

Funding and Reporting Policy and Procedures

POLICY AND GUIDELINES FOR DEVELOPMENT PROJECTS

January 2025

Title	Edmund Rice Development Funding and Reporting Policy
Document Type	Policy & Procedures
Version and Date	Version 4.0; 01.01.2025
Date of Board Approval	03.10.2024
Previous Versions & Dates	Version 1.0; April 2014 - Version 2.0; May 2016 - Version 3.0 January 2022
Policy & Procedure Owner	ERD Board of Directors (under ERD Finance and Audit Subcommittee)
Distribution	Governing Bodies of all ERD-funded development projects Heads of all ERD-funded Development Projects
Responsibility for Compliance	Governing bodies of all ERD-funded development projects
Next Review	December 2027 (or sooner if deemed necessary)
Contact information	For queries or comments related to this policy, please contact: ERD Programme Manager Email: naidi@edmundricedevelopment.org
Further information is available at www.edmundricedevelopment.org	

Table of Contents

POLICY INFORMATION	2
GLOSSARY OF TERMS	4
SECTION 1: INTRODUCTION TO EDMUND RICE DEVELOPMENT (ERD) AND OUR POLICIES	5
About Edmund Rice Development	5
About ERD's policies	6
Compliance with ERD Policies	6
SECTION 2: INTRODUCTION TO ERD'S FUNDING POLICY	7
SECTION 3: WHAT ERD FUNDS	7
Funding for Development Projects	8
Funding for Capacity Building Projects	8
SECTION 4: HOW TO ACCESS FUNDING FROM ERD - THE FUNDING CYCLE	9
Overview	9
Phase One: Project Planning and Proposal Submission	9
Governing Body's Eligibility to Receive Funding from ERD	9
Concept Note Submissions to ERD	10
Funding Amounts and Co-funding	12
Concept Note Assessment by ERD	12
Full funding Proposal Submission to ERD	12
Funding Proposal Assessment by ERD	14
Funding Proposal Assessment by External Donors	14
Phase Two: Project Implementation and Monitoring	14
Contracting and Funds Transfer	14
Project Monitoring	16
Phase Three: Project Completion & Accountability	17
Review and Closure of Final Report	17
Audit Requirements	17
External Evaluations by Development Project	18
Evaluations by ERD or External Donor	18
SECTION 5: SUMMARY OF ROLES AND RESPONSIBILITIES OF ERD, GOVERNING BODIES & DEVELOPMENT PROJECT	19
APPENDICES	20

Glossary of Terms

Beneficiaries	Children and adults who participate in ERD-funded development projects.
Child/Children	A person/people under the age of 18 years.
Edmund Rice Development Project	An Edmund Rice Development Project is an entity governed by an ER Governing Body and can comprise several sub-projects. ER development projects work to enable transformation for those made poor and a sustainable future for their local communities.
ERD personnel	Employees, board members, contractors, subcontractors, apprentices and trainees, work experience students, volunteers, employers and any other person who performs work for or represents ERD.
Evaluation	A process intended to assess the overall merits of a project, particularly the extent to which it made a difference to the lives of beneficiaries in terms of development outcomes and impact, and to inform any changes needed in an ongoing project for efficiency, effectiveness and impact. Evaluations also provide insights for future projects in terms of sustainability, scalability, financial and policy implications.
Governing Body	The legal entity with ultimate responsibility for a development project. ERD contracts with the Governing Body.
Mission Development Office	A Mission Development Office is a structure set up coordinate ER development projects in a particular region to maximise impact.
Monitoring	The systematic tracking of the progress of a project, to encourage timely decision-making, ensure project accountability, and provide a robust foundation for evaluation and learning. Monitoring is ongoing during project implementation and helps project personnel identify what is working well and what needs to be adjusted to meet challenges that arise, including financial and budget management matters.
Head of Development Project	The most senior person responsible for the overall management of an Edmund Rice Development Project (such as Director of the Project or Chief Executive).
Project Personnel	Employees, board members, contractors, subcontractors, apprentices and trainees, work experience students, volunteers, employers and any other person who performs work for or represents ERD-funded development projects.
Results Based Management (RBM)	RBM is a participatory and team-based management approach to planning that focuses on performance and achieving results and impacts. It is designed to improve project delivery and strengthen management effectiveness, efficiency and accountability ¹ .
Safeguarding	Safeguarding means taking all reasonable steps to prevent harm, to protect people, especially children and adults at risk; and to respond appropriately when harm does occur. In the development and humanitarian sector, this term often applies to the safety and welfare of people involved in the delivery or receipt of development assistance or humanitarian aid.

