

# ANNEX A

# GUIDELINES ON

# FINANCIAL REPORTING

OTTO PER MILLE'S FUNDS OF THE WALDENSIAN CHURCH

WALDENSIAN CHURCH – Union of the Methodist and Waldensian Churches

OTTO PER MILLE OFFICE  
VIA FIRENZE 38, 00184 - ROME

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# 1. Definitions

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**Remittees:** are the Entities that have been awarded an Otto per Mille grant of the Waldensian Church **to implement** a financed Project. These are the Entities belonging to the Methodist and Waldensian order, the Italian and foreign association bodies and the Italian and foreign ecumenical bodies, under Article 4 of Law no. 409/1993.

**Financed project or Project:** is the Grant Request submitted in response to the Call for proposals and approved by the Waldensian Church, which the Remittee has committed to implementing in Italy or in a foreign country.

**OPM Code:** It is the univocal identification code of the Financed Project generated by the Juno IT platform at the time of creating the Grant Request.

**Reporting:** It is the summary activity of all aspects of the project. It includes the financial statement and the narrative report drawn up in compliance with these Guidelines.

**Partners:** are national or international organizations, indicated in the Grant Request, which by implementing specific project activities incur part of the costs allocated to the OPM requested funding.

**Country/Location of the Project:** is the place where the activities specified in the Project are carried out.

**Duration of the Project:** It is the period from the earliest start date to the latest end date of tasks within the Project.

**Legal Representative:** is the Legal representative of the Remittee that takes responsibility for implementing the Project and signs the Project documentation.

**Project Manager:** is the person in charge of performing specific operational-managerial activities to implement the Project. The Project Manager must be specified by the Remittee in the Grant Request or formally communicated to the Otto per Mille Office of the Waldensian Church after the activities have started.

**Suppliers:** are the legal entities and/or natural persons, other than employees of the Remittee, which supply goods and/or provide services, envisaged to implement the financed Project.

**Financial statement:** is the financial statement/balance sheet of the Remittee, approved by the competent bodies.

## 2. Project start-up and funding disbursement procedures

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After the publication of the list of financed projects on the website <https://www.ottopermillevaldese.org/progetti-approvati/> the Remittee will receive the notice of approval of the funding through the Notices section of the Juno<sup>1</sup> platform and shall view the amount of funding granted and any restrictions on the budget plan. In the event that the funding granted is lower than the grant awarded and/or specific spending constraints have been applied, the budget plan will need to be amended (see section 3.2). Once the new budget plan has been agreed upon with the Otto per Mille Office, the Remittee must then communicate the start and end dates of the activities and reporting through the Juno platform in the Project Start section.

Subsequently, the Otto per Mille Office will generate the agreement between the parties and forward it to the Remittee. The Legal Representative of the Remittee shall **sign** the agreement drawn up by the Office with a handwritten signature, **upload** it on the Project Start page of the Juno platform (See Operating instructions on how to manage funded project on Juno Platform) and **send** the paper version with original signatures to the Otto per Mille Office by **courier** to the following address: Ufficio Otto per Mille – Tavola Valdese, Via Firenze, 38, 00184 - Rome Italy.

The office will start the project and transfer the first tranche of funding, if requested, only after receiving the original signed version of the agreement.

It is important to note that the project start-up on Juno must be communicated within 3 months from the date of the actual start of the activities (See Operating instructions on how to manage funded project on Juno Platform - par. 2 "How to request the project start-up")

### 2.1. Funding disbursement procedures

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<sup>1</sup> <https://juno.chiesavaldese.net/authentication/signin>

The funding will **only** be transferred to the current account of the Remittee through partial payments following the project progress criterion, based on the expenses incurred and reported, and the submission of the interim or final financial and narrative report of the activities.

The Otto per Mille Office of the Waldensian Church will not transfer under any circumstances the funding granted to Remittees that have bank accounts established in countries with a privileged tax regime indicated in the **blacklist** drawn up by the Italian Revenue Agency.

Partial payments are disbursed differently, depending on the amount of the allocated funding.

