

2012

# EU DELEGATION WATCH



European NGO confederation  
for relief and development

**CONCORD**

Confédération européenne des ONG  
d'urgence et de développement

# ACKNOWLEDGEMENTS

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# EU Delegation Watch

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The CONCORD Funding for Development and relief (FDR) working group has been monitoring the deconcentration of European Commission (EC) contract management since the end of 2005, using concrete examples of experiences provided by individual Civil Society Organisations (CSO) members dating from contracts started in 2000. The original objectives of this exercise continue to be relevant, these are: to help to improve the quality of the work of CSOs and EU Delegations by identifying issues that regularly cause problems, and propose general solutions that would improve good practice. By identifying both weaknesses and examples of positive experiences, it is hoped that the monitoring process can help foster good management practices in a sustainable way.

In order to promote confidence in sharing of experiences by CSOs, cases are not named individually. However, where EU Delegations have been specifically commended for their performance in certain areas, this has been mentioned. The monitoring exercise depends on the voluntary submissions by CSOs. It cannot be regarded as a sampling or official monitoring exercise; however, it provides a useful insight into the evolving relationships between EU Delegations and civil society.

The monitoring of the decentralisation of EC aid management has also demonstrated over time, how the key to all good implementation remains collaborative, co-operative and trustful relationships. By their very nature it is hard to quantify or 'measure' relationships, or to standardise them across the 130 Delegations of the EU and the many thousands of CSOs they work with. However, it is possible to define key elements of a good relationship, trends towards positive practices and also to identify where consistency in EU performance is possible, for example in standardised approaches to the implementation and interpretation of the regulations. In building relationships it is also important to highlight the positives. This report has also found a positive trend towards good decentralised management and knowledgeable EU Delegation staff adding value to the grant contract relationship from a CSO perspective.

# 1. EXECUTIVE SUMMARY

## 1.1. Key Findings:

This study involved the presentation of 118 cases covering 56 countries.

### Key Findings:

- Access to funding is seen by CSOs as one of the major areas of concern. Within access to funding, key concerns ranged around: transparency on decision making for programming and then funding awards; predictability of decision making processes; and the details of the funding acquisition process, with some CSOs seeing themselves excluded from funding for quite minor logistical reasons.
- Overall there is a strong concern about the lack of transparency and predictability of the call for proposal processes. This was an area that received the most submissions. With such high competition for grants, the grading of proposals is also receiving more attention from CSOs, as only 1 point can mean winning or losing funding.
- There are still serious delays for some CSOs in approvals for waivers/amendments (serious meaning a minimum of 2 months delay in responding and average over 4 months delay, if not longer). This issue is long-running (on-going since the first deconcentration report, i.e. 7 years). It hampers efficient project management and reduces the credibility of the CSOs and the EU in the project areas. Delays were also experienced through all phases (at contracting, amendment or closeout and final report stages) and continue to harm CSO-EU Delegation relations.
- There were improvements by the EU in its support of better quality programming. However, CSOs were frustrated that potentially useful monitoring activities – such as ROMS (Results Orientated Monitoring Missions) - were diminished in impact as time for preparation was limited and feedback from the EU was slow, or occasionally didn't happen at all.

## 1.2. Key recommendations:

### RECOMMENDATIONS TO THE EUROPEAN COMMISSION:

- DEVCO should ensure and monitor consistency in the interpretation of Standard Contract requirements by Delegation staff.
- DEVCO should provide Delegation staff who manage contracts with regular updates when fresh guidance is issued centrally regarding interpretation of the Standard Contract requirements.
- The EC (DEVCO in particular) should re-consider establishing a Code of Good Practice to cover communications between Delegation staff and contract beneficiaries.
- EU should consider more creative partnership modalities that allow for a wider range of options than 'associate' or 'partner' or 'sub-grantee', and enlarge the use of 'informal partners' to all thematic programmes.

### RECOMMENDATIONS TO THE EU DELEGATIONS:

- EU Delegations should ensure timely and systematic consultation with CSOs in EC programmes planning including the Multiannual Indicative Programmes, Country Strategy Papers and Annual Action Programmes.
- EU Delegations should ensure and monitor that the principles of programming, transparency and equal treatment are fully applied to the contracting authority even when using a decentralised management aid modality and that all Calls for Proposals are conducted with maximum predictability, transparency and accountability, and that the results are systematically published.
- EU Delegations should facilitate, within the general conditions framework, flexibility in contractual, financial and procurement management issues.
- EU Delegations should commit to tighter response times to respond to formal requests for approvals and payments.
- EU Delegations should ensure that monitoring missions (e.g. ROM) are planned at least one month in advance and that after completion, they will provide feedback to grant beneficiaries as fast as possible.



## 2. BACKGROUND AND METHODOLOGY

### 2.1 Background

CONCORD has produced 4 Deconcentration Monitoring reports since 2005. These can all be found on the CONCORD website: <http://www.concordeurope.org/>. Data and trends from these past reports have been used to provide context to the analysis of conclusions from these reports to provide a perspective of the evolving process of deconcentration over time.

A list of previous countries and number of cases covered in previous reports can be found in [Annex 1](#).

### 2.2 Methodology

An online questionnaire was used for data collection and then an analysis conducted by a consultant with a subsequent review by CONCORD's Funding for Development and Relief (FDR) working group. Over 196 submissions were received, and after data cleaning to avoid duplication/confusion or internet interruptions in the use of the tool a total of 118 cases were presented. For a detailed description of the methodology please see [Annex 2](#). In each section of this report, the concerned EU Delegations are indicated, the key findings listed and any recommendations presented. Recommendations can be found listed at the end of each section of the report under 'Findings'.