1. Source: "Results-Based Programming, Management, Monitoring and Reporting (RBM) approach as applied at UNESCO: Guiding Principles"

SECTION 1: INTRODUCTION TO EDMUND RICE DEVELOPMENT (ERD) AND OUR POLICIES

About Edmund Rice Development

Edmund Rice Development (ERD) partners with development projects working to tackle poverty and injustice in their local communities. We support projects in Africa, Latin America and Asia who respond holistically to local needs in education, health, human rights and livelihoods.

ERD is a registered charity in Ireland (Charitable Tax Exemption Number CHY18492; Registered Charity Number 20071004). ERD is also a company limited by guarantee (Company Number: 463400). ERD is a member of Mísean Cara, the Irish faith-based missionary movement, and Dóchas, the Irish Association of Non-Governmental Development Organisations.

ERD supports projects by:

1. **Supporting access to resources.**
2. **Build capacity to govern, plan and manage impactful development projects.**
3. **Facilitating collaboration with partners to maximise impact and share learning.**

ERD's Commitment

As articulated in its *2023-2025 Strategy* ([Appendix 1](#)), ERD has five strategic commitments:

- **GENDER EQUALITY** - Accelerating gender equality and empowerment of women and girls.
- **LOCALLY-LED DEVELOPMENT** - Shifting power to support local partners to develop solutions to the challenges they face.
- **SAFEGUARDING** - Developing strong safeguarding cultures ensuring that everyone is provided a safe space free from abuse, harm and neglect.
- **RIGHTS-BASED APPROACH** - Supporting the empowerment of individuals and communities to access their rights.
- **COLLABORATION** - Working together to maximise our impact in a mutually inclusive and accountable way.

About ERD's policies

To ensure that ERD achieves its role with integrity and is managed in an effective, efficient, accountable and transparent way, a series of policies and procedures have been developed and are available here.

ERD is accountable to its beneficiaries (the individuals and communities who participate in ERD funded projects) and its donors and supporters:

- **Accountability to beneficiaries** - ERD is committed to working with partners to support sustainable, long-term solutions to the root causes of poverty and injustice.
- **Accountability to donors and supporters** - ERD must meet specific compliance requirements due to its status as a registered charity, a company limited by guarantee and a Member of Misesan Cara and Dóchas.

Therefore, ERD must be able to demonstrate that funds are used transparently, to the maximum effect and in line with international best practice. ERD is committed to being collaborative and accountable to all partners and stakeholders in the development and execution of its policies and procedures.

An ERD Policy is a statement of intent. It describes the requirements and standards which ERD has determined are necessary for the conduct of its work. The associated procedures describe the specific actions to implement the policy.

Compliance with ERD Policies

When a Funding Contract is established between ERD and Governing Bodies of Development Projects, it is expected that both parties comply with the Policies referenced in the contract (See [Appendix 7](#) for Contract Template). Failure by either Party to meet their contractual commitments could result in the

SECTION 2: INTRODUCTION TO ERD'S FUNDING POLICY

ERD accesses funding from the Irish government (via Misean Cara) and other institutional and private donors to support high quality development projects under the governance of Edmund Rice governing bodies.

In order to be eligible to receive funding from ERD, development projects must be able to demonstrate:

1. **Good practice in governance structures.**
2. **Capacity to manage projects throughout the project cycle.**

This document sets out what is involved when development projects access funding from ERD including:

- ERD's funding priorities
- Processes involved in accessing funding from ERD
- Compliance and reporting requirements
- A summary of respective responsibilities of ERD, development projects and Governing Bodies throughout the funding cycle.

SECTION 3: WHAT ERD FUNDS

The Governing Bodies of ER development projects may apply for funding to support the following:

1. **The design and delivery of impactful development projects**
2. **Capacity building to enhance the effectiveness and impact of the development projects**

ERD is committed to educating ERD and project personnel on our Safeguarding and PSEAH Policy for Development Projects and how to create a safe environment and reduce risks. This policy and any of its future revisions will be rolled out in collaboration with ER governing bodies. It is the responsibility of the governing body to ensure that all aspects of the policy are clearly understood by project personnel of all ERD-funded development projects.

Funding for Development Projects

ERD funds ER development projects which are compliant with ERD's policies and are consistent with ERD's 2023 – 2025 Strategy. Projects funded by ERD must:

- Respond to specified and evidenced needs, and aim to achieve clearly defined results in a specified time.
- Use a Results Based Management (RBM) approach with realistic and achievable outputs and outcomes.
- Where appropriate, projects are required to work in collaboration with our global advocacy partner Edmund Rice International.

