

Administrative and Financial Requirements

Please note, that there are national variations to the requirements. Therefore, always use the version of the document drawn up in the proper language of the region where you are applying.

Content

1. Introduction	2
1.2 Who is responsible for the grant?	2
2. Contract	2
3. Cooperation Agreement	3
4. Procurement	3
5. Visibility	3
6. Ownership: results, products and equipment	4
6.1 Results and products	4
6.2 Equipment	4
7. Payments	4
8. Financial management requirements	4
8.1 Accounts	4
8.2 Record keeping	5
9. Revisions	5
9.1 Changing the Action	5
9.2 Budget revision	6
10. Final reporting	6
10.1 Final Narrative Report	6
10.2 Final Audited Account	7
10.3 Audit procedures	7
11. Suspicion of fraud and/or misuse of the grant	7
12. Contact and further information	8



1. Introduction

When you receive a grant from Frame, Voice, Report your organization will be committed to meet a series of conditions and demands concerning how to manage the grant.

In this part of the Grant Document, you may read about:

- Your obligations concerning accounting, monitoring and reporting.
- How to administer the grant in practice.

Therefore, kindly read this part of the Grant Document before applying the Frame, Voice, Report for funding.

Please note that this part of the Grant Document is based on the rules and guidelines for funding issued within the Procurement and Grant for European Union external actions – A Practical Guide (PRAG) and corresponding annexes. This guide follows the version of PRAG applicable as of 15 January 2016. As such, all instructions are imperative and should be followed consistently.

It is important that you pay attention to whether you are complying with the rules throughout the implementation of the Action. If you fail to administer the grant correctly, you may – in the worst case – be obliged to return the entire granted amount.

1.2 Who is responsible for the grant?

A grant from Frame, Voice, Report is awarded to the organization(s) featuring as the “lead” applicant and if relevant also the co-applicant. The governing body of the organization(s) is/are fully responsible for the grant being managed according to the rules stated in this document and in accordance with the application on which the Grant has been granted.

The lead-applicant will be the main entry point for all communication with the FVR management.

2. Contract

After approving a grant [inset name of FVR partner] will send a signed contract to the grantee(s) (organisation). The contract sets out the requirements and conditions to be met as described in this guide. It also informs the deadlines that must be met regarding the grant and the “Declaration by Applicant” submitted together with the application will be annexed to the Contract.

The contract must be signed by both the lead- and co-applicant (if any). Hence, co-applicants therefore must satisfy the same eligibility criteria as applicable to the lead applicant. The lead applicant holds the legal responsibility of the grant.

The signed Contract shall be returned to the FVR management by uploading it at www.framevoicereport.org before implementation of the Action can begin. Only when the FVR management has received the signed contract may the first disbursement take place.

3. Cooperation Agreement

In the case of two organisations applying together a cooperation agreement shall be drawn up between the lead applicant and the co-applicant. It is important that it describes the responsibilities and obligations as well as the rights of all parties involved. FVR's website contains inspiration to draw up a cooperation agreement. The cooperation agreement should be signed by both parties before the implementation of the Action.

4. Procurement

Cost must be reasonable and follow national legislation. A payment may be made against invoice without prior acceptance of a tender if the expenditure is EUR 2.500 or less. If the expenditure is more than EUR 2.500 procurement rules as stated in the [PRAG](#) (press the link to access the PRAG) chapter 4.2.

5. Visibility

The granted Action must fully respect the visibility and communication requirements related to the FVR and be in line with the Communication and Visibility manual for European Union external actions (https://ec.europa.eu/europeaid/sites/devco/files/communication_and_visibility_manual_en.pdf). This includes;

- that all publications, references, documents, news and any other visibility and communication activities regarding the Action must include the logo of the FVR and the one of the EU (Logos can be downloaded at www.framevoicereport.org),
- any notice or publication by the grantee(s) concerning the Action, including those given at conferences or seminars, shall specify that the Action has received European Union funding through the FVR fund.
- all products shall make the reference "with the financial support of the EU" and any publication, in whatever form and by whatever medium, including the internet, shall include the following statement: "This document has been produced with the financial assistance of the European Union. The contents of this document are the sole responsibility of grant holder's name and can under no circumstances be regarded as reflecting the position of the European Union.", and
- the grantee shall mention the financial contribution in its internal and annual report.

