

**UNICEF / UNDP / World Bank / WHO  
Special Programme for Research and Training  
in Tropical Diseases (TDR)**

## **FINANCIAL REPORT**

### **INSTRUCTIONS FOR PREPARATION OF FINANCIAL REPORTS**

PLEASE DO NOT RETURN THESE INSTRUCTIONS WITH YOUR FORM

#### **GENERAL INFORMATION**

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Financial reports should reflect the **current financial situation** (funds received, expenditures and balance) of the grant up to the date of submission of the report. They are used to verify whether the project expenditures are in agreement with the approved budget lines. Only actual expenditures (and not projected or allotted expenditures) should be reported. The period covered by a financial report cannot extend beyond the date of submission of the report.

A separate financial report should be submitted for funds transferred to a third party (a partner institution, for example); however, the principal investigator is responsible for the incorporation of partners' financial reporting into a comprehensive, full financial report for the approved grant.

Although there is no need to submit receipts or proof of payment with the financial report, all expenditure documentation is subject to external audit and should be kept on file for five years.

Please note that WHO's funding should be kept in a separate bank account from the institution and not be mixed with other funding.

#### **INSTRUCTIONS FOR COMPLETING THE FORM**

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##### **Period covered by report**

- For first year funding: from date of first payment to the date of last expenditure.
- For renewals: from date of the previous report to the date of submission of current one.

##### **Funds available**

- Cash balance: nil for new projects and the balance indicated in the last financial report for renewals.

- Funds received: WHO funds in possession of the institution as per Technical Service Agreement (TSA); funds held in the TRUST FUND at WHO should not be reported.
- Indicate the exchange rate and amount when funds are exchanged in local currency.

#### **Disbursement and cash balance**

- Indicate total balance from previous report, funds received and disbursed, and new balance for the current reporting period, according to ceilings in the TSA.
- Over-expenditures on budgets should be justified separately and are subject to prior approval.
- Expenditures reported under "OTHER" must be detailed.
- Payment of Institution overheads are not allowed. Please refer to the back of TSA for other types of expenditures that are not allowed.
- Funds disbursed by the WHO Trust Fund, as part of the TSA, should not be reported.

#### **Changes in budget**

- Any proposed change or reallocation or new expenditure headings which were not listed in the originally approved budget should have prior TDR approval

#### **Expenditures details**

- To facilitate the review and renewal of the grant, provide a summary of expenditures in each budget line and justification for any change from the originally approved budget.

#### **Endorsement of Financial Report**

- The Financial Report must be endorsed, signed and dated by the Chief Financial Officer and the Principal Investigator of the Institution where the work is based.

#### **Financial Report approval**

- Financial reports on past payments need to be reviewed by TDR before any further instalment is paid or new TSA issued.
- The original copy of the financial reports with corresponding original signatures must be posted or sent by courier to TDR for audit purposes.
- Any unspent balance shown on a final financial report at the end of the project is expected to be refunded to WHO. Instructions for refunding will be provided when required.
- No new grant will be paid to institutions with pending technical and/or financial reports of previously funded projects.

## **SUBMISSION OF FINANCIAL REPORTS**

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### **1. How to submit reports**

Financial report forms should be completed in full and returned by **post or courier** to:

**Manager [of Committee or Task Force that funded the work]  
Special Programme for Research and Training in Tropical Diseases (TDR)  
World Health Organization  
1211 Geneva 27  
Switzerland.**

Electronic submissions of financial report forms (via email) and submissions by fax will **NOT** be accepted as original signatures are required.

### **2. Further Information**

Further information can be obtained on request from:

**Communications Unit  
Special Programme for Research and Training in Tropical Diseases (TDR)  
World Health Organization  
1211 Geneva 27  
Switzerland.**

**Tel: +41 22 791 3725**

**Fax: +41 22 791 4854**

**Email: [tdr@who.int](mailto:tdr@who.int)**