GUIDELINES FOR REPORTING ON A PROJECT

The report **(Art. 12 of the Application Regulations of the Committee and Service for Charitable Action for the Development of Peoples)** is an essential tool to allow the Service to assess the progress and implementation of the project, as well as to verify its results and its social and cultural impacts.

The report (final or interim) must provide an overview of what has actually been carried out, with respect to the set objectives.

For a correct drafting, the following procedures must be followed.

Preamble

Reporting must be composed as follows:

- *Descriptive part of the activities carried out;*
- *Accounting/financial part concerning the traceability of funds, the applied exchange rate, supporting documents, receipts, invoices, and other supporting documentation;*
- *Photographic and video part.*

The reporting must be complete and must refer both to the items funded by C.E.I. and to those funded by other entities, including the applicant entity and the local community (in this regard, a specific annex highlighting community participation is also recommended). As for the items not funded by C.E.I., the reporting may be a simple copy of what has already been provided to the other funding entities/organizations.

All this documentation must be sent to CE I- Service for Charitable Action for the Development of Peoples (S.I.C.S.P.) by e-mail (sicsp.rendiconti@chiesacattolica.it) in PDF format and/or via WeTransfer, no later than three months following each annual instalments (period) of implementation of the project activities, in accordance with the programme approved by C.E.I.

Original documentation must remain in the custody of the applicant entity for at least ten years from the date of submission of the report and must be made available to S.I.C.S.P. on request.

Descriptive part

The descriptive part must include all activities carried out, the related expenses incurred and the purchases made within the reference timeframe, which must, naturally, be in full coherence with the objectives approved by C.E.I. The report must cover the project in its entirety, providing specific details both for the part concerning the contribution received from C.E.I. and for the parts funded by other entities. All data relating to the monitored indicators must be reported, providing a descriptive explanation of the results achieved, which must be clearly stated, along with effectiveness, relevance, etc., including some written and video testimonies from the beneficiaries upon completion of the project.

It must also be indicated whether and how the accompaniment, monitoring and evaluation activities have contributed to the achievement of the project's objectives.

Any difficulties encountered that may justify possible delays in the implementation of the project must also be highlighted.

Should the project foresee multiple disbursements, the individual descriptive reports must refer exclusively to the specific period under consideration (while remaining, naturally, connected to what was done in the previous phase and referencing what will be implemented in the subsequent phases)

Accounting - financial part

The accounting-financial documentation of the report to be submitted to S.I.C.S.P. includes:

1. FINANCIAL REPORT MODEL - Single final statement model of all expenses incurred in the reference periods, with costs summarized according to the different budget heading (the same ones contained in the approved financial estimate / column-based budget, against which any variances must be highlighted).
   The accounting documents (invoices, receipts...) relating to each budget heading must be summarized in the form. Each budget heading must be numbered progressively using the same numbering adopted in the preparation of the financial estimate / column-based budget, and the same number must be indicated on all copies of the accounting documents to be attached to the report (in the case of multiple accounting documents relating to the same budget heading, these must be indicated by adding letters to the numbers, e.g., 1 a, 1 b, etc.).

In the event that the contribution is sent to a Country other than the project's Country of intervention (either to Italy or to another Country):

2. TRACEABILITY: In accordance with the principle of transparency for banking operations, it is necessary to provide full traceability of the allocated contributions up to the Country of intervention, along with the relevant currency exchange statement. The transfer should preferably be made in a single transaction, indicating the project number and name in the payment reference. Even when funds are sent in multiple instalments, the project number and name must be specified each time. The total amount to be reported must be the actual amount resulting from the currency exchange statement(s).

In the event that the contribution is sent directly to the Country of intervention:

3. EXCHANGE RATE: Transmit the currency exchange statement certifying the total amount received in local currency (bank statements in local currency of the amount received from C.E.I.)

S.I.C.S.P. reserves the right to request a dedicated local bank account.

Invoices and supporting documents

Payment receipts / invoices and supporting documents must correspond to the pro-forma invoices submitted during the preliminary stage, and their date of issue must always be subsequent to the approval date (as indicated in the relevant letter).

It should be noted that (cf. Art. 10 of the Application Regulations) the project begins from the date of issue of the approval letter from C.E.I. The timeline for the first (or single) annual

instalments starts from that date, upon which the deadlines for submitting the report will run. Should the applicant entity need to make purchases within the timeframe between the approval letter and the credit of funds, it may do so by giving prior notice to the S.I.C.S.P. and using/advancing its own funds.

Particularly for construction works, invoices must be consistent with the pro-forma invoices included in the financial estimate / column-based budget. Should the contractor be replaced, it is necessary to request authorization from S.I.C.S.P., specifying the reasons. In this case, the procurement contract and the identification documents of the "new" contractor (articles of association, etc.) must also be submitted.

All payments for construction invoices must be made through bank transactions as settlement for the same. Cash payments are not permitted, and the bank statement showing these transfers must be provided.

As already highlighted in point C of the Guidelines for the implementation of the Regulations, any purchases made in Italy—priorly authorized by the S.I.C.S.P.—must not be subject to tax, since it is possible to request an exemption at the time of order in compliance with current legislation. Under no circumstances may VAT costs be charged to the C.E.I. funding. For all expenses incurred outside the Country of intervention, whether for goods or services, it is mandatory to report the costs relating to shipping, customs clearance, etc., in the financial estimate / "column-based budget", clearly indicating whether they are requested from the C.E.I.

Communication, photographic and video documentation

For the purpose of promoting, communicating, and disseminating what has been achieved, it is appropriate for the applicant entity, if it is already active on social media and/or has a website, to publish all details relating to the projects funded by the C.E.I., with a view to maximum transparency.
In any case, documentation of all stages of the project's implementation must be submitted, including written and photographic testimonies, and possibly short videos as well, specifically:

- for construction, renovation, or expansion works: photographs of all phases of construction and works, from the laying of the first stone to the completion of the building, with images highlighting the full correspondence of what has been built with the approved floor plans
- videos showing footage of the facility, including furniture and equipment, throughout all stages of construction up to its full operation
- photographs, informative material, banners, posters, and videos of any training courses conducted, clearly showing the "8xmille Chiesa Cattolica" logo

Variations and extensions

No-cost variation: should the need arise, the applicant entity may—stating the reasons—apply for changes to the approved budget, which can only be implemented after authorization from S.I.C.S.P.

Time extension: In the event of justified reasons, a request may be submitted to S.I.C.S.P. for additional time to present the report. S.I.C.S.P. will evaluate whether to authorize the request.

Structures must strictly be built on the specific land indicated during the project submission stage (unambiguously identified by the property title and geographical coordinates). Failure to do so may result in the C.E.I. requesting the restitution of the amount already transferred, including interest, and withholding any subsequent instalments foreseen for the project.

During the construction stage of the structure(s), it is not permitted to use them for purposes other than those for which the project was approved (e.g., renting out part of the building, etc.). Any exception must reC.E.I.ve prior authorization from S.I.C.S.P. However, it is permitted to start using those parts already completed to launch (even if only partially) the activities foreseen by the project

If, during the project's implementation, the applicant entity does not strictly adhere to the declaration of commitment and responsibility signed with C.E.I. (cf. Annex 1), or implements variations not approved by S.I.C.S.P.—whether structural or regarding the intended use of the constructed buildings and purchased equipment—C.E.I. reserves the right to withhold the disbursement of subsequent instalments, if applicable, and/or to request the restitution of those already transferred.