

## BIOPAMA Small Technical Grants for Assessment (STGA)

### REPORTING GUIDELINES

#### Donors & Implementing Partners



[www.biopama.org](http://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 Small Technical Grants for Assessments (STGA).

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

There are 2 different types of monitoring / reporting exercises:

- **Interim(s) report:** technical and financial achievements for the past period (2 or 5 months, as defined in the contract);
- **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

Interim report(s) - optional	
Objectives	<ul style="list-style-type: none"> <li>• Upload the Reports on technical and financial achievements over the reporting period as planned on the portal</li> <li>• Identify potential risks, which might impact the project (calendar, resources, feasibility, etc.)</li> </ul>
Format	<ul style="list-style-type: none"> <li>• <b>One technical report</b> (max. 10 pages) containing: <ul style="list-style-type: none"> <li>○ See <b>Interim Report template:</b> (see <a href="#">BIOPAMA AC portal</a>)</li> </ul> </li> </ul>
Submission	<ul style="list-style-type: none"> <li>• Templates of the technical and financial reports are available too in the Resources section of the <a href="#">BIOPAMA AC portal</a>.</li> <li>• Once completed, the reports will be downloaded and submitted by the grantee on the dedicated page of STGA in the area “Grant Monitoring and Reporting” of the BIOPAMA portal.</li> </ul>
Timeline	<ul style="list-style-type: none"> <li>• To be submitted online <u>within 30 days</u> following the end of each reporting period as defined in your grant agreement.</li> <li>• Refer to your Grant Agreement Art. 6 of the Special Conditions.</li> </ul>

Final report	
Objective	<ul style="list-style-type: none"> <li>• Technical report of accomplished progress <u>for the whole project duration (from start date till end date)</u></li> <li>• Financial expenses <u>over the entire duration of the project.</u></li> </ul>
Format	<ul style="list-style-type: none"> <li>• <b>One technical report</b> (max. 20 pages including annexes) containing: <ul style="list-style-type: none"> <li>○ See <b>Final Report template:</b> (see <a href="#">BIOPAMA AC portal</a>)</li> </ul> </li> <li>• <b>One financial report:</b> (see the generic one on the <a href="#">BIOPAMA AC portal</a>) <ul style="list-style-type: none"> <li>○ Final report (excel table detailing expenses)</li> <li>○ Supporting documents: see the useful <a href="#">note</a> available on the BIOPAMA AC portal</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>The final report will be accompanied by the last <b>payment request</b></li> </ul>
<b>Submission</b>	<ul style="list-style-type: none"> <li>Templates of the <b>technical</b> and <b>financial</b> reports will be provided by the Secretariat in due time.</li> <li>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.</li> </ul>
<b>Timeline</b>	<ul style="list-style-type: none"> <li>To be submitted online <u>within 30 days</u> following the end of the project.</li> <li>Refer to your Grant Agreement Art. 6.2. of the Special Conditions to check the deadline.</li> </ul>

All the templates associated to medium grants, small technical grants, rapid response grants, or small technical grants for evaluations 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 planned to address them.

## II. Reporting and payment schedule

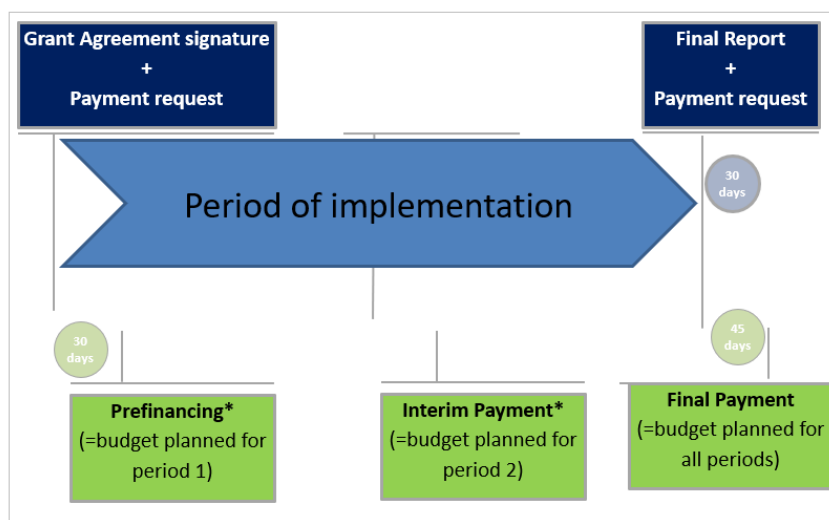
### II.1 Schedule

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

<b>Pre-financing and period covered</b>	<b>BIOPAMA funding</b>	<b>Documentation required</b>	<b>Timeline</b>
1 <sup>st</sup> pre-financing covering – 60% (sixty percent) of the total approved budget	The part of the estimated budget financed by BIOPAMA applying the rate of financing as per Article 4.2.	STGA Grant Agreement signed by both Parties  Grantee’s payment request	30 (thirty) days after the receipt of the documentation required

