



SUB-GRANTING MANUAL

Palestinian Working Women for Development

2021



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1. INTRODUCTION

This manual has been developed by the Palestinian Working Women for Development (PWWSD) to establish the general guidelines, process requirements, and eligibility standards, as well as the approval structures and procedures pertaining to sub-granting. The manual provides information relevant to the formulation of sub-grant projects and associated requirements; the wording of competition announcements and calls for sub-grant applications or proposals; criteria for the review of accepted submissions; risk assessment and selection of sub-grantees; as well as the subsequent monitoring and oversight responsibilities of PWWSD to ensure that the performance of sub-grantees meets the terms of the agreement, adheres to PNGO's Code of Conduct, donor expectations and conditionalities and contributes to the specific requirements and objectives a grant program award aims to achieve.

PWWSD staff shall be required to follow the guidelines of this manual when sub-granting is involved in any of the projects or programs they manage. The manual is presented in dedicated sections and sub-sections that appear under corresponding headings. Adherence to the policy and procedures established in this manual may not necessarily cover other specific sub-granting requirements set forth by a donor or funding agency, which may differ from one donor to another. At the essence of the requirements stipulated in the current manual lies the institutional responsibility of the PWWSD to ensure the implementation of the goals and objectives of respective grant programs and full compliance with the additional provisions established in the agreement with the donor.

2. CODE OF ETHICS

All types of communications, oral or verbal, official or private, related to sub-grants and leading to any type of disbursements by PWWSD require the highest degree of transparency, responsibility, and strict adherence to the established standards of ethical and professional conduct. PWWSD staff handling the administration of sub-grants on behalf of PWWSD shall consistently conduct themselves in a manner consistent with the established ethical values of PWWSD and in compliance with the requirements set forth by the respective funding agency or organization.

All sub-grant decisions, of any amount, shall be made with integrity and objectivity, free from personal bias, special considerations or personal benefit of any sort, free of solicitation or acceptance by any PWWSD employee, directly or indirectly, of any gift, favor, or other exchange bearing money from anyone associated with an organization interested in competing for or fulfilling the implementation of an awarded sub-grant. As stated above, any communication related to a sub-grant must be conducted in an impartial, professional, and transparent manner. All eligible sub-grant applicants or potential beneficiaries must be given

equal opportunity to participate and compete for an announced sub-grant. PWWSD staff shall make every effort to maintain open, positive, impartial, and professional relations with sub-grantees, conduct monitoring and oversight as established in the respective sub-grant agreement, and resolve under-performance or non-performance issues quickly and equitably, and in accordance with the respective performance stipulations and deliverables. Moreover, sub-grantees working with PWWSD shall be held to the same professional criteria of transparency, accountability, and ethical practices.

3. IMPARTIALITY, CONFLICT of INTEREST, and CONFIDENTIALITY

PWWSD staff with grant or sub-grant management responsibilities, including members of a designated sub-grant evaluation team, as well as technical experts consulted from time to time in relation to a particular grant or sub-grant, shall act in a manner consistent with their fiduciary responsibilities and exercise meticulous care not to take action or make decisions that are subjective, biased, or resulting from their personal interests and/or those of a potential sub-grant applicant or sub-grantee.

Conflicts of interest must be avoided under all circumstances. PWWSD standard operating procedures that apply to actions in reference to sub-granting define conflict of interest as instances when a PWWSD employee involved in the management of a grant or grants, or any of his/her family members, has an existing or potential financial or other interest that impairs or might appear to impair the individual's independence of judgment in the discharge of responsibilities towards PWWSD and/or towards the donor; may receive a material, financial, or other benefit from the knowledge of confidential information; is a director, officer, employee, member, partner, or trustee of a sub-grant applicant or sub-grantee; and/or has a financial interest that enables him/her to exercise favoritism or influence the decision.

In most instances related to sub-grants, PWWSD requires that staff with grant or sub-grant management responsibilities having access to related confidential information, as well as members of the sub-grant evaluation committee responsible for the review, scoring, and selection of sub-grant proposals shall be asked to sign the Declaration of Confidentiality and Impartiality form or other forms that may be prescribed by the donor.

4. SUB-GRANT SCHEME PROCESS



4.1 CALLS FOR SUB-GRANTS

4.1.1 Content of the call

The first element of the call for sub-grant is to develop simplified “guidelines for sub-grant applicants” with the clear identification of:

- **Contracting body:** identification of the project Lead beneficiary / partner signing the sub-grant contract.
- **Scope:** type of eligible activities to be carried out by sub-grantees, which must contribute directly to the project goals.
- **Maximum duration.**
- **Profile of the sub-grantees:** type of eligible organizations or persons (even natural persons), which may apply, including any limitation to participation (e.g. “no more than one sub-grant shall be awarded per each applicant”).
- **Partnership:** in case the sub-grants require the work in partnership, either in the same country or in different countries.
- **Geographical eligibility of the sub-grantees and the activities:** ideally the same like the project partnership, even though they may be extended to all the program area. Specific activities outside the eligible area are not recommended but they may be exceptionally included, provided that this possibility is foreseen in the call for sub-grants and their added value to the projects is well-justified.
- **Financing:** the maximum amount of the sub-grant and specify if a co-financing by the sub-grantee is foreseen. The acceptable procurement approach sub-grantees must use for acquiring goods/equipment if included in the sub-grant.
- **Schedule of payments:** transfer of approved sub-grant amounts to the grantee.
- **Budget:** the sub-grant applicant must prepare a simplified budget with an estimation of costs.
- **Reporting:** frequency and content of the reporting to the Lead beneficiary/partner.
- **Implementation conditions:** the sub-grant reporting shall be output-based or result-based. The type of output and/or results indicators must be clearly identified.
- **Selection and award criteria and procedure:** including an estimated timetable and appeal procedure