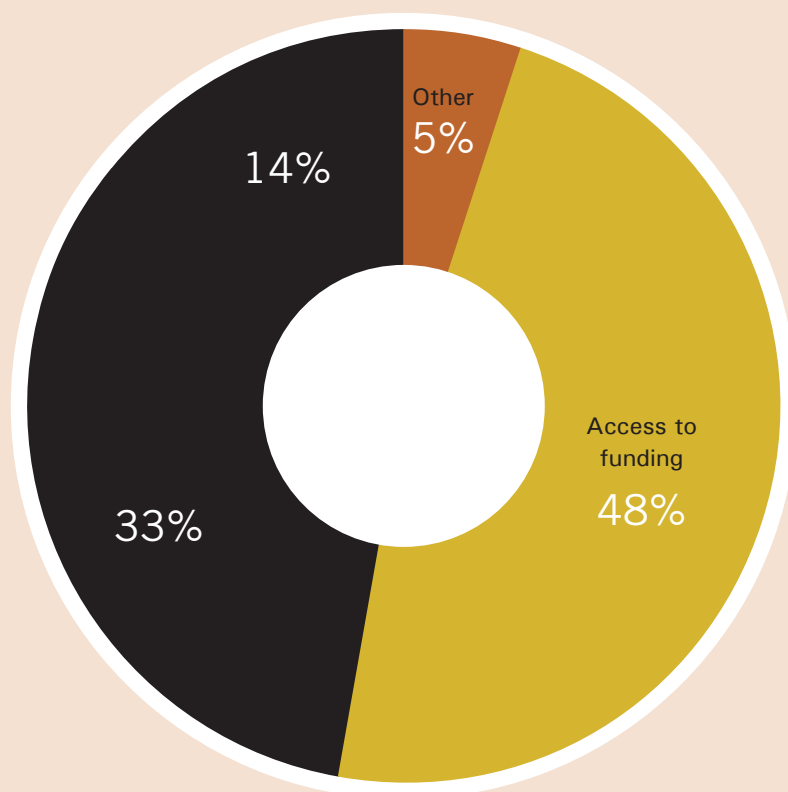
## 3. FINDINGS

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### 3.1 Overview of project cycle phases

Data collected (total 118):

Which step of the funding cycle is concerned by your example?



## 3.2 Communication: a cross cutting theme

As communication is considered a cross cutting theme, the findings have been presented here, prior to an analysis of the various stages of the project cycle.

### POSITIVE FEED BACK (30 IN TOTAL)

**Delegations concerned:** Bangladesh, Benin, Burundi, Myanmar (Bangkok Delegation), Cambodia (Bangkok Delegation), Ecuador, Ethiopia, Guinea, Guatemala, Honduras, Ivory Coast/Liberia, Kenya, Lebanon, Mali, Nicaragua, Pakistan, Peru, Philippines, Sierra Leone, Sudan, Tajikstan, Uganda.

- Positive comments reflected CSO views on the qualities of a good working relationship with EU Delegations. Respondents talked of good and easy access to EC officials, open and supportive dialogue on project implementation and feeling that they could pick up the phone to seek clarifications before entering into formal communications.
- EU Delegations were commended where they demonstrated a rapid turnaround of paperwork and decisions. Speed, reactivity and constructive negotiations on project procedures were frequently mentioned as a positive aspect of working with Delegations.
- It was clear that some CSOs felt an increased sense of shared ownership with EU Delegations, reporting that they feel supported and were able to collaborate through visits and regular reporting towards a shared objective of improved project quality. Well informed EC staff who were able to facilitate access to government officials or provide technical input were particularly appreciated, as was a good understanding of the realities of the context and using that to inform flexible and fast decision making.

Ironically there were instances of CSOs reporting significant challenges in formal decision making processes yet at the same time reported positive views regarding regular access and informal dialogue with EC officials.

It is encouraging to see that some of the partnership principles that CONCORD has promoted in its policy statements and in its own approach to partnership with local organisations are also being upheld by some EU Delegations in their dealings with implementing agencies.

### GOOD PRACTICES

Some of the positive feedback included specific references to good practices from some Delegations. This is one of the objectives of the report and we include them here in the hope that other Delegations will follow these good examples.

- It is difficult to codify good communication practice but this quote from one respondent demonstrates the key elements of speed, flexibility and contributions to the quality and efficiency of the projects: "the in Country delegation can make either independent and/or joint project monitoring visits and give quick feedback which will help grants projects implementing organisations to take corrective action to keep the project on track for the achievement of the objectives."

- The delegation in Ethiopia was also commended for its proactive approach to information sharing. One CSO noted how interesting and pertinent reports on food security and other relevant issues were shared with NGO partners.
- The delegation in Kenya consulted with Civil Society, Government and other stakeholders, and even participated in the consultation of children on the review of the EU Guidelines on Promotion and Protection of the Rights of the Child.
- The Philippines delegation was positively named for its establishment of a forum amongst implementing partners to share experiences and improve co-ordination, although it was noted that partners had to fund their attendance to this forum themselves.
- Other good practices noted were the attempts to offer training to civil society partners and also training offered to a range of stakeholders (including government, civil society as well as EU staff). The Philippines and Guatemala Delegations were specifically named.

#### NEGATIVE FEED BACK (11 IN TOTAL)

**Delegations concerned:** Belarus, Burundi, Ivory Coast, Lebanon, Pakistan, Peru, RDC, Senegal, Sierra Leone, Sudan, Ukraine - Moldova

Unfortunately, despite the encouraging number of positive comments we also received negative feedback on the performance of some EU Delegations. In some cases negative comments were balanced by positive ones, where for example poor communication caused by frequent changes in personnel was finally resolved with the permanent arrival of a conscientious official who rebuilt the communications.

CSOs complained of the lack of acknowledgement of submissions or requests by the Delegation, which created a level of uncertainty about when approvals or queries would be received. A frequent criticism is the lack of consistency between Delegations and the capacity of delegation staff to understand the context, or the rules and regulations they need to apply. In two cases it was also felt that the Delegation had gone beyond the bounds of its mandate to become overly directive about the content and management of a project.

