

World YWCA Grants Management Handbook: Policies and Procedures

Purpose

The purpose of this handbook is to establish the policies and procedures of the World YWCA concerning the management of grant awards. As a not-for-profit organization funded by governments, multilaterals, foundations and private individuals, the World YWCA has an obligation to ensure that grants management and reporting is transparent, clear, and accurate. The World YWCA must ensure that to achieve the strategic objectives of the organization, systems and procedures must be in place to promote and encourage good grants management and reporting.

These policies and procedures are designed to ensure fiscal and programmatic accountability of all funds awarded to World YWCA. The manual is intended to supplement, not supplant donors' policies and procedures as outlined in signed agreements and contracts. The manual also provides guidance for grants management where donors do not have any in place.

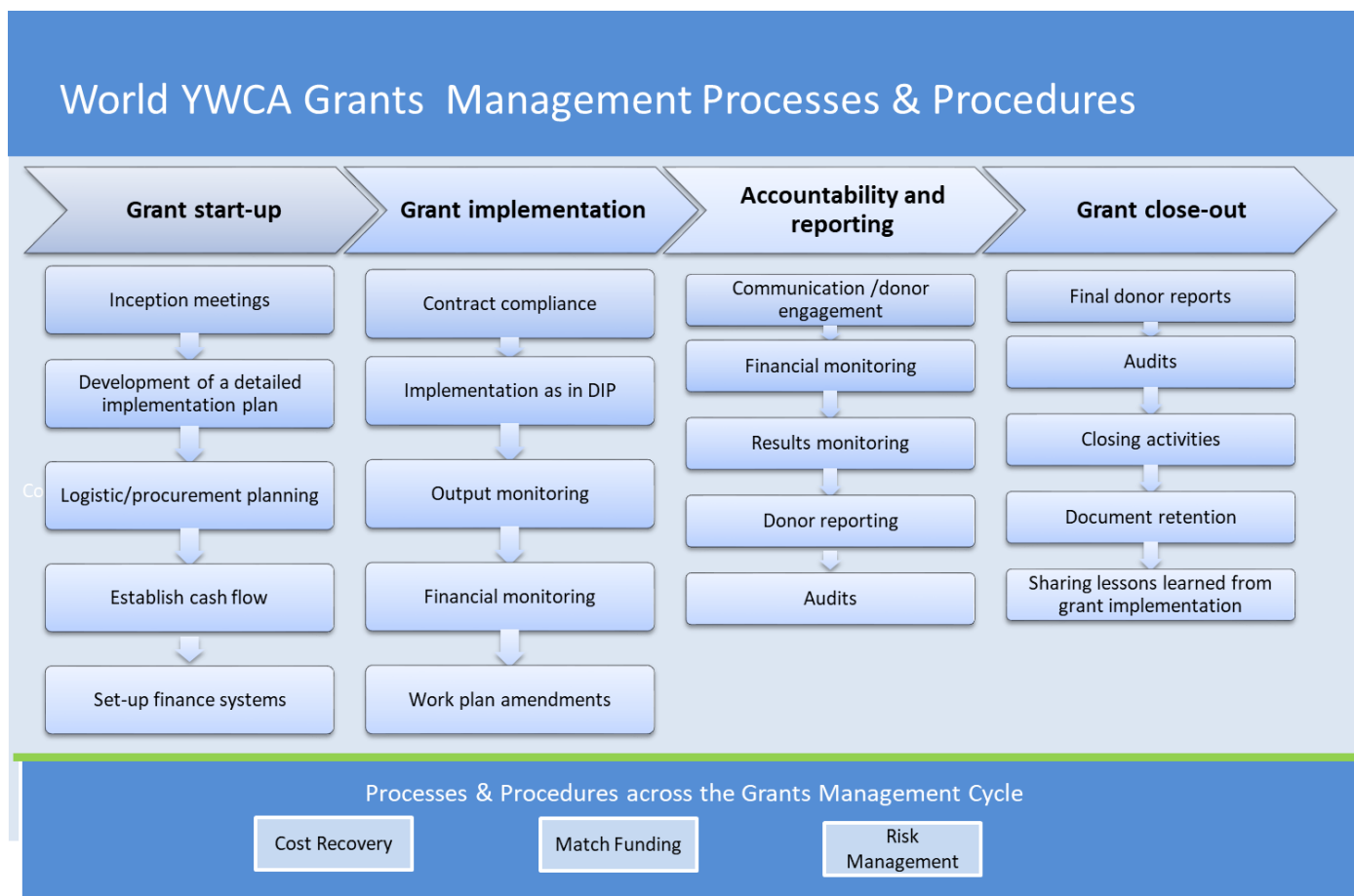
World YWCA is committed to maximizing funds to meet programmatic and organisational objectives, while maintaining appropriate safeguards to ensure that donors' funds are not misused. The organisation has the responsibility to openness, transparency and accountability in their relations with donors as it adds value and goodwill to World YWCA's overall relationship with existing and potential donors. It is the responsibility of the Lead, Strategic Partnerships and Resource Mobilisation (Lead SPRM) and the Senior Finance Specialist and Operations, with oversight of the General Secretary, to ensure effective implementation of the policies and procedures in this manual.