ERD prioritises funding development projects that:

- Tackle structural causes of poverty and injustice, especially gender inequality, in line with the Sustainable Development Goals (SDGs).
- Support marginalised communities, particularly key target groups including women, children and people with disabilities.
- Prioritise areas facing extreme poverty and inequality.
- Have a rights-based approach to tackling poverty and injustice and integrate advocacy into their work.
- Address environmental sustainability and community resilience in the context of climate change.
- Demonstrate collaboration with other ER development projects, including our network's global advocacy organisation Edmund Rice International, integration in local communities and linkages with local NGOs and stakeholders.
- Are coherent with local and national policies in the region where the development project is located and complement state-led services.
- Can demonstrate value for money (VFM) and strong financial management systems and practices.
- ERD encourages advocacy to be integrated into all development projects.

In general, ERD does not fund construction projects or scholarships for individuals.

In exceptional circumstances there may be opportunities for funding for emergencies. In these circumstances ERD will contact Governing Bodies to outline the opportunity and specific requirements.

Funding for Capacity Building Projects

ERD directly delivers capacity development initiatives in collaboration with development partners. Additionally, ERD facilitates an annual open call for capacity building concept notes for local capacity development needs. ERD communicates the timeline of the annual call to the governors and managers of development projects and mission offices, and the application form, guidelines and funding threshold are circulated. For capacity building needs that fall outside of the annual call, development projects and their governors are welcome to contact ERD with an identified local need to collaboratively determine how this can be addressed.

SECTION 4:

HOW TO ACCESS FUNDING FROM ERD - THE FUNDING CYCLE

Overview

There are three phases in the funding cycle:

- **PHASE ONE: Project planning and proposal submission** - eligibility, concept notes and funding proposals.
- **PHASE TWO: Project implementation and monitoring** - contracting, implementation, interim reporting and monitoring.
- **PHASE THREE: Project Completion & Reporting** - final reporting, evaluation and audit.

ERD is committed to working with development projects and Governing Bodies at all stages in the funding cycle. It is the responsibility of the development projects and their governors to seek support and guidance in a timely manner.

➔ PHASE ONE: Project Planning and Proposal Submission

Governing Body's Eligibility to Receive Funding from ERD

In order to be eligible to receive funding from ERD, development projects must be able to demonstrate

- **Good practice in governance**
- **Capacity to manage projects throughout the project cycle.**

Good governance involves systems and processes that ensure an organisation (or development project) meets its objectives and is managed in an efficient, accountable and transparent way. This is the responsibility of the governing body – further guidance is available in the *[Guide to Governance for Edmund Rice Development Projects](#)*. Management is different from governance and involves coordinating the work of the development project and carrying out the day-to-day operations.

Ultimately it is the responsibility the Governing Body to ensure that a development project has adequate capacity to deliver its objectives. The following table presents the minimum governance and management requirements that must be in place for a development project to be eligible for funding from ERD.

AREA	REQUIREMENTS
GOVERNANCE AND OVERSIGHT	a) Governance in line with the Guide to Governance for Edmund Rice Development Projects .
SAFEGUARDING	a) Compliance with ERD Safeguarding Policy b) Project-specific Children & Adults at Risk Safeguarding Policy and Policy for Prevention of Sexual Exploitation, Abuse and Harm (PSEAH).
FINANCE MANAGEMENT	a) Compliance with ER Mission Finance Manual b) Anti-fraud policy.
HUMAN RESOURCE MANAGEMENT	a) Human Resource procedures and systems including Employee Handbook with Staff Code of Conduct b) Qualified experienced staff in place detailed in an organisational chart.
PROGRAMME MANAGEMENT	a) Evidence of results-based planning and implementation linked to development project's strategy. Examples include needs assessments, results frameworks, evaluations etc. b) Documented systematic process for M&E c) Regular written reporting to Governing Body.
COMPLIANCE AND RISK	a) Process for managing risk including a risk register updated annually.

