

Guidelines for project applications for funding from/via Coalition Clean Baltic (CCB)

(approved by CCB Board on 7 November 2020)

Preface

CCB supports Member, Observer and partner organisations activities contributing to implementation of CCB's Biannual Plan of actions with dedicated funding from various donors. As donor requirements may vary significantly, CCB has elaborated a simplified procedure that outlines process of drafting, submission, approval, implementation, monitoring and evaluation, as well as reporting of CCB funded projects. Specific grant requirements can be inquired and applied as need be.

In a nutshell:

- Any project proposal that seeks funding support from CCB should follow the below procedure
- Call for submission of applications is open to any CCB Member and Observer organisation and can happen both on biannual basis (preparation of the Plan of Action) or throughout a year (targeted calls for specific projects); partner organizations may also be invited to submit applications, especially to targeted calls
- Project funding cannot be granted without an approval of a project application by respective CCB Working Group Leader and/or CCB Board (approval of the proposals submitted for the Biannual Plan of Actions)
- Applications are prepared by the organisations, submitted to CCB Secretariat, and then circulated to respective Working Group Leaders for screening. Based on their recommendations the CCB Board discuss and approve a priority list to be forwarded to the Secretariat for guidance in concluding the contracts/agreements.
- Project applications that include activities aiming to share experiences being developed within the CCB network and Working Areas may have a priority to be granted with funding. Such interest, to make good use of CCB experience, e.g. through inviting CCB organizations with such experience to participate into the project, from applicant organisations is seen a positive component in project applications.
- CCB Secretariat may inquire additional information to be submitted besides the project application, as deemed necessary e.g. if an application is incomplete or if it is justified by other donor's requirements

This document helps you with how to write a Project Application, step by step. It also outlines how to report a project at the end of its implementation period. Please, follow the directions carefully. Headings and respective points are referring to the attached forms that you should use in your Application and Final Report. If you have any questions, please do not hesitate to contact CCB Secretariat.

CCB Secretariat will report to the CCB Board and/or CCB General Meeting on implementation of this procedure and will keep it updated accordingly and in line with adoption of the CCB Biannual Plan of Actions.

NB: please observe the announcements for calls, their provisions and deadlines – otherwise CCB cannot guarantee taking your project into consideration!

CCB Board, Uppsala, Sweden, 7 November 2020

1. Framework

To receive a financial support from CCB a project shall be included in or contribute to the ongoing *CCB Biannual Plan of Action*, and deal with:

- a) Primarily connection to CCB's Working Areas.
- b) Concrete activities, mainly oriented to water issues.
- c) Support for organisational development of environmental NGOs.
- d) Information exchange and knowledge transfer.
- e) Environmental education and public awareness.

2. General requirements

- A. The Beneficiary Organization can be CCB Member, Observer and/or partner organization, working for protection of the Baltic Sea environment, duly registered in accordance with national law.

The applying organisation shall have a gender or social diversity and non-discrimination policy, including goals for how the equality of opportunity between women and men will be accomplished.

There will be a greater willingness of supporting projects which combine democratic and environmental aspects. Also, projects in which women's knowledge, interests and experiences are an integral part in the planning and implementation process will get higher priority than other similar projects.

- B. Target groups shall be identified, e.g. members of environmental grass-root NGOs, people who work with children and youth, teachers, local administration and governments, mass media and other public opinion makers, and the general public.
- C. Projects shall set up goals and objectives in a way that they can be easily evaluated. Measurable indicators shall be given for each project.
- D. Projects shall prioritise local actions.
- E. It must be clear which goals and proposals of the *CCB Biannual Plan of Action* that projects are aiming at and how they will be implemented.
- F. In an effort to increase public exposure to CCB and environmental issues in general, all Project Leaders are responsible for the preparation of *communication and outreach materials* about a project.
- G. Projects must have a plan for local take-over. A plan that outlines how financial recourses will be secured in the long run.

3. Application

The Application must be in English and shall contain the following parts (see attached): (1) Project Application Form; (2) Annex 1 Result Based Management and (3) Annex 2 Budget.

