**Guidelines for Narrative and Financial Reporting**

Project reporting is designed to benefit first and foremost the target groups themselves. It should enable them to review changes that they faced or that they themselves brought about through the project, to draw comparisons between what was planned and what was actually achieved, and to reflect on what all this means for further work.

At the same time, Misereor/KZE is accountable to its funders and donors, because the funds that Misereor/KZE uses to support projects come from donations as well as public and Church funds. This is why we require the information specified below on the projects we support.

1. With each Statement of Receipts and Payments an overview of activities to date. Please refer to Section III 'Aspects of Financial Cooperation' for full information on the Statements of Receipts and Payments;
2. 12-monthly effects-oriented Narrative Reports structured as shown in Section I below;
3. a Final Narrative Report to be submitted at the end of the project funding period, covering its entire duration (structured as shown in Sections I and II below).

Please ensure that the Narrative Report/Final Narrative Report is as meaningful, concise and precise as possible:

* What changes did the project succeed in bringing about verifiably so far?
* What conclusions can be drawn from project implementation to date?

Please also ensure that the Narrative Report (Section I) is no longer than 10 - 15 pages (not including annexes).

The Final Narrative Report at the end of the funding period should be more detailed, though no longer than 25 pages (not including annexes). Please refer to Section II for further questions to be covered there.

Please number the pages of your reports, state the date of their preparation and insert a table of contents as well as a list of abbreviations.

Misereor/KZE expects to receive all reports by **no later than 3 months after the end of the reporting period** to which they relate. If a Narrative Report is received after this deadline, disbursement of a next instalment may be delayed.

**PROJECT REPORT**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1.1** | **Project no. & title:** | | | Click here to insert text | | | | |
| **1.2** | **Project location/region:** | | | Click here to insert text | | | | |
| **1.3** | **Reporting period:** | | | Click here to insert text | | | | |
| **1.4** | **Legal Holder of the project** *(organisation)* | | |  | | | | |
| a) | Name and legal form as registered: | | | Click here to insert text | | | | |
| b) | Postal address: | | | Click here to insert text | | | | |
| c) | Phone (landline and mobile) and fax: | | | Click here to insert text | | | | |
| d) | Email: | | | Click here to insert text | | | | |
| e) | Bank details: | | | Name of bank: | | Click here to insert text | | |
|  |  | | | Account holder: | | Click here to insert text | | |
|  |  | | | Account number/IBAN: | | Click here to insert text | | |
|  |  | | | SWIFT: | | Click here to insert text | | |
| 1.4.1 | Official representative of Legal Holder: | | | | | | | |
|  | Person 1 (please fill in for both persons) | | | | | | | |
|  | Name: | Click here to insert text | | | Skype: | | Click here to insert text | |
|  | Email: | Click here to insert text | | | Phone (both landline and mobile): | | Click here to insert text | |
|  | Person 2 (please fill in for both persons) | | | | | | | |
|  | Name: | Click here to insert text | | | Skype: | | Click here to insert text | |
|  | Email: | Click here to insert text | | | Phone (both landline and mobile): | | Click here to insert text | |
| 1.4.2 | Person responsible for financial management | | | | | | | |
|  | Name: | | Click here to insert text | | Skype: | | | Click here to insert text |
|  | Email: | | Click here to insert text | | Phone (both land-line and mobile): | | | Click here to insert text |
| **1.5** | **Project manager/coordinator** *(please notify us here of any changes since funding was originally applied for)* | | | | | | | |
|  | Name: | | Click here to insert text | | Skype: | | | Click here to insert text |
|  | Email: | | Click here to insert text | | Phone (both land-line and mobile): | | | Click here to insert text |
|  | If different from the above: contact person responsible for the report | | | | | | | |
|  | Name: | | Click here to insert text | | Skype: | | | Click here to insert text |
|  | Email: | | Click here to insert text | | Phone (both land-line and mobile): | | | Click here to insert text |