Concept Note Submissions to ERD

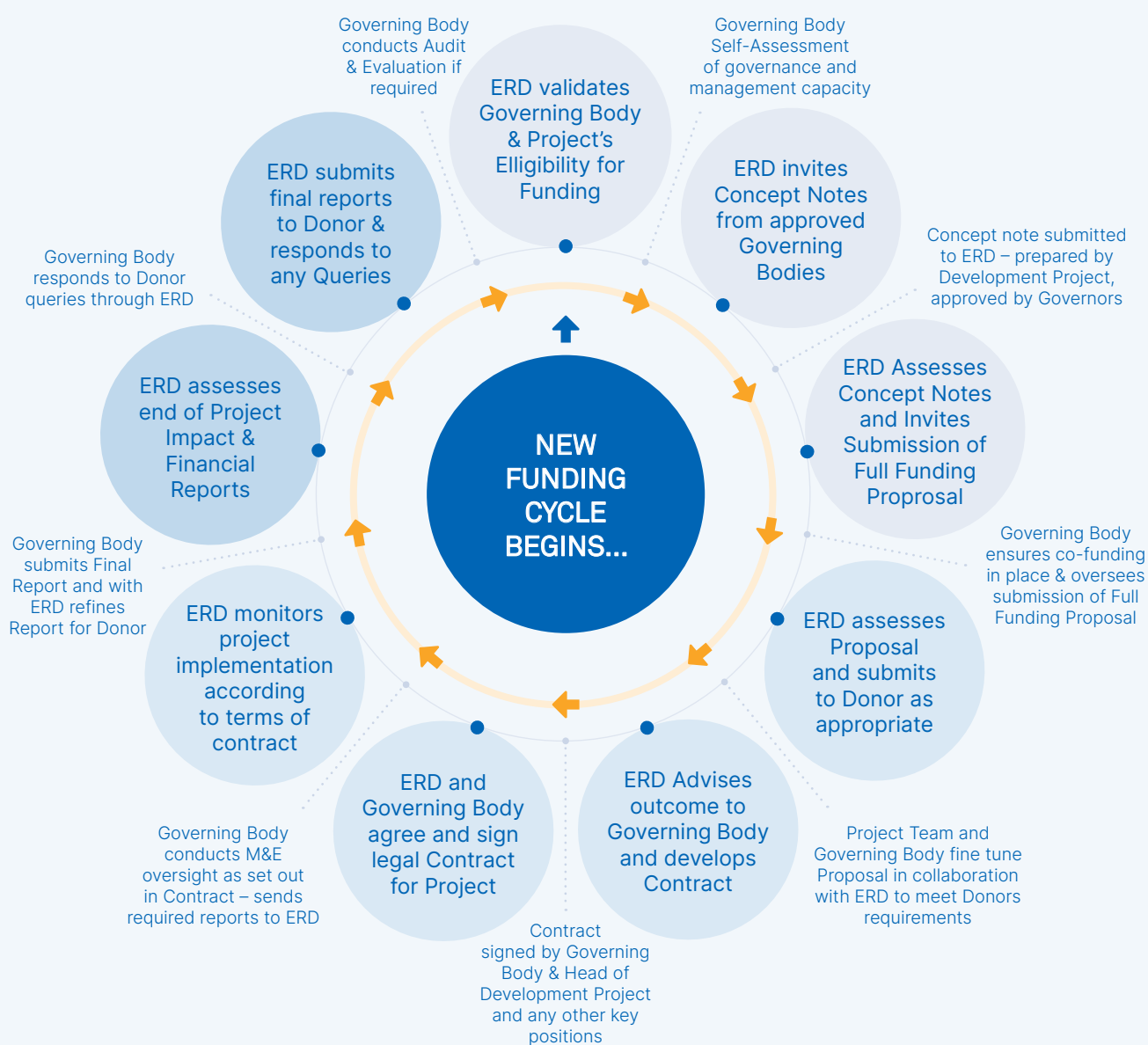
ERD invites Governing Bodies to submit concept notes for development projects. The call for concept notes usually takes place annually. However, as ERD moves to multiannual grants for most projects, this system is changing. We will communicate with Governing Bodies in relation to future calls for concept notes.

Governing Bodies and development projects seeking funding must be aware of the following conditions:

- Start date for the proposed project is typically 6 – 12 months after concept note submission (unless otherwise advised by ERD).
- Concept notes must be submitted by the deadline, unless an exemption has been approved by ERD in writing.
- Reporting on all previous funding for the Development Project must be submitted and approved by ERD.
- Development projects must use the ERD Project Concept Note Form ([Appendix 2](#)). It must be accompanied by a Concept Note Summary Budget and Results Framework ([Appendices 3-4](#)). The summary budget must be linked to their Results Framework. If you would like to use a combined Results Framework and Budget, please see [Appendix 5](#).

- More than one concept note can be submitted per Development project, however concept notes must be for individual initiatives which do not overlap.
- Governing Bodies must ensure there is local capacity to manage multiple grants, including an accounting system for reporting on multi-donor funding.
- ERD only accepts concept notes approved by the Project's Governing Body.

The funding cycle is summarised below:



Funding Amounts and Co-funding

There is no minimum or maximum amount for which funding can be sought. ERD will communicate funding thresholds at the time of application depending on available funds or specific funders' guidelines.

All ERD funded development projects must secure at least 25% co-funding for their project. This must consist of at least a 15% financial contribution from another funding source. Up to 10% can be an in-kind donation, that must be evidenced with adequate supporting documentation in line with the Mission Finance Manual.

In exceptional circumstances, such as emergencies, co-funding requirements do not normally apply. Such grants are organised on a case-by-case basis by negotiation directly between ERD and the Governing Body.

