

BIOPAMA Medium Grants (MG)

REPORTING GUIDELINES

Donors & Implementing Partners



www.biopama.org

Introduction

The objective of these guidelines is to help beneficiaries of the BIOPAMA Action Component (hereafter BIOPAMA AC) to understand the technical, financial and administrative provisions of the BIOPAMA grant agreements for medium grants (MG).

During the lifetime of the MG, you will be required to report on the technical and financial progress and achievements of the project.

There are 3 different types of monitoring / reporting exercises:

- **Monthly monitoring:** technical progress
- **Interim(s) report:** technical and financial achievements for the past period
- **Final report:** overall technical and financial achievements as well as report on the indicators



Technical and financial reporting go hand in hand. Payments are thus subject to the approval of technical and financial reporting. Each of the requirements is detailed below.

I. Monitoring and reporting requirements

Monthly monitoring	
Objective	<ul style="list-style-type: none"> • Complete on the portal the technical progress as regards the planned activities / deliverables and milestones defined in the project proposal • Highlight potential risks that might impact the project (calendar, resources, feasibility, contingencies, etc.)
Format	<ul style="list-style-type: none"> • Brief technical update on the status of activities (on-going / delayed / completed / cancelled)
Submission	<ul style="list-style-type: none"> • The grantee provides the updates on the dedicated page of each monthly monitoring period available in the area “Grant Monitoring and Reporting” of the BIOPAMA AC portal.
Timeline	<ul style="list-style-type: none"> • To be submitted for each month, no later than the first week of the following month

Interim report(s)	
Objectives	<ul style="list-style-type: none"> • Upload the Reports on technical and financial achievements over the reporting period as planned on the portal • Identify potential risks, which might impact the project (calendar, resources, feasibility, etc.)
Format	<ul style="list-style-type: none"> • One technical report (max. 10 pages) containing: <ul style="list-style-type: none"> ○ See Interim Report template: (see BIOPAMA AC portal) • One financial report containing: (see the generic one on the BIOPAMA AC portal). Each MG will have a customised report. <ul style="list-style-type: none"> ○ Interim report (excel table detailing expenses). ○ Supporting documents: see the useful note available on the BIOPAMA AC portal • Each interim report is accompanied by a payment request
Submission	<ul style="list-style-type: none"> • Templates of the technical and financial reports are available too in the Resources section of the BIOPAMA AC portal. • Once completed, the reports will be downloaded and submitted by the grantee on the dedicated page of MG in the area “Grant Monitoring and Reporting” of the BIOPAMA portal.

Timeline	<ul style="list-style-type: none"> • To be submitted online <u>within 30 days</u> following the end of each quarterly reporting period as defined in your grant agreement. • Refer to your Grant Agreement Art. 6 of the Special Conditions.
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Final report	
Objective	<ul style="list-style-type: none"> • Technical report of accomplished progress <u>for the whole project duration (including all previous periods)</u> • Financial expenses <u>over the last period</u>.
Format	<ul style="list-style-type: none"> • One technical report (max. 20 pages including annexes) containing: <ul style="list-style-type: none"> ○ See Final Report template: (see BIOPAMA AC portal) • One financial report: (see the generic one on the BIOPAMA AC portal). Each MG will have a customised report. <ul style="list-style-type: none"> ○ Final report (excel table detailing expenses) ○ Supporting documents: see the useful note available on the BIOPAMA AC portal • The final report will be accompanied by the last payment request
Submission	<ul style="list-style-type: none"> • Templates of the technical and financial reports will be provided by the Secretariat in due time. • Once completed, the reports will have to be downloaded and submitted by the grantee in the dedicated area “Grant Monitoring and Reporting” of the BIOPAMA AC portal.
Timeline	<ul style="list-style-type: none"> • To be submitted online <u>within 60 days</u> following the end of the project. • Refer to your Grant Agreement Art. 6.2. of the Special Conditions to check the deadline.

All the templates associated to medium grants, small technical grants or rapid response grants reporting are available in the resources section of the portal: <https://action.biopama.org/resources/>.

The technical reports should be completed using the templates made available to the grantees on the BIOPAMA AC portal. It is important that the technical reports reflect objectively the status of the project. This includes a short description of the activities delivered, a highlight of

any foreseen delays or issues and a description of the measures that will be taken to address them.