Date/place: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Signature** of person responsible for the report: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**I. Structure of Narrative Report (12-monthly)**

**1. Please begin by briefly describing how the report was prepared: Who was involved in preparing it? What sources is your information based on? (1/2 page)**

**Please make sure to refer to the Project Contract concluded with Misereor/KZE in your Narrative Report, especially with regard to the agreed objectives and indicators.**

**2. Changes in the project context** (during the 12-month reporting period, 1 - 2 pages)

|  |
| --- |
| **2.1 How have general conditions for your work and for the target groups of the project changed since you submitted your request for funding or your last Narrative Report? Which risks and chances for the project arise from this?** |
| ***This might include:***   * What significant positive or negative changes have taken place in the wider political, economic or social setting of the project? * What significant positive or negative changes took place in the life situation of the target groups? |
| Click here to insert text |
| **2.2 What changes occurred with regard to your organisation? (for Interim Narrative Reports only – for Final Narrative Reports, please see question 5)** |
| ***This might include:***   * During the reporting period were there any important changes in your organisation that were relevant to project implementation (e.g. concerning personnel)? If so, what would they be? * Were there any important changes affecting other external actors (actors with which you cooperate)? |
| Click here to insert text |
| **2.3 What are the implications of all the changes you mentioned for the project?** |
| * How will the changes you mentioned affect implementing the project and achieving its objectives? |
| Click here to insert text |

**3. Implementing the project and achieving its objectives** (4 - 5 pages)

|  |
| --- |
| **3.1 As things stand, to what extent are the project objectives agreed in the Project Contract being achieved?** |
| * For each of the indicators laid down for the specific objectives in the Project Contract, please specify the (qualitative or quantitative) baseline values, any interim values and the current values. |
| |  |  |  |  | | --- | --- | --- | --- | | ***Objective No. 1:*** | | | | | Indicator 1 a):  If applicable, indicator 1b)  **Agreed target value at end of project:**  Click here to insert text | Baseline value at project launch (month/year):  Click here to insert text | Any interim values  (month/year):  Click here to insert text | **Current value**  **(month/year):**  Click here to insert text | | ***Objective No. 2:*** | | | | | Indicator 2 a):  **Agreed target value at end of project:**  Click here to insert text | Baseline value at project launch (month/year):  Click here to insert text | Any interim values  (month/year):  Click here to insert text | **Current value**  **(month/year):**  Click here to insert text | | ***Objective No. 3:*** | | | | | Indicator 3 a):  **Agreed target value at end of project:**  Click here to insert text | Baseline value at project launch (month/year):  Click here to insert text | Any interim values  (month/year):  Click here to insert text | **Current value**  **(month/year):**  Click here to insert text | | ***Objective No. 4:*** | | | | | Indicator 4 a):  **Agreed target value at end of project:**  Click here to insert text | Baseline value at project launch (month/year):  Click here to insert text | Any interim values  (month/year):  Click here to insert text | **Current value**  **(month/year):**  Click here to insert text | | ***Objective No. 5:*** | | | | | Indicator 5 a):  **Agreed target value at end of project:**  Click here to insert text | Baseline value at project launch (month/year):  Click here to insert text | Any interim values  (month/year):  Click here to insert text | **Current value**  **(month/year):**  Click here to insert text | |
| ***Comment on achieving the objectives, e.g.***   * What conclusions do you draw from this concerning the achievement of each of the project objectives: Which objectives will you be able to achieve as planned by the end of the project, and which objectives currently appear problematic?   What other information supports these conclusions? | |
| Click here to insert text | |
| **3.2 What is the current status regarding implementing the planned activities and achieving the outputs?** | |
| * What key activities have already been implemented? * What outputs of the project are already used by the target groups? * Which activities or outputs deviated from what was originally planned? How would you explain this?   How is cooperation with the target groups unfolding (e.g. also with regard to monitoring)? | |
| Click here to insert text | |
| **3.3 Were there any other (unintended) effects?** | |
| * What other positive or negative effects have been triggered by the project (for instance with regard to gender, peace and conflict, the environment, civil society)?   What action are you taking in response to these effects? | |
| Click here to insert text | |
| **3.4 Has there been an evaluation?[[1]](#footnote-2) If so, please name key results and conclusions. If not,** is there an evaluation planned during the remaining project period? | |
| Click here to insert text | |