Concept Note Assessment by ERD

On receipt of concept notes, the ERD team assess the quality of the concept notes and their coherence with this policy. The details of the criteria used for this assessment are contained in [Appendix 6](#). Additional information or clarification may be sought from development projects or the Governing Body. The Governing Body will be included in all communication. Please note, Misesan Cara funding is closed until 2027.

ERD will provide feedback on the concept notes and will notify Governing Bodies of the outcome of their concept note within 2 months of the deadline for submission.

The possible outcomes at this stage are:

1. Concept note approved to progress to institutional donor application
2. Concept note approved for private donor funding
3. Concept note not eligible to proceed. The development project may be invited to re-submit at a later stage.

When a concept note is approved to proceed, ERD will engage with the Governing Body to advance to full funding proposal.

Full funding Proposal Submission to ERD

The ERD Programme Manager will invite the Governing Body to submit a full funding proposal and will specify in writing the requirements and timelines. Deadlines for submission of proposals must be strictly observed. The funding proposal must include a detailed project budget that is linked directly with their results framework.

It is the responsibility of the head of the development project, with oversight from the Governing Body, to prepare a quality funding proposal, in line with the requirements communicated by ERD. ERD is committed to supporting development projects throughout the funding cycle by providing:

- Technical advice to the Governing Body or their delegate;
- Training on funders' requirements and systems.

The development project should contact ERD for support as needed.

Proposals for funding must be accompanied by a letter of approval from the Governing Body.

The specific content of the funding proposal and supporting documents depends on the nature of the project and the funder. While details vary, the main requirements for all Funding Proposals are summarised below:

SECTIONS	INFORMATION NEEDED IN FUNDING PROPOSAL	REQUIRED SUPPORTING DOCUMENTS
PROJECT BACKGROUND	<ol style="list-style-type: none"> 1. Context and Stakeholder analysis 2. Participatory problem identification and analysis 3. Description of 'beneficiaries' <ol style="list-style-type: none"> a. Disaggregated by age, gender, disability 4. Reference contribution to SDGs 	<ul style="list-style-type: none"> • Development project's Strategic Plan • Context Analysis • Needs Assessment • Household surveys for agricultural project • Feasibility study if available
PROJECT DESCRIPTION	<ol style="list-style-type: none"> 1. Clear results chain <ol style="list-style-type: none"> a. Impact, outcomes and outputs b. SMART indicators, c. Clear, realistic targets 2. Planned activities to achieve results 3. Assessment of assumptions and risks 4. Evidence of effective safeguarding 5. Analysis of cross – cutting issues: HIV, Gender, Disability, Environment 	<ul style="list-style-type: none"> • Project Results Framework (e.g. logframe) • Annual Operational Plan or Action Plan • Risk Management Plan • Project-specific Child and Adult at Risk Safeguarding Policy and PSEAH Policy
PROJECT BUDGET	<ol style="list-style-type: none"> 1. Budget - linked directly to results framework and including co-funding 	<ul style="list-style-type: none"> • Project budget using ERD Budget and Reporting template (including co-funding).
MONITORING & EVALUATION	<ol style="list-style-type: none"> 1. Baseline data – disaggregated 2. Monitoring plan – data to be collected, by whom, how often, resources needed <ol style="list-style-type: none"> a. Include beneficiary feedback b. Include process for making changes 3. Evaluation plan – consider DAC criteria 	<ul style="list-style-type: none"> • Project Monitoring and Evaluation Plan including baseline data (see Appendix 13 for further guidance) • Interim or final report from previous ERD funded project • Evaluation of previous ERD funded project if possible.
SUSTAINABILITY AND IMPLEMENTATION CAPACITY	<ol style="list-style-type: none"> 1. Governance details and reporting arrangements 2. Evidence of capacity to implement - Track record, skill & expertise of team 3. Sustainability plan 4. Description of linkages and partnerships 5. Outline of project's Advocacy plan and links with ERI 6. Details of Consultation with Misesan Cara Mentor if relevant 	<ul style="list-style-type: none"> • Project Governance Contact Detail Document • Organisational Chart • MOU with Government, Official Authorities or Collaborating NGOs if appropriate • Summary of key staff professional profiles – including a brief outline of their qualifications and years of relevant project/finance experience.

Funding Proposal Assessment by ERD

On receipt of the funding proposal by the specified deadline, ERD assesses the materials submitted and considers the following:

- Quality of the proposal in line with requirements set out in table above
- Additional criteria of specific funder
- Available funding.

During this period, ERD may engage with the Governing Body & Head of Development Project for clarification or to request additional information. Applications will not be considered that are late or incomplete.