One EU based NGO also argued that communications should not exclude them as contract signatories as EU Delegations sometimes went directly to the local partner for discussions.

#### CONCLUSION:

Although some EU Delegations demonstrate an increased 'partnership' approach to working with CSOs there are still significant gaps between the formal and informal communication routes. Consistency is still a problem for CSOs working with more than one Delegation, approaches and processes that seem to work well with one Delegation do not apply to a different delegation, which makes creating global capacity building tools for CSO staff a challenge.

Some of the good practices demonstrate that it is possible for EU Delegations and implementing partners to partner collaboratively and creatively to significantly improve the quality of projects and programming. These positive examples should be systematically collected by the EU itself and promoted as a demonstration of what can be achieved with a positive attitude and collaboration on both sides.

### RECOMMENDATIONS TO THE EUROPEAN COMMISSION

- The EC (DEVCO in particular) should re-consider establishing a Code of Good Practice to cover communications between delegation staff and contract beneficiaries, adherence to established regulations, respect for time limits in contractual procedures, dealing with disputes etc.

### RECOMMENDATIONS TO EU DELEGATIONS

- EU Delegations should continue their efforts for increased communication with CSOs, including respecting the right of all applicants to get expanded feedback on failed proposals. EU Delegations should also seek opportunities to share good practices and ideas with CSOs as well as each other in order to learn from one another and improve programming.

## 3.3 Access to funding

Data collected (total 56): The majority of the cases were linked to call for proposals (32 examples), with the contracting process (19 examples) being the second biggest area of concern.

### 3.3.1 PROGRAMMING:

**Number of cases: 3**

**Delegations concerned:** Afghanistan, Bangladesh, Burundi, Ethiopia, Guatemala, Haiti, Kenya, Philippines, Rwanda, and Swaziland

#### Key findings:

One CSO along with its partners had received recognition for their collective expertise and field knowledge. However, the EU's in-country discussions with the government and other stakeholders contained no systematic method of including CSO contributions on policy and programming. The CSO recommended establishing a structured approach to discussions which would allow them to mobilise their partners and relevant technical experts in advance to ensure an in-depth discussion that could provide relevant contributions to in-country policy debates.

Another CSO argued that the EU programming vision was not always well thought through, and expectations of sustainability were over optimistic regarding the timeframes required to make this a reality. Despite sincere efforts by the CSO to build government capacity to take over their specific project it was unlikely that in such a short time frame, and with no expectation of follow up funding, that the handover would be sustainable.

## Legal Framework

Instrument for Development Cooperation legal base  
TITLE III PROGRAMMING AND ALLOCATION OF FUNDS:

« The Commission and the Member States shall consult each other, as well as other donors and development actors including representatives of civil society and regional and local authorities, at an early stage of the programming process in order to promote complementarity among their cooperation activities. »

Due to our proximity to beneficiaries, our experience and thematic expertise we believe that CSO contributions to the Annual Action Programmes (Thematic and geographic) bring added value to EU programming.

### RECOMMENDATIONS TO EU DELEGATIONS

- EU Delegations should ensure timely and systematic consultation with CSOs in EC programmes planning including the Multiannual Indicative Programmes, Country Strategy Papers and Annual Action Programmes.
- EU Delegations should seek to involve CSOs in country policy discussions where their technical knowledge and community linkages would present value added to the debate.

### 3.3.2 CALLS FOR PROPOSALS

**Number of cases: 32**

**Delegations concerned:** Bangladesh, Bosnia I Herzegovina, Burundi, DPRK, Ethiopia, Honduras, Iran, Kazakhstan, Kenya, Lebanon, Madagascar, Mali, Morocco, Nepal, Nicaragua, Pakistan, Palestine (oPt), Republic of South Africa, Rwanda, Serbia, Sierra Leone, Sri Lanka, Sudan, Thailand, Togo, Uganda

#### Key findings:

Most serious issues:

- In a call for proposals launched by a government (using EC funds), serious concerns were raised of possible corruption and lack of transparency in the award process. The EU Delegation has not responded to complaints or requests for follow up.
- Strong concerns were presented regarding the transparency of decisions on aid modalities: including the selection of a direct agreement process for a large sum with only 3 implementing agencies in one country and the removal of one lot/area only to award it to another agency in another.

Although none of the above cases constitute direct evidence of bad practice they do show serious concerns with regards to the transparency of funding decision making processes. They also demonstrate the complexities of aid modalities that hand over certain levels of responsibility to other parties (i.e. the government) but need to maintain high levels of transparency and scrutiny over the fund disbursement process.

### Efficiency issues:

- Many of the cases reported delays in launching calls – in comparison with the published forecast. Indicative timetables indicating when results will be provided are often weeks, if not months out from the actual process.
- Another complaint was the number of calls launched with varied timetables – that were very tight/demanding and necessitated staff working over national/religious holidays. CSOs do not find this respectful of local staff and such timetables imply that CSOs must decide between access to funds or providing proper rest for staff.
- Cases also described a lack of transparency and feedback on the reasons for rejection of concept notes and proposals. CSOs consistently lack information on which applicant was successful and their score. This is also a reflection of CSO concerns around the very tight scoring where only a few points denote success or failure.
- Strong concerns were raised by CSOs regarding their inconsistent scores on what is from their side consistent and repeated information. This includes for instance the question on financial resource and stability, whose principal source of the information is the PADOR database system and hardly ever change.
- CSOs raised once again the issue of open versus restricted calls. There is no clear justification for the requirements to present a concept note and proposal together, and it represents a significant investment from the CSO with limited chances of success. This is particularly true for EIDHR, for which during the period from January to June 2011 alone, 58,62% of calls were open.