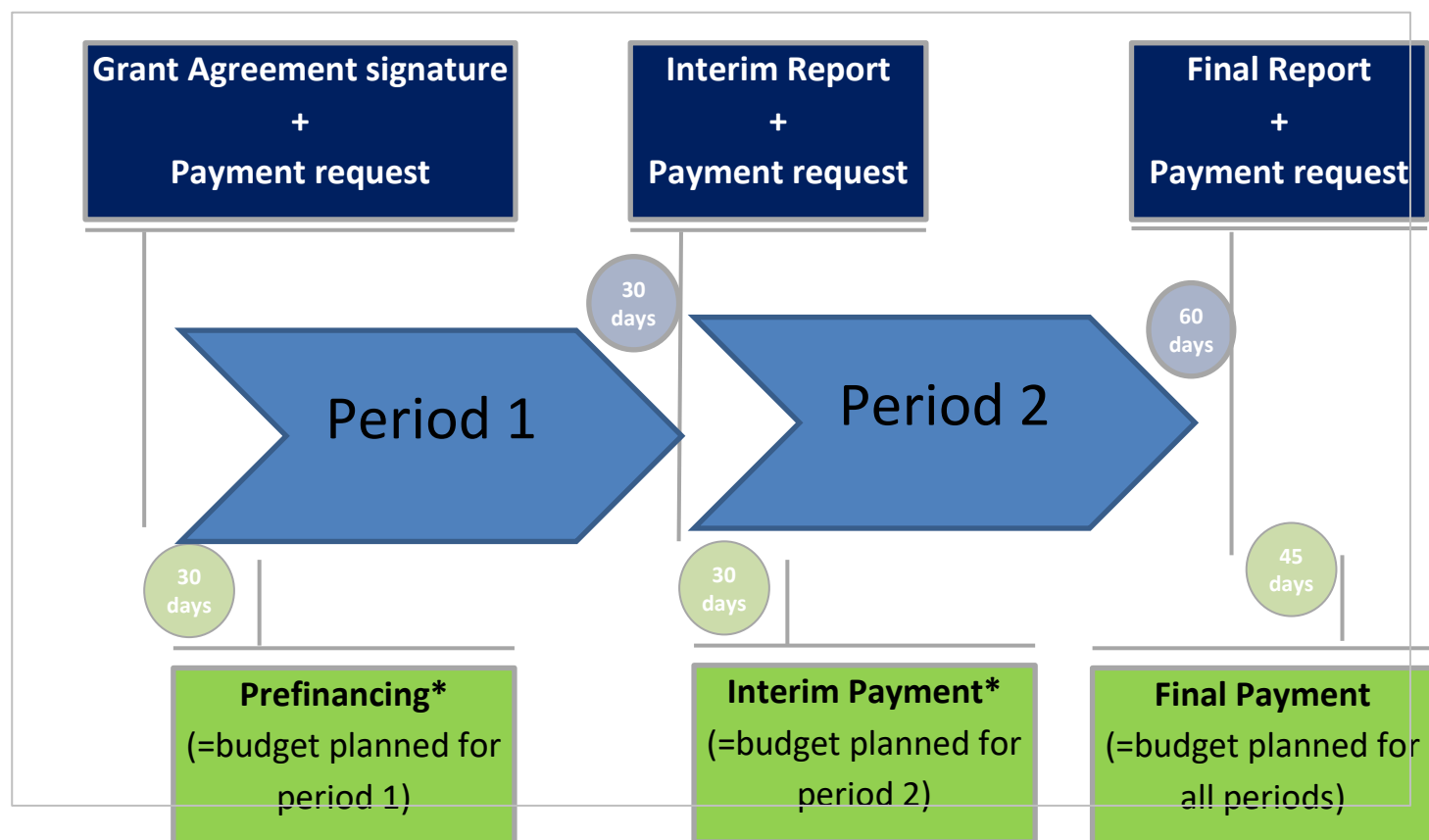
II. Reporting and payment schedule

II.1 Schedule

As per the BIOPAMA AC grant agreement, the payment schedule is aligned with the schedule of periodic reports.

Pre-financing and period covered	Costs covered by pre-financing	BIOPAMA funding	Documentation required	Timeline
1st pre-financing covering the 1st reporting period	Forecast budget of the 1st reporting period	The part of the estimated budget financed by BIOPAMA applying the rate of financing as per Article 4.2 of the grant agreement.	Grant Agreement signed by both Parties Grantee's payment request	30 (thirty) days after the receipt of the documentation required
Further pre-financing instalments covering subsequent reporting periods	Forecast budget for the next reporting period minus underspend amount of the previous period	The part of the estimated budget financed by BIOPAMA applying the rate of financing as per Article 4.2 of the grant agreement.	Medium Grant Technical Progress report Medium Grant Financial Progress report Supporting documents according to the auditors' selection Grantee's payment request	30 (thirty) days after the approval of the reports
Balance of the grant	10% of the grant eligible costs	The part of the estimated budget financed by BIOPAMA applying the rate of financing as per Article 4.2 of the grant agreement.	Medium Grant Final Technical report Medium Grant Final Financial report Grantee's payment request Supporting documents.	No later than 45 (forty-five) days after the approval of the final reports

Example of a project with 2 reporting periods.



Chronological flow:

- 1. Signature of the Grant Agreement:**
 - a. The pre-financing is paid by the Secretariat within 30 days following the signature of the grant agreement by all parties.
- 2. Interim report(s):**
 - a. **The complete report** (technical + financial, including the payment request) is to be submitted by the grantee on the BIOPAMA AC portal within 30 days following the end of the reporting period.
 - b. **The payment** will be made by the Secretariat within 30 days following the approval of the reports.
- 3. Final report:**
 - a. **The complete report** (technical + financial, including the payment request) is to be submitted by the grantee on the BIOPAMA portal within 60 days following the end of the final reporting period.
 - b. **The payment** will be made by the Secretariat within 45 days following the approval of the reports.

The total sum of all pre-financing and interim payments may not exceed 90% of the total grant. The remaining 10% balance will be paid following the approval of the final report.


III. Finance

III.1 Project file and record keeping

Each grant beneficiary must keep and regularly update a project file throughout the whole period of project implementation. The file must be located in the office and be accessible at all times.

The project file must contain:


- Technical documents such as deliverables, communication activities, etc.
- Administrative documents such as the grant agreement.
- Financial documents **collecting, recording and reporting financial transactions**.