4. Agreement

In case the decision will be made to finance your project, the grant agreement or a service contract will be sent to you. An agreement/contract in English shall be signed by both CCB and your organisation, before any money is transferred.

5. Final Report

The Final Report shall consist of the following parts: (1) Project Report and (2) Financial Report (see attached)

5.1. Project Report

A Project Report should contain essential information about the following elements:

Objectives - describe if the objectives of the project have been achieved. Comment on the main reasons for divergences, if there are any.

How many people have been involved in the project? How many people have been reached by the project?

Target groups - describe what people have been influenced by the project and in what way. How were women affected? Were some groups influenced in a negative way? Was the target group involved in the project work - if not, why? Comment on divergences from the plan.

Activities - describe the activities of the project and their present condition. Comment on important divergences from the original plan. Include copies of materials produced during the implementation phase.

Timetable - describe if the project has been implemented according to the original timetable. Comment on important divergences.

Budget and financing - comment on if there have been any divergences and/or problems.

Gender – Present the goal for the work with gender in your organisation. Describe in what way the project has contributed to reach this goal. Present how many women as well as how many men that have been involved in the project.

Sustainability – *Outline the plan for how your project as well as your organisation will continue to survive when the financial support from CCB will end. How will you secure the financial resources in the long run? If applicable*

Evaluation - comment on the outcome of the project in quantitative as well as qualitative terms compared with the goals and objectives set up. To measure the progress/success of the project, compare the goals and objectives set up beforehand with the outcome/results of the project. Please use the RBM model of the project as submitted with the application.

Experiences/conclusions - comment on the results of the project and discuss positive and negative experiences, e.g. What ought to be remembered when planning and implementing similar projects? What could have been done differently? Do you have more ideas for a follow-on activities and exchange of experiences? What positive/negative side-effects have the project reached or is assumed to reach? Describe especially the results achieved by the project in RBM model of the project as submitted with the application.

5.2. Financial Report

Financial Report - shall be presented in the transfer currency, usually SEK, as well as the corresponding amount in your local currency, with reference to the budget items specified in the project Budget (submitted with the application – see the template/example provided)

Salary expenses shall always be accompanied by the name of the recipient persons. All expenses for equipment shall be reported in detail in a separate list in an annex. Also, the exchange rate has to be reported. Compare actual costs with estimated costs of the Budget in the Project Proposal. Don't forget the total sum. Changes in the cost distribution of the original budget shall not exceed 10%, and the total sum has to be the same as in the original budget.

Controlling and Auditing of Finances - there must be procedures within your organisation where the finances are controlled by an elected auditor/controller. A Swedish auditor may make a visit and audit the accounts. The book-keeping, including documented original receipts, have to be kept by your organisation in accordance to the national law and/or primary donor's requirements as described in the Agreement/Contract with CCB. In case, specifically required by primary donor and CCB, a local audit of the project should be performed (see the template Terms of Reference for Annual Audit attached)

Signature - both the Project Leader (or other person authorised to sign) and the auditor/controller of your organisation shall sign the Financial Report.

CCB Project Application

Project name:	
Organisation	
Address	
E-mail	
Contact person	
Time frame	Start: _____ End: _____

Bank details	
Bank name	
Bank address	
Account number	
SWIFT	
Account holder:	
Date and place	
Name	
Signature	

Uppsala 2020

PROJECT SUMMARY

The summary should contain the following elements:

- Brief identification and purpose of your organization
- The purpose and expected end result of your project
- The type and amount of support requested
- The total expected budget
- Other information you believe relevant

The summary should remain on a separate page and not exceed one page.

Relevance to CCB's Biannual Plan of Actions and environmental policies

Describe how your project will contribute to implementation of CCB's Biannual Plan of Actions. What work area(s) it will cover. List specific policies which will be addressed by your project.

Introduction and background

Introduce your organization (for those who are not CCB's members or observers).

How and why the organization was founded? Provide a mission statement and describe purpose of your organization and experience.