**4. Conclusions** (1 - 2 pages) (for Interim Narrative Reports only – for Final Narrative Reports, please see questions 7 and 8)

|  |
| --- |
| **What is your interim conclusion concerning overall project progress and the achievement of objectives?** |
| Please assess the information supplied so far in short sentences.   * What is your overall assessment of the current status of the achievement of objectives? * What key lessons have the target groups learned so far from project implementation? Do they still see the formulated project objectives and planned activities as entirely relevant as they stand? * What key lessons has your organisation learned so far from project implementation? * What conclusions do you draw from this for further project implementation? Do objectives and/or indicators need to be adjusted as a result? If so, please explain why and propose specific adjustments. |
| Click here to insert text |

**II. Additional Information for the Final Narrative Report**

**The Final Narrative Report at the end of the project funding period should contain all the information requested in Section I and should also *additionally* cover the items listed below.**

**5. Internal and external stakeholders and actors** (2 - 3 pages)

|  |
| --- |
| **5.1 With what staff team did you implement the project activities?** |
| * Have there been any changes with respect to your personnel since the project was launched? * Please attach an up-to-date list:   + formal qualifications   + employment status (payroll, voluntary, freelance)   + hours of work (full time or part time)   + duties and responsibilities |
| Click here to insert text |
| **5.2 What other actors were involved in implementing the project?** |
| ***This might include:***   * How did cooperation with other actors in the project area unfold? Did things go as you had planned? * What contributions did those actors make to the project? |
| Click here to insert text |

**6. Monitoring and Evaluation (M&E)** (2 - 3 pages)

|  |
| --- |
| **6.1 How did you assess outcomes and impacts?** |
| ***This might include:***   * What methods (qualitative/quantitative, participatory etc.) did you use to monitor and assess changes in relation to the project objectives? * At what intervals were data collected? * For which indicators did unexpected difficulties crop up during outcome and impact assessment? What action did you take in response? |
| Click here to insert text |
| **6.2 Who was involved in the M&E process?** |
| ***This might include:***   * Who was involved in monitoring the project? * Who was involved in evaluating the collected data? * Was it possible to feed back the lessons learned into the ongoing project? * If an internal/external evaluation of the project was carried out: has Misereor received the report? |
| Click here to insert text |

**7. Outlook/Sustainability** (2 - 3 pages)

|  |
| --- |
| **7.1 How sustainable are the positive effects overall?** |
| * In your opinion, will the positive effects achieved by the project be sustainable? |
| Click here to insert text |
| **7.2 How do you rate the structural sustainability?** |
| ***This might include:***   * What local structures and capacities have been created or strengthened so far? * To what extent is responsibility for project implementation gradually being handed over to third parties (e.g. present target groups)? * To what extent have the roles of your organisation and the target groups changed in the course of the process? |
| Click here to insert text |
| **7.3 How do you rate the financial sustainability?** |
| ***This might include:***   * Once the project funding period has come to an end, will further financial support be required to maintain the outcomes and impacts? * What other sources of funding or funds of your own/target groups’ funds have you been able to mobilise so far or can you realistically expect to mobilise in the future? |
| Click here to insert text |

The following information forms a necessary part of our reporting to our funders and donors. Please provide brief information on each of the points listed in the form as a conclusion covering the entire project funding period. Please feel free to refer to previous sections (e.g. achievement of specific objectives).