4.1.2 Announcing Sub-Grants

The call must be published through appropriate means, in order to ensure the principles of transparency and equal treatment. Announcements must contain the description and objectives of the sub- grant along with application/proposal submission guidelines, instructions, deadlines, evaluation criteria and process, and other relevant guidelines to applicants. Below is a checklist of potential areas and topics that a sub-grant announcement or call for proposals may consider incorporating:

- The overarching purpose of the sub-grant and scope of work.
- The specific and measurable objectives, along with output and result indicators the sub- grant is expected to achieve.
- The sub-grant application review process and evaluation criteria.
- The sub-grant amount and the number of potential awards.
- The types of costs allowed or disallowed and matching or cost-share requirements from sub- grantees if any.
- The acceptable procurement approach sub-grantees must use for acquiring goods/equipment if included in the sub-grant.
- Other administrative requirements or stipulations that must be met in compliance with the requirements of the donor.
- The sub-grant period of achievement (start date/end date).
- The terms and conditions for tracking achievement, monitoring and reporting progress, and submission of periodic and final reports.
- The method and schedule of payments or transfer of approved sub-grant amounts to the grantee (electronic transfer, reimbursement upon submission of invoices, up-front lump-sum, by result-linked installment, etc.).
- The requirement for submitting independently audited financial statements for the prior fiscal year, if applicable.

4.1.3 Sub-Grant Application Guidelines

Though sub-grants will have their respective special requirements and justification provisions, applicants shall be required to complete the PWWSD-recommended application form (Appendix 2). Thus, the description should cover the essential components articulated in the sub-grant announcement, including but not limited to the following:

- The purpose and key objectives of the sub-grant.
- The specific activities and/or actions that the applicant will undertake to achieve the stated objectives along with their corresponding timelines and added value.
- The expected scope of the proposed activities/actions (target group of beneficiaries).
- The sub-grant period of performance (start date/end date).

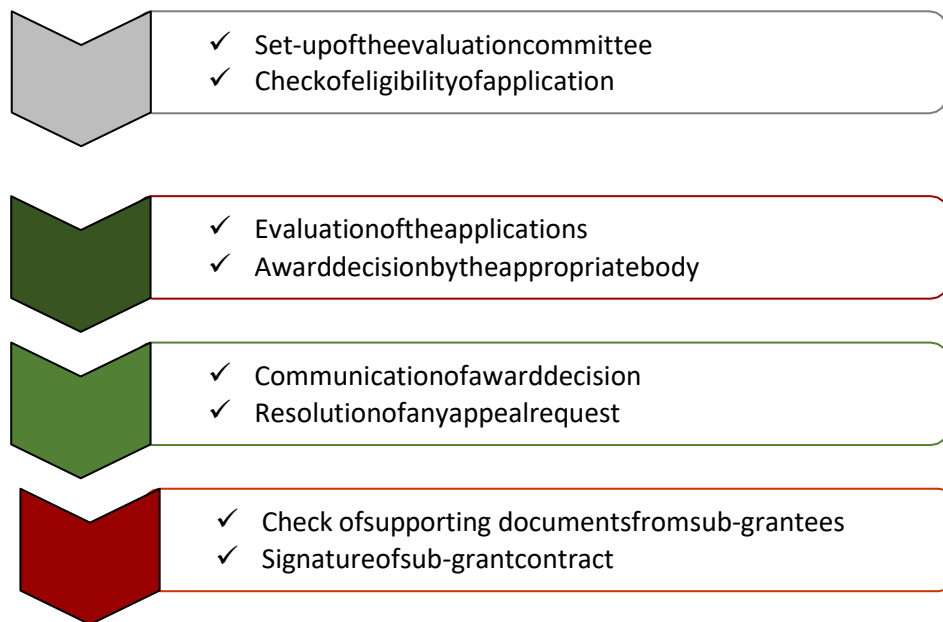
- The specific output and results the applicant will achieve, along with the approach used for measuring progress and reporting results (performance indicators).
- Description of the ability of (lead staff and technical expertise and associated resources), prior experience and/or track record relevant to the proposed project activities and actions.
- The detailed budget of the proposed sub-grant project with corresponding explanations of costs and line items, paying attention to allowed/disallowed costs and matching cost-share requirements, if any (see basic sample in Appendix 3).
- Cost-effectiveness of the project.
- A work plan with Gantt chart or indicative timetable that displays the timing and duration of each task involved in the proposed sub-grant project, along with their respective output/result indicators (see basic sample in Appendix 4).
- The monitoring, oversight and internal controls that the applicant will utilize to stay on track in order to deliver the expected results and assurances of sustainability of the results the sub-grantee has achieved.
- Risk assessment.
- Any other information that is directly relevant to the purpose of the sub-grant and may be useful for assessing the merits of the application.

