Certified Donor Reports

1. The certified donor reports reflect the operational status, budget, income, expenditure and balance, of the contributions provided by individual non-programme country donors to other resources. The recipients of these reports are these donors and the relevant UNDP country offices.

Contents

2. Each report contains the summary and detailed budget, income, expenditure and balance by category of financing, i.e. cost-sharing (project level co-financing), trust funds, funds and thematic trust funds (fund level co-financing) for donor.

Information source

3. The information reflected in these reports is extracted from the UNDP financial statements and the General Ledger, Project and Commitment Control modules of Atlas.

Frequency of reporting

4. The certified donor reports are provided annually to non-programme country donor.

5. While certified donor reports are issued annually, the audit of the financial statements is only every two years. Thus donors rely on these reports as being produced from financial records that are subject to audit as part of the regular external audit process.