Original documents, especially accounting and tax records, stored on any appropriate medium, including digitalised originals in accordance with their national legislation, must be kept **for five years** after the date of payment of the balance by BIOPAMA. We strongly recommend to ensure regular “back-ups” (refer to Article 15.7 of the General Conditions to the Grant Agreement for a non-exhaustive list of documents).

III.2 Reliable accounting and reporting system

Beneficiaries need to establish and operate, throughout all phases of project implementation, a reliable system for **collecting, recording and reporting financial transactions**.



The use of **project codes** in the analytical accounting system(s) and in the time registration is mandatory. Costs not clearly attributed to a specific project risk being disallowed as ineligible.

We request you to use the reference number of your MG Grant Agreement as a project code and to include it on all project related invoices, time-sheets and in all correspondence. Ask your suppliers and subcontractors to include this code as a reference on their invoices; the code can be written or stamped on the original paper invoice.

Example:

- All invoices, receipts and time-sheets bear the reference **2019-MG-CA100**
- The subject of all email messages starts with the reference **2019-MG-P200**

III.3 Financial documents for project file

Cost category	Supporting documents
Human resources	<ul style="list-style-type: none"> - Employment/consultancy contracts - Pay slips and bank statements showing the payment of salaries - Timesheets - Supporting documents in respect of social charges and other costs borne by the employer
Travel	<ul style="list-style-type: none"> - Tickets and invoices, hotel receipts - Logbooks recording the use of vehicles

	<ul style="list-style-type: none"> - Fuel and oil receipts, a summary list of the distance covered, the average consumption of the vehicles used, fuel costs and maintenance costs. - Boarding passes and other evidence of travel - Mission reports - Policies and procedures on per diems - Proofs of payment – bank statements
Equipment and supplies/other costs, services	<ul style="list-style-type: none"> - Proof of procurement procedures such as request for quotes, quotes received, quotes evaluation, tendering documents, bids from tenderers and evaluation reports (<i>if applicable</i>) - Proof of commitments such as contracts and order forms (<i>if applicable</i>) - Proof of receipt of goods such as delivery notes from suppliers - Proof of completion of works, such as acceptance certificates (<i>if applicable</i>) - Proof of purchase such as invoices and receipts - Proof of payment such as bank statements - Evidence of work performed, such as reports, studies, any other validated deliverables - Photos of the equipment/materials - Proof of visibility compliance – use of EU and BIOPAMA logos as per Attachment 4 BIOPAMA Credit and Logo Usage Policy
Local office costs	<ul style="list-style-type: none"> - Rental agreement, invoices and proof of payment of the invoices - Utilities invoices claimed for (including details of how utilities expenses were apportioned to the projects <i>if applicable</i>) - Invoices supporting office supply costs claimed (including details of how such costs were apportioned to the projects <i>if applicable</i>) - In case of cost share a rationale of costs distribution
OTHER - Meetings, workshops, seminars and other project events	<ul style="list-style-type: none"> - Agenda - Minutes and materials/deliverables - Signed participants' list - Proof of stay on site - hotel invoice, rooming list, signed attendance list - Invoices from service providers for venue hire, receptions or catering - Photos of fieldwork (photos before, during and after the work) carried out by the project beneficiaries, or by sub-contractors, should be maintained as evidence of completion of the project activities. Relevant photos should accompany the written description of the project activities in the technical reports submitted to BIOPAMA Secretariat.

III.4 Costs - Eligibility

Eligible costs

Eligible costs are **actual costs incurred by the Grantee(s)** which meet all the following criteria (see [Article 13.1. of the General Conditions to your grant agreement](#)):

- a) They are incurred during the implementation period of the Project as specified in **Article 3 “Term” of the Special Conditions** of the grant agreement. In particular:
 - (i) Costs relating to services and works shall relate to activities performed during the implementation period.

- (ii) Costs incurred should be paid before the submission of the final reports. They may be paid afterwards, provided they are listed in the final report together with the estimated date of payment;
- (iv) Procedures to award contracts, as referred to in Article 9, may have been initiated by the Grantee(s) before the start of the implementation period of the Project. You may start negotiating with goods/services providers before the contract start date. **The contracts can be signed, invoices issued and related payments made ONLY after the start date of the contract.**
- b) Costs are indicated in the estimated overall budget for the Project;
- c) Costs are necessary for the implementation of the Project;
- d) Costs are identifiable and verifiable, in particular being recorded in the accounting records and determined according to the accounting standards and the usual cost accounting practices applicable;
- e) Costs comply with the requirements of applicable tax and social legislation;
- f) Costs are reasonable, justified and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

Ineligible costs

- Debts and debt service charges (interest);
- Provisions for losses or potential future liabilities;
- Costs declared by the beneficiary(ies) and financed by another action or work programme receiving a European Union grant (including through the European Development Fund);
- Currency exchange losses; exchange rate losses are not eligible costs and will not be compensated;
- Credits to third parties, for example loans/micro-credit schemes/revolving funds;
- Contributions in kind, including contributions from third parties including voluntary work;
- Excessive or reckless expenditure (including unnecessary or wasteful outlays);
- Costs related to the proposal preparation or to the review phase;
- Recoverable VAT

In order to claim VAT, the beneficiary must provide a declaration from the national tax authorities certifying that the beneficiary in question is NOT able to recover VAT (fully or partially). This declaration should be kept in the project file.

