



III Regional Meeting of Latin American and  
Caribbean Organisations  
Feminist Resistance from Activism

"FEMINIST  
RESISTANCE  
FROM ACTIVISM"

October 17-18, 2019  
Montevideo, Uruguay

Practical Guide  
of Administration



LEADING  
FROM THE  
SOUTH



FONDO DE  
MUJERES  
DEL SUR

In this brief document, some of the issues that should be taken into consideration from the beginning of the projects' execution are detailed. This will help us fulfil the tasks related to the Administration procedures.

The donation must be administered by the members of the group which submitted the project.

For the FMS, the collective administration of the money is of utmost importance, which means that all members of the group must know how much money was received and how it will be spent.

Regardless of the aforementioned, it is important to appoint somebody so that she can oversee the Administration. This way, all tasks are channelled into one single person, who -together with the rest of the people in charge of the project- ensure that the money is spent in a clear and transparent way.

## Stages of the Budget Process

- **Planning:** Which resources do we use during the planning stage? Human, financial, technical and structural resources. Define budget management tools, control and follow-up instances.
- **Implementation:** Allocation of responsibilities among the members of the group. Continuously analyse the context so as to modify and adapt everyday tasks according to the needs, if required.
- **Control:** Compare the achieved outcomes with the planned tasks and detect which aspects and/or activities should be revised.

## Budget Planning and Drafting

During this stage we need to express the expenditures foreseen for the specific period of time assigned to the donation.

A picture of what we would it to be like:

### LEADING FROM THE SOUTH

FUND TO RESOURCE WOMEN'S RIGHTS  
ACTIVISM IN THE GLOBAL SOUTH

Budget format for Small grassroots  
organisations –

Organisation name:

Project title:

Country:

Project Start Date:

Project End Date:

Total Amount requested in Euros:

	Year 3	
Expenses categories	Total expense (in EUR)	% of expenditures
1. Human Resources		
2. Operational expenses		
3. Travels		
4. Communication and visibility		
5. Equipment and materials		
6. Monitoring and Evaluation		
7. Training		
8. Contract services		
9. Exchange program (accomodation and per diems)		
<b>Total</b>	0	

# Agreement Implementation according to the Project Justification

## Person in charge of the Administration



- ✗ Requests quotations. Administers the money available for the project.
- ✗ Keeps payment receipts. Draws financial reports together with the rest of the people in charge of the project.
- ✗ Makes a follow-up of the budget execution so as to warn about possible under allocation or overallocation of funds.

Budget justification

	Year 3
Expenses categories	Expenses justification
1. Staff costs	
2. Operational expenses	
3. Travels	
4. Communication and visibility	
5. Equipment and materials	
6. Monitoring and Evaluation	
7. Training	
8. Contract services	
9. Exchange program (accommodation and per diems)	

## Budgetary control and Financial Report

Within the framework of the donation, two financial reports must be submitted: one of them must be submitted on March 6, 2020 and the other one on January 30, 2021.

The report seeks to gather financial information regarding the donation given by the FMS during the execution period for which it was granted. In this regard, the member organisations are requested to submit the two budgets, the ORIGINAL budget, with the information contained in the approved version when the donation was granted, and the EXECUTED budget, which must reflect what actually happened. As a general rule, both budgets should be the same, but in the cases in which the figures of both budgets do not match, we ask you to provide an explanation under the COMMENTS column.

The report must be submitted together with the payment receipts that account for the expenses (invoices, transport receipts, per diem receipts, etc.)

The purpose of the report and of the budget comparison is to detect the following issues:

- Control execution percentages

- Warn about deviations

- Under- or over- allocations

- Changes in the current circumstances. Is it necessary to increase flexibility?

- Failure to execute the budget

## LEADING FROM THE SOUTH

### Annual Financial Report (IFA)

The report hereby is aimed at recollecting the financial information corresponding to the FMS donation during the execution period for which it was given. In this vein, we request that all associated organizations complete both budgets, the **ORIGINAL**, with the same exact information included in the budget approved when the donation was given, and the **IMPLEMENTED** budget, with information on how it was actually executed. The information in both budgets should be the same, but in those cases in which the values do not match, we request an explanation written in the column OBSERVATIONS. If you have any comments on or enquiries about this budget, please refer to Natalia Bertiche, FMS Leading from the South Administrator: bertichenatalia@mujeresdelsur.org

Name of group/organization:							
Project Name:							
Start date:							
End date:							
Total APPROVED amount (in EUR):							
Exchange rate:							

								OBSERVATIONS
								Signal, when necessary, each mismatch between the approved budget and the actual implemented budget.
Expense Categories	Expense per unit (in EUR)	Total expenses (in EUR)	% of expenses	Expense per unit (in local currency)	Exchange rate as stated in Donation Receipt	Total expenses (in EUR)	% of expenses	
1. Line 1				x,xx				
2. Line 2				x,xx				
3. Line 3				x,xx				
				x,xx				
				x,xx				
				x,xx				
				x,xx				
				x,xx				
<b>Total</b>				x,xx				

\* Fields summing up the expenses in the tab "Breakdown of Expenses"

### Breakdown of expenses

YEAR 1						
Expense Categories	Amount	Name of office or consultant	Date of invoice or receipt	Number of invoice or receipt	Invoice or receipt detail	Total amount of expenses (it should match with the information in column J "Expenses per unit (in local currency) in the first tab)
1. Line 1						x,xx
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
2. Line 2						x,xx
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
3. Line 3						x,xx
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
						x,xx
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
						x,xx
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
						x,xx
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
						x,xx
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
	x,xx		xx/xx/xxxx	xxx-xxxxxx		
						x,xx

If an additional amount was received due to an **Event or Exchange**, it must be accounted for together with the Financial Report on the agreed dates. You must add to the original budget a line with such amount and the reason for which such amount was granted and the appropriate receipts (tickets, hotels, per diem, etc.)