### 2.1.1. Funding up to 6,000 euro

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In the case of funding equal to or lower than 6,000 euro, the grant will be disbursed in two installments:

- The first, corresponding to 50% of the allocated amount, is made as an advance payment after the official Start of the Project;
- The second, equal to the remaining 50% of the funding amount, is paid at the Project's end upon presentation and approval of the financial and narrative report of the entire allocated funding. Therefore, the Remittee must **advance** the amount equal to the second tranche (50% of the assigned amount).

### 2.1.2. Funding exceeding 6,000 euro

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In the case of funding exceeding 6,000 euro, the grant may be disbursed in four tranches:

- The first, corresponding to 30% of the allocated amount, is made as an advance payment after the Start of the Project;
- The second and third tranches, again equal to 30% of the allocated amount, are paid upon presentation and approval of the financial report of the expenses already incurred with previous tranches and the interim financial and narrative report of the activities;
- The fourth tranche, equal to the remaining 10% of the amount of the funding, is paid upon the Project's completion, with the presentation and approval of the final narrative and

financial report. Therefore, the Remittee must **advance** the amount equal to the last instalment (10% of the allocated amount).

The Remittee must always submit at least **two** financial and narrative reports: an **interim report** of at least 30% of the allocated amount, during the implementation of the project activities, and a **final report** at the end of the activities.

The **mandatory** intermediate report that the Remittee must present may also correspond to the overall amount of more than one instalment, equal to at least 60% of the allocated amount. After checking and approving the financial and narrative report, the Otto per Mille Office of the Waldensian Church, will disburse the amount equal to two or more instalments in a single payment.

The balance will be disbursed upon presentation and approval of the final financial and narrative report.

*By way of example: in the case of a grant of Euros 10,000.00, following the presentation of a financial report justifying expenses of Euros 6,000.00, equal to 60% of the assigned financing, the amount of 9,000.00 euros (including any advance payment already paid), equivalent to 90% of the total funding, may be disbursed.*

In the event that the funding allocated to the Remittee is **only** linked to the purchase of means of transport, equipment and/or materials, or if the budget plan of the financed Project **provides exclusively** for these items of expenditure, the Remittee may submit a single financial report after completing the purchase of the goods.

### 2.1.3. Financial and Narrative Reports

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The Remittee of the funding will have to prepare the report of expenses following the instructions and procedures provided in these Guidelines and following all of the operational steps indicated in the Operating instructions on how to manage funded project on Juno Platform” downloadable from the website <https://www.ottopermillevaldese.org/english-version/>.

The Remittee must also prepare the financial report of costs incurred and the narrative report of the activates implemented, providing the following information in the boxes available in the Juno platform:

- The section “Description of project activities” must describe the activities implemented, providing details on the number and type of beneficiaries, the timing of implementation,

the methodologies used, etc. In addition, it will have to highlight any problems encountered and the solutions put in place;

- The field “Description and evaluation of the relationships with all stakeholders (partners, other bodies involved, etc.)” must describe and assess relations with the stakeholders, whether or not they are partners or other subjects involved in the project, highlighting how they have contributed to or hindered the implementation of the activities;
- In the field “Dissemination, visibility and communication” it will be necessary to describe how the Otto per Mille funding has been given visibility, also providing specific and browsable links to websites, social networks, newspaper articles and so on;
- In the field “Narrative assessment of costs with reference to the activities carried out in this project phase”, description of the costs charged to the funding and incurred for carrying out the activities must be provided.
- In the field “Transfer of funds”, description of the amounts transferred to the partner must be specified, providing details on the method of transferring them.

It should be noted that the Otto per Mille Office of the Waldensian Church will consider as complete only financial reports enclosing both a narrative report filled out according with the indications provided above and supporting documents which are correctly loaded and linked to the expense items of the “Budget plan report”.

It should be noted that timing of the disbursement of the funding starts from the day on which the Otto per Mille Office of the Waldensian Church receives the complete report in all of its parts through the Juno Platform.

### 3. Timing, methods for the disbursement, and use of the grant

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All disbursements of the Otto per Mille funds are made exclusively to the bank account of the Remittee within 90 days<sup>2</sup> of receipt by the Otto per Mille Office of the Waldensian Church of the requested documentation in compliance with the provisions of these Guidelines and the Instructions to use the Juno platform.