### Specific concerns:

- Several respondents raised concerns around the 'proof of posting' required for submission of concept notes or proposals. In several cases, for reasons beyond the control of the CSO, the proposal was submitted on time, but due to internal administrative procedures of the postal system the postmark did not confirm the time of submission. This meant that the huge efforts spent on the proposal were wasted and in all cases the CSOs found there was no possibility of appeal.
- Several cases raised small but important details regarding the use of formats and also coherence/clarity in guidelines with regards to the application forms. Departures from the EC standard formats actually represent more work for CSOs.
- Several cases reported that in order to fulfil the requirements of a funding opportunity they were pushed into forming coalitions with other local and international CSOs. As these coalitions were created for the purposes of the call it created challenges for all stakeholders involved.
- PADOR still presented a few challenges, especially for those working in sensitive political contexts where government registration can be difficult. At the same time governmental entities often had difficulties or found it impossible to register on PADOR, which limited more creative partnerships with local governmental bodies by CSOs.

## Legal Framework

### PRAG - 6.2. OVERVIEW

« There are strict rules governing the way in which grants are awarded. The award of grants is subject to the principles of programming, transparency and equal treatment. »

### PRAG - 6.3.1.2. OPEN OR RESTRICTED CALL FOR PROPOSALS

« Calls for proposals shall by default be restricted, i.e all applicants may ask to take part but only the applicants who have been shortlisted (on the basis of a concept note in response to the published Guidelines for Applicants) will be invited to submit a full proposal. »

### PRAG - 2.8.4. TIMETABLE

« The tender evaluation should be completed as soon as possible to allow the tender procedure to be completed within the validity period of the offers. »

## RECOMMENDATIONS TO EU DELEGATIONS

- EU Delegations should ensure and monitor that the principles of programming, transparency and equal treatment are fully applied to the contracting authority even when using a decentralised management aid modality.
- EU Delegations should by default use the restricted procedure for all calls for proposals.

## RECOMMENDATIONS TO THE EUROPEAN COMMISSION

- EU should consider more creative partnership modalities that allow for a wider range of options than 'associate' or 'partner' or 'sub-grantee', and enlarge the use of 'informal partners' to all thematic programmes.
- PADOR should be used for all EU funding including EDF. Perhaps the PADOR team could invite developing country local governments and some of their CSO partners to present the issues in more detail.
- In the short term the possibility of submitting a scanned proof of posting (with time and date) to the submissions email would allow the Delegation to cross-check and accept all proposals. In the long term it is clear that a postal submission is not appropriate in the modern world and that the EC should move to the same system or possibilities as ECHO, which allows for electronic submissions.



### 3.3.3 CONTRACTING

#### Number of cases: 19 cases

**Delegations concerned:** Bangladesh, DPRK, Ethiopia, Guatemala, Indonesia, Lebanon, Madagascar, Myanmar (Bangkok), oPt, Serbia, Sierra Leone, Timor Leste, Uganda

#### Key findings:

Serious concerns:

- One respondent reported that the EU Delegation had changed the budget and sent it back to the lead agency without opportunity for negotiations.

#### Efficiency issues:

- Several organisations reported similar issues of being required to respond to long detailed lists of questions at the contracting stage. One of them was even required to provide details of the type of digital cameras and flash drives they were purchasing – which is clearly beyond the reasonable requirements of the donor. Many of the issues are also covered under the section on ‘Budget and Financial Reporting’ which details the on-going contracting/reporting/closeout challenges that CSOs face in discussions of budgets and financial reports.
- Another CSO complained of the use of the old PRAG as it was claimed that the Spanish version had not yet been finalised for the new PRAG edition 2012. This was of serious concern to the agency as it had an impact on the treatment of VAT. Please see discussions of VAT later on in this report.
- Other smaller issues involved the time taken for contract signature and in one case the last minute demand that the contract be signed – during the holidays.
- One CSO pointed out the fact that the Communication and Visibility plan submitted with the contract is supposed to be subject to approval by the task manager, and yet so far they have had no response from the EU Delegation.

#### Positive example:

- A CSO reported that the EU Delegation provided the opportunity at contract negotiation stage to take into account the rapid political changes taking place in the target country.
- Another CSO commented positively on the use of inception reports to inform and adapt projects at an early stage. They recommended that they be used more consistently by the EC and be included in project rules and budgets.

## Legal Framework

### PRAG - 6.4.10.2. **Contract preparation and signature**

« (..)Other clarifications or minor corrections may be brought to the Description of the action or to the budget in so far as they would not call into question the grant award decision or be contrary to the equal treatment of applicants and:

- Relate to aspects clearly identified by the Evaluation Committee; or
- Aim at taking into consideration the changes which have occurred since the date of receipt of the proposal

(..)Any other alteration to the successful applicant's proposal or negotiation with it is prohibited. »

### RECOMMENDATION TO EU DELEGATIONS

- EU Delegations should encourage smooth contract preparation and signature by restricting their comments/requests for information to the advice coming from the evaluation committee. All additional requirements should be discussed through the grant implementation phase. Please also see some of the detailed recommendations presented under the Grant Implementation section.

## 3.3 Grant implementation

Data collected (total 39)

### 3.3.1 EXCHANGE RATES:

**Number of cases: 6**

Delegations concerned: Ethiopia (3), Nicaragua, Myanmar (Bangkok), Thailand, Timor Leste

#### Key findings:

- CSOs report that significant discrepancies accumulate with the comparison of bank rates versus the EU's InforEuro and the actual rate of exchange used. These differences represent an important financial risk for grant beneficiaries.
- Another respondent reported a successful case of negotiating the use of the InforEuro rate on a monthly basis which had reduced losses but some Delegations refused to allow this more effective solution. Several other organisations discussed needing similar solutions and suffering significant losses which they have to bear from their own (limited) funds. These problems can be faced throughout the reporting period, and are particularly acute at the closeout stage.