III.5 Simplified cost option (SCO)

- BIOPAMA Medium Grants budgets may use a UNIT RATE cost option for the following budget categories: personnel costs, local transportation (use of own vehicles), per diems for missions/travel, local office costs.
- The choice of the SCO was made at the budget negotiations stage - **option “a”** in the budget line.
- **If option “b” – actual costs has been selected, SCO cannot be used!**
- The unit rates have been established prior to the signature of the grant agreement following checks that they are plausible and reasonable. The unit cost is fixed and not subject to changes.



Example: A monthly rate for the budget line “1.1.1.5 Park Ranger-” is €400 in the approved budget. This monthly rate will be used in all reports throughout the entire duration of the project, no changes are possible.

Checks and audits

- Auditors will not check supporting documents to verify the actual costs incurred;
- Auditors will focus on a correct application of the formulas for the calculation, related inputs and relevant quantitative and qualitative information

Example:

- *Does the number of hours in the report matches the timesheets?*
- *Has the agreed hourly rate been correctly used in the calculation?*
- *Is there sufficient evidence of the work performed by this individual?*
- *Has the cost of use of own vehicles been calculated using the agreed rate and whether the logbooks can support the number of kilometres claimed?*

Use of UNIT COSTS option

Example

Approved budget:

A park ranger assistant was budgeted for twelve months.

Cost	Unit	# of units	Unit value (€)	Total cost (€)
1.1.1.12 Park Ranger Assistant	month	12	200	2,400

Reporting template:

If timesheets show that a park ranger assistant worked for 10 months during the reporting period, you must report **ten** units at the agreed unit price of €200.

Cost	Unit	# of units	Unit value (€)	Total cost (€)
1.1.1.12 Park Ranger Assistant	month	10	200	2,000

Changes in the unit cost.

The changes in the unit cost do not affect the reporting. If the actual monthly cost of a park ranger assistant is €180, you will still use the agreed rate of **€200** in your report. Conversely, if the unit cost is found to be higher than the agreed rate, you are still obliged to use the fixed rate and absorb the loss.

The transition to reimbursement of actually incurred costs can be allowed only if the resulting total cost is equal to or lower than the one in the approved budget. If the total of actually incurred costs is higher than in the approved budget, the loss will be absorbed by the grantee.

Supporting documents

- ✓ Work Contract – already provided prior to the contract signature;
- ✓ Pay slips – already provided prior to the contract signature;
- ✓ **Timesheets to be provided!**
- ✓ Any other useful information related to the work performed.

III.6 Actually incurred costs

This section is applicable to budget lines option “b” – actual costs

Actually incurred costs are the costs really **incurred** (work completed/goods delivered/event held) and **paid**.

Example: A financial report covers the period from 01 October 2020 to 30 September 2021. The contract for services with a provider was signed on 01 November 2020 and includes two deliverables. By 30 September 2021, one deliverable was accepted, invoiced by the provider and paid. The financial report has to include the invoice for one deliverable. It cannot include the final invoice for the last deliverable because it has been neither completed nor paid.

- **Only actually incurred eligible costs will be reimbursed** by BIOPAMA.
 - Budgeted” costs – i.e. costs shown in the budget submitted with your proposal - are used to establish an estimated budget for the project. Once a grant is awarded, the “actual” costs incurred must be used for completing the Progress and Final Financial Reports (except for indirect costs which can be included at a maximum rate of 7% of the eligible direct costs – this rate is fixed in each grantee’s approved budget).
 - Incurred costs must be supported by documentary evidence proving that they are actual costs. Estimated amounts, or budgeted amounts, are not acceptable and will be deemed to be ineligible.
 - Please note that the maximum amount of BIOPAMA MG is set out in Article 1 of the Special Conditions of the Grant Agreement. Any costs incurred in excess of this amount will be covered by the beneficiary.

- **Cut – off period:**

The reported costs can be incurred only **after** the start date of the grant agreement and **before** the end date of the grant agreement.

Examples:

- *The start date of the grant agreement is 01 October 2020. A computer for the project officer was purchased on 15 September 2020. The cost is not eligible.*
- *The end date of the grant agreement is 30 September 2021. The staff worked on reporting in October 2021. The costs of staff for the period of October 2021 are not eligible.*
- **Internal costs** are costs of the goods and services not invoiced by third parties, such as costs resulting from the transactions between different departments of the same organisation. These costs may include a profit margin and are not allowed.

Example:

- *An organisation owns a camping facility rented to the visitors. The costs of rent cannot be charged to the project, unless a clear evidence can be provided of the absence of profit margin. We strongly advise NOT to charge these costs to the project.*
- **In-kind** contributions are not **eligible costs**. **In-kind** contributions do not involve any expenditure for the beneficiary and do not generate costs in its accounts.

Example:

- *An organisation uses services of an unpaid volunteer. Even though this results in a benefit to the project implementation, there is no cost to be incurred and paid.*
- *A venue is provided for a project meeting by the municipality free of charge. This is an in-kind contribution and is not eligible.*
- **Costs based on cost share.** If the costs charged to the project partly, the amount of shared cost must be documented and a sound justification of allocation principle must be provided.

Example:

- *An organisation has budgeted 20% of the rations for patrols in MG budget. At the reporting stage, the total cost (100%) of the rations must be documented. This is necessary for the auditors to check whether the reported costs match the actual expenditure. In other words, you will be asked to provide the documentation evidencing the total purchase amount in order to validate the amount charged to the project.*

IV. Co-financing mechanism



Understanding how co-financing works is crucial for the technical and financial implementation of the grant. **READ THIS SECTION CAREFULLY TO AVOID FINANCIAL LOSSES.**

IV.1. General rules

- MG budgets include ALL the costs of the project funded from ALL sources.
- ALL costs of the project, independent of the funding source, must comply with the EU eligibility rules.
- ALL costs of the project are subject to verification, be it spot checks or final audit.