6. Ownership: results, products and equipment

6.1 Results and products

Communication products produced as part of the Action belongs to the applicant(s) but the FVR and the European Commission have the right to use them freely and as it sees fit during and after completion of the Action, provided that this does not break with any industrial and/or intellectual property rights.

6.2 Equipment

Equipment can only take up a minor part of the granted budget.

And if equipment is part of the budget for the Action, the Applicant must specify its use and who will retain the ownership of it after the Action (i.e. the applicant, local beneficiaries, local authorities, local affiliated entity(ies), or another action funded by the European Union). This list must be complied with at the end of the implementation period.

7. Payments

The first installment of the grant can only be paid after the respective FVR partner has received a signed contract from the grantee(s).

The first installment will be 80% of the granted amount. The last 20% will be paid when the FVR approves the final report and account.

In case of own contribution: The balance of the final amount of the grant will be calculated on the basis of the total amount of **eligible expenses (as result of the external audit)** and the % of own contribution fixed by the contract.

The signed grant contract serves as the initial pre-financing payment request and a request for disbursement of the last 20% must be submitted alongside the final reporting using the format: *“Payment request for Grant Contract”* available at www.framevoicereport.org. The final disbursement will be initiated when the final reporting and account is approved.

Note that all activity costs shall be incurred during the implementation period. An exception is made for costs related to reporting which can be utilized and paid after the implementation period.

8. Financial management requirements

8.1 Accounts

The grantee(s) shall keep accurate and regular accounts of the implementation of the Action using an appropriate electronic accounting system enabling control of the liquidity, and tracking of all expenses and costs.

The accounts:

- may be an integrated part of or an adjunct to the Grantee(s)'s regular system;
- shall comply with the accounting and bookkeeping policies and rules stated in the Grant Contract;
- shall enable income and expenditure relating to the Action to be easily traced, identified and verified.

8.2 Record keeping

The Grantee(s) shall keep all records, accounting and supporting documents related to the Grant for five years following the payment of the balance and in case of any on-going audit, verification, appeal, litigation or pursuit of claim.

Records and the like shall be easily accessible. This means it must be filed in a way that facilitates easy examination and control by the FVR management, *the Commission, OLAF and the Court of Auditors to exercise their powers of control on all documents and information.*

Supporting documentation shall be available either in the original form, including in electronic form, or as a copy. Documentation consists not only of accounting records such as invoices, vouchers, contracts etc., but also proof of procurement process (newspaper ads, invitation letters, tender committee minutes etc.). A non-exhaustive list will be part of the Grant Contract.

8.3. For interventions including own contributions

The own contribution cannot be payment in-kind. The own contribution is included in the total budget of the project and will be audited in the same way as the other expenses covered by EU financing. If after the audit the total amount of eligible expenses has decreased, the grant and the own contribution will decrease proportionally. Own contribution must be recorded in the bookkeeping and separated in different general ledger code. If during the Action, there are changes to the original list of donors listed in the budget and the amount of their contribution; you shall inform the relevant FRAME, VOICE, REPORT partner.

9. Revisions

9.1 Changing the Action

A Grant received from the FVR must be spent in accordance with the “basic purpose” of the Action as stated in the Grant Contract.

The following types of deviations from plan require prior approval by the FVR:

- Changes in the approved Action period, e.g. an extension (the total period must not exceed 12 month).
- Changes in the objectives or target groups of the Action
- If there is a need to cancel or add activities that will affect the realization of the objectives defined for the intervention.
- Specific changes regarding the approved budget. See next section on budget revisions.

In case of doubt, it is strongly recommended to check beforehand with the FVR that the proposed modifications do not impact the basic purpose of the Action.

Changes that do not require prior-approval of the FVR shall be defined and justified in the final report.

9.2 Budget revision

The budget of the grant contract shall be respected. However, there is some flexibility within the budget, as long as the “basic purpose” of the Action is not affected and the change does not call into question the initial award of the grant.

