Justice for All (J4A) Programme

CSO Grants Manual

Version 2

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## Abbreviations

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<th>Abbreviation</th>
<th>Full Form</th>
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<tbody>
<tr>
<td>ACA</td>
<td>Anti-Corruption Agency</td>
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<tr>
<td>CBO</td>
<td>Community Based Organisation</td>
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<tr>
<td>CSO</td>
<td>Civil Society Organisation</td>
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<tr>
<td>DFID</td>
<td>Department for International Development</td>
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<tr>
<td>FGA</td>
<td>Full Grant Application</td>
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<tr>
<td>GACN</td>
<td>Grant Application Concept Note</td>
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<tr>
<td>IPR</td>
<td>Intellectual Property Rights</td>
</tr>
<tr>
<td>J4A</td>
<td>Justice for All Programme</td>
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<tr>
<td>NGO</td>
<td>Non Governmental Organisation</td>
</tr>
<tr>
<td>Qty</td>
<td>Quantity</td>
</tr>
<tr>
<td>TOR</td>
<td>Terms of Reference</td>
</tr>
<tr>
<td>UK</td>
<td>United Kingdom</td>
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</table>
1. **Introduction and Background**

1.1. The purpose of this manual is to provide information to Civil Society Organisations (CSOs) on the aims of the Justice for All (J4A) CSO Grant Fund and provide guidance on how eligible CSOs can access grant funds for appropriate projects.

1.2. The Justice for All Programme is funded by the UK Department for International Development (DFID) and is supporting the reform of the justice sector in Nigeria. The goal of the programme is to ensure improved personal security and access to justice for all Nigerians. J4A will seek to contribute to this goal by improving the capability, accountability and responsiveness of the key organisations in the safety, security and justice sector. The programme commenced in September 2010 and will continue until 2015.

1.3. The aim of the J4A CSO Grant Fund is to enable eligible civil society organisations that are active in the justice sector to access funds that will strengthen their capacity to function effectively and enhance the quality, availability and coverage of the justice services they provide to users.

1.4. The focus of the J4A grant fund is on strengthening CSO capacity to support the justice needs of the citizens of Nigeria through:

- giving voice to the ‘demand-side’ / users of justice services
- assisting justice users to hold justice sector service providers accountable for their actions
- providing services that may not otherwise be available or are not of appropriate quantity, quality or type

1.5. Grants are available to any CSO active in the justice sector in any of the J4A ‘focal states’ or at federal level. J4A focal states include: Anambra, Enugu, Jigawa, Kaduna, Kano, Katsina, Lagos, Niger, Yobe and Zamfara. Whilst any aspect of justice delivery may be supported by a grant, priority will be given to proposals that align closely with the main J4A activity areas and complement other activities that are underway.

1.6. A short summary document outlining the key steps in applying for and managing a J4A grant is included at Appendix G. The purpose of the summary is to provide a simple reference document setting out the broad grants procedure. It should not be considered as a substitute for the guidance provided in this manual.

1.7. More information on the J4A programme is available at [www.j4a-nigeria.org](http://www.j4a-nigeria.org)
2. Eligibility Criteria

2.1. The J4A CSO Grant Fund is open to all civil society organisations that are active in the justice sector in Nigeria and that meet the following criteria:

- The CSO must be registered with the Corporate Affairs Commission or the State government in which it operates as a legal, non-profit, non-governmental organisation (NGO) or civil society organisation (CSO)
- They must be able to show evidence of prior activity over a period of time in the proposed area of activity
- The CSO must be free from financial liabilities
- The CSO must have adequate and functioning internal control systems in place
- The CSO must be based in Nigeria (although grants for non Nigeria-based CSOs may be considered in exceptional circumstances)

2.2. The following categories of organisation are not eligible to receive grants funding:

- Individuals
- Political parties
- ‘For-profit’ organisations
- Government institutions
- Faith-based organisation whose objectives are discriminatory and/or whose main objective for the grant is of a religious nature

2.3. The programme expects that the CSOs objectives are consistent with the broad objectives and values of the J4A programme including gender sensitivity and attention to the needs of the ‘demand-side’ in the sector. The proposed grant-funded activities should also be consistent with J4As areas of activity and take place wholly or largely in the states in which J4A is working.

2.4. Proposals will need to have clearly defined objectives and realistic plans for implementing, managing, monitoring and publicising them.

2.5. When a project proposal is accepted for funding, the applicant relinquishes the intellectual property rights (IPR) to any systems, procedures, ways of working and outputs introduced, utilised or produced during the delivery of the project. This is necessary because a key element of the J4A approach to justice reform is to assist the justice sector to create ‘models’ of good practice that demonstrate the effectiveness of an approach, then disseminate and share those practices as broadly as possible and encourage other organisations and states to replicate them.
3. Application Procedures

3.1. The grant application procedure is normally a two-stage process. The first stage requires the applicant to submit a ‘Grant Application Concept Note’ (GACN), outlining the project for which the applicant is requesting funding. Appendix A contains the format of the GACN and detailed guidance on what must be included in the document.

3.2. J4A will respond to all GACNs received and provide an indication of the acceptance or otherwise of the concept of the project or ask for further information or clarification before making a decision. Appendix A contains a template for a GACN and guidance on how to complete it. In the event that a concept note is rejected, the applicant will be notified as to why the submission cannot be considered for funding.

3.3. When a concept Note is ‘adopted’, J4A will invite the applicant to submit a more detailed proposal in the form of a Full Grant Application (FGA). Appendix B contains the format of the FGA and guidance on how to complete it.

3.4. Grants will normally support projects for up to 12 months duration, although longer periods will be considered where this is justified.

3.5. J4A particularly encourages projects that fall into the following areas:
   • Initiatives that address inequality or gender-based prejudice in the justice system. This may include, but is not limited to, projects that focus on gender based violence, domestic violence, gender rights, situations where women experience justice differently from men, etc.
   • Pro-poor initiatives, especially those that focus on giving poor people access to the same justice services and rights as wealthy people
   • Crime / Dispute prevention initiatives, particularly proposals that aim to prevent conflicts arising rather than dealing with the consequences of those conflicts
   • Projects that involve coalitions of CSOs working in partnership with each other and / or mainstream justice service providers and encourage improved coordination and networking

3.6. Applicants will not be reimbursed for the costs incurred in preparation and submission of Concept Notes (GACN) or Full Applications (FGA), including the costs related to the development of Baseline information. All preparation and submission costs are at the applicant’s expense.

3.7. GACNs and FGAs should be submitted by email to: grants@j4a-nigeria.org. J4A aims to respond to all GACNs and FGAs within four weeks of their submission, however on occasions response times may be longer. J4A reserves the right to enter into discussions and negotiations with applicants about the content and structure of projects if considered necessary.

3.8. J4A reserves the right to fund any or none of the grant applications received.

3.9. By submitting a GACN or FGA the applicant authorises J4A to check any references provided without further recourse to the applicant.
3.10. When a grant has been authorised, J4A will prepare a ‘Grant Agreement’ which must be signed by the authorised representative of the CSO (the ‘Grantee’) before any funds can be disbursed. The grantee must provide details of the Bank Account that will be used for all financial transactions and complete all other procedures in relation to being set up as a ‘vendor’ on the J4A financial management system.
4. Structure and Content of Concept Notes and Proposals

4.1. All Grant Application Concept Notes (GACNs) and Full Grant Applications (FGAs) must be submitted in the format described in this manual and using the templates provided at Appendix A and B. Applications submitted in other formats will not be considered for evaluation. All proposals must demonstrate commitment to ‘best practice’ in project delivery. This should include ensuring the project is of appropriate size given the issue being addressed; that consideration has been given to the sustainability of the initiative beyond the life of the J4A grant where this is relevant; and that the manner in which funds are spent and activities implemented are transparent and easily monitored.

4.2. The GACN is divided into two sections. Section 1 contains basic information about the CSO submitting the Concept Note. Section 2 contains an outline of the proposed project. This includes a brief problem analysis, goal, purpose and objectives of the proposed project, a summary of activities, beneficiaries, duration and expected broad cost of delivering the project. GACNs must not be more than four pages in length (maximum one page for section 1 and three pages for section 2). Detailed guidance on the completion of the GACN is at Appendix A.

4.3. The FGA is divided into four sections and two appendices. Section 1 contains background information on the CSO submitting the application and is broadly the same as section 1 of the GACN. Section 2 contains the body of the proposal, and provides a detailed description of the problem, goal, purpose and objectives of the project; the expected results that will be obtained (including baseline data where relevant). This section also contains information on activities, milestones and targets and means of measurement and specific gender and pro-poor aspects as well as assumptions and a full risk analysis. There is an indication of the expected duration of the project and an outline costing in narrative form.

4.4. Section 3 of the FGA sets out the project activities in more detail. Each main activity area is broken down into a description of the activity, including subordinate activities, the person or group responsible for delivery, key milestones and estimated start and end dates. Each activity area also contains an indicative costing and information on any co-funding or resources being provided from elsewhere.

4.5. Section 4 of the FGA contains detailed background information on the CSO making the application. This includes information on the history and objectives of the organisation, details of the experience that qualifies them to deliver this project and details of other projects delivered and managed. This section requires the applicant to submit details of references that may be checked by J4A without further recourse to the applicant.

4.6. Applications that are not specifically focused on gender or poverty related justice issues are still expected to include information on how the needs of women or poor and vulnerable groups will be addressed as part of the proposed project. Consideration should be given to how these issues can be embedded within the project.

4.7. The sustainability of the initiative is a critical consideration. Applicants are required to state what they will do to try and ensure the sustainability where this is relevant. This is particularly important in proposals where services are being provided to users and there is likely to be a continuing demand for them beyond the life of the grant.
4.8. Applicants are required to demonstrate that they have properly considered the potential risks to the success of the project. This includes risks that may prevent the project from being delivered effectively and risks that may prevent the desired impact from being achieved. The FGA must include a risk table in the format shown in Appendix B that includes a section setting out mitigating actions that will reduce the likelihood of a risk becoming a reality and/or reduce its impact should it happen.

4.9. Each FGA must be accompanied by a detailed workplan in the approved format which is described in Appendix B. which combines an action plan with a Gantt chart. The workplan will provide the framework for the disbursement of funds so must be carefully constructed to show realistic and appropriate durations and sequencing of individual activities. The workplan should be submitted as an MS Excel file and should show activities, sub-activities, start and end dates and key milestones. Calendar dates should not be used, rather the dates on workplans should be shown as Month 1, month 2, etc. Accurate identification of the key milestones in the delivery of the project is essential as their achievement will trigger the release of further funds.

4.10. The project costing is the main part of the application which contains detailed information on the specific funds requested and how they will be spent. Costings must be prepared as MS Excel files. The costing must include separate worksheets for each Activity Area and a ‘Summary worksheet’ that combines all the individual activity costings together. Costs must be presented in Naira and must be sufficiently detailed to demonstrate the ‘reasonableness and completeness’ of the content. Categories and ‘Line Item Headings’ are shown on the template and must be strictly followed in generating the costing. However, applicants are encouraged to break costings down where appropriate and add additional lines under each heading as necessary in order to show how the total line item has been calculated. Guidance on the creation of the project costing including standard categories and budget lines is included in Appendix B.

