **Do not use UNOPS logos!**
- We will send you a document with the SUN Movement logos, size and color specifications with clear guidance about their use.

Precautions:
- Do not tag the SUN Movement or use its logos with organizations that violate the WHO policy on marketing breast-milk substitutes.
- If you take a photo with a child, please get at least one parent’s permission to take and use the photo.
- If you use the SUN Movement logo, the SUN Movement/UNOPS has the rights to use it for their own purposes as well.
Budget Revisions

- Budget/expenditure variations are allowed without a budget revision as specified:
  - A budget amendment is required if expenditure on budget category is expected to exceed 50% original category over the entire project duration [Travel, Operations, and Other categories].
  - If you make ANY changes in the budget of the personnel category (amount, % of time on the grant, etc.)
  - If you want to make a sub-grant to an organization not included in the approved Grant Agreement budget.

- Process for Budget Revisions:
  - YOU GIVE: New budget in excel.
  - YOU GIVE: An explanation on the changes (UNOPS will send you a form to complete).
  - YOU RECEIVE: A grant amendment (if approved) to countersign.
Do’s and Don’ts of Budget Revisions

- **DO:** check and double-check your budget to ensure it is mathematically correct.
- **DO:** include multiple changes in one revision. Individual revisions for every change are not necessary.
- **DO:** check with the accountant and the field staff to make sure all costs have been considered.

- **DO NOT:** obligate funds until your grant amendment is countersigned.
- **DO NOT:** shift funds in/out of the indirect costs category to cover other areas of the budget. If you think you do not have as much indirect costs as originally budgeted, contact UNOPS.
- **DO NOT:** request a revision to increase the total amount of your original project budget.
Closeout

▪ “Operational closure” of the grant agreement refers to the last date of the agreement, or upon early termination of the agreement by either the Grantee or the UNOPS as spelled out in the grant agreement to the other party.
▪ No activities or expenditures are to be incurred after this date.
▪ All funds which remain unutilized after completion of activities must be returned to UNOPS.

▪ REMEMBER that your performance will be considered in future grant funding decisions, capacity assessments, and due diligence.
  - “Performance” means delivering the outputs that you proposed and spending (correctly) the money that you received to do it.
Closeout Process

- You will receive an email reminder 60 days before your grant will expire.
- Submit requests for revisions or no-cost extensions any time up to 30 days BEFORE the end of a GSA. Don’t wait to submit amendments!
- UNOPS can refuse or adjust requested budget amendments or extensions.
  - Poor planning is not an excuse for an amendment or extension!
- You will receive a close-out letter and final payment (5% of total budget) upon receipt/acceptance of your final report.
Retention

- Please safely store your project documents for 5 YEARS from the END DATE of your grant.

- Examples of documents that you should keep:
  - The initial proposal (it was a good one!);
  - The final proposal and final budget (if there were amendments);
  - A copy of the grant support agreement, signed by both parties;
  - Any amendments to the grant support agreement;
  - Any approved budget revisions; and
  - Copies of all reports submitted to UNOPS.
  - Financial documents including invoices, contracts, receipts, etc.
Signing the Contract

- Documents that you will receive:
  - Grant Support Agreement with Terms & Conditions
    - Please read it. For example, you must open a separate bank account.
  - UN Supplier Code of Conduct
  - Instructions to register in UNGM [Screen share]
  - Supplier Form [Screen share]

- You will be contacted by the SUN Movement Secretariat concerning your project plan and your budget with questions and requests for editing.
  - Please organize your budget by category, not by activity.
  - Please re-evaluate the activities and allocate funds based on what you can reasonably achieve in 18 months.
Oversight
2019-2020 SUN Movement Pooled Fund
Qualities of Effective Grant Management

- Written and followed policies and procedures.
- Adequate tracking tools:
  - Forms, files, electronic storage, and accounting records.
- Qualified and trained financial staff.
  - If you need to allocate funding for a contract bookkeeper, financial software, or an internal project audit, contact us for a budget revision or add now before the contract is signed.
- Effective communications.
- Succession planning and cross-training.
- Active and informed Board Members.
  - Depending on the laws of your country, the Board Members can be financially and legally responsible for the grant. Manage it well!
Internal Controls

Internal Controls are the checks and balances on expenses, legal commitments, and activities in an organization.