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<sup>2</sup> This term must be deemed to be approximate and not binding.

### 3.1. Period of using the grant and presentation of financial reports.

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The project can have a maximum duration of 12 months and can be implemented from 1 January of the approval year and by June of the second following year.

**The eligibility of expenses** is determined based on the project start and end dates provided in the JUNO Startup section by the Remittee.

It should be noted that a project is deemed to have been completed when all the activities have been carried out and all the expenses paid. The report must be submitted by the reporting deadline indicated in JUNO Startup Section.

**If the Remittee fails to respect the terms indicated, or the deadlines agreed for the conclusion of the activities, and the presentation of the final financial report, the Otto per Mille Office of the Waldensian Church may revoke the funding for the part not yet used or used beyond the terms provided. In addition, the Remittee must promptly return all sums received and not adequately justified.**

In the event that the Remittee receives funding for a Project that follows in time other previously financed and not yet completed projects, the Otto per Mille Office reserves the right to control and financially close the previous projects before proceeding to grant the next funding.

#### 3.1.1. Time extension request

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Should the Remittee of the financing find itself in a position not to be able to comply with the timing described in the previous paragraph, it may request to the Otto per Mille Office of the Waldensian Church a time extension for closing the activities and uploading the final report.

The request for an extension must be sent to the Otto per Mille Office by email and it must include the reasons for the request, the new end date of the activities, and the reporting deadline.

The extension request proposed by the Remittee of the funding must be formally authorized by the Otto per Mille Office of the Waldensian Church.



## 3.2. Requesting budget plan amendments

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In the event that the grant awarded is less than the amount request and/or spending constraints have been applied, the budget plan must be amended. Changes to the budget plan may also be required if costs have changed or unforeseen expenses have arisen.

A change to the budget plan must be proposed through the Juno IT platform, by opening the “Change Request” phase (See Operating instructions on how to manage funded project on Juno Platform).

It is possible to submit more than one budget plan amendment during the implementation of the activities, and even after having already submitted one or more financial reports.

Budget plan amendments made by the Remittee must be formally authorized by the Otto per Mille Office of the Waldensian Church through the Juno IT platform.

## 4. Eligible expenses

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Only the expenses actually incurred, receipted and falling within the limits set by the items of the budget plan attached to the Project financed by the Waldensian Church are considered eligible.

Eligible expenses are only those that are legitimate, i.e. that comply with the reference regulations of the place where the planned actions are carried out, those that are correctly accounted for with registrations made in compliance with the provisions of accounting and tax laws and accounting standards, those that comply with the provisions of these Guidelines and of the agreement between the parties signed at the time of approving the project.

Only those documents that are valid for tax purposes (receipted invoices, tax receipts, pay slips, etc.) or those documents having equivalent probative value may be presented as proof of expenditure, from which it can be deduced, both as regards the relevance and the location of the operations carried out, that the expense was actually incurred by the Remittee and or the Partner for the execution of the activities and actions envisaged in the financed Project.

The expenses must be incurred in accordance with the principles of economy and sound financial management.

In the case the Project has been financed also by other Financial Backers and/or by the Remittee's own funds, the Otto per Mille Office reserves the right to request supporting documents relating to all the items of expenditure stated in the Project budget, even if these are charged to another Financial Backers and/or financed with the Remittee's own funds.

The Otto per Mille Office reserves also the right to request supporting documents relating to the budget line "Overheads".

Expenses that are excessively high, superfluous, or due to the Remittee's failure to comply with its obligations, as well as expenses for which other forms of financing have already been used, cannot be considered eligible.

As far as costs incurred in Italy are concerned, by their very nature, and regardless of their legitimacy or relevance, the following costs are not admissible in any case: taxes and levies such as, by way of non-exhaustive example, the Income Tax on Productive Activities (IRAP) the recoverable Value Added Tax (recoverable VAT), interest expense and other financial charges, litigation and entertainment expenses, the corporate income tax (IRES), the waste fee (TARI), etc. In addition, expenses incurred for interest expense and other financial charges, litigation and entertainment expenses are not eligible.

In any case, the expenses calculated on a flat-rate basis and not adequately justified by documents that are valid for tax purposes or documents having equivalent probative value are not eligible.