Balance of the grant – 40% (forty percent) of the total final eligible costs.	The part of the estimated budget financed by BIOPAMA applying the rate of financing as per Article 4.2.	STGA Final Technical report STGA Financial report Grantee's payment request	No later than 45 (forty-five) days after the approval of the final technical and financial reports
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### Example of project with 1 reporting period:



### Chronological flow:

1. **Signature of the Grant Agreement:**
  - a. The pre-financing of 60% grant amount 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 30 days following the end of the reporting period.
  - b. **The payment** will be made by the Secretariat within 45 days following the approval of the reports.

The remaining 40% 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 STGA 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 **2020-STGA-CA100**
- The subject of all email messages starts with the reference **2020-STGA-P200**

### III.3 Financial documents for project file

Cost category	Supporting documents
<b>Travel</b>	<ul style="list-style-type: none"><li>- Tickets and invoices, hotel receipts</li><li>- Logbooks recording the use of vehicles</li><li>- Fuel and oil receipts, a summary list of the distance covered, the average consumption of the vehicles used, fuel costs and maintenance costs.</li><li>- Boarding passes and other evidence of travel</li><li>- Mission reports</li><li>- Policies and procedures on per diems</li><li>- Proofs of payment – bank statements</li></ul>
<b>Equipment and supplies/other costs, services</b>	<ul style="list-style-type: none"><li>- 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>)</li></ul>

	<ul style="list-style-type: none"> <li>- Proof of commitments such as contracts and order forms (<i>if applicable</i>)</li> <li>- Proof of receipt of goods such as delivery notes from suppliers</li> <li>- Proof of completion of works, such as acceptance certificates (<i>if applicable</i>)</li> <li>- Proof of purchase such as invoices and receipts</li> <li>- Proof of payment such as bank statements</li> <li>- Evidence of work performed, such as reports, studies, any other validated deliverables</li> <li>- Photos of the equipment/materials</li> <li>- Proof of visibility compliance – use of EU and BIOPAMA logos as per Attachment 4 BIOPAMA Credit and Logo Usage Policy</li> </ul>
<p><b>OTHER - Meetings, workshops, seminars and other project events</b></p>	<ul style="list-style-type: none"> <li>- Agenda</li> <li>- Minutes and materials/deliverables</li> <li>- Signed participants' list</li> <li>- Proof of stay on site - hotel invoice, rooming list, signed attendance list</li> <li>- Invoices from service providers for venue hire, receptions or catering</li> <li>- 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.</li> </ul>

### 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 Small Technical Grants for Assessments 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



**THE OBJECTIVE OF STGA IS TO PERFORM QUANTIFIED MANAGEMENT AND GOVERNANCE ASSESSMENTS (PAME, PAGE) - INCLUDING IMET, METT, RAPPAM, THE IUCN GREEN LIST, ENHANCING OUR HERITAGE (EOH), SAGE, GAPA OR EQUIVALENT.**

**ALL COSTS IN THE REPORT MUST BE NECESSARY TO ACHIEVE THIS OBJECTIVE.**

**COSTS NOT LINKED TO ASSESSMENTS WILL BE REJECTED.**

**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 STGA 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 RRG 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



**NO CO-FINANCING IS ALLOWED ON SMALL TECHNICAL GRANTS FOR ASSESSMENTS.  
SMALL TECHNICAL GRANTS FOR ASSESSMENTS ARE FUNDED 100% BY BIOPAMA**

## V. Cost categories

### VI.1. Human resources

According to the rules of the call for proposals and grant agreements the cost of personnel is calculated as 5% over the total eligible costs in categories “Travel” and “Other costs, services”.

### 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.

#### VI. Other costs, services.

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

## VI. 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.*

## VII. 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.

## VIII. 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.

## IX. 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<br><a href="http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/index_en.cfm">http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/index_en.cfm</a> |
| 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](https://ec.europa.eu/info/funding-tenders/how-eu-funding-works/information-contractors-and-beneficiaries/exchange-rate-infoeuro_en)

## X. 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 10,000 for the Cost category “Travel” in STGA budget. During the implementation, it becomes necessary for valid operational reasons to spend EUR 13,000 for travel using savings on other cost categories. The differential being EUR 3,000, i.e. more than allowed 25%, an amendment is required. In the absence of an amendment, the amount of EUR 500 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 10,000 for the Cost category “Travel” in STGA budget. During the implementation, it becomes necessary for valid operational reasons to spend EUR 12,000 for travel using savings on other cost categories. The differential being EUR 2,000, 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.

## XI. 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.
- The balance of the grant will be paid after the approval by BIOPAMA AC Secretariat of the final technical report and financial reports

## **XII. 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.