



An EU project managed
by the European Union Office in Kosovo

Implemented by:



Grant Scheme for Advocacy Initiatives of Grassroots Organizations

[IMPLEMENTATION AND REPORTING GUIDELINES]

This document determines obligations and rules for the grant beneficiaries in the implementation and reporting of projects funded through ***“Grant Scheme for Advocacy Initiatives of Grassroots Organizations”***, that is funded by European Union, managed by the European Union Office in Kosovo (EUOK) and implemented by the Kosovar Civil Society Foundation (KCSF).

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INTRODUCTION

This Guideline was drafted to ensure that the activities funded from “*Grant Scheme for Advocacy Initiatives of Grassroots Organizations*” are implemented and reported properly.

The Guideline helps grant beneficiaries in narrative and financial reporting by setting the reporting rules, conditions and guidelines. Guidelines prescribe the elements to be used for the abovementioned actions and contain the forms for grant beneficiaries.

The present Guideline is part of the contract signed between the grant beneficiary and KCSF. Therefore, the requirements and conditions specified in this document are mandatory for all grant beneficiaries. Failing to meet the requirements and guidelines shall be considered as violation of contract in line with its relevant sections.

For any potential question or requirement not prescribed in the present Guideline, KCSF project team will need 15 working days for its review.

REPORTING REQUIREMENTS

All project grant beneficiaries shall submit the required narrative and financial reports for the projects implemented through the support by European Union Office in Kosovo (EUOK). Each funded project shall be supported with written narrative and financial reports.

The narrative report shall include the following elements:

- Description of situation prior to the project beginning and changes made during its implementation in line with the objectives presented in Grant Application form and Logical Framework (Annex A) of the project;
- Description of planned activities (in line with Annex C); how they were implemented and results achieved;
- Description of target group and its disaggregation on gender and minority basis;
- Extension of activities to target groups and difficulties encountered;
- Published materials for the activity and every other relevant supporting document shall be attached to the reports;
- Presentation of difficulties encountered during project implementation and of recommendations for the future;
- Explaining the context of activities;
- To the extent possible, all participants of various activities (including trainers, moderators and facilitators) should give their assessment on content and technical aspects of activity;
- Identification of all training needs during project implementation, including the trainings for the organization that are not necessary related to the grant;
- Reports shall reflect the approach used during the project implementation. Special importance should be attached to the presentation of achieved results vis-à-vis the projected ones in the Application and Logical Framework (Annex A).
- The report introductory part should have a short summary. Interim narrative report should not be longer than 5 pages, while the final report shall not be longer than 10 pages.

For any uncertainty or additional information on the activity implementation, reporting and monitoring, grant beneficiaries may pose questions and obtain clear reporting instructions from the EUOK Project scheme team of KCSF.

All grant beneficiaries shall submit:

Interim Narrative Report

Interim narrative report shall be submitted together with the request for the payment of next grant installment. **Narrative Report shall be submitted to KCSF upon the expenditure of 80% of funds from the previous installment.** Financial and narrative reports together with supporting documents for the spent funds shall be submitted to KCSF in the below forms. The narrative report should be sent electronically in Word format (docx). The financial report should also be sent electronically in Excel format (xls). *The organization shall deliver both narrative and financial reports at the latest 10 days after the spending of 80% of funds from the previous installment.*

Interim Financial Report

Interim financial report shall be submitted together with all supporting documents and with interim narrative report. In specific instances, KCSF saves the right to require more frequent financial reporting.

Final Narrative Report

Final narrative report shall be **submitted to KCSF within 30 days** after the end of grant.

Final Financial Report (audited)

The final financial reports shall be sent to KCSF selected auditor within 14 days after the end of grant. Auditor shall receive all required information during the auditing phase. Financial and narrative reports together with supporting documentation for the spent funds, including the auditing report, shall be submitted to KCSF within 30 days from the end of grant.

Communication with KCSF Team

Grant beneficiaries shall give at least 5 working day notice to KCSF team for every event/activity that will be held as a result of support through this scheme.

For any other issue dealing with visibility requirements, the information can be found in Visibility Guidelines.