**If following the presentation of the financial report, expenses are not adequately justified on the basis of the principles and methods indicated in these Guidelines, the Otto per Mille Office of the Waldensian Church will not consider them eligible and will not proceed with the disbursement of the grant for the amount corresponding to these expenses. If the Remittee has received tranches of the funding that it has not adequately justified, it must promptly return them.**

The documentation produced must be completely readable and translated into Italian, English, French or Spanish if the documents are completed in languages other than these.

## 4.1. Retention obligation

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The Remittee of the Otto per Mille funding must keep the **original** supporting documents of the expenses incurred to carry out the project activities for no less than 10 (ten) years following the

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end of the project.

The original documentation must be available at the Remittee or Project Partners headquarters in order to allow any inspection.

## 4.2. Traceability of payments

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Payments of expenses related to the financed Projects must be made using traceable tools such as, for example, bank transfer, credit card, cash card and debit card.

The Otto per Mille Office of the Waldensian Church recognizes cash payments only for expenses equal to or less than 999.99 euros. It should be noted that for human resources and rental costs paid based on a regularly contract is always mandatory to use traceable payment instruments regardless of the amount.

For all the expenses above 999.99 euros, it is mandatory to use traceable payment methods, and the payment receipt (bank transfer receipt with indication of the CRO number, bank statement, credit card statement, etc.) must be submitted along with the financial report.

Only and exclusively for the projects carried out in countries other than Italy, in cases where it is not objectively possible to make payments through traceable instruments (for example: in rural areas where there are no banks), the Remittee, before making any payment, must obtain from the Otto per Mille Office of the Waldensian Church authorization to use cash, by providing all the relevant documentation and reasons. The request must be formally approved by the Otto per Mille Office, otherwise the expenses made will not be taken into consideration.

If the Project is carried out with the collaboration of Partner organizations, it is mandatory to attach to the financial report also the bank receipt of the transfer made by the Remittee of the funding in favor of the Partner<sup>3</sup>.

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<sup>3</sup> For more details regarding the transfer of funds to the Project partners and in the country of execution of the project activities see paragraphs 4.10 and 4.11.

## 4.3. Human Resources expenses

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This expense category justifies the costs for the personnel performing work in order to carry out the activities envisaged by the Project.

The expenses relating to the human resources that are already part of the Remittee's workforce can be entered in the financial report, such as, for example, the personnel hired under a full time and part time employment contract.

Likewise, the costs of the external human resources under contract specifically to perform the project activities may be reported, such as collaborators, specialist professional consultants and all the services performed by subjects other the Remittee and the Partner.

### 4.3.1. Internal human resources

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The internal human resources involved in the project must be employed under an employment contract exclusively by the Remittee or by the Project Partner Entity.

In order to justify the costs incurred for the personnel involved in the implementation of the project, it is required to send all the documentation regarding the work performance:

- Pay slip for the reference period, bank receipt for the payment of salary, social security contributions (F24) and other mandatory costs;
- A declaration issued by the Legal Representative, specifying the reference National Employment Contract used by the Remittee or by the Project Partner for hiring the staff involved in the implementation of the project activities;
- The employee timesheet and hourly cost calculation

The Otto per Mille Office reserves the right to request the following documents:

- A declaration issued by the Legal Representative of the Remittee containing the specific indication of the assignment of the employee, the place of execution of the activities, the reference period and the number of hours or days of commitment that the employee has dedicated to the Project;

- the curriculum vitae of the employee involved in implementing the project activities.

### **4.3.2. External human resources**

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External resources are those resources hired through cooperation contracts, occasional service contracts and freelance professionals.

If the activities are carried out by consultants or under occasional service contracts, the following documentation must be sent:

- The invoice or receipt that must state the reason for the payment, the Project's title, the relevant payment receipts (i.e. copy of the bank account or bank statement) and the receipts regarding the payment of social security and tax charges (excluding IRAP);
- The timesheet of the external
- letter of appointment or contract between the Remittee and the collaborator who will carry out a specific activity of the financed Project. The letter of appointment/contract must govern the activities, define the period of time for which they will be carried out and determine the relevant remuneration;
- the curriculum vitae of the collaborator, showing the skills appropriate to the task assigned.