Principles

The World YWCA is guided by the following principles for good grants management and reporting:

1. Zero tolerance towards fraud of any type or in any circumstances whether carried out by staff, contractors, partners or clients.
2. Honesty, integrity, probity, transparency and accuracy shall be the hallmarks of financial systems and those that operate them.
3. Robust and effective financial systems and procedures must be in place to prevent and detect fraudulent and inappropriate activities which deplete resources and undermine programme delivery.
4. Clear detailed implementation and work plans in line with approved proposals and budgets, to ensure compliance.
5. Donors should receive timely financial and narrative reports indicating how their resources have been used and that expenditure has been in accordance with the funding conditions.
6. Financial resources should be utilized with consideration of value-for-money and having minimum overheads to maximize the use of funds in terms of programmatic inputs. This supports the objectives of the donor community to increase the effectiveness of financial support.

7. Financial reporting systems should promote and facilitate performance measurement, cost effectiveness, efficiency and value for money.



Grants Management Lifecycle

This manual will focus on managing grants from grant award to closeout.

a. Grant start-up

- All funding agreements should be signed by the General Secretary unless designated to a member of the senior team, for example in the absence of the General Secretary.
- The original copy of the contract should be filed in the Finance Office in a dedicated folder to be created by the Senior Finance Specialist.
- After the funding agreement has been signed, a request for the first funding disbursement should be sent to the donor as per the funding agreement.
- All disbursements that come through to the World YWCA accounts should be acknowledged to the donor in writing.

Programme Inception

- New funding agreements should be shared with project staff and finance staff. Inception meetings for new grants will be held to facilitate a common understanding of the following:

- The detailed implementation plan and budget (cost allocations)
- Roles and responsibilities of the project team
- The project monitoring and tracking system (activities and expenditure)
- Donor regulations on issues such as purchasing, travel, etc.
- Accountability requirements, reporting, templates and deadlines
- Staff recruitments and contracting, etc.

b. Grant Implementation and Monitoring

Programme Implementation

- Implementation of grants should always be guided by the signed agreement, approved work plan and budget.
- Depending on the donor requirements, there may be a donor visit to the World Office, during which the donor representative learns more about the project's progress, success, continued potential and conducts an audit.
- During the grant period, changes may occur unexpectedly and may prompt the need for a no cost extension, re-budgeting, carry forward request, change of key personnel or change on scope of work. As soon as those changes are identified, the Lead SPRM should be notified to get the change request prepared for submission to the donor.
- Requests should always be done beforehand and donor's approval of any changes must be in writing.

Budget Monitoring

- All grant income and expenditure relating to the World Office must be recorded in the accounting system in a timely manner. This includes payments to project partners or member associations and their liquidations.
- Account expenditures should be reviewed monthly to identify under-spending, over-spending, or errors.
- Regular meetings should be held between the project lead and the Senior Finance Specialist to go through expenses and income reconciliation, risk management and costs sharing (if applicable). This meeting is critical as it identifies red flags and provides early warnings for issues such as over or under expenditure and challenges to adhering to approved budgets and work plans.
- Procurement procedures should be followed as outlined in the signed funding agreement and the World YWCA internal controls and financial management standards.
- Requests for subsequent funding disbursements to the donor must be backed up by expenditure reports and documentation from the previous spending period. The allowable expense threshold that qualifies requests should be as outlined in the funding agreement.

c. Grant Accounting and Reporting

- The procedures for financial and progress reporting are as outlined in the funding agreement.
- The project and finance teams should ensure that reports are submitted to the Lead SPRM at least 5 working days before the report due date and earlier, as warranted due to work load or schedule of involved team members. This enables timely review to ensure quality reporting, consistency between the reports and adherence to donor accountability requirements.



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- Unless specified in the funding agreement, both narrative and financial reports should be submitted at the same time.
- The World Office will also share with the donor all reports and evaluations sanctioned during the project period.
- In the unlikely event that donors do not specify reporting deadlines, the World Office will submit, at minimum, mid-term and end of project narrative and financial reports for accountability on the use of funds.
- Audited financial project reports and organisational statements should be submitted as per the requirements in the funding agreements. Deadlines must be adhered to.
- To keep track of submissions, the submission emails sent to the donors, which include the reports, should be saved in the appropriate file in Central Filing.