When developing the description of the proposed sub-grant activity, applicants shall be encouraged to pay special attention to the sub-grant evaluation criteria contained in the announcement. Also, if the sub-grant involves any procurement of commodities, attention must be paid to follow the PWWSD and/or donor prescribed procurement approaches that promote equal and fair treatment of suppliers, impartiality and transparency of actions, and accountability for results. Additionally, attention must be given to other administrative requirements or stipulations that must be met in compliance with the rules and regulations established by the donor and/or PWWSD.

Below is a checklist of documents that may be required for submission along with the sub-grant application (depending on the nature and amount of the sub-grant):

- Copy of the applicant's certificate of registration or an equivalent document related to its legal status.
- Copy of the applicant organization's by-laws or articles of incorporation.
- Copy of the applicant's most recent annual report or other similar official document that describes the activities of the organization.
- Board of the organization and/or individuals authorized to sign on behalf of the organization as stated in the charter of the organization or in its by-laws.
- Copy of the applicant organization's latest audited or prepared financial statements.

4.2 SELECTION, AWARDING AND CONTRACTING



4.2.1 Selection and Evaluation Procedure

The selection of the sub-grants is a critical procedure. Any non-respect of the principles mentioned in the previous section of this guide or any incompliance of the self-defined criteria included in the call for sub-grants, may lead to the ineligibility of the sub-grants.

On top of the procedure itself, it is essential that the applications shall be assessed by an ad-hoc evaluation committee with adequate technical capacity and complete independence from the potential sub-grantees.

As in the case of the calls for proposals for projects, the sub-grants must have clear, non-discriminatory and not prejudicial to fair competition criteria to be defined by the PWWSD taking into account the description of sub-grants included in the Description of the project.

These criteria must be measured with a scoring system that must be known in advance by the potential sub-grantees and published in the documents of the call.

In a three-pronged process, the applications will be:

- A. **First reviewed** to determine if they actually meet the eligibility requirements and general qualifications set in the grant announcement or call for applications/proposals. These requirements generally follow the guidelines of the principal donor in reference to either or all of the following points:
 - Source and nationality.

- Legal standing / official registration (based on established eligibility of natural persons or civil society organizations and other types of non-governmental organizations).
 - Examination of exclusion criteria (related to bankruptcy, breach of legal obligations/taxes, guilt of corruption or ethical/professional misconduct or gross negligence and such other factors).
- B. **Those applications cleared** through the first review phase are then scored against the pre-established evaluation criteria using a scale of 1 to 5 (where 1 is the lowest and 5 is the highest— see Appendix 5 for a sample scoring sheet) to measure content quality and sustainability. These may include but not limited to:
- Clarity of the proposal and extent of its relevance to the problem statement or issue(s) it will resolve and the announced overarching purpose of the sub-grant.
 - Relevance of the proposal to the particular needs and constraints of the target group beneficiaries
 - Degree of alignment of the proposed solution/action to the scope of the project and objectives of the sub-grant.
 - Feasibility, quality, and sustainability of the proposed approach to solving the problem and strength of the rationale used (or the logic of the proposed solution).
 - Demonstrated in-depth knowledge of the problem and implementation process and activities for attaining the proposed result(s) in a timely, distinct, measurable, and impactful manner.
 - Added-value elements (e.g. innovation, best practices).
 - Consideration of external factors (risks, assumptions and their mitigation strategies).
 - Budget and cost-effectiveness of the action (have the activities been properly reflected in the budget and is the ratio between the estimated costs and the expected results satisfactory).
- C. **The applications** that receive preliminary sub-granting approval (based on the pre-established evaluation criteria) will be further assessed for risks of implementation or the extent to which the applicant has the capacity to fulfill the conditions outlined below, again using a scale of 1 to 5 (where 1 indicates relatively highest risk and 5 indicates lowest risk). This represents the third step of the evaluation process:
- Established internal controls to ensure compliance with local laws and regulations.
 - Prior experience with managing grants/sub-grants.
 - Clearly defined organizational structure, responsibilities, and authorities.
 - Availability of lead staff and respective tenure in the organization.
 - Availability of technical expertise and associated resources to successfully implement the proposed activity.

- Availability of sufficient justification of costs related to the sub-grant activity, coupled with the reasonableness of those costs and overall rationality of the budget.
- History of past performance managing similar projects/activities and proper functioning of internal processes related to the protection of assets.
- Dedicated resources, procedures and actions that ensure the accuracy and reliability of financial record keeping and reporting.
- Quality of management and internal control systems necessary for meeting the sub-grant performance standards.
- Other background information publicly available, including financial performance, audits, and other elements of management capacity.

4.2.2 Sub-Grant Evaluation Reporting

Once the final scores of each applicant are consolidated and a final score assigned, the evaluation panel will present its report and recommendation to the grant management team and/or person(s) responsible for the administration of the sub-grants. All documents and notes related to the scoring of applicants under each of the evaluation criteria must be attached to the report and retained on file.

In the event of a tie between two or more applicants, field visits and/or reference checks (as determined by the grant management team) may be used to reach the final selection or approval decision. Notes on field visits and reference checks must clearly substantiate the final sub-grant decision and also retained on file. Moreover, the PWWSD grant management team may also decide to meet with the successful applicants to discuss points derived from the evaluations/assessments that may require minor modifications and/or to request additional information.

The applicants will be informed in writing of the decision concerning their application and, if rejected, the reasons for the negative decision.