4.11. If it is not clear from the costing, a detailed narrative, and supporting documentation that clearly describes how the costed amounts are calculated should be provided to support the costings. J4A may request additional supporting documentation in order to determine if the costs are fair and reasonable.

4.12. Applications including costing information determined to be unreasonable, incomplete, and unnecessary for the completion of the proposed project, or based on methodology that is not adequately supported, may be deemed unacceptable.
5. **Due diligence Procedures**

5.1. J4A has a responsibility to the UK taxpayer to ensure that all grants awarded are based on accurate information, that all material facts relevant to the funding decision have been revealed and that the organisations receiving the grants are reputable and fully capable of executing their responsibilities designated under the grant agreements. J4A is also obliged to ensure that good value for money is obtained from the programme’s spending. To ensure this, J4A must take appropriate steps to identify and verify all facts relevant to a project funding decision. These steps may include but are not limited to: physical examination of financial records; review of audited financial statements (if any); and reference checks.

5.2. The following broad checklist will be used as the basis for conducting a due diligence exercise to ensure that applicants have the basic fiscal controls and sound accounting procedures to manage their grants effectively.

5.3. **General accounting**

- Accounting records are maintained which adequately identify the source and application of individual grant funds.
- The records allow for the accurate recording of grant awards and authorisations, obligations, unobligated balances, assets, liabilities, expenditures and income.

5.4. **Internal controls**

- Procedures are in place to provide for the effective control and accountability of all grants cash and other assets.
- Procedures are in place to permit an accurate tracing of funds to a level of expenditure adequate to establish that such funds have not been used in violation of the terms of the grant.
- The accounting system maintains detailed source documentation (e.g. time and attendance records, payrolls, quotations, contracts, purchase orders, invoices, receipts, cheques and bills).
- An Asset Register is in place that is able to register all relevant details of capital equipment purchased with J4A grant funds.

5.5. **Budget control**

- Actual expenditure is regularly compared with line item budgeted amounts for each grant and cumulative records of expenditure are maintained.
- Requests for funds are filed in a timely fashion and in accordance with standard accounting procedures.

5.6. **Financial reporting**

- Required interim and final financial reports for grants are filed according to procedures and in a timely manner.
- Accounting records provide accurate, current and complete disclosure of the financial results of grant supported activities.
• Financial information is related to performance or programme outcome data whenever appropriate or specifically required.
6. **Grant Decision Making**

6.1. J4A will only fund projects where the following questions are answered adequately:

6.2. **Grant activity objectives**

- Is the need for the project clearly defined and justified?
- Is there clear baseline data on the level and impact of the problem or issue that the project is seeking to address?
- Are the proposed project purpose and objectives realistic?
- Are the purpose, objectives and activities consistent with the J4A programme purpose and objectives?

6.3. **Results**

- Are the proposed activities clearly defined, do they clearly link to the grant objectives and are they likely to produce the desired results?
- Are the indicators of achievement practical and easily identified and measured?
- Have appropriate and realistic milestones been identified that can measure the progress of the project?
- How likely is it that the benefits of the projects will continue after the life of the grant?

6.4. **Beneficiaries**

- Is there a practical and clear relationship between the beneficiaries and the results?
- Does the proposed project promote the rights of marginalised groups, including persons with disabilities, minority populations, women, and children?

6.5. **Implementation plan**

- Does the proposal include reliable provisions for the objective monitoring and evaluation of the project’s progress and achievements?
- Is the implementation plan reliable, realistic and complete?
- Is there a clear assignment of responsibilities?
- Is there a clear identification of resources?
- Are the proposed milestones of achievement feasible and measurable?

6.6. **Experience and capacity**

- Does the CSO have a proven record of implementing similar projects or activities?
- Do the proposed project purpose and objectives fall within the mission of the organisation?
- Does the applicant have sufficient capacity to manage the project/grant and to achieve the purpose and objectives of the project?
- Does the applicant have basic human resource systems in place, as well as staff (full-time and part-time) and volunteers with necessary skills, expertise, and experience to deliver and manage the project effectively?
6.7. Financial systems

- Does the Applicant have appropriate financial management systems in place to track expenditure of grant funds (including proper audit trails) effectively?

- Does the applicant have appropriate security procedures to prevent the theft or inappropriate use of grant funds or resources?

6.8. Value for money

- Does the proposed budget reflect the applicant’s desire to deliver the best value for money?

- Do planned costs ensure optimal delivery of proposed activities?

- How reasonable is the cost in terms of the expected results?
7. **Financial and Accounting Requirements**

7.1. **General:** All CSOs are required to maintain clear, accurate and complete records which identify the source and application of funds received from J4A. Accounting records should be supported by appropriate source documents. CSOs should maintain effective control over and be accountable for all funds, property and other assets supplied by J4A or purchased with J4A funds and should safeguard such assets adequately and assure that they are used solely for authorised purposes.

7.2. **Bank Accounts and disbursements:** Grantee CSOs are required to maintain separate financial records of the receipt and expenditure of funds provided by J4A. In the case of larger grants, J4A may at its discretion require a separate bank account to be used solely for the purposes of managing J4A grant funds. All funds received from J4A will be deposited by electronic transfer in the designated bank account and must remain there until needed to carry out project activities. No overdraft will be allowed on the account. It will be necessary for the grantee to be set up as a vendor on the J4A accounting system before any payments can be disbursed.

7.3. **Accounting records:** CSOs should maintain such accounting records as are necessary to provide an accurate, current and complete disclosure of the financial status of the project. Receipts, cheque and cash book entries should be numbered in a logical cross-referenced system. Accounting may be either on an accrual or a cash basis. The complexity of the accounting system used by the CSO may vary depending on the complexity of the project but at a minimum, the accounting records maintained must:

- Record each transaction by amount, date, type (deposit, payment, withdrawal, etc.) and purpose.
- Record expenditure by line-item as described in the grant budget.
- Make it possible to balance accounts regularly and accurately in the accounting records and bank records.
- Include accounting records for the cash-box to record cash payments to allow regular balancing of cash records against the master accounting records.

7.4. **Source documents:** Accounting records must be supported by valid source documents such as deposit slips, receipts, invoices, itemised bills, cancelled cheques, and completed cheque book stubs, signed pay books, agreements, etc.

7.5. An important accounting record is the cheque book stub. CSOs must completely and accurately fill out cheque stubs when they issue cheques. This is an accounting record that is also subject to audit.

7.6. Receipts must be valid third party receipts addressed to the CSO and include the date and amount of the purchase, a description of the goods or services purchased and must be signed by the seller.

7.7. J4A recognizes that in some cases it may be difficult to obtain third-party receipts (e.g. small scale purchases from the informal sector). In all cases the CSO should try to obtain valid receipts as described above. If that is not possible, the CSO should prepare, at the time of purchase, a receipt describing the purchase with the amount and date and have the vendor sign, initial or acknowledge by thumb print the validity of the receipt.
7.8. **Retention of accounting records**: Accounting records, including source documents, must be retained for at least three years past the expiration of the grant period. In the event J4A questions or disallows some of the costs charged by the CSO to the grant, the CSO must maintain pertinent accounting records until the questions are resolved to the satisfaction of J4A or the CSO repays the disallowed costs.

7.9. **Internal controls**: CSOs must maintain adequate internal controls to ensure that funds, equipment and supplies furnished or funded by J4A are adequately safeguarded and are used only for authorised purposes. In general, this means that the CSO must:

- Require a minimum of two signatures on cheques to withdraw funds from the bank account and ensure that all withdrawals are properly authorised
- Maintain controls over equipment to ensure that equipment is used only by authorised persons for authorised purposes and to facilitate detection of unauthorised use
- Maintain control over inventories to prevent unauthorised use and to account for all additions, withdrawals, and disposals.

7.10. **Asset register**  CSOs must create and maintain an Asset Register, which includes full details of all capital items purchased. All capital items purchased with J4A grant funds remain the property of J4A / DFID and may be required to be returned at the end of the grant period.

7.11. **Monitoring records** such as vehicle and equipment logs, inventory control cards, and others should be used when appropriate. All decisions of the governing body of the CSO organisation should be properly recorded and any delegations of authority to spend money, use equipment or withdraw supplies should be clearly recorded. Without adequate internal controls, the CSO may be unable to properly account for J4A funds.

7.12. **Allowable and unallowable costs**: Generally budgeted costs, which are necessary, reasonable and essential to the administration and operation of a project, are considered allowable for funding. J4A grants are designed to provide for the allowable costs of operating a specific programme or project. They do not automatically mean an entitlement to the full amount awarded.

7.13. Costs expressly unallowable or mutually agreed to be unallowable should be excluded from any disbursement request. Costs generally allowable are:

- Consultancy costs where specific skills or expertise are required and cannot be accessed without payment. However, Terms of Reference (TOR) must be drawn up and CVs must be obtained for those persons contracted to deliver them. These along with the Fee rates to be paid must be agreed with J4A in advance of deployment of the consultant.
- Transportation costs.
- Space. Rental costs for occupancy in privately or publicly-owned buildings used for the benefit of the project where the total cost of space may not exceed the rental cost of comparable space for privately-owned buildings in the same locality. However rental costs for property owned by the grantee may not be charged.
- Conferences and Workshops. Allowable costs may include conference or meeting arrangements, registration, conference space, postage, telephone charges and travel
expenses (including transportation and subsistence for facilitators/speakers and participants).

- Printing, Duplication and Publication
- Purchase of specific capital equipment. This element of the grant, along with the costs of maintaining the equipment will be ‘ring-fenced’ (i.e. funds can only be spent on the specified capital items). All capital equipment must be entered on the Asset Register.
- Equipment rental
- Accounting
- Office and programme supplies
- Security
- Project-related telephone expenses
- Postage
- All other costs specifically approved in the grant agreement.

7.14. **Unallowable costs**: The following costs are unallowable as either direct or indirect costs and will not be funded in whole, or in part, by grant funds:

- Purchase of property
- Compensation of government employees.
- Bonus or commission payments. Bonuses to officers or board members of profit or non-profit organisations are generally considered to be a profit or fee.
- Military-type equipment.
- Corporate formation.
- Fines and penalties.
- Sports expenses
- Alcoholic beverages
- All costs incurred outside the grant period
- Other costs specifically prohibited in the grant agreement.

7.15. Purchase of vehicles will be considered but a detailed ‘value for money’ case must be made justifying the acquisition. **Grantees should note that all vehicles will remain the property of DFID until the conclusion of the J4A programme when DFID will decide how vehicles will be disposed of.**

7.16. Minimum supporting documentation for financial transactions. The table below shows the minimum level of documentation that is **REQUIRED** for financial transactions in the various categories:

<table>
<thead>
<tr>
<th>Category</th>
<th>Required documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third party professional fees</td>
<td>1. Signed contract including Terms of Reference (TOR)</td>
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<tr>
<td></td>
<td>2. Curriculum vitae</td>
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</tbody>
</table>
### Required documentation

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. Deliverables</td>
<td></td>
</tr>
<tr>
<td>4. Approved payment voucher</td>
<td></td>
</tr>
<tr>
<td>5. Acknowledgement of payments</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payments for most products and services</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Invoice or bill</td>
<td></td>
</tr>
<tr>
<td>2. Approved payment voucher</td>
<td></td>
</tr>
<tr>
<td>3. Receipt acknowledging payment</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Workshops, seminars, conferences and similar events</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Signed attendance register, including receipting of payments received by participants</td>
<td></td>
</tr>
<tr>
<td>2. Photographs and/or video clips</td>
<td></td>
</tr>
<tr>
<td>3. Invoices / bills for services provided</td>
<td></td>
</tr>
<tr>
<td>4. Approved payment vouchers for all costs incurred</td>
<td></td>
</tr>
<tr>
<td>5. Acknowledgement of payments</td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Salaries</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Signed and approved payroll</td>
<td></td>
</tr>
<tr>
<td>2. Pay slips signed by employees</td>
<td></td>
</tr>
<tr>
<td>3. Approved payment voucher</td>
<td></td>
</tr>
</tbody>
</table>

### 7.17. Procurement procedures. For purchases over one million Naira in value, the grantee must obtain three written quotations and select the one that provides the best value for money based on cost, quality of deliverables and standard of service, noting that this may not necessarily be the cheapest quotation.