KCSF PAYMENTS

The grant installment/installments shall be paid in line with the timeline provided for in grant agreement.

Bank Account and Receiving of Funds

Grant recipient organization from this scheme shall have a sub-bank account in one of the Kosovo banks designated only for the project supported through this scheme.

For every bank transfer received from KCSF, the confirmation of fund receipt shall be sent to KCSF as soon as the funds are received. The letter shall contain the amount and the date of receipt.

PAYMENTS BY GRANT BENEFICIARIES AND FILE KEEPING

Grant beneficiaries can make payments for the work done in the project, for the staff hired in the project or for third parties providing services to the project.

Upon making the payments, grant beneficiaries shall ensure that all below obligations are met:

Staff Member Salaries

For every staff member of organization the grant beneficiary shall have the following:

- Employment contract between the organization and staff member (specific project contract or general contract with the organization);
- Proof of monthly bank transfer;
- Proof for the payment of personal income tax and pension contribution;
- Proof for the payment of other contributions according to Kosovo laws that may become applicable during project implementation.

The amount allocated for salaries according to the specification in grant budget is gross amount with all taxes and contributions included.

Salaries are paid at the end of each month. The payment of salaries in advance is not allowed.

Payment of Services

For each service provided for the needs of grant, the grant beneficiary shall have:

- A service contract between the organization and service provider, whereby the service and the payment for it is defined, including the payment for that service and other specifics of service agreement (both for legal entities and natural/individual persons);
- Regular invoice for the service provided (if the service provider is a legal entity);
- Proof of bank transfer;

- Proof for the payment of personal income tax;
- Proof for the payment of pension contribution;
- Proof for the payment of other contributions according to Kosovo laws that may become applicable during project implementation;
- Proof of payment for intellectual services (trainings, analysis, researches, reports, moderations, translations/interpreting, etc), copies of developed materials;
- The maximum amount allowed for cash payments is EUR 200;
- For goods and services costing more than EUR 1000 grant beneficiary shall obtain three economically most favorable offers¹.

Payment of Office Rent

- Organization shall have a valid contract with the landlord of the rented office, defining the provided service, payment for that service and others specifics of lease agreement;
- The rent shall be paid via bank transfer. Grant beneficiary shall provide a proof of bank transfer;
- Payment of rental tax is mandatory.

Payment of Suppliers

For each supplier from whom the project procures goods, the grant beneficiary shall have:

- The invoice for the purchased goods with all data that a regular invoice should have;
- Proof of bank transfer for the payments via bank;
- For the cash payments, fiscal receipt should be attached to the invoice;

Content of Regular Invoices

Each regular invoice shall have the following:

- Name of business/organization issuing the invoice;
- Name of organization to which the invoice is issued (grant beneficiary information);
- Business registration number and fiscal number (for both sides);
- Number of invoice and date of invoice;

¹ In cases when internal regulation of organization provide that this amount be smaller (e.g. EUR 500), the grant beneficiary shall apply its own internal regulation.

- Signature and stamp of organization issuing the invoice and signature of person receiving the invoice.

Bank Statement

- Bank statement shall be obtained on monthly basis. This statement primarily serves to the organization, but also to the KCSF as a donor to facilitate the oversight of grant beneficiary expenditures.

Non Eligible Expenses from this Scheme:

- Added Value Tax (VAT)
- Customs and import duties;
- Debt or payments for losses;
- Loan interest;
- Money exchange fees;
- Equipment depreciation expenditures;
- Purchase of land or immovable property;
- Purchase of vehicle or generator;
- Payment of expenses covered by other donors.

Budget Reallocations

Grant beneficiaries can request budget reallocation. Reallocation request should be sent at least 10 working days prior to the expenditure from the budget lines from which the reallocation is requested.

In principle, the budget reallocation can be done only in the following instances:

- Reallocation within the budgetary lines of same activity;
- Reallocation from one activity to another of up to 10%;
- Reallocation from one activity to another of more than 10%

For two first instances grant beneficiaries need to inform the KCSF team in writing, and in case that reallocation from one activity to another in the amount exceeding 10% is requested, a detailed justification in writing (email) of the reallocation need is requested by clearly specifying the reallocation need and budget lines where the reallocation is requested. The KCSF team will review this request and it will eventually approve or reject it.