**Case studies:** Countries with extremely volatile currencies such as Myanmar (Burma) or Zimbabwe face strong disparities between the published rate and the real rate inside the country. Fluctuations can be rapid and surprisingly large, up to 0.2% changes in less than a week.

## Legal Framework

### GENERAL CONDITIONS ART.15.8.

« In the latter case, any conversion into euro of the real costs borne in other currencies shall be done at the rate made up by the average of the rates published in InforEuro for the months covered by the relevant report, unless otherwise provided in the Special Conditions.

(...) In the event of an exceptional exchange-rate fluctuation, the Parties shall consult each other with a view to restructuring the Action in order to lessen the impact of such a fluctuation. »

### RECOMMENDATION TO EU DELEGATIONS

- EU Delegations should facilitate negotiations with grant beneficiaries on the use of alternative exchange rates methods to the InforEuro average of reporting period in order to lessen the impact of a fluctuation on grant beneficiaries. When possible, this should be addressed at contract signature.

### 3.3.2 WAIVERS/AMENDMENTS

**Number of cases: 11**

Delegations concerned: Benin, Burkina Faso, West Bank/Gaza (oPT) Ethiopia, Kenya, Myanmar (Bangkok), Pakistan, Peru

#### **Key findings:**

In general the waiver/amendment cases were quite complex involving a lot of detail.

**Serious concerns:**

- Agencies reported time delays for the approval of waivers/derogations/amendments taking from a couple of months up to 6 months or more. In several cases an amendment wasn't even required, only an approval of a budget modification. In another case the CSO requested the amendment following a mid-term review. They requested a prompt turnaround as they only had one year remaining of project implementation. It took 3 months with maximum effort for the CSO to secure the amendment, which seriously affected their ability to finish the project.
- Waivers/derogations were also raised as an on-going problem. One CSO had requested a waiver due to serious financial impact on their project of exchange rates and their specific context. Decisions are still not finalised with an implied loss to the CSO of funds.
- Derogations for procurement were particularly frustrating as delays for the CSO or partners in procurement imply long term knock-on effects for the project implementation as activities are stopped or slowed.
- A repeated concern which is addressed in the next section was the treatment of budget modifications/notifications into amendment requests. This seems to originate from misunderstandings of the financial regulations.

**RECOMMENDATIONS TO EU DELEGATIONS:**

- For the sake of good communication, EU Delegations should answer/reply to the grant beneficiaries within (maximum) 30 days.
- EU Delegations should approve a derogation requests within (maximum) 45 calendar days.
- Any derogation request should be considered approved if there is no written reply from the Contracting Authority within 45 days indicating otherwise.

**3.3.3 BUDGET & FINANCIAL ISSUES****Number of cases: 20**

**Delegations concerned:** Burkina Faso, Cambodia, Central African Republic, Ethiopia, Guinea, Kyrgyzstan, Indonesia, Madagascar, oPt, Serbia, Sierra Leone, Timor Leste, Thailand, Vietnam, Zambia

- Eligible countries/Rules of Origin: Several respondents reported problems around the rules of origin and needing clarity on which countries are eligible for a specific contract. One CSO had received incorrect information from the Delegation, potentially causing them disallowed costs at the moment of reporting. Another CSO suggested that a list of the relevant eligible countries is published with each call. One specific case demonstrated confusion on interpretation with a CSO being told that the 'rule of origin' did not apply to purchases under 5.000 euro, whereas this is incorrect as rules apply to all purchases, although certificates of origin are only required for purchases where the unit price is over 5.000 euro. On the grounds of this interpretation the CSO was told not to bother with a waiver request.
- Sub-granting: A CSO raised the challenges of enforcing all of the EC's regulations (especially with regards to procurement and financial reporting) when sub granting to local partners who often do not have the capacity to fulfil them.

- Use of contingency reserve: issues were raised around the difficulty of sometimes using contingency reserve, or when using it the lack of a pre-agreed format meant that the process of approval was slowed down.
- Confusion between Direct and Indirect costs: in several cases CSOs were required to defend direct costs and were asked to place them in the 7% administrative indirect costs. These costs included: HQ staff who were required for field monitoring, security costs, bank charges, local office costs (when allocated pro-rata). None of these requests seem to meet the contractual definitions of ineligible or indirect costs. Some CSOs had challenged these demands but found it hard to persuade the Delegations in question to agree.
- Unreasonable levels of scrutiny: EC Delegations have at times treated the budgeted costs as an actual cost and questioned variances from the budget amount, even on a monthly basis. A delegation demanded changes in the budget structure and questioned established practices that CSOs use to organise budget costs, such as placing programming costs under section 6 of the budget. In one case a delegation reviewed the unit numbers and costs and demanded explanations, although it was not clear why these were needed. One delegation even demanded a CSO to use a new financial reporting format, although the reasons for this were unclear.
- 15% variance: several Delegations demanded explanations of 15% variances on each budget line, especially at reporting stages. This level of explanation is not foreseen in the contract and it's not clear if delegation staff had become confused with the 15% variation rule that applies to budget headings and requires an amendment change. When CSOs challenged this they were asked to respond anyway with detailed explanations. CSOs also found that budget notifications (foreseen in the general conditions) were being treated like amendments and approvals were required for every budget change.

## Legal Framework

### General Conditions Art.9.2.

« However, where the amendment to the Budget or Description of the Action does not affect the basic purpose of the Action and the financial impact is limited to a transfer between items within the same main budget heading including cancellation or introduction of an item, or a transfer between main budget headings involving a variation of 15% or less of the amount originally entered (or as modified by addendum) in relation to each concerned main heading for eligible costs, the Beneficiary may amend the budget and inform in writing without delay the Contracting Authority accordingly. This method may not be used to amend the headings for administrative costs or the contingency reserve. »

### RECOMMENDATIONS TO EU DELEGATIONS:

EU Delegations should facilitate, within the general conditions framework, flexibility in contractual financial and procurement management issues.