### 7.18. For purchases of goods or services of over 2.5 Million Naira, the grantee must follow a structured tendering process and select the best bid based on a managed selection process.

### 7.19. Records of procurement processes (including all original bids and tenders) must be retained by the grantee for inspection by J4A or its appointed agent.
8. **Grant Costings**

8.1. Grantees are provided funding by J4A to undertake the activities, which are described in the grant agreement. The costings that accompany these grant documents must provide the necessary resources to carry out the grant project, must be clear and understandable to both J4A and the CSOs, and must facilitate management and monitoring of the project by the CSOs and J4A respectively.

8.2. **Costings formulation:** FGAs, workplans and costings are the basis for determining how much money J4A will include in a grant. As such, it is important that they are as accurate as possible. To preserve scarce resources and ensure value for money, costings must not exceed the amount necessary to execute the project effectively and efficiently. To this end, costings should, to the extent possible, be based upon accurate and verifiable projections of costs to be incurred.

8.3. **Categories.** The major divisions in the costings are categories. Each category is based on a logical cost division. Categories are large enough to promote administrative efficiency but not so broad that they undermine control over the costing area.

8.4. **Line-items.** Each category consists of one or more line items. Line items are used to track expenditure and provide both CSOs and J4A with information on the availability and utilisation of the funds for individual items. Line items should be broad enough to facilitate accounting and reporting, but detailed enough to provide useful information on the execution of the project.

8.5. **Contingency funds.** To avoid the risk of having funds that are not needed in the grant budget, J4A policy prohibits the inclusion of categories or line items for contingencies or inflation.

8.6. **Costing narratives.** When initial costings are submitted with the FGA to J4A for approval, they must be accompanied by brief costing narratives for each line item showing how the line item amount was calculated.

8.7. J4A will perform a final review of the costings to ensure their mathematical accuracy and adherence to the laid down policies at the time the grant agreement is drafted.

8.8. J4As main monitoring procedures will be based on the achievement of the milestones set out in the FGA and the Grant Agreement. This means that grantees may vary the use of funds and switch between categories and line-items as long as it can be shown that the funds are spent on project activities and as long as the agreed milestones are still achieved.
9. Disbursement of Funds

9.1. J4A will normally make disbursements on a quarterly basis in amounts necessary to meet the grantee's anticipated cash requirements for the ensuing three-month period. The first disbursement will usually cover a four-month period thus providing for one month for the completion of administrative and reporting procedures at the end of each reporting quarter. J4A will authorise the disbursement once the following steps have been completed:

9.2. For the first disbursement:
   - A signed grant agreement
   - A completed and signed disbursement request in the format shown at Appendix C. This includes information on the total grant value and a break down by line item of the amount being requested in the disbursement.
   - Such other information that J4A may request to verify the accuracy of the disbursement request. These may include pro-forma invoices, copies of bids, explanations or justifications of amounts requested.

9.3. For subsequent disbursements:
   - A completed and signed disbursement request in the format shown at Appendix C. This includes information on the total grant value; funds previously disbursed and a break down by line item of the amount being requested in this disbursement.
   - Reports as due under the terms and conditions of the agreement, including a narrative report on progress in the agreed format (see Appendix F) on the project to date and a financial expenditure report accounting for funds spent up to the point of the current request (see Appendix D); and
   - Such other information that J4A may request to verify the accuracy of the disbursement request. These may include pro-forma invoices, copies of bids, explanations or justifications of amounts requested.

9.4. Payment advances and refunds: J4A will make advance payments to the grantee. J4A will transfer funds directly to the agreed account in accordance with the Terms and Conditions of the Grant Agreement. The grantee shall make all disbursements for goods and services from this account.

9.5. The following categories of funds will immediately revert to J4A at the time the award expires or is terminated:
   - Funds that J4A has obligated but has not disbursed to the grantee; and
   - Funds that J4A has advanced to the grantee, but the grantee has not expended or legally obligated for an authorised award purpose.

9.6. J4A shall require the grantee to refund any amount that the grantee did not spend in accordance with the terms and conditions of the award. In the event that a final audit has not been performed before close out of the grant, J4A retains the right to a refund until all claims which may result from the audit have been resolved between J4A and the grantee.

9.7. J4A disbursement checklist: The following checklist can be used as an aid to help ensure that all required steps have been taken in submitting a disbursement request.
• The grant is current (signed and not expired, terminated or suspended).

• The funds requested by the grantee are reasonable, given:
  ▪ The work planned during the period
  ▪ The calculation of amounts requested
  ▪ Local price levels
  ▪ The ability of the grantee to carry out the planned activities

• Proposed procurements or contracts are fully documented, with specifications, pro-formas or bids, appear reasonable and are consistent with the provisions of the grant agreement

• The grantee is operating within the grant costing

• The grantee is up to date with all required reports and financial statements

• Any special conditions in the grant agreement have been satisfied and documented

• The grantee is in compliance with all other terms and conditions of the grant agreement

• There are no outstanding monitoring, remediation or audit follow-up issues which are not being satisfactorily addressed

• A review of the Financial Expenditure Report and Narrative Report has not led to questions about the grantee’s capacity or intention to receive, safeguard, use, account for and report on J4A resources provided to carry out the grant agreement effectively

• Monitoring activities undertaken by J4A or its agents have not identified any unresolved issue with the implementation of grant activities
10. **Financial and Programme Reporting**

10.1. The purpose of this section is to establish policies and procedures for reporting by grantees to J4A and for processing of such reports by J4A.

10.2. As part of the grant agreement, J4A requires grantees to report periodically on the receipt and use of J4A grant funds as well as on the progress of their projects. Grantees are required to submit two types of report – Financial Expenditure Reports and Narrative Reports. These reports will enable J4A to track the use of grant funds effectively, measure the effectiveness of the grant project execution and identify problem areas. Timely reporting by CSOs and effective and timely review and response to CSO reports is a key part of J4A’s programme.

10.3. The main methodology through which J4A will monitor grants will be on the basis of the achievement of milestones.

10.4. J4A will establish the precise reporting requirements (e.g. quarterly, bi-monthly, monthly, etc) with the CSO at the time the grant agreement is drawn up.

10.5. J4A will work with CSOs to ensure that the requirements explained to them are fully understood and that the CSOs can prepare the reports in a timely and accurate manner. Training on financial and project management and reporting may be made available for grantees at the time of entering into a grant agreement.

10.6. Disbursements may be limited until J4A is satisfied that the CSO has sufficient capacity to account effectively for and report on the use of J4A funds.

10.7. **Financial reports:** J4A requires financial reports from CSOs in order to ensure that funds are being used in accordance with the grant agreement and to monitor the financial aspects of a project’s progress. Financial reports shall be submitted in accordance with the schedule in the Grant Agreement and at least quarterly.

10.8. Financial reports must be in a standard format. They are required to show the amount budgeted under each line item, the amount disbursed to date for the line item, the amount spent in the reporting period, the cumulative amount spent and the balance remaining. The format of these reports is derived from the grant costing and must be submitted as an MS Excel file. See Appendix D for the financial report template.

10.9. **Narrative reports:** Narrative reports must be submitted in line with the schedule contained in the Grant Agreement and at least quarterly. These reports shall contain detailed information on the status of the project, activities undertaken, results and milestones achieved, impacts recorded, issues and challenges encountered and remedial strategies undertaken. Narrative reports must be submitted in the approved J4A format, which is contained at Appendix F. Additional documents that are deemed relevant may also be submitted as annexes to the narrative report.

10.10. Financial and Narrative reports should be submitted together by email to the J4A Grant Manager at grants@j4a-nigeria.org

10.11. J4A may periodically require additional reports from the grantee CSO to meet specific monitoring requirements.

10.12. J4A will record receipt of each report and will review each CSO report for completeness and accuracy. J4A may ask for specific deliverables that are stated as having been produced in the
report and may ask for copies of other records at their discretion (e.g. updated copy of Asset Register, etc). J4A will maintain a log of all reports submitted by grantees that includes the date when each report was received.

10.13. When CSO reports are received, J4A will review them and identify and document any issues or concerns raised in the report and ensure follow-up on any issues or corrections identified in previous reports.

10.14. There will be a particular focus on assessing whether the milestones set in the original grant agreement have been achieved. This will be the KEY consideration that will be taken into account when deciding whether to disburse the next tranche of funds.
11. Monitoring and Evaluation/Reporting

11.1. Monitoring and evaluation are quality assurance processes. Effective monitoring of grant projects is a necessary element of J4A’s grants management strategy. Monitoring enables J4A to verify information provided by grantees, ensure compliance with J4A’s requirements and ensure the effective use of resources provided by J4A. The level and intensity of monitoring activity in general will depend on the stage of implementation, the nature of the project, and problems or issues reported by the grantee or identified during previous monitoring.

11.2. Grantee monitoring: The most direct and immediate monitoring of project performance and activities will be by the grantee. This monitoring is a necessary element of grantee activity and will serve as the basis for the preparation of monthly reports. At or before the start of a project, J4A should agree with the grantee an internal system for the grantee to track its activities against the project implementation plans and record the grantee's progress against the performance measures established for the project.

11.3. Project monitoring by J4A: J4A will provide assistance during the implementation of a project, helping the grantee identify and resolve problems and move the project along to a successful conclusion.

11.4. Project monitoring programme: J4A will over time develop a broad monitoring programme for all grants projects. This plan will be informed by the status of projects, including: the stage of each project (beginning/middle/end); the type of project; any previous problems or issues; and any links to other J4A activities.

11.5. Routine contacts: The J4A monitoring programme will include contact with each grantee at least quarterly but usually more often, either through telephone calls or a visit. This contact can be used to discuss the progress of the project, assess the status of any issues or problems and to respond to any questions or concerns of the grantee. Each contact with a grantee in which the progress of the project or project related information is discussed will be documented.

11.6. Monitoring visits: No fixed schedule is prescribed for monitoring visits, as they will necessarily depend on the status of the project. More visits will be required during the start-up phase of the project and in preparation for project close-out. Generally, visits will be scheduled as part of an action plan in response to issues on a grantee report and other sources or as part of a remediation plan. Monitoring visits must be properly documented. J4A may also make unscheduled visits to project sites to carry out monitoring of the project.

11.7. Grantee monitoring report: A ‘Grantee Monitoring Report’ should be completed for each grantee contact so that monitoring activity is fully documented and shared among those responsible for overall monitoring activity. For routine contacts the information provided should be brief.