PWWSD will keep internal records on the evaluation as an audit trail in case of e.g. complaints by applicants, audits, or checks by the donor. **As a minimum, these records shall comprise the following:**

- An evaluation report summarizing the selection procedure and its results, including dates of call, how it was published, dates of evaluation, number of proposals received, number of proposals funded, as well as a list of all selected applicants and their funding amounts.
- A listing of proposals received, identifying the proposing organizations involved (name and address).
- All communications with applicants before call closure and during evaluation.
- The names and affiliations of the experts involved in the evaluation.

- For each proposal a copy of the filled forms used in the evaluation.
- A record of all incidents that occurred during the evaluation (e.g. how conflicts of interest were handled if they were detected during the evaluation process) and any deviation from the standard procedure (e.g. if a selected applicant was not the highest scoring one, you must document the objective reasons why the highest scoring one was passed over).

Throughout the review and selection process, PWWSD shall ensure adherence to the principal donor's guidelines and stipulations other than what has been included in the current manual and is ultimately responsible for the achievement of results.

4.2.3 Sub-Grant Agreement

Following completion of the review, evaluation, and selection of sub-grant applications and approval of the award decisions, PWWSD shall send formal notification to the successful applicants and sign a sub-grant agreement with the awardees. The Sub-grantee shall be bound by the applicable terms and conditions of the Primary Grant Agreement signed by/between the PWWSD and the primary funding organization or donor. The sub-grant agreement shall clearly state the purpose of the agreement and contain general provisions, including but not limited to the rights and obligations of PWWSD as well as those of the awardee; transfer and acceptance of approved amounts in accordance with the accepted budget; allowable and timing of expenditures and applicable cost principles; taxes and associated obligations of the sub-grantee; stipulations with respect to performance tracking and monitoring progress; reporting requirements; annual audit requirements and other conditions and stipulations that may apply.

Sub-grant agreements will be prepared in duplicate, one copy shall be retained by PWWSD and the other by the awardee. Also, in some cases, the principal donor may require prior approval of the sub-grant agreement (and/or subsequent changes thereto), in which case the recommended changes to the text must be incorporated provided that any such change does not create a conflict or contradiction with Palestinian laws and PWWSD policies.

4.2.4 Amendments to, Suspension or Termination of Sub-Grant Agreements

Any request for changes to the signed agreement between PWWSD and the sub-grantee must be made in advance, in writing and within the applicable time limits established in the agreement according to the type and extent of the requested amendment (time limits generally differ based on the type of change and the approvals required by the donor).

Similarly, requests for an extension of the sub-grant period must be submitted at least 30 calendar days in advance and must be supported by an explanation of the conditions or unexpected circumstances dictating the extension. Major changes to the cost categories

and/or line items established in the approved sub-grant budget shall also require advance agreement when the amount of the requested change exceeds a certain percentage of the total sub-grant amount usually 10 percent or a percentage increase higher than standard inflationary price increases or other form of remuneration, mostly driven by the nature and purpose of the sub-grant and must be so outlined in the agreement.

Also, there may be situations that arise during implementation requiring a sub-grant amendment, suspension, or even termination of the agreement ensuing from different reasons, including the following:

- The budget is no longer adequate to carry out the activity as a result of unexpected conditions or deviation from the sub-grant purpose and accepted implementation strategy.
- The circumstances surrounding the sub-grant have changed, rendering continuation of the activity impossible or unfeasible and requiring termination of the sub-grant agreement.
- Suspension of the sub-grantee activity for a specified period or indefinitely due to reasons beyond the control of the PWWSD or sub-grantee.
- Suspension, withholding of payment, or termination of agreement due to the failure to correct identified deficiencies and/or to comply with the established conditions or imposed restrictions arising from unsatisfactory performance or other non-compliance by the sub-grantee and/or to fund PWWSD or termination or suspension of the primary grant agreement by the primary funding organization or donor for any reason.
- Denial of all or part of the cost of an activity or action that is found to be non-compliant with the terms of the agreement or description of performance results and/or deliverables.

In the case of termination by PWWSD with the consent of the sub-grantee, the two parties must agree upon the termination conditions, including the effective date, and treatment of unused funds or unpaid sub-grant funds.

In the case of request to terminate the agreement by the sub-grantee, written notification must be submitted to PWWSD setting forth the reasons for such termination, the effective date and in the case of partial termination, the portion of the agreement to be terminated. If PWWSD determines that the partial termination will not accomplish the purposes of the award, it may proceed with terminating the award in its entirety.

4.3 SUB-GRANTEE PERFORMANCE MONITORING & REPORTING

As sub-donor, PWWSD shall monitor the activities of the sub-grantee to ensure that it has established and maintains effective internal control measures that provide reasonable

assurance that the amounts granted are managed in compliance with the terms and conditions of the sub-grant agreement and in accordance with the law. In that respect, PWWSD shall regularly monitor the sub-grantee performance using different approaches that may include one or more of the following depending on the sub-grant amount and degree of risk associated with successful implementation of the project.