**8. Summary assessment: how do you and the target groups rate the project over the entire project funding period?** (1 - 2 pages)

|  |
| --- |
| **8.1 How effective was the project?** |
| * Has the project achieved its objectives? If not, why not? * Did this project meet your expectations overall? |
| Click here to insert text |
| **8.2 How relevant are the project outcomes?** |
| * From today’s perspective, to what extent are the project outcomes initially envisaged and those actually achieved important for the target groups? |
| Click here to insert text |
| **8.3 Has the project helped facilitate long-term development?** |
| * How do you rate the project’s contribution to the goal formulated in the Project Contract ('impact', i.e. indirect, long-term effect)? |
| Click here to insert text |
| **8.4 Will the results achieved be sustainable for the target groups?** |
| * To what extent will the changes achieved remain sustainable for the target groups without further project support? |
| Click here to insert text |
| **8.5 What are the lessons learned from the project?** |
| ***This might include:***   * What overall lessons did you learn from implementing this project? |
| Click here to insert text |

|  |
| --- |
| **9. Cooperation with Misereor** (approx. ½ page) |
| **How do you rate cooperation with Misereor overall during the completed project phase?**  Your constructive criticism will provide us with important feedback. We will use this information to continue improving our work in dialogue with our partner organisations. Thank you very much! |
| Click here to insert text |

**III. Aspects of Financial Cooperation**

In this section we would like to explain a few key points concerning the financial dimension of our cooperation and reporting. These are laid down in detail and on a binding basis in the 'General Agreement', which you will have received together with the Project Contract. Please also read this General Agreement carefully.

1. We will make the grant approved by Misereor/KZE available to you in instalments. Our **disbursements** can be made in advance for a **period of a maximum of 3 months** (6 weeks in the SEPA Payments Area) for **public funds** (Katholische Zentralstelle für Entwicklungshilfe e. V., KZE), and **a maximum of 6 months for Church funds** (Bischöfliches Hilfswerk Misereor e. V.).

**The size of the advance disbursements** is dependent on

1. the progress made in project implementation and the payments that have already been put to account (see Point III.2. above), and
2. the required amount of funding that you have specified and justified for the period of time applicable in your case. For this purpose, please use the 'Request for Disbursement' form provided (enclosure to Project Contract).

Together with each Request for Disbursement we require an up-to-date Statement of Receipts and Payments, plus a current overview of the activities implemented during the period in question. If at the time of your Request for Disbursement the official **Statement of Receipts and Payments** or the audit report (see Point III.2. above) is not yet available, then we kindly request that you submit a provisional 'Statement of Receipts and Payments'. Please use the **forms which you received with the Project Contract**.

1. We expect Statements of Receipts and Payments from you **at least twice a year**. They must be structured in accordance with the approved detailed Cost and Financing Plans shown in the Project Contract, and will normally cover a period of 6 months each. Depending on the maximum period for advance disbursements (see point 1. above), **together with each new Request for Disbursement we usually also require you to additionally submit a current interim Statement of Receipts and Payments and a brief overview of activities implemented in the corresponding period.**

For projects financed by funds of KZE a **6-monthly audit report** must be prepared. All audit reports must be certified by an independent recognised auditor (Chartered Accountant). This also applies to Misereor projects that receive a grant of EUR 100,000 or more, or that contain a corresponding provision in the Project Contract.

The Statements of Receipts and Payments and audit reports should reach us by no later than 3 months after the end of the reporting period, i.e. a Statement covering the period 1 January - 30 June for instance should reach us by 1 October at the latest. Please comment on the most important items of the audit report.

1. For projects whose 6-monthly Statements of Receipts and Payments have to be certified by an **independent auditor**, we have, for most countries, a list of auditors we recognise. Please select an auditor from this list. In other cases, the appointment of the auditor must be discussed and agreed on with Misereor/KZE. The Legal Holder of the project should then conclude a contract with the auditor that defines the scope of the audit and the nature of the reporting. Please forward to us an original of the auditing contract concluded. A compulsory specimen contract to be used for this purpose is sent together with the Project Contract as an enclosure.