#### EU Delegations should specifically:

- facilitate the use of the negotiated procedure as foreseen in ANNEX IV Procurement by grant beneficiaries.
- accept that where the grant beneficiary has a cost-accounting system enabling them to book some of their overheads to the action by means of distribution keys, these costs are considered as direct eligible costs, justified by the required supporting documents and have not been included in the calculations for indirect eligible costs.
- acknowledge that as a matter of principle the choice of the category of costs belongs to the grant applicant.
- respect the Article 9.2 with regards to budget flexibility and the 15% limit of variation at budget heading level (not individual budget lines).

### RECOMMENDATIONS TO THE EUROPEAN COMMISSION:

The EC should additionally consider the introduction of 'lighter' rules for small sums, subgrantees, informal partners and low value thresholds. The heavy regulations can 'drown' a small local partner in administrative burdens.

#### 3.3.4 REPORTING

##### Number of cases: 12

Delegations concerned: Afghanistan, Brussels – Central, CAR, Cambodia (Bangkok), Ethiopia, Kenya, Lebanon, Thailand, Uganda, Vietnam

Some of the issues relating to the scrutiny of financial reports have been addressed under the section 'Budgets & Financial Reporting' above and will therefore not be discussed here.

The main issue that CSOs raised were the additional requests for extra (non-contractual) reports. CSOs were in several cases willing to do these extra reports (if they seemed a reasonable request and contributed to understanding of the project) but they wanted to know why these reports could not have been mentioned at CFP or contracting stage, so they could have been accounted for in the project and financial planning.

In addition CSOs reported that some of the requests for extra reports were onerous (on a monthly basis) and could have been more easily fulfilled through other mandates and relationships that the Delegation had with the government and/or other donors. In some cases Government management units of EC funds were also establishing their own extra (non-contractual) reporting requirements. This presented particular challenge for one agency with 6 local partners – with all the implicit administrative and organisational challenges that presents for reporting in a timely fashion.

Confusion also seems to remain regarding timing of reports as they remain linked to expenditure and in the case of 'Option 2' payment schedules CSOs find themselves unable to follow the annual timetable. In most cases it seems that negotiations were able to resolve the issues but confusion on timing remains.

## Legal Framework

### GENERAL CONDITIONS ART.2.3.

« The reports shall be drafted in the language of the Contract. They shall be submitted to the Contracting Authority at the following intervals:

*if payments are made in accordance with option 1 or option 3 of Article 15.1: a single final report shall be forwarded no later than three months after the implementation period as defined in Article 2 of the Special Conditions;*

*if payments are made in accordance with option 2 of Article 15.1:*

- an interim report must accompany every request for payment ;*
- the final report shall be forwarded no later than three months after the implementation period as defined in Article 2 of the Special Conditions.*

*The deadline for submission of the final report is extended to six months where the Beneficiary does not have its headquarters in the country where the Action is implemented. »*

### GENERAL CONDITIONS ART.15.1.

« Where reports are submitted in compliance with Article 2 but where the consumption of the previous pre-financing is less than 70%, the amount of the new pre-financing payment shall be reduced by the amount corresponding to the difference between the 70% threshold and the amount actually consumed of the previous pre-financing payment. »

### GENERAL CONDITIONS ART.2.4.

« Any additional reporting requirement shall be set out in the Special Conditions. »

## Legal Framework

### GENERAL CONDITIONS ART.9.2.

« Changes of address, bank account or auditor may simply be notified, although this does not stop the Contracting Authority from opposing the Beneficiary's choice of bank account or auditor.

The Contracting Authority reserves the right to require that the auditor referred to in Article 5.2 of the Special Conditions be replaced if considerations which were unknown when the Contract was signed cast doubt on the auditor's independence or professional standards. »

### RECOMMENDATIONS TO EU DELEGATIONS

- When relevant, EU Delegations should encourage interim reporting on a calendar (or 12 months) year basis with a 3 month deadline for submission.
- EU Delegations should facilitate the payment of new pre-financing even in the event that the 70% threshold has not been reached as foreseen in article 15.1 of the general conditions.
- Grant beneficiaries should only be accountable for reporting requirements set out in the Special Conditions of the grant. Any additional report (narrative or financial) should lead to an amendment of the contract.

## 3.4 Closeout

Data collected (total 17)

### 3.4.1 AUDIT

Number of cases: 5

Delegations concerned: Cambodia, Cuba, Haiti, Peru, Tajikistan

#### Key Findings:

- Another positive example was the Delegation allowing new auditors to be selected, taking into account the increasing professionalisation of the audit sector in that country. This also saved the CSO some money.
- One serious case saw a local auditor being rejected (and the attendant report) leading to serious financial implications for the CSO involved.



### RECOMMENDATIONS TO EU DELEGATIONS:

- EU Delegations should facilitate the change of auditor when notified by the grant beneficiary.
- EU Delegations should publish an indicative in country list of certified audit companies and make sure that the organisations on the list have understood the EC rules, regulations and standards.

### 3.4.2 FINAL REPORTING AND PAYMENTS

#### Number of cases: 5

Delegations concerned: Cambodia, Kenya, Mozambique, Sudan

#### Key Findings:

- One CSO described on-going negotiations to prove that no interest was received on payments (with subsequent delays for the final payment).
- Other CSOs reported lengthy/successive queries on final reports (in one case up to 18 email exchanges) including a query about 0.01 of a euro difference in a figure. Another CSO was still waiting for final payment after an approval of the final report 6 months previously.
- One CSO questioned the intervention of Delegation demanding that vehicles be transferred to specific local beneficiaries as it is difficult to ensure appropriate use and this should be the decision of the CSO.