IV.2. Limits of BIOPAMA contribution

- BIOPAMA funds a fixed percentage of total cost of the action as per Article 4.2. of the Grant Agreement, with a maximum amount stipulated in the Article 1 of the Grant Agreement.
- The maximum amount and a fixed percentage may never be increased.
- The final amount of funds to receive from BIOPAMA is determined by taking into account all contributions received from various sources as per ARTICLE 21 — FINAL AMOUNT OF THE GRANT.

Example: Budget.

- *The total budget of the project **2019-MG-CA100 TPW** is EUR 500,000.*
- *BIOPAMA undertakes to fund 80% of the total eligible costs.*
- *BIOPAMA undertakes to fund up to the maximum of EUR 400,000.*

IV.3.Sources of funding.

- The co-financing can be provided by own funds of the organisation.
- The co-financing can be provided by the funds of other donors who agree to contribute to the implementation of the BIOPAMA project.
- The co-financing **CANNOT** be provided by other EU funds.
- In-kind contributions **CANNOT** be used as co-financing.
- The costs of the projects OTHER than BIOPAMA with similar activities or in the same location **ARE NOT** considered as co-financing.

Example: Sources of funding for the budget in the example above.

- *TPW covers 10% of the total eligible costs or EUR 50,000 from its own unrestricted funds.*
- *Donor NORAD pays to TPW EUR 50,000 to cover the remaining 10% of BIOPAMA project.*
- We recommend to track the co-financing carefully and regularly. The payments by BIOPAMA are based on the assumption that the costs reported are co-funded, in other words, we will never pay more than the agreed percentage.

IV.4.Under-spending and over-spending scenarios.

First scenario: The project is **UNDERSPENT** at the final report or end of the project. Instead of spending EUR 500,000, only EUR 400,000 have been spent on the project.

- Total reported eligible costs = 400,000 EUR
BIOPAMA contribution = EUR 400,000 x 80% = EUR 320,000.
Instead of EUR 400,000 previously earmarked as BIOPAMA contribution during project approval phase, only EUR 320,000 will be made available based on actual costs.

Second scenario: The project is **OVERSPENT** at the final report or end of the project. Instead of spending EUR 500,000, EUR 550,000 have been spent on the project.

- Total reported eligible costs = EUR 550,000
BIOPAMA contribution = EUR 400,000 EUR (= **maximum contribution**)
Even if there are more eligible costs incurred than approved during the signing of the grant contract, BIOPAMA can only pay the maximum amount stated in the grant contract.

IV.5.Reporting costs.

- There is no distinction between the costs funded by BIOPAMA and the costs funded from other sources.
- The rules of financial reporting and eligibility are applicable in equal measure to all costs.
- All the costs are subject to reporting, justification and verification.

V. Time-registration system



Each individual working on the project must complete **timesheets**. **The timesheets must record their total working time**, that is to say both the time dedicated to the BIOPAMA project as well as the time devoted to other activities or projects. **It is not sufficient for the timesheet to record only the time spent on the BIOPAMA project.**

Regular and reliable time recording is of critical importance. Absence or inconsistencies in timesheets will result in the rejection of costs.

Article 7.2. of the Special Conditions of the Grant Agreement.

The use of time-sheets reflecting the total working time of the Grantee's personnel (and the personnel of all co-beneficiaries) is mandatory and will need to be filled in monthly in accordance with the Grantee's existing system. In the absence of an existing system, a template for the time-sheets will be provided by IUCN. Time-sheets must be retained together with all records related to the Project and to this Agreement as provided under Article 15.7 of the General Conditions (**Attachment 2 to the Agreement**).

If your organization does not have a time registration system in place at the time that the grant agreement is signed, it should, as a minimum:

- Establish registration and submission routines for the project staff,
- Introduce a validation routine for the supervisors/line managers to certify the correctness of the timesheets.

We strongly recommend the use of the IUCN timesheet template available on the Resource section of the BIOPAMA AC Portal (<https://action.biopama.org/resources/>).

Standardized and certified time registration systems are accepted provided they include all of the information indicated below:

- a) Clear identification or reference to the BIOPAMA project and its reference.
- b) Clear identification of the employee.
- c) Clear identification of the year, month and day.
- d) Number of working time units worked on the BIOPAMA project.
- e) Number of working time units worked for other projects.
- f) Number of working time units worked in total.
- g) Date and signature of the employee.
- h) Date and signature of the supervisor.

The completed timesheet for a given month must be signed by the individual and approved by the individuals' supervisor in a timely manner – e.g. during the first week of the following month.

VI. Cost categories

VI.1. Human resources

The calculation of costs charged to the BIOPAMA project must use the data from actual salary slips or their equivalent and time-sheets.

- See tab “Personnel costs tool” of the financial report template.
- General formula:
 1. Unit rate: Total cost of the individual to the employer / Total number of units (hours/days/months) worked
 2. Number of units (hours/days/months) worked on the BIOPAMA project based on time-sheets
 3. Total cost charged to the project = unit rate x Number of units
- Forecasts, percentage or extrapolations are not acceptable.