11.8. Evaluation reports: At the close of a project, and in the case of long or complex grants at the mid-point, an evaluation report must be prepared. This will comprise of an evaluation by the grantee of the project, whether it has achieved its purpose and objectives, and whether the results were commensurate with the original expectations. The report will consider the sustainability of the initiative where relevant and the opportunities for dissemination and replication of good practices. The report should also draw out any lessons learned in relation to the administration, management or technical content of the project. The grantee should
reflect on the manner in which the project was supervised by J4A and draw attention to any issues arising in the oversight of the project.

11.9. J4A will also prepare or commission its own mid-term and end of project evaluations to assess the success and impact of each project. This will analyse the projects purpose and objectives and the extent to which they were achieved and the sustainability of the initiative. The evaluation will also assess the dissemination and replication opportunities presented by the project and make recommendations for any follow on activities.
12. Grant Amendments

12.1. A grant amendment is a mutual agreement between the Grantee and J4A to modify the original grant agreement to:

- alter the total amount of the grant
- change provisions or requirements in the agreement itself, including the period of the grant: and/or
- authorise significant changes in the project activities for which the grant funds are allocated

12.2. An amendment does not necessarily reflect negatively on the Grantee or J4A, rather it is an appropriate way to assure that there is flexibility in dealing with field realities. It may also allow J4A and the grantee to modify project plans in response to new developments, external events beyond their control or lessons learned.

12.3. However, a grant amendment should only take place after careful consideration. The grantee should consult closely with J4A prior to submitting an amendment request. This ensures that consideration can be given to alternative ways of dealing with the issues at hand. Amendment requests are reviewed on a case-by-case basis and will be rejected if there is insufficient justification to substantiate the need for them.

12.4. Determination of need: J4A plays a vital facilitation role in collaborating with the grantee in identifying those projects which require amendments and assisting the grantee to prepare justification documentation or amendments in a timely fashion. Alternatively, during the monitoring of an active project, a grantee may express a desire to amend an agreement. In that event, after discussion with the grantee, J4A should guide the grantee in preparing a written request for the proposed amendment.

12.5. J4A may also perceive a need from J4A’s perspective to amend a grant agreement. This is often the case with time amendments. In such instances, J4A should advise the grantee before proceeding and should discuss the proposed amendment with the grantee to ensure that the grantee concurs.

12.6. Amendment processing: J4A’s role is to analyse the stated needs of the project and determine whether they can be appropriately addressed through the proposed amendment. This analysis will include a review of the general performance of the grantee to date, including achievements toward obtaining the project purpose and objectives and the ability of the grantee to identify and act on problems that occur.

12.7. If J4A is not recommending approval, their analysis should include a detailed discussion of other possible options which may be available in lieu of the proposed amendment to resolve the issues identified by the grantee or by J4A.

12.8. Time amendments: A time amendment extends the grant period beyond that of the original agreement for the purpose of assuring sufficient time for the project to complete its goals and objectives. This may include additional objectives which have been added to the original plan because of new developments or activities. J4A will generally approve time amendments when they are necessary to accommodate the realities of the project.
12.9. **Costing amendments:** Costing amendments are required for any increases in funding over the total amount of the original grant agreement. Such increases may be warranted due to increasing prices of original costing items, local currency fluctuations, or adjustments needed because of activity changes or time extensions.

12.10. As a matter of policy, J4A will fund costing amendments only when there is a compelling rationale that the increased amount is critical to achieving the project’s purpose and objectives or that the additional resources requested will result in improved results commensurate with the additional resources. Costing amendments may not be used simply to funnel additional money to grantees or to obligate funds where there is no clear need for them.

12.11. Prior to submitting a costing amendment to J4A, the grantee should carefully review the documentation for the request and discuss the request with J4A to ascertain the justification for the proposed increase in funding. If J4A agrees that the increase is justified, the request should be forwarded with a memorandum summarising the justification.

12.12. **Technical amendments:** Technical amendments make significant modifications in the terms and conditions of the grant agreement to add, eliminate, or substantially modify objectives or activities or terms and conditions, in the original agreement. Amendments may be needed, for example, to adjust the purpose, objectives or targets of the grant, or to reduce or change an activity that has been determined to be no longer viable. Funds no longer needed for an eliminated activity may be used to fund alternative activities or shifted to fund existing activities which require additional funds or the total value of the grant may be reduced.

12.13. On occasion, J4A may need to amend a number of grants due to changes in implementation requirements. In such cases, J4A may initiate the process of the amendments directly.

12.14. The amendment will stipulate the sections of the agreement being altered and the language being added or modified. Depending on the complexity of the changes required, the amendment could be either in the form of a letter from J4A, which will be countersigned by the grantee or of a formal amendment to the grant agreement.
13. Grant Suspension and Termination

13.1. If resources provided under grant agreements are not being used to achieve their intended purposes, either because of external circumstances or the conduct of the grantee, J4A will consider suspending or terminating the grant. This will prevent additional resources being devoted by J4A to the grant and in some cases may include the recovery of resources already committed to the project.

13.2. Definition: Suspension - A temporary freeze by J4A of a grant agreement pending corrective action by the grantee or a decision to terminate the agreement by J4A. The action will be taken to protect grant funds pending a decision on whether termination is required, e.g. where there is a well-founded suspicion that without such action grant resources will be misappropriated or misused. Suspension will include, but will not necessarily be limited to, a hold on any disbursements as well as a hold on the grantee's right to use J4A funds already on hand.

13.3. Definition: Termination - The cancellation of a grant agreement, in whole or in part, at any time prior to the date established in the grant agreement for the completion of the grant-funded project.

13.4. Grant Suspension: J4A may suspend a grant agreement under the procedures outlined below when:

- J4A has received allegations that the grantee is engaged in or permitting the misuse of funds or equipment purchased with J4A grant funds or other serious impropriety relative to the agreement, or
- The grantee has failed to comply with the reporting or record-keeping requirements of the grant agreement to the extent that J4A cannot determine whether the grantee is in compliance with material aspects of the agreement, or
- J4A has determined that the grantee has fraudulently misrepresented material facts during the application or project approval process and the misrepresentation provides reason to suspect that the grantee will misuse or misappropriate grant funds, or
- In the light of new information, the project does not meet J4A’s basic requirements for grants

13.5. Preliminary review: When, after preliminary investigation, J4A becomes aware that grounds for suspension may exist with respect to a particular agreement, a determination will be made as to whether the grantee should be allowed an opportunity to take corrective action or whether immediate consideration should be given to suspending the agreement.

13.6. Corrective action: If it is decided that the grantee should be permitted the opportunity to take correction action, J4A will inform the grantee in writing of the following:

- That the agreement is being considered for suspension
- The basis for the action
- The practical consequences for the grantee
- The corrective action required
- The date by which time corrective action must be taken
13.7. If J4A otherwise determines that an opportunity for corrective action is not appropriate or the grantee is allowed a period for corrective action but fails to resolve the matter satisfactorily by the designated date, the case will be reviewed based on available facts after which it will be determined whether to go ahead with the suspension. In making this determination, J4A may recommend whether an independent audit should be conducted to verify the facts. Where allegations of impropriety are the grounds for suspension, J4A may also consider whether the grantee should concurrently receive a notice of intent to terminate on expiration of the suspension period should the facts warrant such a termination.

13.8. **Suspension notice**: If J4A decides to suspend the agreement, a written notice will be sent to the grantee. The notice will include:

- The effective date of suspension (ordinarily the date of receipt of the notice), and
- If termination is not contemplated, the action required to cause J4A to resume its funding of the agreement

13.9. The notice must also inform the grantee that new obligations incurred after receipt of the suspension notice will be the responsibility of the grantee and will not be chargeable to the grant budget and that the grantee will be expected to make every effort to cancel on-going expenditure incurred prior to suspension. Whether and what type of on-going expenditures J4A is prepared to assume during suspension should be specified.

13.10. The notice of suspension will be delivered by the most expeditious means possible that permits the verification of the date of receipt of the notice by the grantee.

13.11. **Grant termination**: J4A may terminate a grant agreement for cause, with or without preliminary suspension, when it is determined that the grantee has:

- Materially breached or failed to perform one or more provision of the agreement in a manner significantly affecting the achievement of its goals and objectives
- Fraudulently misrepresented material facts during the application or project design process, or
- Used funds or equipment purchased with agreement funds for purposes other than those stipulated in the grant agreement with J4A

13.12. **Preliminary review**: When J4A has reason to believe that a grantee has engaged in acts or omissions which may constitute grounds for termination but which could be corrected by the grantee, J4A should bring the matter immediately to the attention of the grantee and the grantee should be given the opportunity to take corrective action rather than face immediate termination of the grant. In such cases, if it is also determined that the situation does not represent an immediate threat to the project which would warrant suspension, J4A will issue a written notice to the grantee stating that such corrective action is required by an agreed upon date.

13.13. J4A should specifically state that failure to take remedial action during the time allotted may result in the termination of the agreement. If the matter involves allegations of substantial misuse of funds or equipment purchased with grant funds, or other serious improprieties which J4A believes cannot be remedied by corrective action, J4A may consider immediate suspension and/or termination of the agreement.
13.14. **Termination notice:** When J4A reaches a decision to terminate the project, a termination notice will be sent to the grantee. The notice will include:

- The factual basis for the decision, including any history of prior requests to the grantee for remediation
- If the grantee is to be suspended prior to termination, the date on which the suspension becomes effective and the practical consequences for the grantee
- A statement that, if the grantee wishes to respond to J4A, the response must be received by J4A within 30 days of the date of receipt of the notice and that in responding the burden is on the grantee to provide additional information which would either mitigate or rebut the facts given in the notice as grounds for termination or demonstrate that corrective action has already been taken
- Advice that failure to provide such information, or information deemed inadequate, within the established time period will result in the automatic termination of the agreement without further notice
- A statement that any new obligations incurred after the receipt of the notice letter will be the responsibility of the grantee, and will not be chargeable to the agreement and that the grantee must take steps immediately to cancel as many outstanding obligations as possible

13.15. **Grantee response:** At the end of the notice period, J4A shall determine whether the grantee’s response, if any, warrants reconsideration of the termination of the agreement. If J4A makes this determination, the grantee shall be informed of this fact in writing and if the project had been under suspension, appropriate action shall be taken to lift the suspension.

13.16. **If it is decided to terminate the grant, termination will occur automatically on the last day of the notice period and the grantee will be so informed in writing. This notice should inform the grantee that it represents J4A’s final decision.**

13.17. **Termination for convenience:** Termination for convenience may be made where:

- Through no fault of the grantee, intervening circumstances make it impossible for the agreement to produce any further beneficial result’ commensurate with the expenditure of the remaining J4A funds in the grant
- Either or both parties, through no fault of their own are no longer able to discharge their responsibilities under the grant agreement, or
- The activities have been completed and there is no further need for J4A’s involvement in the project

13.18. **Procedures for terminating a grant for convenience are identical to those followed in a ‘termination for cause’ situation except as specified below.**

- The termination may be made effective 30 days after the date the notice is received by the grantee
- The notice of intent to terminate to the grantee shall state that if the grantee believes that there are reasons why such a termination should not take place, these must be provided in writing to J4A within the 30 day period prior to termination
• The notice should also include a statement that the grantee may retain control of sufficient funds under the agreement as are necessary to meet any obligations incurred prior to receipt of the notice of termination

• Any review of a grantee’s response received during the notice period will be made by J4A and shall be completed and communicated to the grantee within 30 days of their initial response

13.19. When a grant agreement is terminated, normal grant close out procedures will be followed as set out in section 14
14. Grant Closeout

14.1. When a grant ends, either because it expires or is terminated, J4A must ensure that all grant funds disbursed to the grantee have been properly accounted for. This applies to the financial and administrative close-out of all expiring and terminated grants awarded by J4A.