- We expect you to have good internal controls where:
  - There is an employee Code of Conduct/Ethics.
  - Contracts and job descriptions for employees are written down and signed by the employee.
  - You report periodically to your Board Members AND your periodically Board Members meet.
  - You have a hiring and salary policy for employees.
  - You have a policy for employees to report fraud and safeguards to protect them from retaliation.
  - There is a clear chain of command or manager/supervisor/executive line.
  - You have a written procurement, travel, and accounting procedures.
Documenting expenses allows you to prepare for audits, follow the stages of a purchase, validate accounting records, and show proof of what you have accomplished.

Examples: Key Documentation
- Payroll
  › Signed timesheets with supervisory approval
  › Payroll register
  › Personnel file with salary/wage information
  › Employment contracts
  › Cancelled checks
Documenting Expenses (continued…)

- **Procurement**
  - Quotes for goods/services (normally 3)
  - Contract (if necessary)
  - Invoice
  - Receipt (multiple if paid in instalments)
  - Photos/certificates/or other proof of delivery

- **Travel**
  - Airline/train tickets
  - Contract/receipt for drivers
  - Itemized hotel bill
  - Cancelled check/direct deposit of DSA.
  - Travel summary form (that shows purpose of travel, dates, # of meals included, etc.)
Documenting Expenses (continued…)

- Activities
  › Attendance rosters
  › Photos
  › News articles
Financial Verification

- You must maintain all financial records, supporting documents, statistical records and all other records pertinent to the Grant Support Agreement in accordance with International Financial Reporting Standards (IFRS) [or applicable national legislation] to sufficiently substantiate grant expenditures.

- You must document your expenses.

- UNOPS can request to see all or specific aspects of your project expenditures or financial policy at any time (in person or by email).

- You must allow UNOPS the right to access those documents as well as your project site for financial verifications.
On-Site Evaluation

- The objectives of on-site include monitoring and mutual learning for UNOPS and grantees and to verify that grant activities match reports.

- The schedule of field visits is under development by the Monitoring & Evaluation Specialist:
  - All Pooled Fund projects will be visited at least once by UNOPS. Exceptions to site visits will be at the discretion of UNOPS in consultation with relevant bodies of the SUN Movement.
  - All office and field visits will be scheduled in advance with grantees and a formal process of feedback undertaken.
  - Additional members of the CSA should attend the de-briefing, to ensure agreement on follow-up actions.
Accounting, Managing, & Documenting Costs
2019-2020 SUN Movement Pooled Fund

UNOPS
Accounting for Grant Funds

- Organized, semi-computerized accounting system.
- Distinguish Pooled Fund project verses non-Pooled Fund project related expenses.
- Identify costs by budget category (Travel, Personnel, Operations, etc) so you can compare Budget vs Expenditure side by side.
- Separate direct and indirect costs.
- Match purchases to supporting documents.
Allowable, Reasonable & Allocable Costs

- **Allowable** – A cost in your approved budget that is consistent, documented, reasonable & allocable.

- **Reasonable** – A cost that does not exceed what a prudent person would do under the circumstances at the time the decision.
  - For example, air travel under the Pooled Fund Grant should only be taken in Economy Class.

