

Montessori Ukraine United endeavors to align its reporting standards and grantmaking to Montessori schools in Ukraine to the extent possible with the structures, operating procedures and standards of the United Nations Development Programme (UNDP) Multi-partner Trust Fund (MPTF) Office and United Nations Office for the Coordination of Humanitarian Affairs (OCHA) guidance on Country-Based Pooled Funds (CBPFs), and the Harmonized Approach to Cash Transfers (HACT) developed for all UNICEF- and United Nations Development Group (UNDG) agencies-funded projects.¹

The purpose of a **Country-Based Pooled Fund (CBPF)** is to facilitate the easy transfer of resources to partners in a country affected by conflict and disaster to deliver “timely and effective life-saving assistance”.² All donor contributions are first collected into a single un-earmarked fund, and then made available to partners through an inclusive and transparent process that supports the priorities set out in a crisis- or country-specific Humanitarian Response Plan. CBPFs seek to minimize transaction costs and to uphold standards of transparency and accountability through regular assessments and results-based reporting.

MUU had adapted the CBPF model to support its overarching mission of preserving the continuation of Montessori education in Ukraine during the war and during the post-conflict period. It partners with four principal Montessori organizations in Ukraine that have intimate knowledge of the conditions on the ground to ensure that grants address the most salient needs. These needs have been identified through consultations with members of the wider Ukrainian Montessori community as being essential to keeping Montessori education available and functioning in both schools and informal settings. Grantmaking is approved by the MUU Board and managed by the MUU Project Manager. While the exact mechanism is still being identified, MUU will disperse funds with the smallest transaction costs possible. The foundation’s reporting guidelines are HACT-compliant (see below).

HACT-compliant elements of MUU’s grantmaking work (both current and future) are:

1. The signing of a formal agreement between the MUU and a Ukrainian partner (e.g., a Memorandum of Understanding) prior to a grant being dispersed.
2. The utilization of an adapted Funding Authorization and Certificate of Expenditure (FACE) form, in which:
 - a). grantees request a grant amount for a specific period of time for specific expenditures
 - b). MUU accepts, rejects or modifies the requested grant amount for the delineated expenditures
 - c). grantees provide actual expenditures during the specified period of time upon which grant funds were utilized
 - d). grantees provide documentation that certifies the accuracy of the actual expenditures that were declared

¹ For more information, see: <https://www.unicef.org/eswatini/media/556/file/HACT-Guidance-Document-report-2018.pdf>.

² United Nations Office for the Coordination of Humanitarian Affairs. ‘About CBPFs: Invest in Humanity’. 10 January 2020.

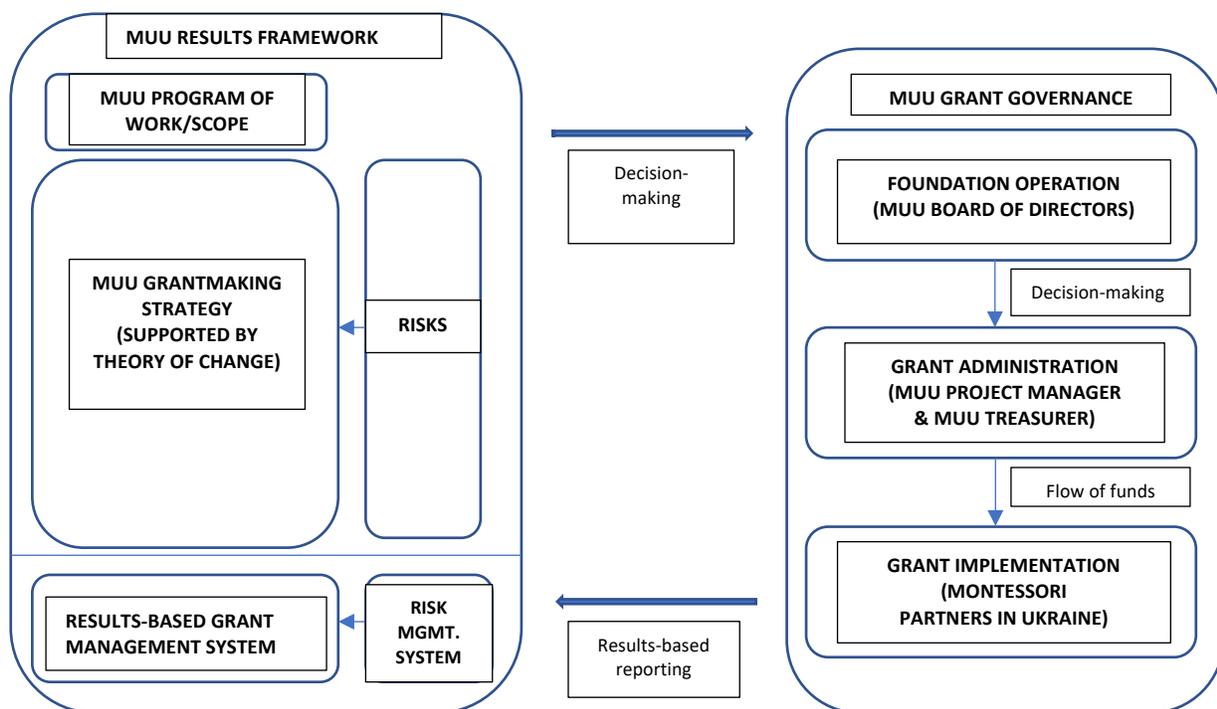
e). any remaining funds from initial grant are calculated and noted, and may be carried forward, redirected or refunded back to the MUU.

New grant requests may be made at the conclusion of this cycle.

3. At present MUU is not able to engage in the full program of assurance activities, which are risk-based and intend to verify program implementation and the correct use of funds by grantees through tools like programmatic visits, spot checks, and scheduled and special audits.

4. Results-based reporting templates in which grantees report on what has changed due to the MUU grant as opposed to what was done. Grantees are in accordance with HACT guidelines expected to “describe what was achieved/changed and list the indicators of success; compare actual results with expected results; quantify achievement whenever possible against a baseline; illuminate findings with quotes, testimonials, photos, etc; and explain the reasons for over or under achievement.”³

MUU’s grantmaking strategy is adapted from the MPTF Office approach to fund allocation.⁴



At this early stage in MUU’s work, the foundation Board and the Project Manager is still determining what it can reasonably expect to accomplish in 2023. This will in turn determine

³ United Nations Children’s Fund. *Harmonized Approach to Cash Transfers (HACT) Guideline for Implementing Partners - Government and Civil Society Organizations (CSOs)*. Kingdom of Eswatini Country Office, September 2018, p. 30.

⁴ United Nations & United Nations Development Programme. *Designing Pooled Funds for Performance: A Manual Prepared by the Multi-Partner Trust Fund Office*. June 2015, p. 9.

the expected impact(s) of its work, and the desired outcomes, outputs and indicators. MUU's risk management strategy is also in process.