## Legal Framework

### GENERAL CONDITIONS ART.15.2.

« Any report shall be considered approved if there is no written reply from the Contracting Authority within 45 days of its receipt accompanied by the required documents. Approval of the reports shall not imply recognition of their regularity nor of the authenticity, completeness and correctness of the declarations and information they contain. »

### GENERAL CONDITIONS ART.15.3.

« The time-limit of 45 days for payment referred to in Article 15.1 above shall expire on the date on which the Contracting Authority's account is debited. »

### GENERAL CONDITIONS ART.15.4.

« Once the time-limit referred to above has expired, the Beneficiary - unless the Beneficiary is a government department or public body in a European Union Member State - may, within two months of receipt of the late payment, receive default interest. »

### RECOMMENDATIONS TO EU DELEGATIONS

- EU Delegations should respect the delays set out in article 15 for report approval (45 days) and payment (45 days). If any additional delay is foreseen, the grant beneficiary should be notified accordingly.
- EU Delegations have the obligation to answer any query within a maximum of 30 days, in order to promote good communication with grant beneficiaries.
- EU Delegations should make sure that the grant beneficiaries are aware of their right to charge interest to the EC in the case of late final payments.

#### 3.4.3 VAT AND TREATMENT OF TAXES

##### Number of cases: 5

Delegations concerned: Ethiopia, Guatemala, Thailand, Ukraine, Zambia

##### Key Findings:

- CSOs are hopeful that new approach to co-financing in grants foreseen in the 2010 PRAG will present an improvement on the currently untenable situation regarding the eligibility of taxes, however implementation under the new rules has only just begun. In one case the new rules have not been introduced due to delays in producing an official translation.
- For CSOs still operating under a previous version of the PRAG the situation is very difficult. One CSO reported that after 3 years of implementation they are being told that VAT costs are ineligible and must be removed from their final financial report.
- CSOs repeated the challenges in securing either a VAT exemption or proof that it is not possible to get a VAT exemption (proving a negative), which is a time consuming process. CSOs feel that EU Delegations themselves are uncertain about how to deal with this issue and with the concerned government and not all of them are supportive. It is important to note that the requirement of proof of non-exemption is still required in the latest version of the General Conditions and only in specific cases this is not required by the EC.

### RECOMMENDATIONS TO EU DELEGATIONS

- EUDs should support grant beneficiaries in their tax exemption process, in particular in countries where governments are not receptive.

#### 3.4.4 ROMS: MONITORING MISSIONS

##### Number of cases: 10

Delegations concerned: Afghanistan, Brussels (Central), Cambodia (Bangkok Delegation), Ethiopia, Kenya, Lebanon, Pakistan, Sierra Leone (3)

## Legal Framework

### GENERAL CONDITIONS ART. 14.2.

« Subject to the above and where relevant to the provisions of Annex IV being respected, the following direct costs of the Beneficiary and its partners shall be eligible: (...)

- taxes, including VAT, where the Regulation and/or Financing Agreement with the third country under which the Contract is financed do not exclude coverage of taxes and the Beneficiary (or, where applicable, its partners) can show it cannot reclaim. Notwithstanding, the Beneficiary (or its partners) will not have to show it cannot reclaim taxes in any of the cases set out in Article 14.7. »

### GENERAL CONDITIONS ART. 14.7.

« The Beneficiary (or, where applicable, its partners) will not have to show it cannot reclaim taxes in any of the following cases:

- Where the amount of taxes per invoice is less than EUR 200, within a maximum of EUR 2 500, representing not more than 5% of the Contracting Authority's contribution;
- where the Beneficiary can demonstrate that the steps necessary for recovery of taxes oblige it to incur costs in a country where it only performs the relevant operations on an ad hoc and isolated basis; and that these costs for recovery (e.g., registration fees in the country or the costs for appointing a tax representative, declaration fees, etc.) clearly exceed the amount of the taxes declared to the Contracting Authority;
- Where a country has been declared in crisis situation or in the need for emergency and post-emergency assistance by the European Commission. This exception is limited to the period in which the declaration is in force. The Beneficiary shall be informed in writing thereof.
- Where the Action relates to the protection of fundamental rights of peoples, as provided for in the Special Conditions.

The Beneficiary shall certify that the concerned taxes have not been or will not be recovered from the local tax authorities and prove that the above requirements are met at the latest when submitting the final report. »

**Key Findings:**

- Generally a lot of positive feedback exists on the missions themselves and the idea of learning from monitoring visits. Several respondents commented on the fact that both monitoring missions from EC staff and also from external consultants greatly improved the EC's knowledge of the project, promoted interesting and useful discussions on implementation, helped share lessons learned and ultimately improved the quality of the project. HOWEVER....

**Most serious concern:**

- The most serious issue is the time it takes to get results/feedback from the monitoring missions. In several cases no feedback was given at all, which undermines the purpose of the monitoring missions as well as leaving CSOs disappointed and frustrated. In one case a CSO also complained that it had so many ROMS (3 in 22 months) that it was impossible to implement the lessons learned from the previous mission.

**Efficiency issues**

- A frequent complaint is the lack of advance notice to CSOs and time for planning the visit. For a monitoring trip to be successful staff need to be available to accompany the monitors and answer questions and the trip should not interfere in the basic functioning of the project implementation. A frequent comment from respondents was that visits were often cancelled at the last minute.
- Another issue was the lack of time assigned to missions for consultants or EC staff. The monitoring contract sometimes doesn't take into account the time needed to get to the field sites and to allow for proper discussions with stakeholders. In one case submitted a CSO was asked at contracting stage to cut the evaluation budget line, which had been specifically allocated to cover the 6 countries participating in the project.