Why is the project being undertaken? Describe an opportunity or problem that the project is to address.

Needs, problems and target groups

Identify the needs or problems to be addressed. Include the target groups, relevant data and specific information. For example:

- Length of time needs/problems have existed
- Whether problem has ever been addressed before, and what the outcome was
- Impact of the problem on target groups

Describe the target groups. Whom will the activity support? Will the target groups take part in the planning and implementation of the activity? Specify the roles of men and women in the project. Make a division of power relations. Who is affected by the problem and who has a power to change the situation?

Objectives

State the wanted goals and objectives to address the needs/problems stated above. Also include key benefits of reaching goals/objectives.

- Specific & measurable objective 1
- Specific & measurable objective 2
- Specific & measurable objective 3

Project result

What will be the end result of the project?
Using RBM logic fill in Annex 1 for your project.

Scope of Work

Describe here what phases of work will be undertaken. Such as preparation, testing, and actual work required.
How many people will be reached by the project?

Activities

Outline the main activities of the project. Describe how planned activities will contribute to achievement of the project result.

Budget

State the proposed costs of the project. Also include information on how you intend to manage the budget. Provide detailed budget in the Annex 2 (use example provided).

Timetable and Work plan

Provide general information on the expected timetable for the project from the start to the Final Report. Provide detailed work plan in the Annex 3.

Gender

Outline in what extent your organisation works with gender issues. Describe in what way the project till contributes to this work.

Present results of a gender analysis (analysis of women's and men's different needs, opportunities and participation/representation) in relation to the project objectives.

Answer the following questions:

- Is there a plan to work with gender equality during the project?
- How will the project contribute to the development of equality of opportunity between women and men?
- Did you take into account potential gender and sex differences with respect to the way the project is designed?

Risk management

Provide information on potential risks that may affect achievement of results and implementation process. How are you going to address these risks?

Monitoring and Evaluation

Describe how progress will be evaluated throughout and at the end of the project. Formulate clear qualitative and quantitative indicators for objectives and result. Indicate how and when to conduct monitoring and evaluation activities to determine project's progress and outcome. State which methods will be used to monitor and evaluate the project. Identify who will carry out the project evaluation.

Sustainability of results

Outline the plan for how your organisation as well as your project will continue to survive when the financial support from CCB will end. What steps will be taken to finance the running expenses in the long run? Describe what results, actions, processes will continue after the end of the financed project.

[Name], Project Manager

Date: _____

CCB Project Final Report Form

Project name:	
Organisation	
Address	
E-mail	
Contact person	
Time frame	Start: _____ End: _____

Bank details	
Bank name	
Bank address	
Account number	
SWIFT	
Account holder:	
Date and place	
Name	
Signature	

PROJECT REPORT SUMMARY

The summary should contain the following elements:

- Has the purpose and expected end result of your project been achieved?
- The type and amount of support received (including possible co-funding)
- The total reported budget
- Other information you believe relevant (e.g. deviations and lessons)

The summary should remain on a separate page and not exceed one page.

Relevance to CCB's Biannual Plan of Actions and environmental policies

Describe how your project has contributed to implementation of CCB's Biannual Plan of Actions. What work area(s) it has covered. List specific policies which were addressed by your project.

Introduction and background

Why has the project been undertaken? Describe an opportunity or problem that the project has addressed.

Needs, problems and target groups

Describe the needs or problems that have been addressed. Include the target groups, relevant data and specific information. For example:

- Length of time needs/problems have existed
- Whether problem has ever been addressed before, and what the outcome was
- Impact of the problem on target groups

Describe the target groups. Whom has the activity supported? Have the target groups taken part in the planning and implementation of the activity? Specify the roles of men and women in the project. Make a division of power relations. Who has been affected by the problem and who has a power to change the situation?

Objectives

State the goals and objectives to address the needs/problems stated above and how those were achieved. Also include key benefits of reaching goals/objectives.

- Specific & measurable objective 1
- Specific & measurable objective 2
- Specific & measurable objective 3

Project result

What was the end result of the project?