Through the life cycle of a sub-grant project, PWWSD shall monitor sub-grantee performance to ensure the successful achievement of the results and deliverables outlined in the agreement. Whether treated as standard monitoring of performance or risk management of sub-grantees, any or a combination of the following actions may be used for continuous monitoring purposes:

- Self-assessment questionnaires completed by the sub-grantee upon request or by the established timetable of requirements.
- Site inspections (or field visits) with advance notification (usually used when the sub-grantee performance results are visibly evident and measurable).
- Desk audits or telephone conferences to discuss progress with specific targets or deliverables;
- Review of periodic performance and financial reports submitted by the sub-grantee.
- Follow-up with the sub-grantees on specific actions related to deficiencies identified earlier (through any of the monitoring approaches above) to ensure that appropriate action has been taken.

The sub-grantees must also respect the visibility rules required by the donor and PWWSD.

The PWWSD determination of which monitoring approaches will be applied for a sub-grant shall be made before signing the agreement with the sub-grantee, which will state the monitoring actions and their respective periodicity.

The narrative report should adequately describe progress toward the achievement of the stated objectives and at the same time reflect the use of the sub-grant funds for the progress towards achieving the results and/or deliverables. If the reports are not submitted or are not in the form acceptable to PWWSD, further payments to the sub-grantee may be withheld with due notice to the sub-grantee.

5. FINANCIAL PROCEDURES, ACCOUNTING and RECORD KEEPING

5.1 Financial system

The sub-grantee shall maintain accurate records of all actions and transactions related to the sub-grant and furnish PWWSD with regular financial and narrative reports and supporting documentation, as established in the sub-grant agreement. The sub-grantee must ensure that costs are compliant with the eligibility requirements of the sub-grant and included in the categories defined in the approved proposal budget. Depending on the nature of the sub-grant, the award amount, and period of performance, the reports may be monthly, quarterly, or just mid-term and final. A template of the narrative report shall be provided (Appendix 6) to serve as a guide to the basic sections that may be incorporated into the submission. However, attention must be focused on the specific reporting requirements of the sub-grant concerning the submission schedule and specific content requirements as established in the sub-grant agreement. All reports shall be properly documented with supporting original vouchers, invoices, and receipts attached. The sub-grantee financial reports will be prepared using the outline form provided by PWWSD and pursuant to the reporting requirements of the donor (see Appendix 7) and be submitted together with a bank reconciliation report, in case a separate bank account was required for the sub-grant. Reallocations between approved budget lines shall be subject to PWWSD's written approval.

Depending on the nature, amount, and period of the sub-grant, as well as the requirements to this effect by the donor, PWWSD may stipulate in the sub-grant agreement that the sub-grantee accepts, understands, and agrees to maintain separate accounting records of transactions related to the sub-grant funds in compliance with generally accepted accounting principles.

The sub-grantee must:

- ✓ Ensure that the costs are compliant with the eligibility requirements of the program and included in the categories accepted in the call for sub-grants.
- ✓ Follow the program rules in what concerns the eventual revenue deriving from the sub-grant activities.
- ✓ Keep sub-grant accounting, showing a reliable and easy-to-follow audit trail¹ of the expenditure and revenue.
- ✓ Keep the original accounting, supporting documents until the end of the open-to-control period.
- ✓ Have the declared expenditure verified by the project auditors or competent public officer, following the requirements of the program.

See Appendix 8 to know more about the Financial Checklist Guidance Tool

5.2 Payment schedule

The payment schedule may be decided by the project when developing the guidelines for sub-grants. Depending on the duration of the sub-grant activities it may include an initial pre-financing, intermediate payment and a balance payment at completion. The intermediate payment may be linked only to activity reports, but also to expenditure verification in case of sub-grants with duration longer than 12 months.

Take into consideration the following factors when deciding on the payment schedule:

- ✓ Risk of non-performance of activities (in time or in full)
- ✓ Risk of error in the eligibility of expenditure
- ✓ Financial capacity of the sub-grantees. A reduced pre-financing may hamper the possibilities of success in small NGOs or civil society organizations
- ✓ The harmonization of payments and reporting of the sub-grants with the project reporting, depending on the moment of signature of the sub-grant contracts.

5.3 Accounting

Sub-grantees shall be expected to maintain accounting records that properly record and support disbursements of sub-grant funds in accordance with the approved budget and generally accepted accounting principles. In assurance thereof, the sub-grantee may be asked to provide PWWSO, as the sub-donor, full access to its books and records (including desk audits or site visits) to verify transactions or assertions in the financial reports submitted by the sub-grantee.

The sub-grantee shall undertake to return to the PWWSO at the end of the sub-grant period all unused funds and any amounts determined by PWWSO as not allowable expenses under the terms and conditions of the sub-grant agreement.

The sub-grantee shall be required, within a period of 30 calendar days after the conclusion of the activities covered by the sub-grant agreement, to submit a final financial report using the form supplied by PWWSO to the sub-grantee.

The sub-grantee shall keep accounting records, reports and documentation related to the activity covered by the sub-grant agreement for a period not less than three years after the completion of the project life cycle and submission of the final financial report.

5.4 Sub-Grant Closeout

Sub-grants shall be closed out within thirty days following (a) the termination of the sub-grant agreement for any of the reasons discussed above or (b) the conclusion of the sub-grant

implementation period. At that time, sub-grantees must submit to PWWSD all financial, technical and other information required by the sub-grant agreement. As sub-donor, PWWSD will ensure that all advances are liquidated or accounted for, including the return by the sub-grantee of any unused cash, and that all expenses have been properly documented. Any irregularities that are observed during the review of the submitted documentation, the sub-grantee shall be notified about them, in writing, no later than 30 calendar days from receipt and be required to submit an explanation or additional documentation acceptable to the sub-donor.

6. TECHNICAL and FINANCIAL CAPACITY BUILDING

PWWSD shall focus on building the capacity of sub-grantees in a way that promotes the institutionalization of good practices. This ensures that the skills and systems developed during the project are maintained and built upon after the project ends. PWWSD shall empower sub-grantees to take ownership of their development by involving them in the design and implementation of capacity-building initiatives, fostering a sense of ownership and long-term commitment.

Integration of financial and technical capacity building into a cohesive program shall recognize that these areas are interdependent. Strong financial management supports technical project implementation, and effective technical execution ensures that financial resources are used efficiently and achieve intended outcomes.

6.1 Technical Capacity Building Summary

1. **Assessment:** Assesses sub-grantees' technical skills, project management capabilities, and resource management.
2. **Training:** Delivers customized training on project design, implementation, monitoring, and sector-specific expertise.
3. **Tools:** Provide technical guidelines, M&E tools, and project management software.
4. **Ongoing Support:** Offers ongoing technical assistance, sector-specific expert support, and peer learning opportunities.
5. **Monitoring:** Conducts regular technical reviews and evaluate the impact of capacity building on project quality and outcomes/results.

6.2 Financial Capacity Building Summary

1. **Assessment:** Evaluates sub-grantees' financial management systems, including accounting practices, internal controls, and financial reporting capabilities.
2. **Training:** Offers tailored training on budgeting, accounting, internal controls, and financial reporting.
3. **Tools:** Provide standardized budget and reporting templates, along with guidance manuals.
4. **Ongoing Support:** Provides continuous technical assistance through check-ins, workshops, and peer learning.
5. **Monitoring:** Conducts regular financial reviews, audits, and measure capacity-building effectiveness through specific metrics.

Appendix 1 – Declaration of Impartiality and Confidentiality

Palestinian Working Women for Development PWWD

DECLARATION OF IMPARTIALITY AND CONFIDENTIALITY

In reference to _____(insert the exact name of the sub-grant) I, the undersigned, hereby declare that I agree to participate in the evaluation of the proposals received from various applicants for participation in the above-mentioned sub-grant. Through my signature to this statement, I declare that, to the best of my knowledge, I have no conflict of interest with any of the applicants for this sub-grant, including persons or members of their parent or affiliated organizations.

I confirm that if, during the evaluation, I discover that such a conflict exists or might exist, I shall declare it immediately to the chairperson of the evaluation committee. In the case that such conflict is deemed relevant and may cause or be perceived as a breach of impartiality or confidentiality by the committee, I agree to cease from participating in the evaluation committee. I confirm that I have reviewed the information available to date concerning the subject sub-grant and have familiarized myself with the provisions of the Sub-Granting Manual and fully understand the impartiality and confidentiality requirements of the evaluation process and will fully comply.

I further declare that, to the best of my knowledge, I am not in a situation that could cast doubt on my ability to evaluate the proposals received. I shall maintain the strictest confidentiality with regard to any and all information acquired as a result of my involvement in the evaluation process of the subject sub- grant proposals, as well as any information relating specifically to the object of this call. I undertake neither to disclose such information to any person who is not already authorized to have access to such information, nor to discuss it with any person in any public place or where others could overhear me. I undertake to use this information only within the context, and for the purposes of, the evaluation of this specific call.

I also agree that, upon conclusion of the evaluation, I will not retain copies of any written information or personal notes to this regard. I understand that any unauthorized disclosure by me will result in the termination of my role as a member of this evaluation committee and may also have other negative consequences.

Name: _____

Function in relation to subject sub-grant: _____

Signature: _____ Date: _____

Appendix 2 – Application for Sub-Grant

Palestinian Working Women for Development PWWSD

APPLICATION FOR SUB-GRANT

PWWSDIdentifierofSub-Grant:	
Sub-GrantPerformancePeriod:	ApplicantIdentifier:
1.APPLICANTINFORMATION	
Typeoforganization:	
Legalname:	
Officialaddress: If different,operationaladdress:	
Sub-grantproject address(ifdifferentfromabove):	
Name and contact information of person to be contacted on matters involving the current application.Name: Title or Position:Telephon enumber: Email:	
2.DESCRPTIONOFPROJECTORACTIVITY	
Descriptivetitleofproject:	
Projectstartandend dates:	
Amountrequested:	
Amountmatchedbyapplicant:	
Amount fromotherfundingsources:	
Specificobjectivestheproject willaccomplish:	
Specific results the project will deliver:(a) (b) (c)	
Performance results the project will accomplish:(a) (b) (c)	
Projectreachandsustainability:	
ExecutiveSummary (no morethan250words):	

Project description (use additional space but no more than 10 pages, if needed):

Authorized Representative(Full Name and Position):

Signature:

Date:

Appendix 3 – Sample Sub-Grant Budget

Palestinian Working Women for Development PWWSD

SAMPLE SUB-GRANT BUDGET

(Caution: This is only a basic budget format that applicants may follow. There may be additional requirements provided in the sub-grant announcement of different grants.)

Project Title:

Project donor:

Duration (total months):

Estimated Start Date:

Estimated End Date:

	CostCategories	Unit	UnitPer sons/ Duration	Unit Cost (USD)	Total(USD)	Notes
I	Compensation (Salaries, Honoraria, etc.)					
		Person month	0	0.00	0.00	
		Person month	0	0.00	0.00	
		Person month	0	0.00	0.00	
		Fixed amount			0.00	
	TotalCompensation				0.00	
II	OtherDirectCosts					
					0.00	
					0.00	
	TotalOtherDirect Costs				0.00	
	Total Direct Costs (Compensation & Other Direct Costs)				0.00	
III	IndirectCosts		Rate	Base	Cost	
			36.5%	0.00	0.00	
	Total Indirect Costs				0.00	
	GRANDTOTAL (Compensation, OtherDirectCosts&Ind irectCosts))				0.00	
IV	Value-Added Tax(VAT)		20%	0.00	0.00	
	TOTAL PROJECT BUDGET				0.00	

Appendix 4 – Sample Sub-Grant Workplan or Indicative Timetable

Palestinian Working Women for Development PWWSD

Sample Sub-Grant Workplan or Indicative Timetable

Organization Name:

Project Name:

Project Start and End Dates:

#	Activity	Responsible Person(s)	Month									
1			I	II	III	IV	V	VI	VII	VIII	IX	X
2												
3												
4												
5												

Note: Additional columns may be added according to the duration (number of months) of the project implementation.

Appendix 5 – Sub-Grant Application Scoring Sheet

Palestinian Working Women for Development PWWSD

Sub-Grant Application Scoring Sheet

PWWSD Identifier of Sub-Grant:
Applicant Identifier:

Criteria	5 Very Good	4 Good	3 Average	2 Limited	1 Poor
Clarity of the proposal					
Alignment with the project scope					
Etc.					
Etc.					

Note: Add additional lines to reflect the pre-established evaluation criteria.

Appendix 6 – Sub-Grant Narrative Report Template

Palestinian Working Women for Development PWWSD

Sub-Grant Narrative Report Template

Part 1. Sub-Awardee General Information

PWWSDIdentifierofSub-Grant:	
ApplicantIdentifier:	
LegalStatus:	
ProjectName andLocation:	
ProjectImplementationPeriod:	
PeriodCoveredbytheReport:	
NameofAuthorizedPerson:	
Signature:	Dateofsubmission:

Part 2. Narrative of Completed Tasks and/or Specific Project Parts

Narrative Description of Completed Work & Reach:
Results/Deliverables Achieved in Completing the Above Tasks or Project Parts: Indicator 1 Indicator 2 Indicator 3
Process Used for Tracking/Validating Deliverables/Results Achieved:
Planned Results for Reporting Period Not Accomplished and Reasons Thereof:
Measures Taken to Rectify the Situation to Get the Project Back on Track:

Measures Taken to Ensure Sustainability of Results Achieved:

Part 3. Supporting Data in Numbers

Number of Project Beneficiaries/Participants Reached in the ReportingPeriod(<i>disaggregated by gender</i>):	Female: Male:
Number of Project Beneficiaries/Participants Reached in the ReportingPeriod (<i>disaggregated by age group according to project implementationtargets</i>):	
Add other results achieved in numbers	

Appendix 7 – Sub-Grant Financial Report

Palestinian Working Women for Development PWWSD

Sub-Grant Financial Report

Sub-Grantee Organization Name and Address	Report Date:			
	Responsible Person:			
	Chief Representative of the Sub-Grantee and Contact Information:			
Sub-Grant Agreement Number:		Project Title:		
PWWSD Sub-Grant Award Identification Number:		Project Period of Performance:		
Type of Report: Quarter Midterm Final		Reporting Period:		
<p>By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures reported herein have been made in accordance with the terms and conditions set forth in the award document and are properly reflected in the [granteeorganizationname]'s accounting records.</p> <p>Prepared by: _____</p> <p>Certified by: _____</p>				
Line Item	Approved Sub-Grant Budget	Actual in the Reporting Period	Actual To Date	Remaining Balance
DIRECT COSTS				
Personnel Compensation				
Project Manager	0.00		0.00	0.00
Expert 1	0.00		0.00	0.00
Expert 2	0.00		0.00	0.00
Total Personnel Compensation	0.00	0.00	0.00	0.00
Other Direct Costs (expenses recorded by the PWWSD-approved budget categories)				
Travel	0.00		0.00	0.00
Printing	0.00		0.00	0.00
Total Other Direct Costs	0.00	0.00	0.00	0.00
Total Direct Costs (Compensation and Other Direct Costs)	0.00	0.00	0.00	0.00
Indirect Costs				
7%	0.00	0.00	0.00	0.00
TOTAL COSTS	0.00	0.00	0.00	0.00

Appendix 8 – Financial Checklist Guidance Tool

Palestinian Working Women for Development PWWSD

Financial Checklist Guidance Tool

Partner's File

1. Signed Agreement
2. Stamped Budget along with the stamped work plan
3. Bank reconciliation for the reported transactions
4. A Stamped bank statement for the reported transactions
5. Currency Exchange Rate stamped by the bank for the reported transactions
6. Receipt voucher along with the payment request for the reported transactions
7. Financial Report posted and signed by the person who prepared it and the financial manager.
8. All documents should be original.
9. Two files must be delivered to PWWSD
 - Copy file
 - Original file