There are two possible outcomes at this stage:

1. The proposal is deemed suitable to proceed - ERD will liaise with the Governing Body to coordinate final submission
2. The proposal is not at an appropriate standard to advance - ERD will notify the Governing Body and provide feedback. The development project may be invited to apply for funding again at a later stage.

Funding Proposal Assessment by External Donors

For proposals submitted by ERD to institutional donors, trusts or foundations, the donor may carry out its own assessment and communicate the outcomes directly to ERD. The assessment processes vary depending on the donor. ERD will work with the project to address any queries received from the donor.

➔ PHASE TWO: Project Implementation and Monitoring

Contracting and Funds Transfer

FUNDING CONTRACTS

Approved funding proposals advance to contract stage. ERD issues a contract between ERD and the Governing Body when any pre-conditions of funding have been met. The contract sets out the terms and conditions of funding and reporting requirements. The contract is binding upon both parties for the duration specified in the contract. During review of the contract, if the Governing Body identifies specific terms and conditions they cannot meet, they must inform ERD. Where possible ERD will engage with the Governing Body to mutually agree modified terms.

Funding will only be transferred to a bank account authorised by the Governing Body. At contract stage, the Governing Body is required to confirm the authorised Bank Account into which Project Funds will be transferred. Funds cannot be transferred to an account registered in an individual's name. See Chapter 6 in the ER Mission Finance Manual for further information. Safeguarding requirements must be met at contract stage, including the submission of the project-specific Safeguarding Policy and the Historical Safeguarding Issues Log. Please refer to the full compliance requirements available in the ERD Safeguarding Policy.

The Contract is validated upon the signatures of the ERD Chief Executive on behalf of ERD and the Head of the Governing Body on behalf of the Development Project. ERD requires that the Contract is co-signed by the Head of the Development Project to ensure that they are familiar with and understand the terms and conditions of the Contract. ERD's Funding Contract template is in [Appendix 7](#).

[ERD COSTS](#)

The costs associated with ERD's administration, monitoring and other support costs are included in funding proposals to external donors. ERD incorporates these costs into final project budgets before submission to donors. These costs are deducted prior to transfer of funding to the project.

[TRANSFER OF FUNDS](#)

Once both parties have signed the contract, ERD will arrange the transfer of funds to the authorized account as soon as funding becomes available. The specific payment details and reporting requirements are outlined in the ERD Funding and Reporting Schedule provided at the end of each contract ([Appendix 7](#)).

For funding amounts over €10,000, the funds are typically transferred in two instalments. However, in certain situations, funds may be transferred in a single instalment in consultation with the Governing Body.

ERD requires a receipt from the Governing Body when funds are received. If funds are exchanged from Euro to local currency the receipt must state the currency exchange rate. If funds are exchanged to local currency at a later date, it is essential that the Governing Body records the exchange rate at that time, as this is required at reporting stage. Please see [Appendix 8A](#) for guidance on reporting exchange rates.

[CHANGES TO THE DEVELOPMENT PROJECT DURING IMPLEMENTATION](#)

ERD understands that there are circumstances which may give rise to changes in a development project's planned results or timelines. The Governing Body must notify the ERD Programme Manager of any changes to the approved project.

Prior approval must be obtained from Edmund Rice Development prior to proceeding with changes to any of the following:

- Project design, intended outcomes
- Budget - the ERD Budget Reallocation Request Form must be used (See [Appendices 9 & 9A](#))
- Project timeline - the ERD No Cost Extension Request Form must be used (See [Appendix 10](#))
- Key project staff and/or governance arrangements

Changes in exchange rates resulting in exchange rate gains or losses must be reported to ERD as soon as possible using the Exchange Rate Gain or Loss Reporting Form ([Appendix 8B](#)) and the Exchange Rate Gain or Loss Request Spreadsheet ([Appendix 8C](#)).

RISKS AND ISSUES THAT MUST BE REPORTED TO ERD

ERD requires a Governing Body to immediately inform ERD should any of the following arise:

- Any safeguarding issue in relation to children and adults at risk and/or the systems needed to ensure their protection, in line with the ERD Safeguarding Policy
- Any suspicions or allegations of funds being misused, or at risk of being misused, regardless of the amount of cash or value involved in line with the ER Mission Finance Manual
- Any legal proceedings threatened, instigated or pending against the project, or the member in connection with the project
- Any report to a regulatory authority about a matter that pertains to a project
- Any other potential source of adversity in relation to outcomes, financial management, governance and oversight, organisational reputation or negative publicity.

Project Monitoring

MONITORING BY THE DEVELOPMENT PROJECT AND GOVERNING BODY

It is the responsibility of the Governing Body of the development project to ensure that systematic monitoring is conducted. See [Appendix 13](#) – Monitoring and Evaluation Guidance for more detail.