Use the RBM model filled-in as Annex 1 for your project proposal.

Scope of Work

Describe here what phases of work have been undertaken. Such as e.g. preparation, testing, and actual work performed.

How many people have been reached by the project?

Activities

Outline the main performed activities of the project. Describe how performed activities have contributed to achievement of the project result.

Budget

State the incurred costs of the project. Also include information whether there were any deviations from anticipated budget management. Provide detailed financial report in the Annex 2 (use example provided).

Timetable and Work plan

Provide general information on the timetable for the project implementation from the start to the Final Report. Also include information whether there were any deviations from anticipated work plan as set in Annex 3.

Gender

Outline how your organisation's work with gender issues has been influenced by the project. Present update of a gender analysis (analysis of women's and men's different needs, opportunities and participation/representation) in relation to achieved project objectives.

Answer the following questions:

- Has the plan to work with gender equality during the project was applied?
- Has the project contributed to the development of equality of opportunity between women and men?
- Did you take into account potential gender and sex differences with respect to the way the project was performed?

Risk management

Provide information how anticipated risks that could have affected achievement of results and implementation process have been addressed/mitigated?

Monitoring and Evaluation

Describe how progress was evaluated throughout and at the end of the project. Describe objectives and results using qualitative and quantitative indicators set for those. Indicate how and when the monitoring and evaluation activities have been conducted to determine project's progress and outcome. State which methods have been used to monitor and evaluate the project. Describe who has carried out the project evaluation.