***Further points***

1. We would like to draw your attention to the fact that the amounts we approve are **denominated in EURO**. Fluctuations in the exchange rate (between the EURO and your national currency) will therefore affect the amounts that you actually receive in your national currency. Should the actual amounts transferred in national currency be lower than planned (due to the fact that it has gained value against the EURO), we will then – in dialogue with you – decide on possible steps to cover the shortfall in receipts (in national currency). Where a 'reserve' amount has been approved as part of the Cost Plan of the Project Contract, it may be used in part or in full for this purpose (subject to prior approval by Misereor/KZE).
2. When the project begins please open a **separate project bank account** in the name of the Legal Holder of the project, and please supply us with the account data and data on the holder of the account when you submit your first Request for Disbursement. All project receipts and payments will be transacted through this account. Agreed contributions from other organisations (third-party contributions) and local contributions should also be paid into this account. We also recommend that you institute a separate cost centre in your internal accounting system when the project is launched.
3. Please confirm forthwith the **receipt of all payments** that you receive from us. For this purpose, please use the **Acknowledgement of Receipt form** supplied to you with each disbursement. Please also send us a copy of the relevant bank slips and account for any banking charges.
4. **Possible changes in our financial support**

As a matter of principle, we approve our financial support 'up to' a specified maximum amount. This means that under certain conditions it is possible that the amount actually disbursed is less than this maximum amount. Important reasons for this can include:

1. If actual payments made by the project turn out to be lower than originally estimated in the approved Cost Plan (cf. Project Contract), our grant will be reduced proportionately.
2. If local and third-party contributions (i.e. contributions of your and of other organisations) received turn out to be higher than planned (cf. Financing Plan, Project Contract), yet project expenditure remains unchanged, then our grant may also be reduced.

If, however, local contributions (not third-party contributions) turn out to be lower than planned (cf. Financing Plan, Project Contract) for unforeseeable and unavoidable reasons, then under certain circumstances our share may be increased. In this case we will examine the precise circumstances in dialogue with you. We reserve the right to approve such an increase, or not, as we see fit.

**Please notify us forthwith of any change in income from the planned local or third-party contributions.** In this connection, please also refer to item 7. of the KZE General Agreement/item 1.3 of the Misereor General Agreement.

1. **Local contributions**

We make a clear distinction between monetary and non-monetary contributions. Please note that only monetary contributions can be included in the Financing Plan. Material contributions, labour or services (such as the provision of premises, buildings or facilities) cannot be accepted and counted as monetary contributions.

If any non-monetary contributions have been made in your project, please itemise these in a separate paragraph and estimate their value.

1. **Changes in the course of the project and deviations from the Cost Plan**

Please notify us forthwith if it becomes evident in the course of project implementation that the project’s original purpose (i.e. the project goal or individual project objectives) needs to be changed. Changes within the project may be necessary. We will then seek a solution in dialogue with you (cf. item 4. of KZE General Agreement, items 2.1 - 2.2 of Misereor General Agreement).

1. We also consider **deviations of more than 20 %** **for any main categories within the approved Cost Plan** (i.e. without change to the total costs) as major changes. Major changes of this kind always require our prior approval.
2. If **construction measures** are being implemented in your project, please pay detailed attention to our information handout 'Special Rules Concerning Building Projects'.
3. If the Cost Plan in your Project Contract shows the item **'reserve'**, please note that these funds are for the time being unavailable. This amount can only be used in case of warranted need, subject to express approval by Misereor/KZE.
4. **Please note that we cannot recognise any expenditure incurred prior to the commencement date of the project as laid down in the Project Contract.**

1. Under certain circumstances, Misereor requires a mandatory external evaluation. If applicable, this will normally have been agreed in your Project Contract. [↑](#footnote-ref-2)