As long as the basic purpose of the Action is not affected, the Grantee can:

- Make transfers between items or introduce new items within the same main budget line (predefined lines in the budget).
- Transfer part of the budget from one line to another, as long as this transfer does not imply a variation (either increase or decrease) of more than 25% of the original amount covered by the budget line.

Note that if the change includes that the cumulative variations of a given budget heading exceed 25% of the budget line’s value concerning, if the change concerns salary (HR) or the use of the contingency it shall always be approved beforehand by the FVR.

Changes that do not need the approval of the FVR in advance shall be defined and justified in the final report.

9.4 Request format to be used to get revisions approved:

Requests regarding changing in the Action, the Action period, budget revision or spending of the contingency are submitted using the format available at the FVR website. The FVR management needs to receive the request well in advance and not after the activities have been completed.

10. Final reporting

After the intervention has ended; a final report and account (see requirements for financial reporting below) on the grant must be submitted.

The reports will provide (narrative and financial reports accompanied by the supporting documents), using the templates provided, including photos/pictures and its outreach (online links, publications etc). Formats for reporting and auditing will be available at www.framevoicereport.org

10.1 Final Narrative Report

The grantee shall provide a final narrative report to the FVR management. This report should provide, amongst other, information on the results achieved, the problems encountered and solutions found.



When reporting grantee(s) must present concrete information products by uploading images, videos, screen dumps or similar. In case natural, recognizable persons are depicted in a photograph or film, the Grantee shall, in the final report to the FVR management, submit a statement of these persons giving their permissions for the described use of their images.

10.2 Final Audited Account

The audit must adhere to the *FVR Guidelines for Specific Audit Procedures to be Performed* which is available on the FVR website.

Costs should be paid within the implementation period and before submitting the final reporting.

10.3 Audit procedures

For Grants managed by Danish or Finnish organisations:

The Grant is audited by an external auditor appointed by [inset partner organisation]. The Grantee must make the final reporting and necessary documentation accessible for the appointed auditor. The audited account must be submitted at www.framevoicereport.org.

For Grants managed by organizations in the Netherlands, Dutch speaking Belgium, Piedmont, Auvergne – Rhône-Alpes or Catalonia:

The Grantee shall submit their final narrative and financial reports about the sub grant to the national partner, along with all receipts (original or certified copies as per national rules). [inset partner organisation] will approve and signs off these reports based on the information and documentation provided, i.e. narrative and financial verification. The auditor will ensure that all the Grant has been approved and that the before mentioned organisations have followed the process and check that the national documentation for the Grants is in order.

11. Suspicion of fraud and/or misuse of the grant

As recipient of FVR grants, we are responsible for informing the FVR without delay of any event – including suspicion of fraud or other irregularities – likely to affect or delay the implementation of the Action.

The governing body of the Lead applicant is duty-bound to immediately notify the FVR:

- If significant difficulties arise in the implementation of the action, including problems regarding compliance with the budget approved.
- If there is well-founded suspicion or detection of theft, fraud, corruption, misuse or similar irregularities.



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FVR's format for reporting of problems and irregularities must be used, and is available on FVR's website. The report must be submitted in writing, stating how you plan to solve and follow up the difficulties and/or irregularities observed. You are very welcome to contact FVR if an action runs into problems, enabling us to guide you in how to report the problems and how to pursue a solution.

Confirmed cases of irregularities will be reported to the EU Commission.

Note that concealing information or withholding knowledge of irregularities or fraud is a serious breach of the contractual obligations, and can lead to termination of the contract and/or administrative or financial penalties and involve reputational risks with consequences to your organisation as a whole.

12. Contact and further information

Contact and further information

www.framevoicereport.org

Auvergne – Rhône-Alpes, France

Resacoop

www.resacoop.org

Netherlands and

The Flemish Region and the Brussels-Capital Region, Belgium

Wilde Ganzen

www.wildeganzen.nl

With cooperation of 11.11.11 for Belgium

www.11.be

Catalonia, Spain

Lafede.cat

www.lafede.cat

Denmark

CISU

www.cisu.dk

Finland

KEPA

www.kepa.fi

Piemonte, Italy

COP

www.ongpiemonte.it