For personnel hired under cooperation contracts and involved in the project activities, the employment contract, pay-slips and receipts for the payment of social security contributions and other mandatory costs and all other documents required for internal human resources must be sent, paragraph 4.3.1.

For all the Projects implemented in countries other than Italy, documents are required to be produced in accordance with the legislation of the country of reference, and translated into Italian or English, French or Spanish if the documents are written in languages other than these.

### 4.3.3. Third-party employees seconded at the Remittee

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An Italian Remittee may employ staff seconded from other Italian entities for the activities envisaged by the financed Project.

In this case, in addition to the documents required for internal human resources, as specified in paragraph 4.3.1, it is necessary to send a letter of secondment signed by the Legal Representative of the third-party Entity (the seconding Entity) and addressed to the employee who will have to carry out the activity envisaged in the financed Project at the Remittee's premises. The letter of secondment must state the task assigned, the place of performance, the reference period and the number of hours or days of the commitment.

The secondment notice sent to the Employment Centre and the documentation certifying the reimbursement of the personnel costs paid by the Remittee must also be sent: expense report issued by the Seconding Entity and accounting receipt of the payment made by the Remittee.

## 4.4. Volunteers

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Volunteers are people who, by their own free choice, carry out activities in favor of the community for the common good, making their own time and abilities available, in a personal, spontaneous and free manner, not for profit and exclusively for the purpose of solidarity.

Therefore, volunteers provide their service free of charge and are incompatible with any form of paid employment relationship (salaried, self-employed or otherwise) with the entity the volunteers are associated to or through which they carry out their voluntary activity.

**Volunteers may be reimbursed by the Remittee through which they carry out their activity only travel, food and accommodation expenses actually incurred and documented for the activity performed, according to the indications set forth in paragraph 4.5. The Otto per Mille Office does not consider the reimbursement of the expenses calculated on a lump-sum or flat-rate basis as eligible.**

## 4.5. Travel, accommodation, and meals expenses

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Only travel, accommodation and meal costs necessary for the implementation of the Project, incurred by the human resources employed in the implementation of the activities, are eligible.

Travel, accommodation and meal expenses must be documented by the relevant supporting documents (e.g. train tickets, airline tickets) and the expenses incurred by the operators must be reimbursed via bank transfer.

The operator must request the reimbursement of these expenses by filling in and signing the form provided by the Otto per Mille Office (Expense Reimbursement Form). The form must also be countersigned by the Legal Representative or by the Project Manager and attached to the financial report, together with the bank receipt for the payment and the supporting documents.

As an alternative to the reimbursement of travel expenses, a mileage allowance may also be paid. In this case the expense reimbursement form must specify the itinerary, the distance travelled and the mileage rate used. Please note that the standard source used to set the mileage rate will have to be indicated.

The Otto per Mille Office of the Waldensian Church reserves the right not to consider as eligible those mileage allowances calculated on excessively expensive rates.

Exclusively for Projects implemented in countries other than Italy, as an alternative to the reimbursement of travel expenses and the mileage allowance, the operators travelling to carry out the project activities may be granted a daily travel allowance, if envisaged by the approved budget plan. In this case, it is necessary to send the letter of assignment signed by the Legal Representative of the Remittee with specific indication of the assigned task, the place of performance and the reference period. The daily allowance must be paid via bank transfer and the relevant receipt must be attached to the financial report.

If the Remittee has its registered office in Italy, the travel allowance, paid to human resources hired with a subordinate employment contract and employed in the project activities, must be indicated in the pay slip for the period of reference.

## 4.6. Provision of services

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Services must be provided in accordance with the principles of economy and sound financial management, in compliance with normal market values, assessing the most favorable economic conditions (quality/price ratio, delivery terms, etc.).

The provision of services must be justified by attaching the following documents to the financial report:

- the invoice or an equivalent tax document with the relevant payment receipt (e.g. copy of the bank receipt or bank statement);
- the contract/letter of assignment between the Remittee and the supplier that will have to carry out a specific activity of the financed Project.

The Otto per Mille Office of the Waldensian Church reserves the right to request confirmation letters and/or reports to the recipients of the activities stated in the financed Project, confirming the success of the service provided and/or a declaration of conformity of the service provided with respect to the provisions of the project approved by the Legal Representative of the Remittee.