14.2. J4A will conduct a ‘financial close-out’ of each grant funded. The close-out will take place after the end of the grant period and should be completed no later than 30 days after the expiration or termination of the grant.

14.3. Where close-out reveals that funds are due to the grantee, such funds will be paid promptly and where funds are due to J4A, J4A will take steps to collect and deposit the money promptly.

14.4. While grantees are allowed to expend funds after the grant period if the funds had been committed in writing during the grant period, all such expenditures must be completed within 90 days of the end of the grant period, unless otherwise specified by J4A. Final financial reports should be prepared and submitted immediately after all expenditures are competed.

14.5. Expenditure during grant period: The period covered by a J4A grant is established to provide sufficient time for the grantee to complete the project. When circumstances indicate that the project may not be finished within the originally estimated time period, consideration should be given to amending the grant to extend the time period (See Section 11 on Grant Amendments).

14.6. Ordinarily it is anticipated that all expenditures will be completed prior to the expiration date of the grant. In such a case, the grantee should submit a final financial report, within 30 days after completion of the grant. This will enable J4A to expeditiously close out the grant agreement. Final financial reports should be accompanied by a cheque, payable to ‘Justice for All’, for the balance of any unused J4A funds remaining after the expiration date of the grant. If a cheque is enclosed with the financial report, the financial report should include the cheque number and the amount of the cheque. Upon receipt of a cheque, J4A will issue a receipt to the grantee.

14.7. Expenditure after the grant period: Grantees should generally not enter into commitments when it is clear those commitments cannot be fulfilled during the grant period. However, occasionally, grantees will have awarded written contracts for goods or services during the grant period which were intended to be executed during the grant period but, for reasons beyond the control of the grantee, were not completed prior to the expiration of their grants. In such cases, grantees are authorised to make expenditure out of available grant funds for up to 30 days after the expiration of the grant. Once all expenditures are completed, the grantee should prepare and submit a final financial report, as indicated above, attaching copies of the written commitments which required expenditure beyond the expiration date of the grant and a cheque for any remaining balance.

14.8. Disbursements near the expiration of a grant: As indicated above, upon the expiration of a grant, the grantees may no longer commit J4A funds and expenditure can only be made against written commitments made during the life of the grant. Thus, during the final months, J4A will take extra care in processing disbursements to ensure that funds requested by the grantee can reasonably be expended during the remaining grant period. Where a disbursement of funds is requested which will be expended after the grant period to cover...
written commitments incurred during the grant period, the grantee must attach a copy of the commitment document to the disbursement request.

14.9. Where necessary, to fulfil a commitment legitimately made during the grant period, disbursements may be made after the grant period has expired, provided that the funds will be expended within 30 days after the expiration of the grant.

14.10. **Processing of final financial reports**: Upon receipt of a final financial report from a grantee, J4A will review the report for accuracy and completeness. If a cheque is attached, J4A will follow the procedures laid out below for collections.

14.11. **Close-out process: Final accounting report**: Once a final financial report has been received, J4A will prepare a close-out report for the grant comparing the amounts reported as expended with the grant costing, and with the amounts disbursed.

14.12. Every effort should be made to have the grantee submit a final financial report. However, where no final financial report is received within 90 days after expiration or termination of the grant, J4A will prepare the close-out report based on reports already submitted by the grantee.

14.13. **Payment due the grantee**: Where the report shows that the grantee has expended funds for project implementation in excess of those disbursed by J4A, and additional funds remain available in the appropriate line item of the grant then J4A owes money to the grantee. J4A shall promptly process it in the usual manner, indicating on the disbursement request memorandum that it is a 'Close-out Disbursement'.

14.14. **Payment due J4A**: Where the Close-out Report shows that the grantee owes money to J4A, a collection letter will be prepared and sent to the grantee.

14.15. **Follow-up on collections**: If the grantee has not responded to the original letter within 30 days from the date the letter is mailed or delivered to the grantee, either by paying the amount owed or requesting administrative review of the debt, a second letter will be sent to the grantee.

14.16. **Collection**: Grantees will be instructed to make payments by cheque payable to ‘Justice for All’.

14.17. **Terminated grants**: When a grant is terminated prior to its scheduled expiration, most of the same procedures listed above will apply. At the time of termination, grantees will be sent a written notice of termination, which will include a request for the return of all funds unspent or uncommitted during the project period, a final financial report, and copies of any written commitments of funds which have not been fulfilled. The grantee will provide a cheque for the balance of J4A funds on hand less any outstanding commitments. In the event that the grantee does not provide a financial report within 30 days of the termination, J4A will prepare a collection letter as described above.

14.18. **Record keeping for grant recipients**: All grant recipients shall be advised to retain their grant financial records for three years after their grant expires. This is necessary in the event that questions arise regarding particular grant expenditures during that period.
Appendix A: Grant Application Concept Note and guidance on completion

This appendix sets out the format of the Grant Application Concept Note (GACN) and provides guidance on the type of information that should be entered in each area. Guidance information is shown in italics.

**Section 1: CSO Background Details:** Enter the CSO background details in the table. When completed Section 1 should not be more than one page in length, except where the application is from a coalition and there is a list of members.

<table>
<thead>
<tr>
<th>Name of CSO applying for the grant</th>
<th>The full legal name of the civil society organisation applying for the grant. If the grant is to be administered by a coalition that is not registered show the name of the coalition and stipulate the name of the lead CSO as well as the names of the other CSOs involved.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>Full physical address and postal address of the CSO/lead CSO</td>
</tr>
<tr>
<td>Telephone</td>
<td>Telephone number of the CSO/lead CSO</td>
</tr>
<tr>
<td>E-mail</td>
<td>E-mail address of the CSO/lead CSO, and website if applicable</td>
</tr>
<tr>
<td>Key contact person, designation and contact details</td>
<td>Name, designation, telephone (landline and mobile) and e-mail address of the contact person for this application. The contact person must have authority to act on behalf of the grantee, but will not take decisions unilaterally.</td>
</tr>
<tr>
<td>Brief description of the CSOs/Coalition’s purpose, and any relevant past-experience</td>
<td>State the primary purpose of the CSO/Coalition and provide any key previous experience that you have learnt from that is directly relevant to the activities outlined in this Concept Note. This section should not exceed 500 words.</td>
</tr>
</tbody>
</table>

**Section 2: The outline proposal**

This section of the Concept Note outlines the proposal. This must not exceed three pages (A4 font size 11) and should contain the following sections:

1. **Project Title:** The title of the project, which must relate clearly to the main purpose of the grant.

2. **Problem analysis:** Briefly describe the problem or issue that the project aims to address. This should include: details of the problem; the cause(s) and effect(s) of the problem; who is affected by the issue and data that you have gathered that supports your problem analysis.

3. **Project Goal (Impact):** Briefly describe the expected Goal (expected impact or long-term change) that your project will contribute towards, especially in relation to the groups identified in the problem analysis.

4. **Purpose:** Set out the Purpose (outcome/expected change); this should contribute towards the achievement of the Goal.

5. **Objectives (Results/Outputs):** Describe in numbered points the Objectives (results/outputs) that will be achieved during the project timeframe and the activities that will be carried out to achieve these objectives (results/outputs). The objectives should clearly respond to the problem analysis.
in paragraph 3 above. The Objectives to be achieved, as a result of the project activities, must be realistic within the timeframe; they must be measurable and verifiable.

6. **Key Activities (to achieve Objectives):** Describe the Activities that you plan to carry out to achieve the project’s Objectives. Please make clear the link between the Activities and Objectives, for example: to achieve Objective 1, the Activities should be numbered: 1.1, 1.2; to achieve Objective 2, the Activities to should be numbered 2.1, 2.2, etc.

7. **Beneficiaries and Coverage:** Indicate the details and numbers of direct and indirect beneficiaries of the project and provide details of advocacy targets identified (Justice Sector). State the geographical location of the project.

8. **Anticipated duration of project:** Indicate the number of months the project is expected to take to complete from start to finish (maximum 12 months).

9. **Anticipated cost of the project:** Provide an estimate of the cost of the proposed project and set out where funds and other resources will be sourced (i.e.: cash, in-kind contributions and/or third party sources). Specify how much financial support is being requested from J4A; include a clear statement of the applicant’s contribution and of any third-party contributions.

10. **Associated Awards or Projects:** List all previous or ongoing donor awards or grants and amounts already received, or anticipated, within the duration of the J4A grant activity that relate to associated activities or projects. Indicate the name of donor, grant number, grant amount, project location, project duration and the name, address, email and telephone of donor contact person. Note: sufficient detail must be provided to enable J4A to verify the applicant’s statements, which may take place without preliminary recourse to the applicant.
Appendix B: Full Grant Application and guidance on completion

This appendix provides guidance on what should be included in a ‘full’ grant application (FGA). Full Grant Applications will not normally be completed until the CSO has:

- Submitted a Grant Application Concept Note (GACN)
- Received feedback from J4A on the content of the GACN submitted
- Responded to the feedback, as required, and re-submitted the GACN for further consideration
- Received approval and an invitation to submit a full grant application to J4A

A cover letter should also be provided on the CSOs headed paper and signed by the Director, CEO or authorised senior staff member of the CSO

Guidance is provided below on the information that is required in each section of the application. Guidance information is shown in italics.

**CSO Identification Details**

<table>
<thead>
<tr>
<th>Name of CSO applying for the grant</th>
<th>The full legal name of the CSO applying for the grant. If the grant is to be administered by a coalition that is not registered, show the name of the coalition and state the name of the lead CSO as well as the names of other CSOs involved.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>Full physical address and postal address of the CSO/lead CSO</td>
</tr>
<tr>
<td>Telephone</td>
<td>Telephone number of the organisation</td>
</tr>
<tr>
<td>E-mail</td>
<td>E-mail address of the organisation and website, if applicable</td>
</tr>
<tr>
<td>Key contact person, designation and contact details</td>
<td>Name, designation, telephone (landline and mobile) and e-mail address of the contact person for this application. The contact person must have the authority to act on behalf of the grantee, but will not take decisions unilaterally.</td>
</tr>
</tbody>
</table>

**Bank Account Details**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Bank Account numbers normally contain ten digits.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Name</td>
<td><strong>Note:</strong> If the grant application is successful, the CSO will be required to be set up as a ‘vendor’ on the J4A Accounting System. This will necessitate the provision of further supporting documentation in relation to Bank Accounts, etc, at a later date.</td>
</tr>
<tr>
<td>Type of Account</td>
<td></td>
</tr>
<tr>
<td>Name of Bank and Branch (including address)</td>
<td></td>
</tr>
</tbody>
</table>

**The Project Proposal**

The body of the FGA should follow the following format closely. Each section should include information about the issues mentioned in italics.

1. **Project title:** The title of the project, which must relate clearly to the main purpose of the grant.