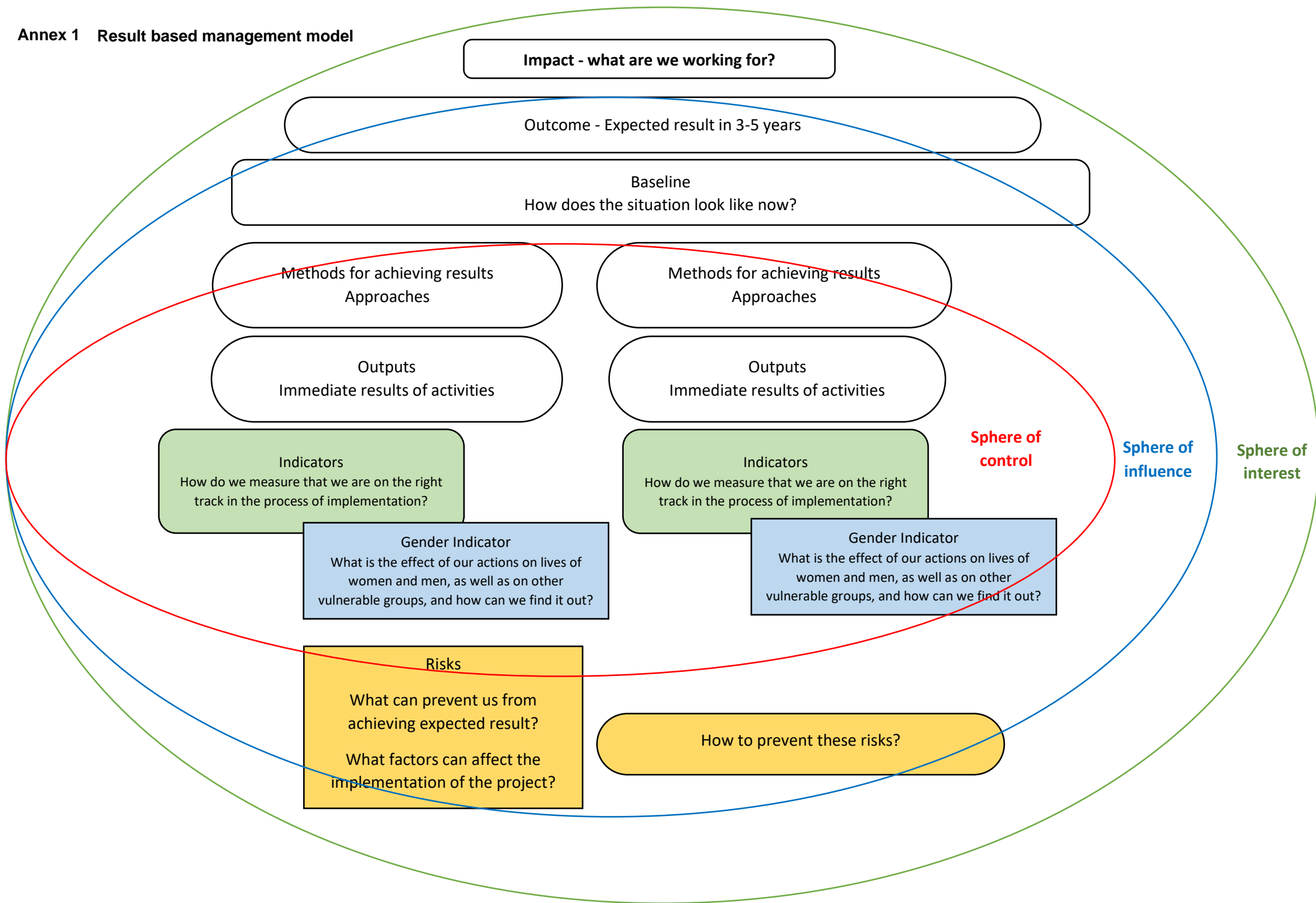
Sustainability of results

Refer to the original project application and reflect whether any changes needed to be made in anticipated project sustainability/follow-up plan after completion of a project.

[Name], Project Manager

Date: _____

Annex 1 Result based management model



Annex 2 Budget and Financial Report example/template

XX Partner

Budget for the period from **XX.XX.20XX** until **XX.XX.20XX**

for project **XXX**

Agreement № **XX:XXXX:XXXX**

	OUTPUTS / Costs categories	Budget
3	Population of Belarus benefits from involvement into water management and monitoring practices	<i>SEK</i>
3.1	Public is involved in water monitoring and aware of risk associated with water pollution	
	Implementation of specific measures to improve the quality of water in water bodies: restorative activities on river coasts, cleaning activities.	40000
	<i>Equipment</i>	<i>XX</i>
	<i>Printed materials</i>	<i>XX</i>
	<i>Venue</i>	<i>XX</i>
	<i>Transport costs</i>	<i>XX</i>
3.3	Teachers and schoolchildren are motivated for environmental protection by River Watch educational activities	40000
	Running informational and educational campaign with focus and involvement of new stakeholders (children and youth)	
	<i>Equipment</i>	<i>XX</i>
	<i>Printed materials</i>	<i>XX</i>
	<i>Venue</i>	<i>XX</i>
	Salary and consultancy fees	10000
	Travel costs	5000
	Administration (not more than 10%)	5000
	Total	100,000

Date

Director name and signature

Organization

Partner organisation

XXX

Example of Financial report for the period from 1 January 20XX until 31 December 20XX

Project XXX

Agreement No 20:XXXX:XXXX

Received funds (Name and date of the document)	Send in SEK	Received in EUR	Exchange date	Total received in BYN	Exchange rate BYN / SEK
Bank Notification No. 02103007 from 10.05.2019	100,000.00	9,250.00	17.06.2019	21,824.0000	0.2182
Total	100,000.00	9,250.00		21,824.00	