The following is not allowed:

Budget reallocation for expenditures exceeding the grant implementation period, for budgetary lines of concluded activities and reallocation from one category to another (e.g. from category 3 to category 1).

Continuation of Project Implementation Period without Additional Expenses

Requests for project continuation without additional expenses may be approved only in cases when:

- delays in project implementation have been caused by external factors on which the grant beneficiary did not have any influence;
 - grant beneficiary has given written notice to the KCSF team for problems/challenges at the moment when they become evident;
 - has regularly informed the KCSF team on recent developments about activity or activities in question;
 - the request clearly specifies the reasons for delay in project implementation and performance of relevant activities;
 - the request was sent at least one month prior to the conclusion of the grant implementation period.
- The request shall clearly specify the additional period required.

Financial Files

During the project duration, the grant beneficiary shall keep the project expenditure file proving that expenses were done in line with the approved budget. Attached to the financial report, the grant beneficiary shall also deliver the original documents of expenditures (invoices, contracts, payments receipts, as well as supporting documentation, such as the lists of participants with signatures, training materials, photographs, brochures, publications and similar items). According to the contract, the financial files should be kept 5 years.

Assets/equipment

All items and equipment purchased through received funds from this scheme are KCSF property. In cases when grant beneficiaries deem that assets purchased from the grant funds are necessary for the performance of their current activities, they may submit a request for asset donation. This request shall be submitted at least one month prior to the last date of contract.

ANNEXES

1. Interim Narrative Report

INTERIM NARRATIVE REPORT (up to 5 pages)

This report shall be completed and signed by the executive director (representing the grant agreement).

Information given below shall be in compliance with financial information provided in the financial report.

Please write the report on computer. Handwritten reports will not be accepted.

Please extend the report paragraphs as needed.

KCSF shall reject every incomplete or badly drafted report.

*After the report is drafted the above instructions may be deleted.

1 Description

1.1 Name of grant beneficiary:

1.2 Name and position of contact person:

1.3 Name of partners in project, if any:

1.4 Project title:

1.5 Amount of installment:

1.6 The amount spent up to the reporting date:

1.7 General project goal:

1.8 Contract number:

1.9 Date of beginning and date of conclusion of project (dd/mm/yy):

1.10 Reporting period (dd/mm/yy - dd/mm/yy):

1.11 Central/local level:

1.12 Municipality/place where the activities were carried out:

2 Assessment of Project Activity Implementation

2.1 Overall Project Summary (Progress in the achievement of results)

Please give an overall project summary (not more than 1/2 pages)

2.2 Key activities (the key activities in the report together with the results achieved through this project). Not more than **1/2 pages**.

- General performance in project implementation compared to the initial projection (*namely, whether the activities were implemented in line with the project budget, activity plan and logical framework*)

2.3 Results achieved (1/2 pages)

Description of the situation prior to the beginning of project and of changes made during its implementation based on planned results and logical framework of project. Please elaborate results for the targeted group, topic, field or location/region of project?

2.4 Description of activities (2 pages)

Please describe project activities based on the list of activities (Annex C):

Activity 1:

E.g. name of activity: Conference in place X with W number of participants for dates Y and Z

Topics/activities covered <please give more details>:

Results of this activity <please express these results in figures, where possible;>:

If an activity was changed from the initial plan, the reason for the change of planned activity <please give details of problems – including the delay, annulment or postponement of activities, and how they were treated> (if applicable):

Please indicate the number of participants from the target group, and disaggregate them on gender and minority basis.

2.5 Activities that were not implemented. Please indicate every activity foreseen in Activity List (Annex C) that was not implemented during the reporting period, and explain the reasons.

2.6 Please indicate any other implemented activity in addition to those planned.

2.7 Please list all the materials/publications (and number of copies) done within the project (please indicate the publication link and attach the copy of every material).

2.8 Opinions and comments given by project participants? Please summarize the results of received comments, including those of beneficiaries.

3 Partners and other forms of cooperation (1/4 page)

3.1 Which was your relationship with the public institution targeted by this project? Did the approach of central/local institution changed, including the approach towards the tackled problem?