## 4.7. Training activities

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If the financed Project focuses on training activities, or if the actions include a training activity, it is necessary to attach the following documents to the financial report:

- the invoice or an equivalent tax document with the relevant payment receipt (e.g. copy of the bank receipt or bank statement);
- the letter of assignment and/or contract between the Remittee and the supplier that will have to carry out the training activity scheduled in the financed Project.

The Otto per Mille Office of the Waldensian Church reserves the right to request:



- a description of the training plan implemented and a copy of any teaching material (handouts, books, slides, etc.) used and distributed to participants during the training activity;
- classroom registers showing the attendance of participants and teachers at the lessons;
- a copy of the certificates of attendance issued to the participants (personalized with the “Otto per Mille Valdese” logo).

## 4.8. Purchase of goods and/or materials

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The purchase of goods and/or materials must take place in accordance with the principles of economy and sound financial management, in compliance with normal market values, assessing the most favorable economic conditions (quality/price ratio, delivery terms, etc.).

Such expenses must be justified by attaching the following documents to the financial report:

- the invoice or an equivalent tax document with the relevant payment receipt (e.g. copy of the bank receipt or bank statement);
- any purchase contract/order between the Remittee and the Supplier.

The Otto per Mille Office of the Waldensian Church reserves the right to request:

- letters confirming the receipt of goods and/or materials by the recipient body/subject as indicated in the financed Project;
- certificates of guarantee for the goods and/or materials purchased and a report describing of the goods and/or materials purchased, supported by photographic evidence<sup>4</sup>.

## 4.9. Structural work

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If the objective of the financed project is to execute structural, or if activities may include the

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<sup>4</sup> See the Guidelines for the visibility of funding.

execution of structural works, the following documents must be attached to the financial report:

- the invoice or an equivalent tax document with the relevant payment receipt (e.g. copy of the bank receipt or bank statement);
- any purchase contract/order between the Remittee and the Supplier.

The Otto per Mille Office of the Waldensian Church reserves the right to request:

- the technical-descriptive report of the works carried out, supported by photographic evidence<sup>5</sup>;
- documents issued by the competent local authorities and certifying the execution of the work and a technical and/or design report drawn up by a qualified expert to assess that the work has been carried out in compliance with the technical standards in force.

## **4.10. Activities performed in cooperation with Partners**

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The activities of the financed Project may require that a Partner actively participates in the realization of the project by carrying out some of the planned activities and/or managing the Project budget plan together with the Remittee<sup>6</sup>.

It is possible for the Partner to carry out certain activities independently and directly close contracts with suppliers and make the relevant payments<sup>7</sup>. In this case, all the expenses incurred must be in the name of the Partner, which must carry out the activities and prepare a financial report of the expenses incurred, to be delivered to the Remittee. The financial report, produced by the Partner, must comply with the principles and procedures set out in these Guidelines, and the Partner must keep all the documents necessary to prove the activity performed and the expenses incurred for the type of activity.

The Remittee must submit together with the financial report the bank receipt of the transfer made to the Partner, attaching it on the Juno IT platform.

The transfer of funds from the Remittee to the Partner must be made via bank transfer to the bank account in the name of the Partner and may be made from 1 January of the year of

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<sup>5</sup> See the Guidelines for the visibility of funding.

<sup>6</sup> For a definition of Partner see paragraph no. 1 Definitions.

<sup>7</sup> See also paragraph 4.

approval of the Project. It should be noted that the exchange rate risk due to possible fluctuations in exchange rates between currencies remains entirely borne by the Remittee.

It is recalled that only transfers to Partners clearly stated in the financed Project or subsequently authorized by the Otto per Mille Office are admitted. No such transfers may be made to current accounts held in the name of natural persons.

Should it not be possible to transfer funds via bank transfer to the country where the project activities are intended to be carried out and to bear the related costs, the Remittee must **ask** the Otto per Mille Office of the Waldensian Church for the authorization to transfer funds in other ways, giving the reasons for such authorization. In the event of transfers of this type that are not previously authorized, the Otto per Mille Office can revoke the funding and the Remittee must repay any sums already received.