2. **Introduction and summary:** Briefly summarise the Goal, Purpose (expected change or outcome) of the project – i.e.: what change you expect it will bring to the beneficiaries; how it will be delivered, the location, the duration and total cost. Include any other ‘headline’ factors that are
considered relevant. State how the project links to J4A Programme Objectives and identify any other J4A interventions or activities that it will either link up with or support.

3. **Problem analysis**: Describe the specific problem or issue that the project aims to address. This should include: details of the problem; the causes(s) and effect(s) of the problem; who is affected by the issue and the location, and the basis of your problem analysis – provide background data that supports your analysis (which may form the baseline against which you can measure the change(s) brought about by the project over time). Refer to any previous or ongoing initiatives that have attempted to address the problem and any learning (your own or from others) that has been derived from this.

4. **Project Goal (impact)**: Describe the expected Goal (long-term impact/change) that the project will contribute towards (eg: Women are living in a country which is free of gender-based violence). Please refer to Appendix H for a diagram that explains the relationships between Goal, Purpose, Objectives, Key Activities and project Inputs.

5. **Grant Purpose (outcome), Indicators of success and baseline information**: Set out the Purpose (short-term outcomes/change that you expect to bring). The Purpose must clearly link to the Goal and to the problems or issues identified in the problem analysis. It is also necessary to develop one or two indicators that will demonstrate the successful achievement or change at Purpose level. Alongside each indicator you should provide details of how and where you will access this information (eg: survey, focus groups, case studies, meeting registers, minutes, etc.) If the methodology relies on comparisons with baseline data, that data must be present and verifiable prior to the grant activity commencing.

6. **Objectives (results/outputs), Indicators of success and baseline information**: Include a brief narrative that explains each objective and how it will contribute towards the achievement of the over-arching Purpose statement, in paragraph 5 above. It is also necessary to include one or two indicators that will demonstrate the successful achievement of each Objective. Show alongside each indicator how and where you will access this information (means of measurement). Include baseline data for the indicator and state the target that you expect to achieve by the end of the project. This information should be shown in the form of a table as follows:

<table>
<thead>
<tr>
<th>Objectives</th>
<th>Indicators of Success</th>
<th>Means of Measurement</th>
<th>Baseline Information</th>
<th>Project Target</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7. **Key Activities, Milestones and Targets**: The key activities are linked to the achievement of your Objectives, outlined in paragraph 6 above. Against each of the key activities, highlight the targets and milestones that you will reach, progressively, across the lifetime of the project. This enables you and J4A to monitor and measure progress against the delivery of the activities. The applicant should present a sound but simple methodology for capturing information on the achievement of the targets and milestones that are verifiable by J4A, or an external evaluator. If the methodology relies on baseline data, that data must be present and verifiable prior to the project commencement. This information is best displayed in the form of a table as shown below. Activity Areas should be consistent with those in Section 3 paragraphs 17 and with the Workplan and Project costings files.
<table>
<thead>
<tr>
<th>Activity Area and sub-activities</th>
<th>Result of activity</th>
<th>Milestones and Targets</th>
<th>Means of Measurement (evidence of result)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. **Beneficiaries and coverage:** Provide details of project’s main target groups. Where possible show indicative numbers of those people who will directly and indirectly benefit from the project, as well as details of geographical coverage of the project.

9. **Gender and social inclusion:** Explain how you will address gender in the project. Explain how and to what extent the project will reduce or overcome any aspects of the justice system where women or girls are treated unequally to men and boys. Gender breakdown should also be reflected in the Activities, Results and Monitoring table in the previous section. Where possible provide a breakdown of other social excluded groups, eg: disabled people, older people, youth, etc.

10. **Poor and vulnerable groups:** Explain if and how the project will have a specific impact on poor and vulnerable people. This should also be reflected in the Activities, Results and Monitoring table in the paragraph 7.

11. **Public awareness of the project:** Set out what specific activities or steps are included to make the general public aware of the project and its activities. Also describe how information about the project will be disseminated to the other interested parties, e.g. other CSOs, academia, donors, etc.

12. **Duration of project:** Indicate the number of months the project is expected to take to complete from start to finish. Mention any conditions in terms of commencement of the project (e.g. if it needs to happen at a certain time because of another event, such as an election). Mention any dependencies around specific activities or the completion date, if applicable. A Project Workplan/timeline should be prepared and attached as an Appendix to the FGA. Guidance on the format and content of the workplan is included in paragraph 19.

13. **Project costing:** State the proposed cost of the project and explain where the funds or other resources will be accessed (cash, in-kind contributions and third party sources). Specify the funds that are required from J4A and outline how they will be spent. Where there is need for specific item of equipment, or item that is ‘non-standard’, this should be detailed and the detail of cost of procuring it shown, providing evidence of best value for money.

   This section must also include details of all the other material and human resources that will be required for this project. A proposed costing should be prepared in the approved format as set out in paragraph 20 of these guidance notes. The project costing must be prepared as an MS Excel file and submitted as an Annex to the FGA.

14. **Sustainability:** Set out the specific steps that will be taken to ensure the sustainability of the project beyond the life of the grant. This is critical information, as the J4A programme will not normally consider ‘follow on’ grants that provide for continuation of the same activities as an earlier J4A grant. In addition, the J4A programme will close in 2015, after which J4A grants will no longer be available. It is essential that there is evidence that consideration is being given as to
how project initiatives can be continued and embedded in justice delivery systems in the long-term.

15. Assumptions: State any assumptions that have been made in developing the proposal. Assumptions are always written positively, e.g: ‘the LGA is supportive of local level dispute resolution’ - if this is not the case it would affect the ability to deliver the project. Include intermediate assumptions, e.g: ‘local leaders have time to commit to and engage in community mediation services’ - those that will be a key factor during delivery of project activities.

16. Risks and mitigation actions: Identify any specific risks that may prevent the project from achieving its Objectives, or things that could go wrong that would have a negative impact on the project. Categorise the risk into High, Moderate or Low in relation to both ‘likelihood of occurrence’ and the anticipated ‘impact if the risk becomes reality’. For each risk, identify what steps will be taken to reduce the likelihood of the risk becoming reality and to mitigate the impact of the risk should it occur. A risk is usually written as a negative statement, see example in the Risk column in the template below:

Risks and the associated aspects should be set out in a table as shown below

<table>
<thead>
<tr>
<th>Risk</th>
<th>Likelihood of Occurrence (H,M,L)</th>
<th>Impact if it occurs (H,M,L)</th>
<th>Mitigation Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Describe the risk that has been identified, eg:</td>
<td>Select High (H) if the risk is very likely to become reality Medium (M) if the chances of the risk becoming reality are moderate Low (L) if there is only a small chance of the risk becoming reality</td>
<td>Select High (H) if the impact on the success of the project if the risk becomes real is serious Medium (M) if the impact on the success of the project is likely to be moderate Low (L) if the impact on the project if the risk becomes real is minimal</td>
<td>Set out the specific actions that will be taken to reduce the chances of the risk becoming reality and the steps that would be taken if the risk does become reality. Actions to mitigate against High risks should be included in the Activity section Eg: Prior to commencement of the project meetings will be held with the LGA to influence their ownership of this project.</td>
</tr>
</tbody>
</table>

17. Detailed project activities
This section is used to provide more information on each specific project activity area. All the activities listed in this section must contribute to the achievement of the project purpose and objectives. Each activity area should be shown as a separate section, each of which must contain the data listed here.
17.1 **Activity title:** Describe the Key Activity area in a single sentence (e.g. training of community mediators).

17.2 **Description of activity:** Provide more information on the details of the activity so it is clear exactly what will be done. Break down each key activity area into sub-activities (e.g. recruitment of resource persons, administration arrangements, preparation of materials, conduct of the training course, follow up and mentoring, etc). Be sure to restrict your description to this activity area and not the entire project.

17.3 **Responsible parties:** List the individuals or groups involved in the implementation of this task.

17.4 **Grant-financed resources required:** Summarise the amount of funds that will be required for this activity according to the designated categories. If necessary, explain why specific resources are needed. If an item will only be partially funded by the grant, indicate the percentage to be funded by J4A.

17.5 **Non grant financed resources required:** List items for which funding will NOT be required under this activity. Explain why these resources are needed and where the funding or resources will come from.

17.6 **Milestones:** Indicate the key milestones in relation to this activity (i.e. intermediate outputs/results that will be delivered during the course of the activity, for example training of 20 mediators, or completion of 50 cases). It is necessary that appropriate and sufficient milestones are identified to allow the effective monitoring of delivery of the project. **Achievement of milestones will be the key consideration that will trigger the release of further funds.**

17.7 **Estimated start date:** Show the estimated start date of this activity area.

17.8 **Estimated end date:** Show the estimated end date of this activity area.

*Repeat section 17 for each key activity area*

18. **Detailed CSO background Information**

This section contains detailed background information on the CSO that is making the application.

18.1 **General CSO background information:** Show details of the applicant and background information – e.g. how the CSO was formed, its mission or purpose, board, management systems, financial management system, partners, etc.

18.2 **Qualifications for this project:** Explain why you (the CSO) are qualified to deliver this project. Provide details of previous or on-going activities (both donor funded and other) that relate to the proposed project and any other relevant experience.

18.3 **Associated Awards or projects:** Include information on awards or grants previously obtained and managed, including amounts received or anticipated within the duration of the grant activity that cover associated activities or projects. Include the names of donors, grant number, grant amount, project location, project duration and the name, address, email and telephone of donor contact persons.

18.4 **Referees:** List three independent, qualified and professional referees. The referees should be aware of your competence to deliver the proposed project activity and be able to provide an objective, informed reference. If possible, two of the referees should be from an existing or previous donor.

19. **Project workplan:** (separate file)
A project workplan (timeline) must be attached to the grant application in the format shown in the following pages; the template provided incorporates a Gantt chart, setting out when each activity is expected to take place. The workplan must list each activity area and show sub-activities as well as the expected output from the activity. These should be consistent with paragraph 7 from the main proposal as well as paragraph 17 and the project costing. The person or group responsible for its completion should be included, and the anticipated start and end dates (note: these should be described as Month 1, Month 6 etc, not actual dates. The Gantt chart element must show the duration of each activity and must also incorporate an indication of when milestones are expected to be achieved – using the letter ‘M’. Milestones should be cross-referenced with Section 3 of the main application. The workplan may be submitted as an MS Excel document, if preferred.
<table>
<thead>
<tr>
<th>Key Activities</th>
<th>Sub-Activities</th>
<th>Responsible Person / Party</th>
<th>Outputs/Results anticipated (Milestones)</th>
<th>Start Date</th>
<th>End Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>The main activities outlined in the proposal</td>
<td>The key activities broken down into sub-activities</td>
<td>The name of the individual or group responsible for the delivery / completion of the sub-activity</td>
<td>The expected start date of the activity (note: this should be shown as Month 1, Month 2, etc not a date (e.g. July 2012)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EXAMPLE</td>
<td>EXAMPLE</td>
<td>EXAMPLE</td>
<td>EXAMPLE</td>
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<td></td>
</tr>
<tr>
<td>2-week workshop/training in dispute resolution techniques and processes (¼ly)</td>
<td>1.1 Awareness raising in the importance of fair and equal approaches to dispute resolution</td>
<td>CSO’s training staff and project officer</td>
<td>X no of women and X no of men trained in dispute resolution techniques and processes by X date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EXAMPLE</td>
<td>EXAMPLE</td>
<td>EXAMPLE</td>
<td>EXAMPLE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.2 Introduction to mediation</td>
<td></td>
<td>X no of women and X no of men</td>
<td>Month 1</td>
<td></td>
<td>Month 12</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Month 1</th>
<th>Month 2</th>
<th>Month 3</th>
<th>Month 4</th>
<th>Month 5</th>
<th>Month 6</th>
<th>Month 7</th>
<th>Month 8</th>
<th>Month 9</th>
<th>Month 10</th>
<th>Month 11</th>
<th>Month 12</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
</table>