3.2 How would you assess the cooperation with responsible KCSF staff member for your project as well as the general level of cooperation with KCSF?

4 Need for additional trainings (1/2 page)

4.1 During the implementation of this project, did you identify any part of your work for which you

think that you need capacity building? If yes, describe briefly.

Executive Director: **Name and surname**

Signature:

Place:

Date:

2. Final Narrative Report

FINAL NARRATIVE REPORT (up to 10 pages)

1. This report shall be drafted and signed by the executive director (representing the grant agreement).
2. Information given below shall be in line with financial information provided in the financial report.
3. Please draft the report in a computer. Handwritten reports will not be accepted.
4. Please extend the paragraphs as needed.
5. KCSF shall reject every incomplete or badly drafted report.

* After the report is drafted the above instructions may be deleted.

1 Description

- 1.1 Name of grant beneficiary:
- 1.2 Name and position of contact person:
- 1.3 Name of partners in project, if any:
- 1.4 Project title:
- 1.5 General goal of project:
- 1.6 Contract number:
- 1.7 Date of beginning and date of conclusion of project (dd/mm/yy):
- 1.8 Reporting period dd/mm/yy - dd/mm/yy:
- 1.9 Central/local level:
- 2.0 Municipality/location of activities:

2 Assessment of project activity implementation

2.1 Overall project summary (Progress in the achievement of results)
Please make an overall project summary (not more than 1 page)

2.2 Key activities (key activities in the report together with the results achieved through this project). Not more than **1/2 pages**).

- General performance in project implementation compared to the initial projection (namely, whether the activities were implemented in line with the project budget,

activity plan and logical framework)

2.3 Results achieved (1 page)

Description of the situation prior to the beginning of project and of changes made during its implementation based on planned results and logical framework of project. Please elaborate results for the targeted group, topic, field or location/region of project?

2.4 Description of activities (4 pages)

Please describe project activities based on the list of activities (Annex C):

Activity 1:

E.g. name of activity: Conference in place X with W number of participants for dates Y and Z

Topics/activities covered <please give more details>:

Results of this activity <please express these results in figures, where possible>:

If an activity was changed from the initial plan, the reason for the change of planned activity <please give details of problems – including the delay, annulment or postponement of activities, and how they were treated> (if applicable):

Please indicate the number of participants from the target group, and disaggregate them on gender and minority basis.

2.5 Activities that were not implemented. Please indicate every activity foreseen in Activity List (Annex C) that was not implemented during the reporting period, and explain the reasons.

2.6 Please indicate any other implemented activity in addition to those planned.

2.7 Please list all the materials/publications (and number of copies) done within the project (please indicate the publication link and attach the copy of every material).

2.8 Opinions and comments given by project participants? Please summarize the results of received comments, including those of beneficiaries.

2.9 Do you think to continue your involvement on the same issue after the end of project? If yes, how?

3 Partners and other forms of cooperation (1/2 pages)

3.1 Which was your relationship with the public institution targeted by this project? Did the approach of central/local institution changed, including the approach towards the tackled problem?

3.2 How would you assess the cooperation with responsible KCSF staff member for your project as well as the general level of cooperation with KCSF?

4 Need for additional trainings

4.1 During the implementation of this project, did you identify any part of your work for which you think that you need capacity building? If yes, describe briefly.

Executive Director: **Name and surname**

Signature:

Place:

Date:

3. Financial Report

The financial report in EXCEL format (Annex B) shall be attached to every narrative report.

Two columns should be added to budget form, namely the one for spent funds and the one for remaining balance as provided for in the example below.

Budget (Annex B)								
No.	Category	Unit	No of Unit	Prize per unit	Total amount	Budget spent	Remaining balance	Percentage spent

REMARK: For the purposes of financial reporting all grant beneficiaries shall submit originals and copies of all payments, receipts, requests and invoices. Upon their submission, all transactions and supporting documents (payments, receipts, requests and invoices) should be grouped in relevant budget line. After the check-up by the KCSF, these original proofs shall be returned to grant beneficiary, while the copies will remain with KCSF.