**PROJECT FINANCIAL REPORTING CHECKLIST – FOR MISSIONS**

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| Project ID: |  |
| Reporting period: |  |
| Report deadline (if any): |  |
| Report is to be submitted locally or via DRD, RO Brussels or CORMF Washington |  |

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| **SECTION I** | | |
| **General Procedures** | **Completed (Yes/ No/ Not Applicable)** | **Notes/ Comments** |
| 1. The standard IOM reporting template has been used (Annex 5.2) unless otherwise stipulated in the donor agreement and correctly titled "Interim" or "Final"? |  |  |
| 2. Period of financial report:  a. Period stated agrees to signed agreement or approved extension?  b. The period is cumulative from the start of the project?  c. The period is that as requested by the donor (e.g. six months)?  d. If an extension has been granted or a budget revision approved, documentation has been forwarded to Project Information Unit (PIU), PRISM Central Support Team (PCST) and Manila Budget Support (MBS)? |  |  |
| 3. Budget (if required by the donor) agrees to the last donor-approved budget submitted to the donor and also to the total funding? |  |  |
| 4. Reporting currency and overhead rate agrees with the approved donor agreement or amendments thereto? |  |  |
| 5. Contributions reported figures are based on actual funding received? |  |  |
| 6. Contributions received, expenses incurred and balance figures agree with PRISM for the period stated and the expense categorization agrees to PRISM? (If not, a full accounts reconciliation to PRISM has been prepared for review? |  |  |
| 7. Final financial reports – additional procedures stated in Section II have been fully addressed? |  |  |
| 8. Financial data in the narrative report is consistent with the financial report, for example in terms of:  a. project title?  b. reporting period?  c. total confirmed funding and contributions received?  d. total expenses?  e. any mentions of quantities and costs? |  |  |
| 9. Balance reported:  a. Does the report show a receivable balance?  b. If so, have further funds (balance or next instalment) been requested from donor?  c. Does the report show a balance of funds carried forward?  d. If so, has agreement been reached with donor on reallocation or repayment?  e. Payment request submitted to donor (if applicable) has been shared with Revenue to record the revenue receivable? |  |  |
| 10. Financial report has been sent to the appropriate reviewer together with this checklist and the standard accounts reconciliation after internal coordination within the Country Office? |  |  |
| 11. Corresponding narrative report has been sent to the appropriate reviewer? |  |  |
| **SECTION II** | | |
| **Additional Procedures for Final Financial Report** | **Completed (Yes/ No/ Not Applicable)** | **Notes/ Comments** |
| 1. Commitments are cleared – there should be no open commitments including assets (T-code ZDSR / ZLI)? |  |  |
| 2. Are there any outstanding payables (e.g. expense recorded but not yet paid) related to the project? If yes, please provide  justification and planned time frame for processing the payment. Please note some donors require specific mention of such items in the narrative report. |  |  |
| 3. No outstanding items in GL account 210120 “Staff Travel Cost” (T-code FBL3N, filter by WBS)? |  |  |
| 4. No double charging of expense (T-code ZME2 - open MIRO), check the possibility of erroneous use of FB60 instead of MIRO? |  |  |
| 5. Assets charged to the project are valid, check the possibility of double asset acquisition (T-codes ZASSETLIST and cross reference to AW01N)? |  |  |
| 6. Beneficiary assets (Class 6000) are retired upon transfer (T-code ZASSETLIST)? |  |  |
| 7. Unacquired assets are verified for validity (T-code ZUPA)? |  |  |
| 8. Review charges beyond the project implementation date and verify validity. If subsequent charges are material, include explanation in the narrative report? |  |  |
| 9. Ensure that no additional charges to the project are incurred? |  |  |
| 10. Review if there are special reporting requirements (i.e. interest income, taxes, asset handback)? |  |  |
| 11. Financial report is endorsed by RO Brussels and CORMF Washington for EC (under centralized management) and USAID-/GTIP- funded projects, respectively? |  |  |
| 12. The project's user status has been changed to TECO to avoid subsequent postings? |  |  |

Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date submitted for review: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reminder: The complete donor report submission package needs to be sent to PIU for upload to the intranet.

Effective: July 2016