**EXAMPLE**

2-week workshop/training in dispute resolution techniques and processes (¼ly)

1.1 Awareness raising in the importance of fair and equal approaches to dispute resolution

1.2 Introduction to mediation

CSO’s training staff and project officer

X no of women and X no of men trained in dispute resolution techniques and processes by X date

X no of women and X no of men
<table>
<thead>
<tr>
<th>techniques</th>
<th>1.3 Record-keeping processes</th>
<th>adopting fair and equal approaches to dispute resolution by X date</th>
<th>X no of women and X no of men attending mediation sessions by X date</th>
<th>X% of dispute mediators have clear documentation and records by X date</th>
<th>These milestones should increase on a (¼ly) basis</th>
</tr>
</thead>
</table>
20. Project costing: (separate MS Excel file)

20.1 A detailed costing for the entire project must be included and attached to all grant applications as a separate MS Excel file. This should be in the format as set out in the table below. The costing is divided into eight categories and a total of 15 line items. The line items should be considered as headings, and additional lines may be inserted where necessary describing subordinate costs. The unit column should describe the unit by which the item is measured (e.g. ‘days’ in the case of third party professional fees or ‘trips’ for flights, ‘event’ for workshops, etc). Qty stands for quantity and shows the number of units that are expected to be required to complete the activity. Rate is the rate per unit in Naira that has been used to calculate the cost. Item total is the total cost of that item in Naira (obtained by multiplying the number of units (Qty) by the Rate).

20.2 All proposed expenditure must be allocated according to the correct category and line item as shown in the template. Where necessary, line items should be broken down into constituent parts by inserting additional lines (e.g. workshop costs should be divided into costs for Hall, equipment, lunch, tea breaks, materials, etc).

20.3 All items must be shown at cost i.e. the actual cost of purchasing the goods or services without any mark-up by the CSO managing the project. Management costs (i.e. the charge by the CSO for managing the project) are shown as a separate line item.

20.4 Normally, separate costings should be prepared for each key activity area, however for simple projects a single costing will suffice.

20.5 Guidance on the broad coverage of each category/line item is shown below. See also section 7 of the Grants Manual for guidance on specific allowable and non-allowable items.

20.6 Category A: Technical Assistance / A1: ‘Third Party’ professional fees: Include all professional fees that will be paid to individual persons for delivery of technical assistance or advice. This includes payments for facilitation of workshops or presentations. Separate lines should be inserted for each consultant unless there are multiple consultants/resource persons all undertaking the same activity for the same fee. The CSO is required to provide CVs and Terms of Reference (TOR) of all third party consultants that will be used on the project as part of the FGA. J4A will use these to establish whether the rate for the consultants is appropriate.

20.7 Category A: Technical Assistance / A2 Salaries: Salaries paid to ‘employees’ of the project (i.e. based on a contract where they are paid for their time attendance on the project rather than on a professional fee basis). All persons that are ‘full-time’ on the project (including any staff of the proposing CSO) should be shown here.

20.8 Category B: TA associated reimbursables / B3: Transportation: Travel costs both by public transport and private vehicle in connection with Consultants/Technical Assistance/Third Party professionals. This includes the cost of air travel and ground transportation. The standard J4A mileage rate (N20 per kilometre) must be used for all travel by private vehicle. Distances between towns/cities should be agreed as per the standard mileages shown in commercially available maps and atlases. Additional lines should be added to separate specific items where necessary (e.g. Lagos/Abuja flights, associated transfers, road trips from Abuja/Kaduna, etc). Air Travel must be costed at Economy Rates that take advantage of available discounts, etc and should include all taxes and surcharges.
20.9 **Category B: TA associated reimbursables / B4: Accommodation:** Includes costs of accommodating consultants or other persons in hotels when necessary.

20.10 **Category B: TA associated reimbursables / B5: Subsistence:** Includes costs of daily subsistence (per diems) for consultants, and other project-related persons, when they are required to spend the night away from their home.

20.11 **Category C: Capital equipment / C6: Capital equipment:** Include the cost of any capital equipment required for the project (specific makes and models must be shown). If particular specifications are important this must be stated with the reasons. **All capital equipment must also be entered in the project Asset Register.**

20.12 **Category C: Capital equipment / C7: Maintenance:** Include any costs relating to the regular maintenance of capital equipment. This is essential for most major capital items and must be costed as part of the proposal.

20.13 **Category D: Premises / D8: Rental costs:** Include any rental costs in relation to property that will be used by the project. Note that ‘rental’ of pre-owned or the CSO’s own rented property may not be included. Rental agreements may not exceed the duration of the grant and may be required to be submitted to J4A.

20.14 **Category D: Premises / D9: Utilities & security:** Include the cost of any standard utilities, security, etc that are required for project premises.

20.15 **Category E: Administration / E10: Consumables:** Include the cost of consumables and similar items that are expected to be required. Examples are fuel, stationery, postage, etc.

20.16 **Category E: Administration / E11: Communications:** Include the cost of communications and related services that are necessary for the delivery of the project. This may include telephone and Internet services.

20.17 **Category F: Capacity building / F12: Training, workshops and events:** Include the costs related to the running of training sessions, workshops and other similar events. Sub-divide by items such as venue rental, equipment rental, refreshment and lunch costs, consumables, etc. Note: Resource persons, facilitator costs should be included in Category A or covered under management costs if provided by the CSO.

20.18 **Category F: Capacity building / F13: Research, Surveys and Studies:** Indicate costs related to the research activities, surveys and other studies during the project. This may include activities aimed at measuring impact and progress against milestones.

20.19 **Category G: Dissemination and replication / G14: Publicity, information and dissemination costs:** Include the costs of publicity materials and other events such as media coverage, preparation of brochures and reports.

20.20 **Category H: Management costs / H15: Management costs:** This category should only be included in the overall (summary costing table / worksheet. Indicate the amount that is estimated for ‘managing’ the project. This should take into account monitoring and reporting activities that will be undertaken to meet the terms of the J4A Grant Agreement.

20.21 **Costing format:** The table below sets out the format for the costings which must be submitted as an MS Excel file. Separate worksheets should normally be prepared for each activity.
**However for simple projects a single table will suffice.** A summary table/worksheet should also be provided that combines the line items from each table into a single overall costing for the project.

<table>
<thead>
<tr>
<th>No.</th>
<th>Line Item</th>
<th>Units</th>
<th>Qty</th>
<th>Rate (N)</th>
<th>Line Amount (N)</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Technical Assistance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A1</td>
<td>3rd Party Professional Fees</td>
<td></td>
<td>3</td>
<td>day</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A2</td>
<td>Salaries</td>
<td></td>
<td></td>
<td>month</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>TA associated reimbursables</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B3</td>
<td>Transportation (Public Transport and private vehicle mileage)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B4</td>
<td>Accommodation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B5</td>
<td>Subsistence / Food</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Capital Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C6</td>
<td>Capital Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C7</td>
<td>Maintenance of capital equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>D</td>
<td>Premises</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D8</td>
<td>Rental of premises</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D9</td>
<td>Utilities for premises</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>E</td>
<td>Administration</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>E10</td>
<td>Consumables</td>
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<td>E11</td>
<td>Communications</td>
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<tr>
<td>F</td>
<td>Capacity Building</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F12</td>
<td>Training, workshops and events</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F13</td>
<td>Research, Surveys and Studies</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>Dissemination and Replication</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G14</td>
<td>Publicity, Information dissemination costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H</td>
<td>Management Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H15</td>
<td>Management costs (summary Costing only)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Sub-Total for Activity Area</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 21. Declaration

The final declaration must be completed and signed by an authorised officer of the CSO.

I declare that everything stated in this Application is true and complete.

I am authorised to make this application on behalf of ([enter name of CSO])

Signed:
Name:

Date:
Appendix C: Grant Disbursement Request

This request form must be completed by the grantee CSO when requesting a disbursement of funds in connection with J4A CSO grant agreement. Guidance on the completion of this form can be found in the J4A CSO Grants Manual.

**Grantee Details**

<table>
<thead>
<tr>
<th>Name of Grantee</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>Authorised Person</td>
<td></td>
</tr>
<tr>
<td>(inc contact telephone &amp; email)</td>
<td></td>
</tr>
<tr>
<td>Grant Project Title</td>
<td></td>
</tr>
<tr>
<td>Grant Reference</td>
<td></td>
</tr>
<tr>
<td>Grant Start Date</td>
<td></td>
</tr>
<tr>
<td>Period covered by this disbursement</td>
<td>(e.g. 1 Jan 2013 to 31 Mar 2013)</td>
</tr>
<tr>
<td>Disbursement Request No.</td>
<td></td>
</tr>
</tbody>
</table>

**Grant History and Amount of Disbursement Requested**

<table>
<thead>
<tr>
<th>Total Value of Grant</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total of Previous Disbursements</td>
<td>N</td>
</tr>
<tr>
<td>Expenditure to Date (as at: enter date here )</td>
<td>N</td>
</tr>
<tr>
<td>Balance of funds held by grantee</td>
<td>N</td>
</tr>
<tr>
<td>Amount Requested today (show breakdown on reverse)</td>
<td>N</td>
</tr>
</tbody>
</table>

**Declaration**

I declare that this disbursement request is consistent with the grant agreement and that the funds requested are necessary for the continued delivery of the project as outlined in the grant agreement.

<table>
<thead>
<tr>
<th>Signed</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Name of person requesting disbursement</td>
<td></td>
</tr>
<tr>
<td>Date of Request</td>
<td></td>
</tr>
</tbody>
</table>
(Reverse of Grant Disbursement Request)

Break down of sum requested

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Planned Activity(ies) (in brief)</th>
<th>Amount Requested (Naira)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>N</td>
</tr>
<tr>
<td></td>
<td></td>
<td>N</td>
</tr>
<tr>
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<td>N</td>
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<td>N</td>
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<td></td>
<td></td>
<td>N</td>
</tr>
<tr>
<td></td>
<td></td>
<td>N</td>
</tr>
</tbody>
</table>

Total amount requested N
Appendix D: Financial Expenditure Report

This report must be submitted in as an MS Excel file

**Financial Expenditure Report – J4A Grant-funded Project**

Grantee Name:  
Project Title & Grant Ref  
Period of Report e.g First Quarter (March - May 2013)

<table>
<thead>
<tr>
<th>No.</th>
<th>Budget Line Item</th>
<th>Total Budget Line Amount</th>
<th>Disbursed to date (end of quarter being reported)</th>
<th>Expenditure this period (expenditure this quarter)</th>
<th>Cumulative Exp to Date (i.e Exp till end of quarter being reported)</th>
<th>Balance held at the end of quarter being reported</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Entire project</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Technical Assistance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A1</td>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Party Professional Fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A2</td>
<td>Salaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>TA associated reimbursables</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B3</td>
<td>Transportation (Public Transport and private vehicle mileage)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B4</td>
<td>Accommodation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B5</td>
<td>Subsistence / Feeding</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Capital Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C6</td>
<td>Capital Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C7</td>
<td>Maintenance of capital equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Premises</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D8</td>
<td>Rental of premises</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D9</td>
<td>Utilities for premises</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Administration</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E10</td>
<td>Consumables</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E11</td>
<td>Communications</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>Capacity Building</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F12</td>
<td>Training, workshops and events</td>
<td></td>
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</tr>
<tr>
<td>F13</td>
<td>Research, Surveys and Studies</td>
<td></td>
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<tr>
<td>G</td>
<td>Dissemination and Replication</td>
<td></td>
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</tr>
<tr>
<td>G14</td>
<td>Publicity, Information dissemination costs</td>
<td></td>
<td></td>
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<tr>
<td>H</td>
<td>Management Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H15</td>
<td>Management costs (Summary costing worksheet only)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Totals</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Appendix E: Not allocated
Appendix F: Narrative Report

Narrative reports, providing details of project’s progress, are required to be submitted to J4A in accordance with the reporting schedule, which is laid down in the J4A Grant Agreement.