d. Grant Closeout

- Project and finance teams should allow enough time to prepare final close out reports before the final close out date. The Global Impact Lead (or other program supervisor) should review the project outcomes and compare them to the project objectives and plan to ensure that all planned activities have been implemented. This step is also for quality control.
- All reports, financial and narrative should be submitted to the SPRM Lead before the reporting deadline.
- The Senior Finance Specialist works with the Global Impact Lead to ensure all allowable expenditures/purchases and costs shared are timely and accurate. At this time, final indirect costs recovery income entry should be performed, all expenses should be reviewed and any unallowable expenses should be identified and corrected.
- Unless the donor has given written approval, no more purchases or expenses should be added into this account after the project end date. Depending on the donor's requirements for invoicing and financial reports, payroll and non-payroll expense detail may need to be submitted along with the final invoice/drawdown.
- If the project has cost sharing, final cost share reconciliations should be performed.
- For fixed cost contracts (where contractor pays a firm amount regardless of the ultimate cost to complete the project), any expenses not covered by the grant must be covered by a non-restricted account or another appropriate restricted grant.
- Unspent funds should be returned to the donor, unless specified in the funding agreement or if there is written approval from the donor on actions.
- The General Secretary should be prompted to send a closeout message to the funding entity, in order to express the value of the grant funding, the partnership, and more, as applicable.

Records Retention

- The official grant file should be a combination of both electronic and paper files, the latter being for documents with original signatures. The file should include all significant records pertaining only to the particular grant, including important email exchanges.
- Financial records, supporting documents, statistical records, program documents, evaluation reports and all other records pertinent to any grant award shall be retained for a minimum period of seven years (or longer depending on donor specifications) from the date of submission of the final expenditure report.

Learning and Sharing Lessons



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- This manual is to be updated regularly based on lessons learnt and best practices from the implementation of grants.
- Learning is also to be shared continuously from proposal design to evaluations to improve the efficiency and effectiveness through which World YWCA acquires and manages all funding.
- When sub-granting to YWCA member associations or other partners, sub-grantees should be given this policy or as an addendum in addition to the sub-grant agreements for accountability and recommended best practices in managing the grants.

Grants Key Performance Indicators

	Key performance indicator (KPI)	STANDARDS			
		Project implementation team	Finance	Lead SPRM	Expected Result
					(per grant)
Implementation	<ul style="list-style-type: none"> Grants have detailed implementation plans (DIP) Grants implementation conforms to DIP 	DIP developed at inception meeting and to include time activity will be carried out and cost	Ensure that cash flow and expenditure is against the DIP and approved budget	Monitor expenditure against DIP	Expenditure and reporting in line with DIP
	<ul style="list-style-type: none"> Timely technical support provision to the project team. Timely requests for extensions or project changes, at least two months before end date. Limited number no cost extensions 	<p>Make timely request for support when facing technical challenges</p> <p>Make timely requests for extensions</p>	<p>Make timely requests related to budgets</p> <p>Responsiveness to accounting challenges at grant implementation</p>	<p>To make timely request to donors within seven days of receiving request and justification from project team or finance</p> <p>Get approval from the donor in writing</p>	<p>Responsiveness to challenges at grant implementation.</p> <p>Donor aware of challenges faced and approves changes</p>
	<ul style="list-style-type: none"> Baseline studies and evaluations done on time as per donor requirements 	<p>Timely development of ToRs, getting approval from the donor and engaging the consultants</p> <p>Ensure submission on reports by the due date</p>	Provide support in relation to account line management of evaluation budgets	Review report and submit to donor before due date	Timely submission of evaluation reports to donor
Expenditure and Cost Recovery	<ul style="list-style-type: none"> Budget spent as per cash flow 	Not less than proportionate budget allocation (as in DIP)	Not less than proportionate budget allocation (as in DIP)	Not less than proportionate budget allocation (as in DIP)	Not less than proportionate budget allocation (as in DIP)
	<ul style="list-style-type: none"> No grants reporting more than 10% over expenditure (or as per donor requirements) without seeking prior approval from donor 	Request budget modification before incurring expenditure at least 30 days in advance	Request for budget modification before incurring expenditure	Should request for budget modification before incurring expenditure	<p>Adherence to approved budgets</p> <p>Reduction of disallowable / ineligible costs.</p>



Reporting (Narrative and Financial)	<ul style="list-style-type: none"> Reports submitted on time 	Submit reports to Lead SPRM at least 5 days before due date	Submit reports to Lead SPRM at least 5 days before due date	Reviewed, checked for completeness and submitted to donor before due date **NB. Reports can be submitted by the Global Impact Lead depending on the nature of the relationship with the donor	Timely submission of financial and narrative reports. **Both reports must be submitted at the same time unless specified by the donor.
	<ul style="list-style-type: none"> Reports conform with the donor reporting format 	Reports meet donor requirement All required documentation should be annexed to the reports	Reports meet donor requirement All required documentation should be annexed to the reports	Reports meet donor requirements and are consistent	No donor follow up on missing information, documents, wrong formats etc.
Closing off	<ul style="list-style-type: none"> Grants meet all the requirements in the funding agreement prior to closure 	Completion of closure checklist for all grants	Close in general ledger after verifying all incomes and expenditure	Verify all income due has been received and expenditure is as per budget	Grant 'clean' and closed.