Salary costs of the personnel of national administrations are allowed if they relate to the cost of activities, which the relevant public authority would not carry out if the project were not undertaken

TIP/ Bonuses.

- Bonuses are not allowed. If the payment in addition to regular salaries/wages is made, the additional workload must be documented.

Example:

- *A ranger receives EUR 100/month in accordance with the work contract for 10 patrols. If a top-up of EUR 20/month is paid for 2 additional patrols, this additional work must be documented.*

TIP/ Work and employment contracts.

- In cases where casual labour is used, and/or no work contracts are concluded between the employer and employees, please make an explanatory note and add it to the project file.
- In case the workers receive the payments from the employer by cash, make sure the receipts are signed by the payee.
- In case the workers receive the payments from the employer by cheque, the bank statements of the organisation showing the debit of corresponding amounts must be kept on file for verification.

VI.2.Travel

- Fuel consumption: The use of logbooks is mandatory. A logbook must prove the link between the costs of fuel and project activities. Keep receipts for fuel purchases.
- In the absence of per diems policies, actual costs must be reported. All receipts and invoices are required if this option is chosen.
- All travel must be linked to the project activities. Mission reports, working meetings agendas, etc. must be kept on file.

VI.3. Equipment, vehicles, supplies

- Procurement policy must be [followed](#).
- Assets purchased with BIOPAMA funds must be entered in the organisation’s inventory.

- Keep delivery notes and photos of the equipment with the appropriate logos.

VI.4. Other costs, services.

- Procurement policy must be [followed](#).
- Make sure the deliverables are in the project file and are available for checking.
- **TIP/ RECEIPTS.**
Receipts from shops/vendors, etc. must always bear the signatures of the payees.

VII. Partnerships

- In projects carried out by several partners, all the partners are co-beneficiaries and their costs are eligible. All the partners must report their costs according to the rules described in these guidelines.
- **The lead partner** signs the grant agreement with IUCN and becomes its sole interlocutor.
- The lead partner bears a full responsibility for the technical and financial implementation of the project by the co-beneficiaries, including the obligation of record keeping. In other words, the lead partner must keep the supporting documents of all the co-beneficiaries.
- We strongly recommend to sign a partnership agreement between all the grant co-beneficiaries to formalise their mutual rights and obligations.
- Sub-contractors are NOT partners. They are external parties that provide services or goods. The contracts with the sub-contractors are based on the agreed deliverables and paid upon their acceptance against invoices.

Example:

- *The NGO "Wildlife in Chad" is a lead partner in the project. This NGO carries out the project together with the NGO "Women for conservation". Both partners benefit from the grant budget, implement the project and report their actual costs. The lead partner consolidates the reports and is responsible for their submission.*
- *The NGO "Wildlife in Chad" retains a company specialised in surveys. A contract for the delivery of a survey is signed. The contract will be paid once the company submits the deliverables which are accepted as satisfactory by the NGO "Wildlife in Chad"*
- **TIP! Invoices of sub-contractors.**

For ease of reporting, we advise to issue a lumpsum sub-contract based on deliverables which may include travel, accommodation, meals, etc. In this way there will be only one cost item for reporting – a global invoice.

VIII. Sub-granting not allowed

- The rules of BIOPAMA do not allow sub-granting. You cannot issue grants to other organisations or individuals.
- In case your project includes activities such as development of alternative livelihoods, the purchases of necessary equipment and supplies for local communities can be done if budgeted. This process must be documented: the selection of the beneficiaries, the delivery of equipment/supplies, the subsequent use and maintenance.



- Cash distributions are strictly forbidden.

IX. Procurement



- Make sure you have followed BIOPAMA procurement policy in Attachment 3 to the Grant Agreement.
- In case of single sourcing you may be asked to explain how you have ensured the best value for money, i.e. how you have identified the most appropriate provider in terms of economic efficiency and professional capacity.

X. Currency conversion



The financial reports must be in EURO Art. 14.9 of the Grant Agreement.

- To convert the costs incurred in the currency of your books:

- | |
|---|
| 1. go to the website
http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/index_en.cfm |
| 2. extract csv file with the rates from local currency to euro for the period of the report |
| 3. calculate the average rate and apply to the costs |
| 4. detailed example is included in the reporting template |

- To convert the costs incurred in the currencies other than those of your books:
 - You can use your usual accounting practices
 - It is strongly recommended to use the rates of InfoEuro
https://ec.europa.eu/info/funding-tenders/how-eu-funding-works/information-contractors-and-beneficiaries/exchange-rate-infoeuro_en

XI. Budget changes: reallocations and amendments

- **Amendments** – see Art. 8 of the Grant Agreement. An amendment of the Grant Agreement is necessary if the variance between the budgeted and actual amount of main cost categories exceeds **25%** over the total duration of grant agreement.

A duly justified request for an amendment has to be made in writing to BIOPAMA AC Secretariat. thirty (30) days before the date on which the amendment should enter into force, unless there are special circumstances duly substantiated and accepted by IUCN.



Please be proactive and address your amendment request to us well in time, the process can take a while.