This Appendix provides guidance on the format for narrative reports and the content required in each section. Guidance information is shown in italics. The sections should provide details, but use bullet points to summarise where possible. The report should cover the period since the last report and care should be taken not to repeat the content of earlier reports.

<table>
<thead>
<tr>
<th>Name of Grantee CSO</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>Grant Project Title and Reference</td>
<td></td>
</tr>
<tr>
<td>Period covered by the Report</td>
<td></td>
</tr>
<tr>
<td>Show Qtr dates, eg: Qtr 3 - 1.1.14 – 31.3.14</td>
<td></td>
</tr>
<tr>
<td>Date of Report</td>
<td></td>
</tr>
<tr>
<td>Name and email address of person completing report</td>
<td></td>
</tr>
</tbody>
</table>

1. **Overview of the project:** State the agreed Purpose and Objectives of the project (as in the Project Proposal). State whether the project is broadly on track to achieve its Purpose and Objectives on time and within budget.

2. **Milestones that have been achieved during this Qtr:** State the milestones that have been achieved (in relation to those planned for this Quarter) and, where possible, provide evidence that can verify the achievement of the milestones. (Attach as appendices relevant reports / statistics, etc.). Use the table below present the information required.

<table>
<thead>
<tr>
<th>Milestone Achieved</th>
<th>Name the Key Activity/Activity Area the Milestone is linked to. Key Activity/Activity Area must be consistent with those set out in the grant agreement</th>
<th>Name the Objective this Activity is linked to. Each Objective must be consistent with those set out in the grant agreement</th>
<th>Evidence of achievement of Milestone</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
3. **Results achieved in the period, and targets met** *(Objectives/Activities/Milestones/Targets should be consistent with those set out in the Project Proposal/Grant Agreement)*

- List in bullet points, the key activities that have taken place in the period and link them to the Objectives and Milestones achieved

4. **Outcomes (effects) - list in bullet points**

- State the Outcomes achieved to date *(ie: what has changed as a direct result of the Activities detailed in Section 3 above)*
- State specific gender or pro-poor outcomes and numbers of beneficiaries *(disaggregated by gender and disability)*
- State details of awareness-raising activities and provide examples of what has changed as a result of these

5. **Issues arising**

- Provide details of any specific *(unexpected)* issues that have arisen during the period, their effect on the project and how they were dealt with
- Provide details any unresolved issues and any actions that have been made to respond to them. If J4A assistance is being sought to resolve any issues mention this here.
- Provide details of any activities which were scheduled to take place, but have not yet happened, explain reasons why not and, if appropriate, when they will take place
- Provide the reasons why any milestones have not been achieved as planned. State what remedial action is being taken to ‘catch up’
- Provide details of delays if the project is not expected to be completed on time, or within budget, and what action is being taken to remedy this situation
- Before completing the report, the assumptions and risks identified at the proposal stage should be reviewed and if any of the assumptions were wrong or risks have been realised, they should be identified here and information provided on what action has been/is being taken; also provide details of any additional risks or assumptions that have come to light
- Specifically provide details of any planned changes to the workplan and the rationale for them

6. **Plans for the next period**

- Briefly provide details of the key activities that are expected to take place in the next Quarter, include additional activities that have been carried forward from the previous Quarter
- Provide details of learning that has influenced your planning, eg: what worked, what didn’t work and why not, and what you would do differently in future as a result of your learning

7. **Any other matters**

- Briefly mention any other key matters that may affect the delivery of the project *(e.g. internal staff changes, external factors such as political or security issues)*
Appendix G: Summary of Grant Procedures

This document sets out the key steps in the J4A Grants procedure, both in relation to grant applications and managing / reporting on grant activities. This appendix is not a replacement for the Grants Manual, its purpose is to provide general guidance on the system and how CSOs can access grants.

The guidance has been set out to reflect a ‘typical’ process for applying, obtaining and delivering grant-funded projects. Each grant is different and the procedures, timings and steps mentioned here may vary according to circumstances.

<table>
<thead>
<tr>
<th>No.</th>
<th>Step</th>
<th>Guidance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Applicant prepares and submits Grant Application Concept Note (GACN)</td>
<td>A GACN (maximum four pages) should be submitted by email to <a href="mailto:grants@j4a-nigeria.org">grants@j4a-nigeria.org</a> following the guidance provided in the manual and in the format set out at Appendix A</td>
</tr>
<tr>
<td>2</td>
<td>J4A reviews GACN and discusses options with applicant</td>
<td>J4A may a) accept the GACN as it stands and invite the applicant to submit a FGA; b) discuss the details and ask for a submission based on revisions, or c) may advise the applicant that J4A cannot support the proposal</td>
</tr>
<tr>
<td>3</td>
<td>Applicant submits Full Grant application (FGA)</td>
<td>The FGA must comply with the guidance provided in the manual and must be in the format set out in Appendix B of this manual</td>
</tr>
<tr>
<td>4</td>
<td>J4A reviews FGA and discusses options with the applicant</td>
<td>J4A may accept the FGA as it stands and proceed towards a grant agreement, or may wish to further discuss the details of the application and ask the applicant to revise accordingly</td>
</tr>
<tr>
<td>5</td>
<td>Applicant provides information to enable them to be set up on the J4A accounting system</td>
<td>Applicant must provide the necessary information to be set up as a ‘vendor’ in accordance with the information provided in the manual, and additional guidance that will be provided by J4A</td>
</tr>
<tr>
<td>6</td>
<td>J4A approves the grant and prepares a ‘Grant Agreement’ which is signed by both J4A and the applicant</td>
<td>The terms of the Grant Agreement will be assessed in each case, and may vary at J4A’s discretion</td>
</tr>
<tr>
<td>7</td>
<td>Applicant applies for initial disbursement (usually covering the first four months of the grant period)</td>
<td>Grant Disbursement Form must be submitted in accordance with guidance in the manual and in the format shown at Appendix C</td>
</tr>
<tr>
<td>No.</td>
<td>Step</td>
<td>Guidance</td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>8</td>
<td>First disbursement paid direct to the Grantees account</td>
<td>On receipt of the first payment, the Grantee commences delivery of the project, acting in accordance with the guidance in the manual and any specific terms of the Grant Agreement.</td>
</tr>
<tr>
<td>9</td>
<td>Monitoring commences and continues throughout the life of the project</td>
<td>Grantee carries out internal monitoring of the progress of the grant-funded project, against agreed indicators and milestones. J4A engage in monitoring of the project, particularly against the milestones set out in the FGA</td>
</tr>
<tr>
<td>10</td>
<td>First Quarterly Reports submitted by Grantee</td>
<td>Grantee submits ‘Financial Expenditure Report’ and Narrative Report’ at the end of the first three months of the project, in accordance with the guidance in this manual and in the formats set out in Appendices D and F. Particular focus is placed on the achievement of the agreed milestones.</td>
</tr>
<tr>
<td>11</td>
<td>Grantee applies for second disbursement of funds (to cover months 5-7 of the project)</td>
<td>J4A reviews quarterly reports and disbursement request and, when satisfied, remits further payments to grantee. Disbursements may be withheld or reduced if agreed activities have not been completed or milestones have not been achieved</td>
</tr>
<tr>
<td>12</td>
<td>Steps 9-11 are repeated throughout the life of the project</td>
<td>See notes above</td>
</tr>
<tr>
<td>13</td>
<td>At the conclusion of the grant period, the Grantee submits final report on the project</td>
<td>Final Report contains the same broad information as the quarterly report in summary form, but relates to the entire project. Additional sections are required on the overall outcomes/impact of the project, an evaluation of the extent to which it has met its objectives and achieved its purpose. If appropriate the final report will also include sections on the sustainability of the initiative and suggestions for next steps.</td>
</tr>
<tr>
<td>14</td>
<td>On receipt of the final report, J4A carries out own evaluation of the project.</td>
<td>J4A evaluation will focus on impact, lessons learned, the value for money provided by the project, an assessment of whether the grantee complied with all aspects of the agreement and will identify opportunities to disseminate and replicate good practice.</td>
</tr>
</tbody>
</table>
Appendix H: Project Implementation, Monitoring and Evaluation

The Causal Pathway Framework

The Causal Pathway is written as follows:

The set of INPUTS and ACTIVITIES will result in these OBJECTIVES. These will in turn lead to the changes in behaviour PURPOSE/OUTCOME, which will in turn lead to the desired GOAL/IMPACT.

Below is the meaning of the terms used in the causal pathway:

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>GOAL/IMPACT</td>
<td>A change in the situation of the target group.</td>
</tr>
<tr>
<td>PURPOSE/OUTCOME</td>
<td>A change in the knowledge, attitudes, skills, intentions or behaviours needed that contribute to the desired GOAL/IMPACT.</td>
</tr>
<tr>
<td>OBJECTIVES</td>
<td>The situation that must be in place before the OUTCOME can occur.</td>
</tr>
<tr>
<td>ACTIVITIES</td>
<td>The technical and support tasks required to produce the OBJECTIVES</td>
</tr>
<tr>
<td>INPUTS</td>
<td>The resources required to support your ACTIVITIES. Inputs refer to the set of resources (i.e.: financial, human, facilities, space, equipment and supplies, etc).</td>
</tr>
</tbody>
</table>

Please see example overleaf...
Objective 1: Traditional Rulers and Leaders adopt a process of rights-based ADR approach in Kano State by December 2013

Activities:

1.1 Human Rights and Gender Training to Traditional Leaders in 3 LGAs in Kano State by Dec, 2013

1.2 Human Rights and Gender Training to Women's Leaders in 3 LGAs in Kano State by Dec, 2013

2.1 Town Hall Meetings held in 10 villages 3 LGAs in Kano State, by Dec, 2013

2.2 Gender awareness meetings held in 3 schools in 3 LGAs in Kano State, by Dec, 2013

Objectives:

1. Traditional Leaders are trained in human rights based ADR techniques and record-keeping in 3 LGAs of Kano State by Dec, 2013

2. Civil society in 3 LGAs in Kano State are aware of their entitlement to access free and fair mediation support, by Dec, 2013

Goal:

Women and Girls access free and fair ADR processes in 3 LGAs of Kano State