ERD requires Governing Bodies ensure the following takes place:

- Regular monitoring in accordance with the approved monitoring plan, results framework and budget.
- Regular monitoring of the financial management of the project including all internal controls, cash, bank, payroll, procurement, stock, assets and documentation required for audit and by the contract.
- The Governing Body, or nominated delegate, conducts a monitoring visit of the project at least once a year. The visit must be documented. An Example of Project Monitoring Report Template is available in [Appendix 12](#).
- The Safeguarding and PSEAH Capacity Assessment Framework for Development Projects must be carried out and submitted to ERD per the funding contract. See the [ERD Safeguarding Policy](#) for further detail on safeguarding monitoring requirements.

MONITORING BY ERD

ERD monitors project implementation through reports received and monitoring visits.

Reporting:

All ERD funded projects are required to submit reports approved by the Governing Body. Timelines are set out in the ERD Funding and Reporting Schedule, and reporting templates are provided during project implementation. Two reports are usually required per year:

- Interim report (See [Appendix 14A](#))
- End of year report (See [Appendix 14B](#) for the ERD private donor End of Year Report Form)

If the project is less than 12 months duration, only one report will be required at the end of the project. Reporting requirements for each project are set out in the funding and reporting schedule found in their contract.

ERD Monitoring Visits:

ERD will monitor all multi-annual projects at least once during their lifecycle. Annual projects will be monitored at the discretion of ERD. The ERD Monitoring Visit Report Template will be used (see [Appendix 11](#)). The monitoring report will be shared with the project team before it has been finalised to give the opportunity to provide feedback and to correct any inaccuracies. The finalised monitoring report, together with a letter of recommendations, will be shared with the Governing Body and project team within one month of the visit. The Governing Body is required to respond to the letter of recommendations. Project teams are also encouraged to respond to the monitoring report to generate opportunities for dialogue and learning.

➔ PHASE THREE: Project Completion & Accountability; Review and Closure of Final Report

At the end of each contract period, the development project is required to submit a final report to ERD. This is usually required one month after project completion; the specific timeline is set out in the ERD Funding and Reporting Schedule found in the project contract. All reports must be thoroughly reviewed and approved by the Governing Body. The Governors must verify that the final financial report is accurately representative of the financial accounts, and must approve and sign before submission to ERD. All financial income and expenditure documentation for the project must be readily available and accessible to support every line item in the Finance Report.

On receipt of the Final Report, it will be assessed in ERD to establish that it demonstrates that the project has been conducted successfully in accordance with the Funding Contract, the approved budget and the Results Framework. ERD and the Governing Body must collaborate to resolve any issues identified by ERD.

If funding was received from institutional donors, the final report will be submitted to the donor by ERD when it is finalised. If queries are raised by the donor, ERD will work with the project team to prepare a response by the specified deadline. Failure to respond adequately may affect future funding.

If there are concerns that the project will not be able meet reporting deadlines, ERD must be informed as soon as possible. Failure to meet reporting requirements can result in termination of the funding contract and may result in ERD requesting a partial or full refund of funding from the Governing Body of the Development Project.

Audit Requirements

Any project receiving more than €30,000 from ERD per year must conduct an audit. This must be completed within 4 months of the project contract end date. Audits must be submitted to ERD for review. ERD will submit to external donors if applicable. The Governing Body must ensure that the selected Audit Firm is provided with adequate terms of reference including the points below. Please refer to Chapter 10 of the [ER Mission Finance Manual](#) for further details.

The audit report must:

- Be reported in Euro
- Stipulate institutional donor, ERD private donor and co-funding income and expenditure (for Mísean Cara project codes must be referenced).
- Include any funds that were approved to be carried over from a previous grant
- Be compliant with the *ER Mission Finance Manual*

All audits must be accompanied by a post-audit management letter.

In some circumstances an audit certificate of the final finance report on the project may be submitted instead of a full audit. It must certify that all income and expenditure in the project Finance Report is valid and backed up with appropriate documents.

External Evaluations by Development Project

External evaluations are mandatory for all ERD funded multi-annual projects receiving more than €50,000 per year. These evaluations may be conducted in the final year of the project, or after project completion. Multi-annual projects that receive less than €50,000 per year must complete an internal evaluation in their final year. All evaluations must consider the five Development Assistance Committee (DAC) criteria. Please see [Appendix 13](#) for further guidance on conducting an evaluation and the DAC criteria. Evaluation reports must be submitted to ERD within three months of a project finishing.

Evaluations by ERD or External Donor

ERD or an institutional donor may conduct an evaluation of a funded project. In such a case, ERD will engage with the Governing Bodies around Terms of Reference and logistics. The findings and recommendations will be shared with the Governing Body and relevant stakeholders.