	Activity	Budget	Expenditure Jan - Dec 20XX	Expenditure Jan - Dec 20XX	Deviation
3	Population of Belarus benefits from involvement into water management and monitoring practices	<i>SEK</i>	<i>BYN</i>	<i>SEK</i>	<i>SEK</i>
3.1	Public is involved in water monitoring and aware of risk associated with water pollution				
	Implementation of specific measures to improve the quality of water in water bodies	40000	8800	40323	-323
	Equipment	10000			
	Receipt 1 from 11.06.2019		1000	4582	
	Agreement 2 from 11.06.2019		200	916	
	Order 3 from 11.06.2019		400	1833	
	XXX				
	XXX				
	Printed materials	10000			
	Receipt 1 from 11.06.2019		2000	9164	
	Agreement 2 from 11.06.2019		1000	4582	
	Venue	10000			
	Agreement 2 from 11.06.2019		2200	10081	
	Transport costs	10000			
	Receipt 1 from 11.06.2019		2000	9164	
3.3	Teachers and schoolchildren are motivated for environmental protection by River Watch educational activities	40000	8400	38490	1510
	Running informational and educational campaign with focus and involvement of new stakeholders (children and youth)				
	Equipment	10000			
	XXX		2200	10081	
	Printed materials	10000			
	XXX		2100	9622	
	Venue	20000			
	XXX		4100	18787	
	Salary and consultancy fees	10000	1900	8706	1294
	Salary August 2017 Ivanov I. PP number 1255 of 01.XX.20XX (partially)		500	2291	
	Salary September 2017 Ivanov I.I. PP No. 2645 from 01.XX.20XX		1000	4582	
	Tax 1 for September 2017 PP No. 171 of 01.XX.20XX		200	916	
	Tax 2 for September 2017 PP No. 172 of 01.XX.20XX		100	458	
	Tax 3 for September 2017 PP No. 173 of 01.XX.20XX		100	458	
	Travel	5000	1100	5040	-40
	Ticket XX		600	2749	
	Hotel receipt XX		500	2291	
	Administration	5000	1100	5040	-40
	XXX		1100	5040	
	Total for 2019 year	100,000	21300	97599	2401

Date

Director Name and signature

Organization



Terms of Reference for annual audit of project and programme support

The following Terms of Reference shall be the starting point for the organisation's audit of the annual financial report for the project or programme. The Terms of Reference should form part of the auditor's assignment letter, either inserted in the running text or as an appendix.

The Terms of Reference should also be the starting point for the template for Terms of Reference for audit that the organisation relays to its partners.

Introduction

Coalition Clean Baltic (CCB) has received a grant from (Donor) to finance programme number XXXX. This programme will be implemented during the period January 20XX - December 20XX. Coalition Clean Baltic will also provide sub-grants from this contribution to partner organisations in (country) are listed in the Appendix 1.

The aim of the programme is NGOs input to XXX. The overall objective is XXX

Coalition Clean Baltic wishes to employ an auditing company to examine the finances of the (name of Programme/Project), as is stipulated in the agreement between CCB and (Donor). The audit is to be carried out in accordance with the International Standards on Auditing (ISA) issued by the International Federation of Accountants (IFAC). The audit is to be carried out by an external, independent and authorised or approved auditor.

In addition to auditing the financial report, the assignment also includes a review of financial information in accordance with the assignment description under section II.

I. Aim and scope of audit

The auditor shall examine the financial reports for the period [YYYY-MM-DD] to [YYYY-MM-DD] submitted to (CCB or Donor) by [ORG] and state in accordance with ISA 800/805 whether the financial reporting regarding the [ORG's] project or programme submitted to CCB is in accordance with [ORG's] accounting, established budget and Donor's instructions for reporting.

II. Engagements to perform agreed-upon procedures regarding financial information according to the International Standard on Related Services (ISRS) 4400

The term "**materiality and risk**" in the text set out below shall be the same "materiality and risk" criterion used in the ISA 800/805 assignment, unless otherwise stated.

Updated 2020-06-25

The term "**sufficient supporting documentation**" shall be understood in the same way as in the ISA 800/805 assignment, unless otherwise stated.

The term "**sample basis**" shall include the same sample size as in the ISA 800/805 assignment, unless otherwise stated.

Point 1-12 are to be review for all interventions. Point 13-17 are only applicable for organisations who sub-grant funds to other organisations at subsequent levels.