**The Waldensian Church takes no responsibility for the expenses not accepted during the analysis of the Project financial report, which may have already been refunded by the Remittee to the Partner.**

## 4.11. Transferring funds to the project site

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If the Remittee intends to carry out the project activities and incur the related expenses in a foreign country, it must transfer the funds to a bank account in the name of the Remittee itself in the country where the activities are carried out. No such transfers may be made to bank accounts held in the name of natural persons.

If the Partner carry out certain activities independently, but without having the possibility of directly concluding contracts with suppliers and making payments, all the expenses incurred must be in the name of the Remittee, which must also make the relevant payments. Also in this case, the Remittee will have to transfer the funds to its own account on site<sup>8</sup>.

The Otto per Mille Office of the Waldensian Church reserves the right to ask the Remittee to produce all the documentation that is useful to prove the transfer of funds in the place of performing the activities.

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<sup>8</sup> See also paragraph 4.

## 4.12. Overheads, management and coordination expenses

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Only the general expenses included in the budget plan of the Project financed by the Waldensian Church are eligible. General expenses refer to indirect costs, i.e. the Remittee's operating costs such as, by way of example, office rental, utilities, secretarial costs, cleaning services, etc. General expenses must not be justified in any way, since, if included in the Project budget plan, they are recognized for a maximum portion equal to 5% of the Otto per Mille funding allocated.

Please note that the Overhead costs will be calculated and paid on the amount of the expenses actually justified and approved by the Otto per Mille Office of the Waldensian Church.

The expenses for the Project's management and coordination, included in a single action or distributed among the various actions the Project is divided into, instead must be justified by respecting the indications of these Guidelines.

## 4.13. Alternative Documentation

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Only and exclusively for projects implemented in countries other than Italy, in the event that the Remittee may face situations in which it is **objectively** impossible to produce adequate administrative, accounting and fiscal documents as described and listed in these Guidelines, it must immediately notify the Otto per Mille Office of the Waldensian Church, explaining and documenting said objective impossibility.

The Otto per Mille Office of the Waldensian Church, having assessed the reasons given by the Remittee **and any documentation produced, at its sole discretion, may request supporting documentation to be produced for** the costs incurred as an alternative to that listed in the preceding paragraphs or may decide to revoke the funding.

## 5. Total or partial waivers of the funding granted

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In the event that the Remittee is unable to use the funding granted or is able to use it only partially, it will be necessary to proceed according to the instructions provided in the paragraphs below.

### 5.1. Total or partial waiver

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The Remittee, which following the approval of the financing is unable to use the funding allocated as a whole or in part, must promptly send a communication to the Otto per Mille Office of the Waldensian Church. This communication must contain a clear declaration of waiver of the funding and must describe the reasons that cause it.

The communication must be sent through the “**New Waivers**” field on the Juno “**Budget plan report**” page<sup>9</sup>.

### 5.2. Partial use of the funding

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In the event that the **final** financial report shows that the sum of the expenses incurred to implement the activities as stated in the budget plan of the Project has been less than the funding allocated, the Otto per Mille Office of the Waldensian Church will not disburse the contribution for the amount corresponding to the unspent part of the funding.

In the event that the Remittee, at the end of the project activities, has not used the entire allocated amount and part of the funding is still available, it is required to return the unused amounts to the Waldensian Church and to send the financial report of expenses incurred.

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<sup>9</sup> Operating instructions on how to manage funded project on Juno Platform

## 6. Withdrawal of funding

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The Otto per Mille Office of the Waldensian Church reserves the right, at its unquestionable judgement, to withdraw all or part of the approved funding if, following the analysis of the interim or final financial report, one of the following conditions is met:

- the activities carried out were different from those described in the financed Project;
- the expenses incurred were not adequately justified based on the indications and methods stated in these Guidelines and in the agreement between the parties signed at the time of approving the Project;
- The project was not started and reported on within the terms set out in these Guidelines.

The Remittee is always obliged to repay any portion of the funding received in advance if it has not been adequately used and correctly reported.

The Otto per Mille Office of the Waldensian Church reserves the right to revoke the approved funding at any time and to use any means and procedure to obtain the reimbursement of sums unduly withheld by the Remittee.