1. INTRODUCTION

This guidance provides grantees with information on budgeting, reporting, and the claiming of funds from AmplifyChange. The guidance also provides basic instructions on how grantees can complete the Financial Template.

This guidance is meant for Opportunity grantees whose grants end on or after 31 October 2019.

Throughout this document, we refer to grantees as ‘you’ and AmplifyChange as ‘we’.

2. GRANT INFORMATION

All grantees should complete the Financial Template’s first tab (sheet 1), which is labelled ‘Grant Information’ in the list of tab names along the bottom. Cells C9 and C10 are particularly important – this is where you should provide the name and email address of the staff member responsible for the financial report. For smaller organisations this might be the main grant contact; but for others this might be a specific member of finance staff who is responsible for the budget and financial reporting.

Please use Cell C14 to indicate the methodology you have used for converting payment currency into EUR for reporting. For more details on the allowable exchange rate methodologies please see the #3 Exchange rates guidance.
3. BUDGET

You have already submitted a draft budget with the application. You can revise and finalise this during the pre-contracting stage of grant setup during discussions with your Grant Manager. Once agreed by your Grant Manager, the final budget will be included as an Annex to your grant agreement. Opportunity grants are for a period of up to one year and budgets should reflect the length of the grant. The budget template is found in the third tab of the Financial Template called ‘Agreed Budget’.

You need to structure your budget between the five standard budget headings – Project Activities, Staff Costs, Monitoring and Evaluation, Organisational Strengthening / Capacity Building / Sustainability, and Indirect Costs. We explain these classifications in more detail in the #2 Budget classification and budget management guidance.

You will need to insert lines as required under each of the five budget heading sections. To ensure that the formulas/calculations are copied into the new rows, please copy a row and click ‘insert copied cells’ (it will NOT work if you just insert a new blank row).

Budget heading name
The budget heading name in Column B must conform to the five standard budgeting headings (Project Activities etc). Please ensure that they are in the exact same format e.g. no space between the words ‘Project’ and ‘Activities’ (see format below), as we use this for data analysis. The budget headings names/formats are:

- Project Activities
- Staff Costs
- Monitoring And Evaluation
- Organisational Strengthening
- Indirect Costs

Budget line
In Column C, please include the budget line name. This is free text and you must define your own budget lines which are specific to your project. Some examples can be found in Section 2 of the #2 Budget classification and budget management guidance.
Organisation and country
If you, as the grantee, are working with a downstream partner, then Column D should be used to indicate the name of the downstream partner using this budget line, otherwise this should just be your own organisation’s name. Column E should be used to indicate the country in which the budget line is being spent.

Period
Columns F and G are for the actual budget figures. Please ensure these are in euros (EUR). Column H contains a formula to add up the figures entered - please do not amend or type over these formulas.

Budget notes
Column J is a free text column for you to add notes about each budget line. Please include enough detail to fully explain and justify your assumptions, approach and calculations of the budget estimates. For example, a ‘staff costs’ budget line should include details such as the title/grade of staff member, percentage of Full Time Equivalent (FTE) being charged to the project and annual salary.

Each budget heading has a sub-total line and there is an overall total at the bottom of the tab. Please do not amend or type over these formulas.

4. CLAIMS AND FINANCIAL REPORTING
Opportunity grants receive all funding upfront, and as such do not need to make any further claims. At the end of the project grantees must complete a Financial Report setting out how the grant funds were spent against the workplan and budget. The Financial Report is found in the fourth tab of the Financial Template called 'Financial Report'.

Grantees should complete cells D5 & D6 in Section 1: Grant Information with the name and email of the staff member who authourised the report.

Section 2: Transaction Listing
As a grantee, you must report all transactions spent on the project. The Detailed Transaction Listing requires full details of each transaction incurred against project budgets and should be reconcilable to (i.e. consistent with) the workplan. Grantees should be aware that the details set out in this report are subject to audit; it is expected that grantees can provide supporting
evidence for all transactions (for example, payslips, receipts and invoices). More rows can be inserted as needed. To ensure that the formula in Column M is copied down please copy a row and click 'insert copied cells' (rather than just inserting a new blank row).

**Budget Heading**
Column C is the budget heading. This must match exactly the standard budget heading names and formats as in the 'Agreed Budget' tab (namely: Project Activities, Staff Costs, Monitoring And Evaluation, Organisational Strengthening and Indirect Costs). These can be selected from a dropdown or copied into the cells, providing the exact wording/formatting is used. The template will bring up an automatic data validation error message if the wrong headings are typed into these cells.

**Budget Line**
Column D is for the budget line and this must match the budget lines used in the 'Agreed Budget' tab.

**Transaction Description**
Column E is free text and can be used to give a brief description of the transaction.

**Organisation and Country**
Columns F and G are for the organisation and country and should match the budget.

**Payment Date**
Column H is for the payment date. AmplifyChange uses the **cash-basis of accounting** so the important date is the payment date, which is the date funds actually leave your organisation. More details can be found in the #1 Principles of reporting guidance. Transactions should only be included if the payment date falls within the reporting period of the grant. This is important as any payments made after the end date of the grant agreement are not eligible, unless within the €2,000 limit and agreed in advance (please see Section 5.4 of the #2 Budget classification and budget management guidance).

**Payment Currency and Amount in Payment**
Column I is for the payment currency. This is the actual currency each transaction has been made in. This may be different for different transactions in one report (for example, if transactions take place in different countries or multiple currencies are in common use in a
country). Please note that this may not always be the local currency of the country where the project is located if a different currency, such as USD, is actually used to make a payment. Column J is for the amount of the transaction in the payment currency.

**Exchange Rate (EUR1=) and Amount (EUR)**

Column K is for the exchange rate used to convert payment currency into euros (EUR) for reporting to AmplifyChange. This should be expressed as the amount of payment currency equal to 1 (one) euro (EUR1). For more details on the allowable exchange rate methodologies please see #3 Exchange rates guidance. Please note that you should include the exchange rate methodology used in cell C14 of the ‘Grant Information’ tab. Column L will calculate the amount in EUR. Please note this column contains a formula and so you should not amend or type over it.

**Section 3: Additional Information**

This is a free text box. Please use this for any information you would like us to consider when reviewing your financial report. This should include explanations of any variances to budget, both underspending and overspending.

The second tab of the Financial Report called ‘Summary’ pulls in data from both the ‘Agreed Budget’ and the ‘Financial Report’ tabs for analysis purposes. No data can be added by grantees directly into this tab.

For guidance on what budget flexibility there is please refer to the #2 Budget classification and budget management guidance. We encourage you to include as much detail as possible in the additional information box so that we do not need to ask you for further information during the financial report review process.

**Voucher**

The final tab in the Financial Template is called ‘Voucher’. This is used by us at AmplifyChange to calculate the disbursement payments. You do not need to add anything to this tab.

**5. BUDGET REVISIONS**

If you have agreed a budget revision with your Grant Manager at AmplifyChange, you will be required to complete a new version of the ‘Agreed Budget’ tab. We (AmplifyChange) will then insert this into the Financial Template to replace the original agreed budget.
Please draw up the revised budget following the guidance in **#2 Budget classification and budget management** and template guidance given in Section 3 of this document.

Please note you should agree all budget revisions with your Grant Manager at AmplifyChange.