1. Examine whether the funds are held in a bank account held by the organisation and that is signed for by at least two persons jointly.
2. Review, on a sample basis, whether salary costs charged to the project are regularly posted throughout the year in a systematic manner and whether salary costs can be verified by sufficient supporting documentation.
3. Check whether the financial report includes a comparison for each budget line between the actual outcome and the budget approved by (CCB or Donor) regarding the costs of activities for the period in question.
4. Based on materiality and risk, the auditor will review whether the reported costs have sufficient supporting documentation.
5. Examine, on a sample basis, whether [ORG] complies with tax legislation and pays social security contributions.
6. Review, on a sample basis, whether [ORG] has followed the procurement regulations set out in the agreement and, where applicable, in the annex.
7. If [ORG] uses a modified cash basis (a hybrid between the cash basis accounting and the accrual accounting) as its accounting basis, the auditor shall report on whether the chosen accounting basis is acceptable for the financial report that has been established.
8. Verify that the closing balance of the previous period is the same as the opening balance for the current period.
9. Verify the closing balance at the end of the financial year against [ORG's] accounting.
10. Verify the closing balance to be refunded to CCB at the end of the agreement period (applicable for last year of agreement only).
11. Regardless of materiality, quantify amounts of costs, identified within these agreed-upon procedures, that lack sufficient supporting documentation.
12. Examine whether the collection and size of the own contribution meets the terms stipulated in (Donor)'s General Terms and Conditions.

Point 13-17 are only applicable for organisations who sub-grant funds to other organisations at subsequent levels. The review of points 13-17 must include verification of

activities the equivalent to at least [X]% of the funds paid and [X]% of the number of contributions made.¹

13. Review, on a sample basis, whether [ORG] has signed agreements with its subsequent partner(s).
14. Review, on a sample basis, whether the audit requirements in contractual agreements with subsequent partner(s) are in accordance with [ORG's] agreement with (CCB or Donor).
15. Review whether there is an unbroken chain of financial reports, audited by external, independent and authorised or approved auditors, in accordance with the requirements stipulated in the agreement between [ORG] and (CCB or Donor), regarding the year's contribution. This review must include whether the subsequent partner(s) has established documented responses to its audit report and whether the audit report has been followed up by the subsequent partner(s). The review must also include all notes made by the auditor that should be brought to the attention of (CCB or Donor).
16. Review whether the same requirement for reporting exchange rate losses/gains as stipulated in the agreement between [ORG] and (CCB or Donor) is included in agreements between [ORG] and its subsequent partner(s).
17. Review, on a sample basis, if the sub-granting to subsequent partner(s) takes place via the receipt of signed requisitions (scanned copy is accepted).

III. Audit reporting

The auditor's reporting must contain time period, project or programme name and (Donor)'s intervention number and the total outcome amount for the period. The financial report that has been the subject of the audit shall be annexed to the audit report.

The reporting must show the auditor's signature (not only the audit company) and title.

The auditor's reporting must contain an **independent auditor's report** in accordance with ISA 800/805, where the opinion must be clearly stated. It must be stated in the report that the audit has been carried out in accordance with ISA 800/805.

The report shall also include a **management letter** where all weaknesses and discrepancies discovered by the auditor within this assignment must be noted. The auditor shall also make recommendations on how to address the identified weaknesses, and the recommendations shall be presented in order of priority. Measures taken by the organisation to address weaknesses in previous audits shall be presented in the management letter. If the auditor considers that no observations or weaknesses have been identified that give rise to a management letter, this is not mandatory.

¹ The size of the selection regarding forward payments will be determined in consultation between the cooperation partner and the auditor and must be stated in the Terms of Reference or at the latest in the letter of assignment between the auditor and the cooperation partner. Replace the X with the agreed percentage. Both percentages should be at least 25 %.

Updated 2020-06-25

The agreed-upon procedures according to ISRS 4400, as described in section II in this document, shall be reported separately in a **report of factual findings**. The sample size used for the review of funds sub-granted to subsequent levels shall be stated in the report. If no management letter has been included in the reporting, this should be stated in the report of factual findings.

Signatures

With their signature, the undersigned certify the fulfilment of the requirements of these terms of reference and the implementation of all its items:

Partner organisation receiving contributions:

Place and date: _____

Signature: _____

Name in capitals:

Title:

Auditor:

Place and date: _____

Signature: _____

Name in capitals:

Title and company name: