



# **Irish Aid**

An Roinn Gnóthaí Eachtracha agus Trádála  
Department of Foreign Affairs and Trade

## **Civil Society Fund (CSF) Annual Grant 2014<sup>1</sup>**

### **Guidelines for Applicant Organisations**

#### **Important Dates**

The closing date for receipt of **the Eligibility Criteria form** is **Tuesday 10<sup>th</sup> December, 2013**

The closing date for receipt of **the grant application form** is **Thursday 16<sup>th</sup> January, 2014**

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<sup>1</sup> Please note that these guidelines are relevant to organisations applying to the Civil Society Fund in 2014 **only**. Organisations who have received funding from the CSF in previous years should continue to refer to the relevant prior version of the CSF guidelines.

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### Annex 1

- ❖ One World, One Future – Ireland’s Policy for International Development:

<http://www.irishaid.ie/news-publications/publications/publicationsarchive/2013/may/one-world-one-future-irelands-policy/>

### Annex 2

- ❖ Irish Aid Civil Society Policy 2008:

<http://www.irishaid.ie/media/irishaid/allwebsitemedia/20newsandpublications/publicationpdfsenglish/civil-society-policy.pdf>

### Annex 3

- ❖ Irish Aid Priority Areas:

<http://www.irishaid.ie/what-we-do/our-priority-areas/>

### Annex 4

- ❖ List of Country and DAC codes – see PDF documents on the Irish Aid website:

<http://www.irishaid.ie/media/irishaid/allwebsitemedia/20newsandpublications/131111-csf-2014-annual-grant-dac-country-codes.pdf>

<http://www.irishaid.ie/media/irishaid/allwebsitemedia/20newsandpublications/131111-csf-2014-annual-grant-dac-sector-codes.pdf>

### Annex 5

- ❖ Comhlámh’s Code of Good Practice for Volunteer Sending Agencies:

<http://www.volunteeringoptions.org/WhatWeDo/CodeofGoodPractice/tabid/75/Default.aspx>



**Irish Aid**

An Roinn Gnóthaí Eachtracha agus Trádála  
Department of Foreign Affairs and Trade

## **IRISH AID**

### **CIVIL SOCIETY FUND**

#### **1. Irish Aid support for Civil Society**

Irish Aid has a long history of supporting Irish Civil Society Organisations working in the developing world to fight poverty, achieve sustainable development, promote human rights and contribute to good governance. Irish Aid is committed to continuing this support in the attainment of the Millennium Declaration and associated goals for poverty reduction, and in the protection and promotion of human rights. Ireland's policy for international development '*One World, One Future*' (Annex 1) acknowledges that the Irish non-governmental sector is a key partner for Irish Aid in implementing Ireland's aid programme, particularly in providing services where they are needed and supporting vulnerable people in developing countries to come together and participate in the development of their communities. Irish Aid also acknowledges the important role that Irish civil society organisations play in building public support for Ireland's aid programme, informing the Irish public through development education programmes, as well as raising awareness of the issues around development assistance.

#### **2. Objectives of the Civil Society Fund and Priority Areas for 2014**

Irish Aid's Civil Society Policy (Annex 2) identifies two main objectives that will contribute to a strong civil society, with positive benefits for sustainable and equitable development:

- To support an enabling environment for civil society to organise and engage with government and its own broader constituencies; and
- To support the role of civil society:
  - (i) in promoting participation and good governance;
  - (ii) in ensuring pro-poor service delivery and pro-poor growth; and
  - (iii) globally and nationally, to build a constituency for development, human rights and social justice.

The overall objective of the Civil Society Fund is to strengthen the capacity and voice of civil society organisations to promote sustainable development and human rights. There are eight key objectives of the Civil Society Fund:

1. Strengthening of the voice of communities and civil society organisations to influence policy and its implementation, at local national and international levels;
2. Reducing global hunger and malnutrition;
3. Improving livelihood security and the inclusion and participation of poor people in economic growth and job creation;
4. Improving access to essential services, such as education, health care and programmes of HIV prevention, care and support;
5. Improving access and control of resources for marginalised people and communities;
6. Promoting and realising human rights;
7. Promoting women's empowerment and gender equality, including initiatives to tackle gender based violence;
8. Promoting environmental sustainability and initiatives that mitigate the impact of climate change and build people's resilience to natural and other disasters.

In line with our Policy for International Development *One World, One Future*, the primary focus of Irish Aid's work is on developing countries in sub-Saharan Africa. Priority will be given under the CSF to organisations working in this area.

In addition, Irish Aid, through the Civil Society Fund in 2014, will afford priority consideration to interventions which contribute to:

- reducing **global hunger**, including those focused on mitigating the impact of environmental and **climate change**, in particular for women and smallholder farmer associations;
- addressing discrimination and inequalities faced by certain vulnerable groups, with an emphasis on responding to a) **gender inequality** and b) the needs of people living with a **disability**;
- promotion and protection of **human rights** principles and standards with a focus on strengthening the participation and representation of poor and marginalised people in the international human rights system and the protection of human rights defenders. Irish Aid also wishes to support the protection and promotion of civil society space more broadly;
- **Strengthening volunteering practice and increasing the number of quality volunteering opportunities, particularly for experienced professionals in the areas of health, education and governance. Proven capacity in these areas will need to be emphasised. This priority area is in line with the Irish Aid Volunteering Initiative which was launched in October 2013:**

<http://www.irishaid.ie/media/irishaid/allwebsitemedia/20newsandpublications/publicationpdfs/english/irish-aid-volunteering-initiative.pdf>

In applying for support under the Civil Society Fund, organisations must demonstrate a clear logic of intervention with a logical link between the problem identified, how they intend to address it and what they hope to achieve. Organisations should explain how the particular intervention will make a contribution in **at least one** of the eight objectives of the Civil Society Fund, based on their relative strengths, experience and expertise. Organisations will be required to define how their specific strengths and areas of expertise will add value, using the funding being requested from Irish Aid for the implementation of chosen interventions. It will be important also to show clearly how the project will be monitored during its implementation and how capacity of the partners in the developing country will be strengthened.

### **3. Approaches and Strategies**

The approaches and strategies set out in the following subsections follow good practice and provide a standard which applicant organisations should seek to achieve. These are drawn, in particular, from Irish Aid's core values, which include partnership, capacity building, and participation.

Specifically, interventions should be informed by a clear and comprehensive analysis of the political, social and economic context of the country/area of operation. Sound interventions call for careful planning and coordination based on well-informed local knowledge. In this context, civil society organisations should avoid building parallel systems that may undermine government systems and/or democratic institutions. Equally, civil society organisations have an obligation to apply the highest standards of good governance in their own institutions.

#### **3.1 Partnership**

Partnership is a core value for Irish Aid. In this context, it refers to the relationship between the applicant and civil society organisations or government bodies in developing countries, where both parties are involved in designing and managing a particular intervention or set of interventions funded under the CSF. Partnership and local ownership are central to development cooperation. Where possible, close working relationships with government are encouraged. Irish Aid places value on strong and sustained partnership with local civil society organisations. This emphasis on partnership and local ownership presents opportunities and challenges for civil society organisations.

Partnerships should be based on shared values and perspectives, with strong mutual respect and accountability and clearly defined roles. In this context, there must be a written Memorandum of Understanding (MoU) between the organisation directly funded by Irish Aid and its implementing partners, including Government/Local Authorities if applicable. This should provide a clear management framework to ensure that all partners are aware of their respective roles and responsibilities and clarity on the funding arrangements.

In broad terms, successful partnerships have the following characteristics:

- Sustained relationship based on common values and approaches and jointly defined results;
- Clear sense of equality based on respective contributions and responsibilities;
- Mutual accountability – downward between communities as well as upwards to donors/funders;
- Clear division of roles and responsibilities and realistic expectations of parties; and
- Collaborative decision-making and ways of working

### **3.2 Capacity Building**

Capacity building is often an important aspect of partnership. In cases where international NGOs have sufficient capacity internally, capacity building through partnerships can help to provide local civil society with the following:

- access to knowledge and skills;
- resources for organisational development;
- viable technologies;
- opportunities for networking and exchange for lesson learning, and;
- strategies to advocate and engage with government at local and national level.

### **3.3 Participation**

Participation refers to the right of women, men and children, to participate in their own development and in the decision-making that affects their lives. Applicants should ensure that full consultation has taken place with partner communities on the design and the implementation of the intervention, and that opportunities are built in to enable participation and facilitate feedback during the project cycle.

There should be structures in place at the local level to facilitate decision-making and to ensure that the intervention is designed to meet the needs of the community in a sustainable way. Special consideration and representation should be given to groups which might otherwise be marginalised. These include women, youth, older people and people with disabilities or those from minority groups.

## **4. Mainstreaming/Crosscutting Issues**

Irish Aid attaches priority to a number of cross-cutting themes, which are an integral part of the aid programme. These issues are vital to sustainable poverty reduction and development. As outlined in our policy for International Development – *One World, One Future* - Irish Aid remains committed to ensuring that issues relating to gender, the environment, HIV & AIDS and good governance are at the centre of our planning, implementation and evaluation. <http://www.irishaid.ie/what-we-do/our-priority-areas/>.

Mainstreaming of these issues involves sound context analysis (including comprehensive baseline data collection, disaggregated where appropriate), clarity on what is to be achieved (including setting

indicators), appropriate strategies and documenting and learning from experience. It requires consideration of the issues at the initial project design process and the anticipated outcome of these considerations and should inform the shape and content of development work. It should also be built into proposed monitoring and evaluation processes.

#### **4.1 Gender Equality**

Gender Equality refers to equality between women and men in all spheres, both public and private. Gender equality means equal access to, and control of, resources and benefits, equal participation in political decision-making, at community, local and national levels, and equality under the law for women and men. Proposals should demonstrate that the different situations of women and men have been considered as part of programme planning and that the interventions and strategies will address inequality. The following provides some guidance on issues to be considered when mainstreaming gender through proposed interventions:

- Have women and men participated in the consultation process? How have you ensured that women's voices are heard?
- What are the differences between men and women in terms of (i) access and control of resources such as land, credit, employment as well as decision-making and representation; (ii) access to services, especially health, education and agricultural extension? (iii) roles and responsibilities within the household and community?
- What are the implications of the above analysis and how will interventions be designed to ensure that women benefit from them?
- How will the intervention contribute to greater gender equality within the community?
- Are there specific strategies for ensuring empowerment of women within the intervention?
- Are indicators disaggregated by sex and/or are there gender specific indicators included in the log frame/results framework?

#### **4.2. HIV & AIDS**

HIV & AIDS has devastating effects on individuals, families and communities. It also has a profound effect on the social and economic development of countries most affected by the epidemic. In high burden countries, this epidemic will be the single biggest obstacle to poverty reduction and attainment of the Millennium Development Goals. Therefore proposals should demonstrate explicitly that HIV & AIDS is addressed adequately in the situation analysis, the programme design, and in the monitoring and evaluation processes. The following provides some guidance of issues to be considered when mainstreaming issues of HIV & AIDS through proposed interventions.

- Is the design of this intervention influenced by the epidemic and, if so, how?
- What is the extent of HIV & AIDS infection in the community?
- What is its impact on the community or relevant institutions (i.e. education, health service)?
- What services are available, Voluntary Counselling and Testing/HIV & AIDS treatment/Home-based care etc?

- How many orphans and vulnerable children are in the community?
- Are people living with HIV & AIDS able to participate in the intervention?
- How did you ensure that they were consulted and how do you support their participation and leadership?
- How does this intervention meet the needs of people living with HIV & AIDS?
- How will the success of the intervention be measured for its impact on HIV & AIDS?

### **4.3 Environment, Climate Change and Sustainable Development**

Environmental sustainability and the effects of climate change are increasingly impacting on the livelihoods and resilience of poor people as they rely on the natural resource base for their survival - in providing food (crops, livestock), goods (e.g. construction materials, medicines), livelihoods (e.g. fishing, farming, forestry) and maintaining good health (clean air and water). As such, environmental considerations need to be taken into account in project planning, design and implementation so that the environment's contribution is enhanced rather than undermined.

Irish Aid has a focus on reducing hunger and the importance of mainstreaming environmental sustainability to support this include such measures as promoting conservation agriculture, agro-forestry, and crop diversification, as well as the development and promotion of crop and livestock varieties better able to withstand climate shocks. The following provides some guidance when considering mainstreaming environmental issues through any proposed intervention:

- How will this project benefit the environment?
- Have opportunities to enhance positive environmental outcomes been discussed and are any actions foreseen?
- Have environmental risks associated with the intervention been identified and managed? If so, what are these and what measures are being taken to reduce risk?
- Have national and local environmental policies and legislation been consulted? Do these apply to the project you are proposing? Is the project consistent with national and local plans / policies?
- Will the project alter current rights and access natural resources? If so what are these changes and who will be affected?
- Have environmental links with other sectors and cross-cutting issues been explored?
- Have all users of the environment / natural resources involved in the proposal been consulted (including local authorities, local elders, women and young people)?
- Have environmental concerns been integrated into approaches to address conflict and post-conflict situations?

### **4.4 Promotion of Good Governance**

Building good governance is central to the work of Irish Aid across the development programme to create conditions where women and men are empowered to participate freely in their political, social and

economic development. The promotion of good governance can be mainstreamed in all development activities. Proposals should demonstrate how opportunities for mainstreaming governance have been identified to strengthen democracy, make governments more accountable for allocation of public funds and the delivery of services, promote and protect human rights and space for civil society to operate and strengthen the rule of law. The following provides guidance on some issues that might be considered when mainstreaming governance through proposed interventions:

- In what way does the project promote the principles of participation, partnership, transparency, accountability, efficiency and effectiveness, and equality?
- How well informed is the project by an analysis of the local and national context, including an analysis of possible underlying issues (imbalances of power, incentives at play, interests of the various actors involved, and so on)?
- Does the analysis take into consideration the possible causes of poor governance?
- Does the project overlap with or undermine any existing interventions in the community? How have local governance structures been involved and is coordination taking place (e.g. local authorities, traditional leaders, community groups)?
- In what way does the project help to advance locally identified governance priorities such as democratisation, accountability, improved service delivery, human rights, rule of law, and access to information?
- Are the governance arrangements in the management of the project appropriate and how will the targeted groups be involved?

## **5. Eligibility, Application and Approval Process**

### **5.1 Eligibility Process**

Any organisation intending to submit a project funding proposal is required to initially request an Eligibility Criteria Form. You are required to contact Irish Aid **by close of business on Monday 9<sup>th</sup> December, 2013** using the ‘Contact Us’ page on the Irish Aid website at the following link - <http://www.irishaid.ie/contact-us/>. Please select the **Civil Society Funding** option (under ‘Department you want to contact’), and enter your name, e-mail address and your request for the Eligibility Criteria and Application form (under ‘query’). On receipt of the request, Irish Aid will issue an Eligibility Criteria Form which must be completed and returned to Irish Aid by the deadline of **Tuesday 10<sup>th</sup> December, 2013**. An application form will also be issued.

**Organisations who do not meet the deadline for submission will not be considered in the call.**

### **5.2 Eligibility Criteria**

The criteria for eligibility for civil society organisations to apply for the Civil Society Fund in 2014 are set out below. **Applications cannot be considered from organisations which do not meet these eligibility criteria.** The CSF scheme is open to Irish-based organisations and invited International organisations **only**. Irish Aid cannot respond to unsolicited requests from non-Irish based organisations

under this funding mechanism.

**1. Country of origin:** The applicant organisation must be either Irish-based, or a non-Irish based organisation which has received an invitation to apply for funding.

**2. Organisational Status:** The applicant must be a non-governmental, non-profit, civil society organisation with legal status. It must have charitable status exemption from the Irish Office of the Revenue Commissioners i.e. be the holder of a charity reference number (CHY) for a minimum of two years prior to the date of application. An equivalent exemption will be required for non-Irish based organisations.

**3. Funding Status:** In 2014, **applications will not be accepted from any organisation which is currently in receipt of funds from the Civil Society Fund or from the Programme Grant operated by the Civil Society Section, Irish Aid.** Applicant organisations that are due to receive a payment from the Civil Society Fund in 2014 or 2015 under an existing contract are **ineligible** to apply.

**4. Governance:** Applicants must have a formal decision-making structure (e.g. a board of trustees) which can take legal responsibility for the administration and use of Irish Aid funds. (All Irish applicants must have such a structure legally recognised in Ireland).

**5. Accounts:** Applicants must submit annual accounts comprising at a minimum the Balance Sheet, the Income and Expenditure Statement, and Cash Flow statement for the two financial years prior to application<sup>2</sup>. If the applicant organisation has an annual income above €100,000, these accounts must be externally and independently audited. Annual accounts (audited if applicable) must be available on the organisation's website at the date of application to the Civil Society Fund.

**6. Dependency on Irish Aid:** Income received from Irish Aid, either directly or indirectly, must not exceed 60% of the overall organisational income of the applicant. This should be calculated based on an average of the last two years accounts.

**7. Focus of Work:** The areas of intervention by the agency must meet the OECD DAC definition of Official Development Assistance and take place in a country classified as eligible for assistance. See [www.oecd.org/dac/stats/methodology](http://www.oecd.org/dac/stats/methodology) for details

**8. Record of Compliance:** Applicants, previously in receipt of Irish Aid funds, must have a record of compliance in terms of the administration and use of such funds. Applicants with a record of non-compliance with the terms of an Irish Aid contract(s) may not be considered for funding.

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<sup>2</sup> The organisation's own financial year can be used here.

**9. Child Protection:** Organisations who work with children and young adults under the age of 18 must have child protection policies in place that are in compliance with policy guidelines, Children First Guidance, launched by the Minister for Children and Youth Affairs in July 2011. An equivalent policy is required for non-Irish organisations.

### **5.3 Application Process**

An organisation may submit only **one** application to the Civil Society Fund.

Applications from organisations which meet the eligibility criteria will be forwarded for appraisal. Applications must be submitted using the 2014 application form which will be issued with the Eligibility Criteria Form. Applications will be accepted by e-mail only by the closing date of **Thursday 16th January, 2014.**

Please note that organisations should ensure that the content of the application form is clear and complete as Irish Aid will not seek further information during the appraisal process. Only the Irish Aid application form should be submitted as no other documentation received will be reviewed as part of the appraisal process.

Irish Aid also requires one original hard copy of the Application Form, signed by the legal representative of the organisation (e.g. the chair of the board of trustees) to be sent to the address below:

Civil Society Fund,  
Development Education and Civil Society Section,  
Irish Aid,  
Riverstone House,  
25-27 Henry Street,  
Limerick,  
Ireland

### **Further Information**

An Information Session on the 2014 annual grant call will be held on **21<sup>st</sup> November 2013**, at the Irish Aid Volunteering Centre (see Irish Aid website for further details). Irish Aid officials will not be available to answer questions or provide clarifications on an individual basis while the call is active. Any questions should be raised at the information session or alternatively, questions may be addressed to the contact page on the Irish Aid website (Civil Society Funding). An FAQ (Frequently Asked Questions) document will be posted on the Irish Aid website. Queries will be responded to up to two weeks prior to the application deadline.

*Please note that any attempt to influence the outcome of the decision-making process in relation to grant applications will result in disqualification. Please also note that no individual meetings will be held with organisations that plan to apply for funding once the call for proposals issues.*

## 5.4 Application Form

### *Section 1 – Organisation Details*

Section 1 requests prospective applicants to describe their organisation, its governance structures and its capacity to operate in partnership with Irish Aid.

### *Section 2 – Evidence of change*

Section 2 requires a description of the evidence of change (in development terms) from previous projects/programmes undertaken by the organisation. **If an organisation has previously been in receipt of Irish Aid funding for a project(s)/programme(s), examples from these projects/programmes must be used in this section** (maximum 2 pages in length).

### *Section 3 – The Proposed Project*

Section 3 requires a description of the project (maximum 10 pages in length), which should include:

- Development Approach and Logic of Intervention
- Policy Linkages and contribution to partner Government priorities
- Aims, Results, Objectives, Outputs and Risk Analysis
- Management systems for oversight of projects and for tracking changes/result
- Coherence with Irish Aid policies

### *Section 4 – Financial Details*

Financial information should include a detailed budget breakdown as part of the application process. The budget template provided should be completed giving a detailed breakdown of the project cost.

#### Direct and Indirect Project Costs

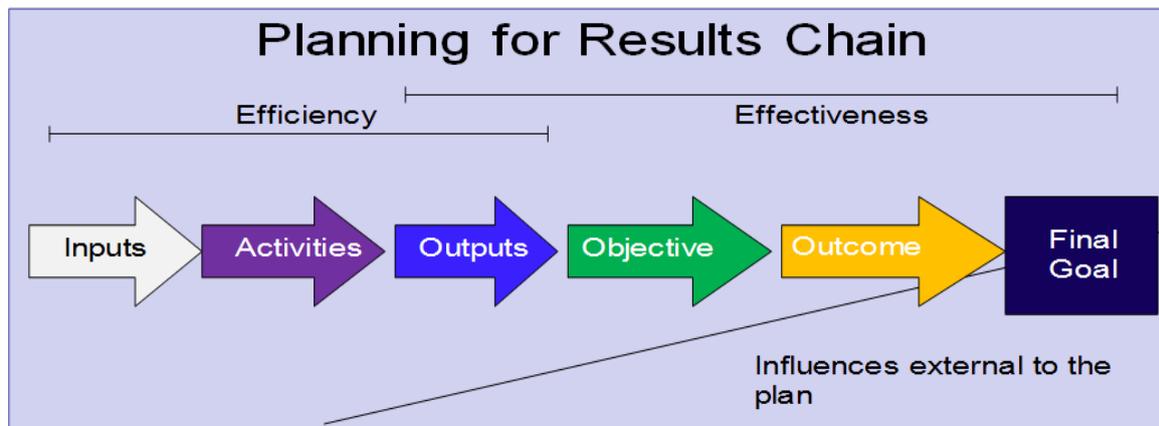
- **Direct Costs** are those costs that can be specifically associated with the project (for example project activities/outputs, project staff salaries). Direct project costs should be set out at objective and associated output level.
- **Indirect Costs** are costs that are in support of project objectives but not necessarily incurred for the project and so cannot be readily associated with the project (for example administration costs). Irish Aid will support indirect costs (up to 10% of the total project costs requested from Irish Aid) under this category. A description of the indirect costs should also be provided.

### *Section 5 – Results Framework*

Irish Aid considers the Results Framework as a key tool within a managing for development results approach. A Results Framework is described by the OECD-DAC as ‘the programme logic that explains how a development objective is to be achieved, including causal relationships and underlying assumptions’.

A Results Framework makes explicit the understanding and underlying assumptions about the process that leads to planned change and the chosen pathway to get there (the theory of change). At the core of results thinking and the results framework is the ‘results chain’, a mapping out of what we wish to achieve and how we plan to arrive there (assumptions about cause and effect). The simplest chain is

depicted in the diagram below. While Irish Aid recognises that terminology can vary, it is important that there is clarity on the end of project status (expected outcome/results). A template is provided in the Application form for guidance purposes.



Section 5 provides applicants with an opportunity to outline the main aspects of the proposal including the analysis of the problem to be addressed, the level of consultation, what the project intends to do, and what systems are in place to monitor progress.

In the Results Framework, applicants will be expected to demonstrate a commitment to a results approach including through the identification of the outcome/s (end of project result/s), objectives and indicators of success, baselines, targets, means of verification, assumptions and risks. It is important that the logic between the planned outcomes (results) and the objectives is clear.

### 5.5 Size, Duration of Grant and Ineligible Activities

An organisation may submit only **one** application to the Civil Society Fund. This application may be for multi-annual project support (one, two or three years). The maximum ceiling for the application is €200,000 per year. A budget for the entire project must be submitted with the application, with a breakdown of the proposed Irish Aid funding included.

In each case, Irish Aid will fund only up to a maximum of 70% of total project costs in each year. In Year one, where 70% of total project costs are requested from Irish Aid, the balance of 30% of the total project budget must already be either available or committed to the organisation and evidence of this must be provided. In Year One, where less than 70% of total project costs are requested from Irish Aid the balance of the total project budget must already be either available or committed to the organisation and evidence of this must be provided. For Years Two and Three (if applicable), organisations must guarantee that these funds will be made available. Consideration will be given to the organisation's track record in sourcing funds as demonstrated in the two financial years prior to application. The organisation must clearly justify why project expenditure on support costs such as administration, human resources and

organisational development is necessary in the overall context of the project intervention<sup>3</sup>, and how the project as a whole demonstrates consideration of cost efficiencies, particularly in terms of a clear link between proposed outputs and outcomes.

### **Exclusions from funding**

The following activities will **not** be eligible for funding support under this scheme:

- Interventions that are primarily welfare support(s);
- Individual or family sponsorship;
- Study or research fellowships (excluding short-duration training of staff, partners and beneficiaries within the region) ;
- Major infrastructural schemes;
- Evangelisation or proselytization;
- Emergencies;
- Development Education activities within Ireland; or
- Retrospective Expenditure (i.e. costs incurred prior to the proposed start date of the project).

### **Points to note:**

- ❖ Irish Aid has separate funding mechanisms to cover Emergency Humanitarian Assistance, as well as Emergency Preparedness and Post-Emergency Recovery.
- ❖ Separate funding grants are also available for Development Education within Ireland (understood as initiatives which have, as their principal purpose, a structured process of teaching and learning in Ireland about international development). <http://www.irishaid.ie/what-we-do/who-we-work-with/civil-society/development-education-funding>
- ❖ Missionary organisations which are members of Mísean Cara are ineligible to apply for CSF funding and should instead direct their applications for funding directly to Mísean Cara [www.miseancara.ie](http://www.miseancara.ie)

## **5.6 Appraisal and Approval Process**

Applications which meet the eligibility criteria will be appraised with the assistance of external consultants, against the assessment criteria set out in Section 6 below. The Civil Society Fund Grants Committee will make recommendations for approval to the Minister of State with responsibility for Overseas Development.

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<sup>3</sup> Guidance on how to assign specific support costs to projects can be found on pages 25-26 of the 2005 Charities SORP standards. (<http://www.oscr.org.uk/media/1971/SORP%202005.pdf>)

## **5.7 Application and Approval Timeline**

1. Submission of eligibility criteria form and accounts by the deadline of **Tuesday 10th December, 2013.**
2. Submission of application form by the deadline of **Thursday 16th January, 2014.**
3. Consideration of applications by Civil Society Approvals Committee in early **March 2014.**
4. Notification of funding decisions to applicant organisations with contract prepared and issued to successful organisations in **April 2014.**

## **5.8 Appraisal and Approval Criteria**

In line with international best practice, Irish Aid will continue to require that all interventions funded have a strong focus on results for individuals and communities in the poorest parts of the world. Irish Aid will at all times promote transparency and accountability in the use of public monies.

Proposals will be appraised under the following headings:

- evidence that the organisation operates from a sound strategic policy and financial basis
- proven evidence of outcomes from previous projects (Irish Aid funded if applicable);
- logic of the intervention;
- evidence of capacity to track results;
- governance and financial oversight;
- coherence with Irish Aid policies.

## **6. Accountability: Monitoring, Reporting and Evaluation**

Recipients of funding under this scheme are entrusted with public funds, to be spent strictly for the purposes presented in the funding proposal. Failure to comply with this obligation will render the recipient liable to reimburse Irish Aid the full amount of the grant.

### **6.1 Annual Narrative and Financial Report**

Organisations receiving grants are responsible for an effective, ongoing monitoring system throughout the programme cycle.

Each organisation is responsible for its own project implementation and results, and will report on progress towards expected results annually to Irish Aid. Where significant deviations from original expected results are anticipated, these must be notified to Irish Aid in advance, be explicit and explained in terms of the lessons learned, the external factors at play, as well as those factors within the control of the project.

Annual narrative reports should be concise, should not exceed fifteen (15) pages and should be presented in electronic format, in Times New Roman 12 point font. **Reports which exceed this length or which do not use the above format will be returned to the organisation for revision and resubmission.**

The Guidelines for Reporting, Monitoring and Evaluation CSF 2014 are currently under review and will be available on the website shortly. **Please note that the late submission of reports is considered a compliance issue.**

The Annual Narrative Report must be accompanied by the following:

- A financial report (in the prescribed format) on the Irish Aid-supported project. This should, show total income (including that from other donors) and expenditure against budget for the current year and cumulatively. The financial statement and narrative report must be completed so as to clearly illustrate the relationship between activities and expenditure and
- The most recent annual accounts for the organisation; in which Irish Aid funding is specifically shown as an item (externally audited accounts are required if the organisation is legally obliged to produce audited accounts or if the organisational income is above €100,000 per year).<sup>4</sup>

### **Irish Personnel**

Please note that all organisations which have Irish residents/citizens serving as either volunteers or development workers are required to complete the annual personnel report form which forms an Annex to the annual report.

## **6.2 Monitoring, Evaluation and Audit**

Organisations in receipt of Irish Aid Civil Society Fund support will be subject to field monitoring visits by representatives of Irish Aid. These monitoring visits will be covered by terms of reference, with a focus on monitoring at the level of outcomes and results. Each organisation is responsible for evaluating its work. The results of evaluations, with any policy implications/conclusions, should be shared with Irish Aid.

Notwithstanding the obligations set out in any future contract with Irish Aid, applicants should note that if they receive a grant from Irish Aid they will be required to:

- cooperate fully with any external evaluations or audits, which may be commissioned by Irish Aid from time to time and at its complete discretion.
- cooperate fully with any audit requests by the Comptroller and Auditor General. According to Department of Finance Circular No. 17/2010, organisations that receive more than 50% of their funding from the Exchequer, directly or indirectly, may be subject to an audit by the Comptroller

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<sup>4</sup> Irish Aid reserves the right to request an auditor's management letter and the management response, as well as management accounts if necessary.

and Auditor General.<sup>5</sup>

- respond in a timely manner to ad-hoc requests by Irish Aid for information updates regarding project progress, should these arise. However, it is expected that such requests will be in exceptional circumstances and that most information will be sought from annual reports.
- respond to any requests for information made by organisations authorised to do so by Irish Aid. It is expected that such requests will be exceptional.

### 6.3 Risk & Fraud

Irish Aid requires recipients of public funds to demonstrate transparency, accountability and effective and efficient use of those funds. The primary responsibility for ensuring transparency, accountability and value for money rests with the governance and management bodies of the organisations funded by Irish Aid. Irish Aid remains committed to high standards of financial oversight and management. Organisations in receipt of large amounts of public funding should share information on systems and processes and audit information where it is necessary.

An important element of financial oversight is Risk Management. Organisations should have appropriate risk management systems that monitor and mitigate against risk at both HQ and field level and in the grant management of partners. Consideration should be given to a range of risks including strategic, financial, security, reputational and operational risks. Appropriate management systems should be in place where resources are onward granted.

NGOs should make every reasonable effort to ensure safety of its staff and to conform to *Irish Aid's Guidelines for NGO Professional Safety and Security Risk Management*. These are available on the Irish Aid website at this link: <http://www.irishaid.ie/media/irishaid/allwebsitemedia/20newsandpublications/irish-aid-guidelines-for-ngo-professional-safety-and-security-risk-management.pdfsecurity/>. Acceptance of these voluntary Guidelines should be seen as assisting the Contractor in its efforts to exercise its duty of care obligations towards its staff.

Irish Aid takes the issue of fraud very seriously. Organisations in receipt of Irish Aid funding are responsible for minimising the incidence of fraud, having adequate systems that identify possible incidences, deciding on whether funds should be suspended pending investigation, investigating and identifying the possible loss and managing the follow up action. Non-reporting of fraud will be considered a compliance issue.

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<sup>5</sup> <http://per.gov.ie/wp-content/uploads/circ172010.pdf>

In the event that a grant or part of a grant made available to the organisation is subject to suspected fraud, Irish Aid should be informed immediately in writing. This initial report should describe, the circumstances of the (alleged) fraud, the suspected principals involved, an estimate of both the total funds and the Irish Aid funds concerned and the proposed follow-up actions, including plans for a forensic audit if this is deemed appropriate. Irish Aid should then be informed when the fraud is fully investigated and receive a final report on the incident. The organisation will be informed when Irish Aid deem the case closed.

#### **6.4 Disposal of Assets**

With regard to the disposal of assets, organisations are referred to the relevant clauses, 13.1 and 13.2 in the contract with Irish Aid. It is the responsibility of organisations to maintain all records pertaining to asset transfer or disposal and to keep such records for monitoring and audit purposes. Organisations funded must be able to demonstrate that the tendering process associated with the sale of assets was open and transparent and be able to produce evidence that such a tendering process had been applied. In addition, organisations must ensure that funds acquired as a result of the sale of assets are subsequently credited to the current year in any updated expenditure report to Irish Aid.

#### **6.5 Acknowledgement of Irish Aid**

Successful applicants are required to acknowledge Irish Aid funding in a clear manner in annual reports, websites and in all publications or publicity material (including online material) related to the funded project or programme and, where appropriate, at project sites. Such reports and publications must clearly state that the ideas, opinions and comments therein are entirely the responsibility of its author(s) and do not necessarily represent or reflect Irish Aid policy. Audited accounts must also explicitly include reference to the contribution from 'Irish Aid'. Organisations are required to comply with the guidelines on the use of the Irish Aid logo, which include seeking prior written authorisation in advance of using the logo. Guidelines on the use of the Irish Aid logo are available on the Irish Aid website at this link: <http://www.irishaid.ie/news-publications/publications/publicationsarchive/2013/march/irish-aid-logo-guidelines-for-partners/>

### **7. Freedom of Information**

Applicant organisations are reminded that documents submitted to the Department of Foreign Affairs and Trade including application forms and annexes, or any report submitted to the Department on foot of a successful funding application, and any other written communications with the Department, automatically become records of the Department and subject to the provisions of the FoI Acts. In these circumstances, the Department may be required under the terms of the Freedom of Information Act 1997 or the Freedom of Information (Amendment) Act 2003 to divulge any or all such records to third parties. It is the established policy of the Department of Foreign Affairs and Trade to publish on its website all FOI

requests and the records released under the Act. See Department of Foreign Affairs and Trade website, FOI section <http://www.dfa.ie/home/index.aspx?id=377>