Salaries Expense

- A transaction/Journal voucher – posted and signed by the person who prepared it and the financial manager.
- Salaries' slips. قسيمة الراتب
- Payroll Sheets. كشف الراتب
- Contract along with the Job Description مع الوصف الوظيفي عقد
- ID copy صورة هوية
- Resume – السيرة الذاتية
- An assignment letter to show
 1. the covered period
 2. covered % effort from organization project (in case of part time or full time for already existing or new employees with the organization)
 3. ??????????????????
 4. the job description الوصف الوظيفي
 5. Name of the project
- A copy of transfer request table sent to the bank or copy of the cheque signed by the payee. حوالة البنك
- A timesheet signed by direct supervisor (different than the attendance sheet) كشف الدوام
- An exchange rate source مصدر سعر الصرف

Workshop Expense:

Each expense must have copy of the requisition form signed by the program and Finance dep.

Consultancy service (Firm or individual) عقود استشاريين

✓ Individual

1. A transaction/Journal voucher – posted and signed by the person who prepared it and the financial manager. قسيمة معاملة/دفتر يومية
2. Payment request (for individuals). مطالبة مالية
3. ID copy (in case of individuals) صورة هويه (للأفراد)
4. Resume صورة عن السيرة الذاتية
5. Approved Deliverables Report Signed by the programs Manager which could be either signature on the deliverable, separate approval notes, or signature on the internal payment request.
6. An agenda for the event/workshop/training اجندة جدول اعمال
7. Procurement documents وثائق شراء
 - ❖ **If the Total amount of the contract exceed 1000\$**
 - (a) TOR شروط مرجعية
 - (b) Announcement of the TOR
 - (c) Three offer prices stated the technical and financial offer of the consultant (offer price must be match the identification in the TOR (date and deliverables)
 - (d) Rational of selection- Evaluation and selection minutes by the tender opening committee as applicable سبب الاختيار
 - ❖ **If the Total amount of the contract Less than 1000\$**
 - (a) TOR
 - (b) one offer price stated the technical and financial offer of the consultant (offer price must be match the identification in the TOR (date and deliverables) سبب الاختيار
 - (c) Rational of selection-
 - (d) Emails directed to specific consultants for price offers (offer price by telephone or email)
8. Awarding (Purchase Order or contract) (عقد أو طلب شراء) إرساء المنحة
9. Receipt of payment (necessary in case of cheque for a firm) استلام الدفعة المالية
10. Proof of payment: A Bank Transfer or cheque copy with signature on receiving the cheque along with name and date within the reporting period (a copy of ID in case of a cheque). كشف البنك
11. The exchange rate source at the same payment date

✓ Company or firm

A Workshop Expense /Training ضيافة + اجور قاعه -Stationary-Furniture -Supplies

❖ **If the Total amount of the Purchase is less than NIS 300**

1. An original VAT Invoice ضريبة القيمة المضافة along with Receipt voucher OR Service contract along with payment request and photocopy of the Identity Card
2. In case of transportation (must rely on the local transportation)
 - ❖ Workshop attendance sheet.
 - ❖ Transportation sheet indicating the transportation amount and the signature per trainee.
 - ❖ Copy of trainee's IDs (Ask if it is required by the Donor)
3. Field Visit Report
4. Attendance Sheet or Reception Memo
5. Proof of Payment Paid through Petty Cash

❖ **If the Total amount of the Purchase Exceed 300 NIS and is more than \$1000 according to NIS3000**

- 1- An original VAT Invoice ضريبة القيمة المضافة along with Receipt voucher OR Service contract along with payment request and photocopy of the Identity Card
- 2- Deduction from source certificate, if the purchase exceeds 1500NIS. شهادة خصم مصدر
- 3- An agenda for the event/workshop/training اجندة جدول اعمال الفعالية/ورشة العمل / التدريب
- 4- Attendance Sheet
- 5- Approved Deliverables Report Signed by the programs Manager which could be either signature on the deliverable, separate approval notes, or signature on the internal payment request.

Procurement documents وثائق الشراء

❖ **If the Total amount of the Purchase exceeds 1000**

- ✓ Price Solicitation طلب أسعار
- ✓ Photocopy of the Announcement
- ✓ Three offer prices stated the technical and financial offer of the consultant (offer price must match the identification in the TOR (date and deliverables) سبب الاختيار
- ✓ Rationale of selection- Evaluation and selection minutes by the tender opening committee as applicable.

❖ **If the Total amount of the contract is Less than 1000\$**

- ✓ Price Solicitation طلب أسعار

- ✓ Emails directed to specific consultants for price offers (offer price by telephone or email)
- ✓ one offer price stated the technical and financial offer of the consultant (offer price must be match the identification in the TOR (date and deliverables) سبب الاختيار)
- ✓ Rational of Selection
- ✓ Email to specific consultant approval of the selection

❖ **The total amount of the Purchase more or less than 10000\$**

- ✓ Awarding (Purchase Order or contract) (عقد أو طلب شراء) إرساء المنحة
- ✓ Reception Memo in case Fixed asset clarified Serial Number and photocopy of the purchase
- ✓ Receipt of payment (necessary in case of cheque for a firm) صورة الشيك
- ✓ Proof of payment: A Bank Transfer or cheque copy with signature on receiving the cheque along with name and date within the reporting period (a copy of ID in case of a cheque). كشف البنك
- ✓ The exchange rate source at the same payment date