Acknowledgment of ERD and External Donor

Governing bodies receiving funding must acknowledge the support provided by ERD and other donors, including Mísean Cara and Irish Aid. This acknowledgment should be included in all publications and publicity materials (including online content) related to the approved project. Where appropriate, recognition should also be displayed at the project site(s).

Irish Partners

When a project engages with the Irish Embassy, Irish Government representatives or an Irish NGO, we ask that ERD is informed. This enables us to support and strengthen these relationships, ensuring mutual benefits for all stakeholders.

SECTION 5:

SUMMARY OF ROLES AND RESPONSIBILITIES OF ERD, GOVERNING BODIES & DEVELOPMENT PROJECT

STAGE	ERD	GOVERNORS DEVELOPMENT PROJECTS	HEAD OF DEV PROJECT AND PROJECT TEAM
CONCEPT NOTE	<ul style="list-style-type: none"> Issue invitation and concept note templates to governors Assess quality of concept notes received Communicate outcome to governors. 	<ul style="list-style-type: none"> Communication of invitation to Development Projects Engage with development project to develop Approval of concept note. 	<ul style="list-style-type: none"> Prepare detailed content of concept note Submit to Governing Body in timely manner for approval.
PROPOSAL DEVELOPMENT	<ul style="list-style-type: none"> Issue invitation to Governing Bodies. Periodically provide training on funders' requirements. Provide technical support on request of governing body. Assess quality of funding proposal and provide feedback to governing body. Submit final version of proposal to funder. 	<ul style="list-style-type: none"> Communicate invitation to Development Projects Engage with Development Project to develop proposal Governors may assign a delegate to support the development project (e.g. Mission Development Office) Communicate with ERD if technical support is needed Approve final proposal, budget and supporting documents for submission to ERD. 	<ul style="list-style-type: none"> Prepare detailed content of funding proposal and supporting documents Actively engage with the Governing Body to communicate scope of proposal Notify Governing Body if technical assistance is needed Submit proposal to Governing body in timely manner for review and approval.
CONTRACTING	<ul style="list-style-type: none"> Issue contract to governing body. 	<ul style="list-style-type: none"> Review contract, engage with ERD if any queries and sign appropriately Provided to Head of Development project for review and signing. 	<ul style="list-style-type: none"> Review contract, engage with Governing Body about any queries, sign appropriately and return to governing body.
REPORTING	<ul style="list-style-type: none"> Communicate reporting requirements, including templates and timelines, to Head of Development project and governing body Provide technical support if requested by governors Assess quality of report & provide feedback to governors Submit final version to funder if required. 	<ul style="list-style-type: none"> Engage with Development Project to ensure reports are prepared on schedule. Communicate with ERD if technical support is needed. Review narrative and financial reports for compliance. Approve reports and supporting documents for submission to ERD. 	<ul style="list-style-type: none"> Prepare narrative and financial report and supporting documents Notify Governing Body if technical assistance is needed from ERD Submit report to Governing body in timely manner for review and approval.

Appendices

The following Appendices are available as separate attachments.

[**Appendix 1:** ERD Strategy 2025-2023 Executive Summary](#)

[**Appendix 2:** Concept Note Template](#)

[**Appendix 3:** Concept Note Summary Budget Template](#)

[**Appendix 4:** Concept Note Results Framework Templates](#)

[**Appendix 5:** Concept Note Results Frame and Budget Template](#)

[**Appendix 6:** ERD Concept Note Assessment Criteria](#)

[**Appendix 7:** ERD Funding Contract](#)

[**Appendix 8A:** Exchange Rate Guidance Document](#)

[**Appendix 8B:** Exchange Rate Exchange Rate Gain or Loss Reporting Form](#)

[**Appendix 8C:** Exchange Rate Gain or Loss Request Spreadsheet](#)

[**Appendix 9:** Reallocation Request Form Template](#)

[**Appendix 9A:** Reallocation Request Spreadsheet Template](#)

[**Appendix 10:** No Cost Extension Request Form](#)

[**Appendix 11:** Reallocation Request Spreadsheet](#)

[**Appendix 12:** ERD Monitoring Visit Report Template](#)

[**Appendix 13:** Monitoring and Evaluation Guidance Document](#)

[**Appendix 14A:** ERD Interim Narrative Report](#)

[**Appendix 14B:** ERD End of Year Final Report Form](#)

Edmund Rice Development

Edmund Rice House

North Richmond Street

Dublin 1

Tel: +353 (0)1 819 6782

Charity Reg. No: CHY18492

Company Number: 463400

CRA Number: 20071004

Email: office@edmundricedevelopment.org

Website: www.edmundricedevelopment.org

Graphic Design: Giulia Vuillermoz, *J's Pics & Design*