- **Allocable** - Treated consistently with other costs incurred for the same purpose in like circumstances and benefits the award and can be distributed proportionally to the benefits received.
  - For example, the formula for calculated per diem for your employees on travel is the applied consistently to each employee that goes on the project trip.
  - For example, the way you account for gasoline is calculated with the same formula each month.
Examples of Unallowable Costs

▪ Do not use grant funds to purchase spare parts or additional warranties.
▪ Items or services that occurred before your grant started or, after it is over.
▪ Bribes, personal debts, donations, any payments of an illegal nature, etc.
▪ The amount of interest earned on grant funds over 250 USD. It is unlikely that you will earn more than this in interest. Check with your bank.
▪ Do not pay for/use items outside the geography or use [called the “scope”] of what you said in the grant application.
▪ For example:
  - “We will train 2 Nutrition Champions to take part in our behavioral change campaign.”
  - But…the funding was spend sending officials to a conference on agricultural trade instead.
Prior Approval

- Pooled Fund grant recipients must obtain prior approval from UNOPS for:
  - Subgrants or contracts not included in approved project budget.

- Specific costs relating to changes in personnel:
  - For example: overtime pay, rearrangement of personnel duties, changes in % of time work on the grant, and changes in compensation.
  - Purchases of equipment over $2,500 using grant funds, even if specified in the approved application and budget.
  - International travel.

_Do not assume approvals have been granted unless documented by email confirmation._
Technical Assistance
Technical Assistance (TA)

- The SUN Civil Society Network provides technical assistance to Civil Society Alliances.

Examples of Technical Assistance
- Organization/movement governance;
- Fundraising;
- Parliamentary engagement;
- Youth engagement;
- Media engagement;
- Undertaking new research;
- Behavior Change Communication (BCC) for improved nutrition;
- Inputting in the development/revision of policies and legislations;
- Advocacy and influencing national advocacy;
- Creating and promoting your Nutrition Champion(s), etc.

Email: marek.gajdos@scalingupnutrition.org and sun.csnetwork@savethechildren.org.uk for technical assistance.
Contact

- Hours:
  - 08:00 – 18:00 (Geneva or London Time)

- Marek Gajdos: marek.gajdos@scalingupnutrition.org
- Bhushan Shrestha: bhushans@unops.org
- Ann-Marie Quinn: annmarieq@unops.org
- CSN Network: sun.csnetwork@savethechildren.org.uk

- Stay tuned for the upcoming webinar on Monitoring & Evaluation!
Question & Answer

- If we are to do our financial reports in USD, how should we treat exchange rate and exchange losses?
  - The total grant amount under this Agreement is not subject to any adjustment or revision because of price or currency fluctuations or the actual costs incurred by the Grantee in the performance of the activities under this Agreement.
  - Continued on next slide…
Question & Answer

- For standard grant agreements, you may use the following treatment of exchange rates:
  - The Grantee shall convert expenditure in non-USD to USD using the exchange rate applied by the local bank when receiving the different tranche payments of the grant, using the following method:
    › The expenditure will be converted using the exchange rate at the date the 1st tranche payment was received by the grantee until the funds received through the 1st tranche payment are exhausted. Then the grantee will use the exchange rate at the date of the 2nd tranche payment until the funds received through the 2nd tranche payment are exhausted, and so on.
  - In certain cases, grantees may request a waiver of this provision if it supplies documentation of its own standard organizational method for converting expenditures into USD.
Question & Answer

- **Are there Quarterly Reports?**
  - No, there is only the interim and final reports. However, we have the right to ask for additional reports on an ad hoc basis if there are changes in your performance.

- **We signed our grant weeks after the 1 April 2019 date that is stipulated in the contract. Will we submit our interim report 6 months after 1 April?**
  - No, even if you signed later, you would still report on the date specified in the reporting table.
Question & Answer

- We signed our grant weeks after the 1 April 2019 date that is stipulated in the contract. Will we have to complete our project in 17 months to meet the 30 September 2020 deadline?
  - Yes, you have less time to complete your activities. We cannot guarantee no-cost extensions at this time. This is also a grant for the SUN Movement and it must end on 31 December 2020.

- Are there copies of the narrative report forms?
  - Yes, the forms will be sent to you by the Monitoring & Evaluation Specialist after you attend the webinar. We will also send out copies of these materials again when it is time to report.