Example:

- *An organisation has budgeted EUR 20,000 for the Cost category “Travel” in MG budget. During the implementation, it becomes necessary for valid operational reasons to spend EUR 27,000 for travel using savings on other cost categories. The differential being EUR 7,000, i.e. more than allowed 25%, an amendment is required. In the absence of an amendment, the amount of EUR 2,000 will be disallowed.*
- **Reallocations** – The changes in the actual costs that do not result in 25% variance of the main headings amounts do not require an amendment and can be included in the forecast.
- *Example: An organisation has budgeted EUR 20,000 for the Cost category “Travel” in MG budget. During the implementation, it becomes necessary for valid operational reasons to spend EUR 24,000 for travel using savings on other cost categories. The differential being EUR 4,000, i.e. less than allowed 25%, an amendment is NOT required.*
- The grants beneficiaries have **a duty of information** in case of introduction of new budget lines.
- *An organisation has budgeted the following TWO items in the Cost category “Project equipment and maintenance”.*
 - *Ranger boots*
 - *Uniforms & wet weather gear**For operational reasons it is necessary the organisation has to buy tents which is a new budget line.*

The duty of information consists in writing to BIOPAMA SOS Secretariat and asking to acknowledge the addition of this new budget line.

XII. Reporting and documents testing process

- The frequency of submitting financial reports is stated in Article 6 “Reporting”.

- Each grantee receives an individual reporting workbook. It is strongly recommended to have it completed regularly during the project implementation to avoid delays at the deadline.
- BIOPAMA AC Secretariat reviews the submitted financial reports, communicates its comments and/or corrections to the grantees.
- The grantees proceed to make corrections and/or provide additional information as required.
- The reporting documents are submitted in the Portal for further review by the auditors/BIOPAMA AC Secretariat. The auditors select a sample of costs to be justified by supporting documents. A list of supporting documents is in attachment to these guidelines.
- BIOPAMA AC Secretariat and/or the auditors may request additional information, send queries or communicate corrections.
- The grantees are expected to provide all the requested documentation, information and responses in a prompt manner given that the project folder must be maintained up-to-date and be easily accessible.
- The next payment instalment is released after the auditors have cleared the reports.
- Final reports of the projects with a total budget over EUR 100,000 are subject to the expenditure verification on site. In other words, the auditors will work where the accounts are kept and the documents are held.

Example:

- *A project is carried out in Tanzania by a department of Oxford University. The books are kept and the supporting documents are held in the UK. Therefore, the expenditure verification will take place in the UK.*
- All budgets over EUR 100,000 include a line for the expenditure verification fee.
- Three months before the project end date BIOPAMA AC Secretariat will establish in consultation with the grantees a schedule of expenditure verifications. The timeline must allow to meet the deadline for the submission of final reports within 60 days after the end of the project.
- Each grantee will sign a contract with the audit firm appointed by IUCN and will provide its full cooperation during the expenditure verification.
- The balance of the grant will be paid after the approval by BIOPAMA AC Secretariat of the final technical report and financial reports accompanied by the expenditure verification report.

XIII. Insurance

The beneficiaries of BIOPAMA funding must contract insurances in accordance with grant agreements. In case of theft, break and entry or burglaries official claims must be lodged with appropriate authorities. The evidence of claims must be kept on file.

Annex 1: BIOPAMA AC GRANTS -Supporting documents

This list is not exhaustive and is provided as an indication of the documentation subject to audit.

Three elements of costs documentation:

1. **Proof of costs – invoice/receipt**
2. **Proof of payment – bank debit advice**
3. **Proof of work – evidence of work performed.**

1. **Staff costs – heading “Personnel Costs” – for the entirety of reporting period.**

- a. Employment contract.
- b. Pay-slips.
- c. Time-sheets dated and signed.
- d. Breakdown into gross salary, social security charges, insurance and net salary.
- e. Proof of income tax, social charges, insurances, etc. payroll related disbursements by the employer if requested.

2. **Purchases – headings “Sub-contracting”, “Project supplies” and “Project equipment and maintenance”**

- a. Proof of procurement procedures such as request for quotes, quotes received, quotes evaluation, tendering documents, bids from tenderers and evaluation reports.
- b. Proof of commitments such as contracts and order forms.
- c. Proof of receipt of goods such as **delivery notes** from suppliers.
- d. Proof of completion of works, such as acceptance certificates.
- e. Proof of purchase such as invoices and receipts.
- f. Proof of payment such as bank statements.
- g. Evidence of work performed, such as reports, studies, any other validated deliverables.
- h. Photos of the equipment/materials.
- i. Proof of visibility compliance – use of EU logos.

3. **Travel – heading “Travel”**

a. **Per diems**

- (1) *If actual costs are used – all receipts and invoices and a table summarizing them.*
- (2) *If fixed per diem rates are used – proof of payment of the per diem and travel policy applied by the organization.*
- (3) *In all cases evidence of travel and evidence of purpose of travel, such as mission reports.*

b. Travel costs

- (1) Invoice or e-ticket clearly stating the price.
- (2) Boarding pass or alternative evidence, such as entry visas;
- (3) Evidence of purpose of travel, such as personal invitation, agenda of the event, presentation, speaking point, etc.
- (4) Proof of stay on site - hotel invoice, rooming list, signed attendance list.
- (5) Costs related to the use of a beneficiaries' own vehicle(s) must be supported by a vehicle logbook and should be calculated using the relevant published national/territorial rate for vehicle usage (where this is available).
- (6) For fuel and oil expenses, a summary list of the distance covered, the average consumption of the vehicles used, fuel costs and maintenance costs.