## Aspects to take into consideration:

SUBMIT ALL FINANCIAL AND ADMINISTRATIVE FILES TO FMS WITH THE EXTENSIVE DATA WHEN APPROPRIATE.

**Financial File** (it includes the bank data.) (Such information must be submitted before the disbursement and each time the bank data changes.)

**Transfer Confirmation File** (it includes the exchange rate that will be subsequently used for the Financial Report). This file must be submitted upon reception of the disbursement. It is essential to submit it right after receiving the money to avoid delays in the following disbursement.

**Donation receipt** If you do not have an organisation receipt, you can submit it in the format sent by the FMS (it must be sent upon reception of the money.)

## Applicable exchange rate

The exchange rate that appears on the banks' page on the date the donation was made, which is the same as such declared in the confirmation file submitted to the FMS once the funds have been credited. If the currency is very fluctuating, an average exchange rate for the execution period can apply.

## Variation of budget execution within a certain limit. Is there any limit percentage or requirement?

It can vary up to 25% with no need to request authorisation from the FMS. Should you decide to make a variation beyond such percentage, you must submit a written notice to the FMS, before making the expenditure explaining the reason for such change.

## How are expenditures evidenced?

They must always be evidenced by official receipts made out in the name of the member organisation and the sign “paid” must be written on it by the person who received the invoice. Exceptionally, if you do not have the document previously mentioned, expenditures may be evidenced by a receipt granted by the organisation which must be signed by the two members in charge of the project (provided that the amount of the expenses is not significant in relation to the total amount of expenses.) Moreover, receipts must bear a stamp and a sign stating to which line they belong.

Receipt assigned in..... %

to the project Leading from the South.

Budget line No. ....

.....

Example of the stamp:

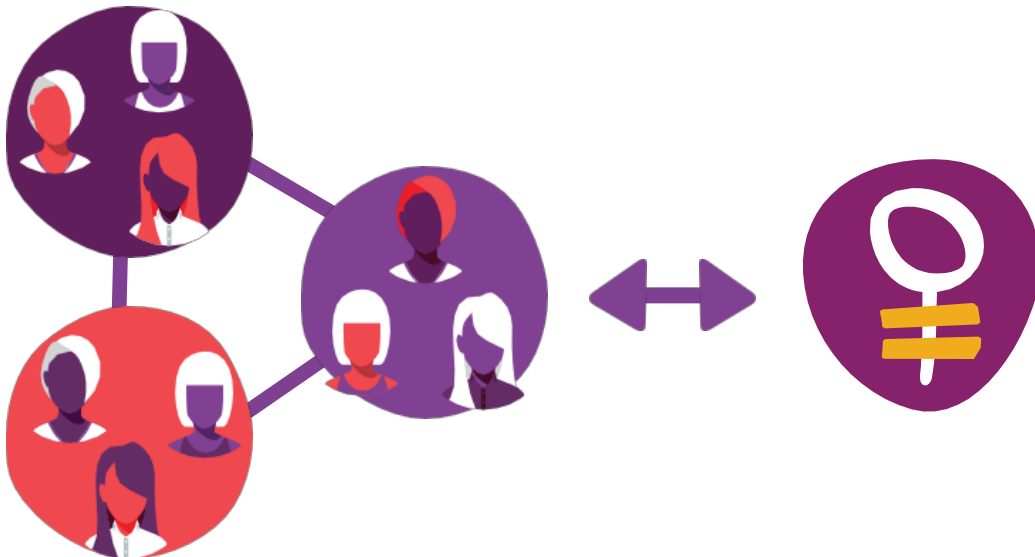


It is advisable to keep a project expenditures folder divided into titles by budgetary lines, where expenses can be easily identified. It is also suggested that expenses receipt be kept in case they need to be shown.

### Which percentage of the budget must be executed at the end of the project?

100% of the budget must be executed in order to request the following donation. Pursuant to the Cooperation Agreement, in order to have access to the following donation, a financial report must be submitted. Such report must account for the execution of 100% of the received donation.

#### For networks/consortia:



If the project was submitted to be executed by an organisation network or consortium, for the FMS, the leader organisation or the one which requested the donation (the one which entered into the

Cooperation Agreement) becomes the organisation in charge. Such organisation is obliged to submit the consolidated financial report which must include the financial information and the expenses of all members. It is not necessary to submit individual reports or receipts in the name of each of the organisation members of the network or consortium. The organisation which makes the request must account for the expenses of its members.

Apart from complying with the formalities of the programme, you must comply with the legal, tax and financial formalities of the country in which the project is developed.

## Note!

- Fill in all the blanks in the forms you submit. THE NAME of the organisation MUST MATCH THE ONE THAT APPEARS IN THE SIGNED COOPERATION AGREEMENT!
- Include the name of the organisation in any notice or enquiry sent by e-mail.
- Hand in the reports on time and include the information that was requested.
- Inform about the exchange rate and keep such exchange rate for the report.
- Leave the formula written down in the cells of the report
- Submit supporting documents together with the Financial Report (invoice, receipts, tickets and all other per diem evidence used by your organisation, etc.)

The person in charge of providing financial follow-up to member organisations is Natalia Bertiche. To clear up doubts or to make any other enquiry write to:

[bertichenatalia@mujeresdelsur.org](mailto:bertichenatalia@mujeresdelsur.org)



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