4. Purchases – heading “Local office”

- a. Invoice.
- b. Proof of payment of the invoice.
- c. Rental agreement.
- d. Telephone invoices claimed for (including details of how telephone expenses were apportioned to the projects if applicable)
- e. Invoices supporting office supply costs claimed (including details of how such costs were apportioned to the projects if applicable)
- f. In case of cost share a rationale of costs distribution.
- g. Costs related to the use of a beneficiaries' own vehicle(s) must be supported by a vehicle logbook and should be calculated using the relevant published national/territorial rate for vehicle usage (where this is available).

5. Meetings, workshops, seminars and other project events – heading “Other”.

- a. Agenda.
- b. Minutes.
- c. **Signed** participants' list.
- d. Proof of stay on site - hotel invoice, rooming list, signed attendance list.
- e. Invoices from service providers for venue hire, receptions or catering.
- f. Photos of field work (photos before, during and after the work) carried out by the project beneficiaries, or by sub-contractors, should be maintained as evidence of completion of the project activities. Relevant photos should accompany the written description of the project activities in the technical reports submitted to the Secretariat.

COMPARATIVE TABLE: documents for SCO costs vs/ Actual costs.

Please note that evidence of work performed can be requested for all costs.

Cost categories		SCO	Actual costs
PERSONNEL COSTS	Documents	Notes	
	Employment contract	Already submitted during budget validation	Employment contract
	Pay slips	Already submitted during budget validation	Pay slips
	Time-sheets	The personnel costs will not be accepted in the absence of time-sheets	Time-sheets
	Breakdown into gross salary, social security charges, insurance and net salary.	Already submitted during budget validation	Breakdown into gross salary, social security charges, insurance and net salary.
	Proof of income tax, social charges, insurances, etc. payroll related disbursements by the employer if requested	The payment proof can be requested to check the <u>reality of costs, not the actual amounts.</u>	Proof of income tax, social charges, insurances, etc. payroll related disbursements by the employer if requested
LOCAL TRANSPORTATION (USE OF OWN VEHICLES)	Logbook showing the consumption of fuel and the number of kilometres covered for project activities.	The costs of use of own vehicles will not be accepted without a logbook.	Logbook showing the consumption of fuel and the number of kilometres covered for project activities.
	Receipts for purchase of fuel	Receipts can be requested to check the <u>reality of costs, not the actual amounts.</u>	Receipts for purchase of fuel
PER DIEMS	Fixed Per diems (travel) policy	Already submitted during budget validation	Per diems (travel) policy
	Evidence of travel and evidence of purpose of travel, such as mission reports	The costs of per diems will not be accepted without a logbook.	Evidence of travel and evidence of purpose of travel, such as mission reports
	Proof of payment of per diems	Proof of payment of per diems can be requested to check the <u>reality of costs, not the actual amounts.</u>	Proof of payment of per diems
	NOT ALLOWED FOR SCO		Per diems reimbursing actual costs: receipts, proof of payment, evidence of travel and link to the project.

LOCAL OFFICE COSTS	Rental agreement and invoices	Already submitted during budget validation	Rental agreement and invoices
	Proofs of payment	The payment proof can be requested to check the <u>reality of costs, not the actual amounts.</u>	Proofs of payment
	Rationale for the allocation to the project.	Already submitted during budget validation	Rationale for the allocation to the project.
	Utilities, such as electricity, internet and phone: invoices, proofs of payments, rationale for the allocation to the project.	Already submitted during budget validation – some may be requested to check the reality of costs.	Utilities, such as electricity, internet and phone: invoices, proofs of payments, rationale for the allocation to the project.
	Office supplies' costs: invoices, proofs of payments, rationale for the allocation to the project.	Already submitted during budget validation - some may be requested to check the reality of costs.	Office supplies' costs: invoices, proofs of payments, rationale for the allocation to the project.
EQUIPMENT AND SUPPLIES FOR THE PROJECTS/OTHER COSTS, SERVICES. PURCHASES	NOT ALLOWED FOR SCO		<ul style="list-style-type: none"> a. Proof of procurement procedures such as request for quotes, quotes received, quotes evaluation, tendering documents, bids from tenderers and evaluation reports. b. Proof of commitments such as contracts and order forms. c. Proof of receipt of goods such as delivery notes from suppliers. d. Proof of completion of works, such as acceptance certificates. e. Proof of purchase such as invoices and receipts. f. Proof of payment such as bank statements. g. Evidence of work performed, such as reports, studies, any other validated deliverables. h. Photos of the equipment/materials. i. Proof of visibility compliance – use of EU logos.

<p>TRAVEL</p>	<p>NOT ALLOWED FOR SCO</p>	<ul style="list-style-type: none"> j. Invoice or e-ticket clearly stating the price. k. Boarding pass or alternative evidence, such as entry visas; l. Evidence of purpose of travel, such as personal invitation, agenda of the event, presentation, speaking point, etc. m. Proof of stay on site - hotel invoice, rooming list, signed attendance list.
<p>OTHER: MEETINGS, WORKSHOPS, SEMINARS AND OTHER PROJECT EVENTS.</p>	<p>NOT ALLOWED FOR SCO</p>	<ul style="list-style-type: none"> a. Agenda. b. Minutes. c. Signed participants' list. d. Proof of stay on site - hotel invoice, rooming list, signed attendance list. e. Invoices from service providers for venue hire, receptions or catering. f. Photos of field work (photos before, during and after the work) carried out by the project beneficiaries, or by sub-contractors, should be maintained as evidence of completion of the project activities. Relevant photos should accompany the written description of the project activities in the technical reports submitted to the Secretariat.