**RECOMMENDATIONS TO EU DELEGATIONS:**

- EU Delegations should ensure that monitoring missions (e.g. ROM) are planned at least one month in advance.
- After completion, EU Delegations have the obligation to give feedback to grant beneficiaries at the latest within a 3 month period.

## Legal Framework

### GENERAL CONDITIONS ART.8.2.

« If either party (or the European Commission) carries out or commissions an evaluation in the course of the Action, it must provide the other party and the European Commission (or the Parties) with a copy of the evaluation report. »

## 4. CONCLUSIONS

### 4.1 Looking at past reports

A review of past deconcentration monitoring reports presents challenges in summarising or defining trends. Some issues mentioned in early reports (e.g.: 2005) seem to have continued until 2012, for example demands for detailed justifications and monitoring of variance on individual budget lines. On-going issues still present in today's reports are: requests for extra reports, concerns on delays for amendments and approvals and emerging concerns (from 2007 onwards) on the launching and management of call for proposals.

Some tentative improvements seem to be: a sense of improved negotiations with EU Delegations to resolve issues; reduced complaints regarding the delays for final payments (although there are exceptions to this) and improved performance and cooperation around procurement procedures.

Issues of last minute monitoring missions coupled with a lack of feedback to the concerned CSO have been on-going for several years. This suggests that the issue has not been fully addressed and more attention needs to be paid towards achieving quality input into project implementation so that monitoring becomes more meaningful for the EC and the partner.

### 4.2 Final Conclusions

Taking into consideration the past monitoring reports as well as the key findings and recommendations from this report a general conclusion is that there is a need for improvement in the efficiency and effectiveness of EU Delegations' work with CSOs in the field. The excessive administrative burden for CSOs still detracts from their main purpose of delivering quality sustainable development programming. It is interesting to note that some of the concerns of CSOs were also raised in the 2012 DAC Peer Review of EU aid. For example: some of the communication challenges; the difficulties for CSOs to access the policy and programming discussions; as well as apparent inconsistencies in the application of regulations are reflected in the following finding on organisation and management:

"Key findings: The EU institutions have undergone major organisational changes in the last two years. Risks involved in these change processes include: (i) unclear division of responsibility amongst the EU institutions, particularly over programming of EU development co-operation; (ii) duplication of or poorly aligned procedures and activities; (iii) confusion over contact points for support and lines of authority – both for field staff and for external partners; and (iv) loss of expertise."<sup>2</sup>

The Peer Review also noted the improvements following deconcentration but reflected CSO concerns raised in this study that the procedures "are still cumbersome, which slows down implementation." This is repeated throughout this study with requests for speedy and transparent decision making at all stages of the project cycle.

The fact that the CONCORD EU Delegation Watch has continued to identify important issues between the EU Delegations and the CSOs implementing EU aid underlines the importance of the exercise and the need for it to carry on so that EU Delegations and their CSO counterparts can continue to learn from experience and improve their performance.

# ANNEX 1

## LIST OF COUNTRIES

30

Country Delegations	Number of cases to end 2006	Number of cases in 4th Report 2010	Number of Cases in 2012	Positive cases
Afghanistan	1	1	3	
Angola	1	1	1	1
Argentina	2			
Armenia	1			
Azerbaijan	1			1
Bangladesh	6	1	2	3
Belarus		1		
Benin			1	1
Bolivia	1	4		
Bosnia & Herz	1	2		2
Brazil	3			
Burkina Faso	2		2	2
Burundi	1	2	1	1
Cambodia	6	3	4	3
Cameroon	1			
Central African Republic			1	
Chile	1			1
China	5			
Colombia	2	4		
Cuba	1		1	
Dominican R.	1			
DRC	5	1	1	1
East Timor	1			
Ecuador	3	5	1	1
Egypt	1	1		
Ethiopia	8	1	13	6
Georgia	1	1		1
Guatemala	4		2	2
Guinea Bissau	2	1	1	2
Haiti	7	4	1	
Honduras		1	3	1
India	5			1
Indonesia	3		3	1
Ivory Coast	2		1	
Jerusalem	2			
Kazakhstan	4		2	
Kenya	1	4	4	
DPRK			2	
Krygyzstan		1	1	1
Laos	2	2		1
Liberia	2		1	1
Lebanon	0	3	4	2
Lesotho		2		
Madagascar	2		2	
Malawi	4	1		1

Country Delegations	Number of cases to end 2006	Number of cases in 4th Report 2010	Number of Cases in 2012	Positive cases
Mali			2	1
Mexico	2			1
Moldova		1		
Mongolia		1		1
Morocco			1	
Mozambique	4		2	
Namibia	3			
Nepal	3	1	1	
Nicaragua	6	1	2	
Niger		1		
Nigeria	1			1
Palestine (oPt)	1		4	
Pakistan	2	2	2	1
Papua New Guinea	1	1		1
Peru	4	7	4	3
Philippines	2		1	
Regional/LA	1		1	
Russia	2			
Rwanda	4	5	1	3
Senegal	1	1	1	1
Serbia	1	1	2	1
Sierra Leone	2	3	5	4
Solomon Is	1			1
Somalia	2			
Somaliland	1			
South Africa	1		1	1
Sri Lanka	3	3	2	1
Sudan	8	2	4	1
Swaziland		1		1
Syria	1			
Tajikistan	3	1	1	2
Tanzania	6	1		5
Thailand		1	5	2
Thailand/Myanmar	5	1		1
Timor Leste		1	2	
Togo			1	
Uganda	4	2	3	1
Ukraine			1	
Uruguay	2			
Uzbekistan	1			
Vietnam	2	3	1	
Yemen	1			
Yugoslavia	1			
Zambia	1	1	1	
Zimbabwe	2	2		3
Miscellaneous	6	1	3	

## ANNEX 2

### METHODOLOGY

In order to re-launch the monitoring report CONCORD's Funding for Development and Relief working group decided to use a mixture of online and email options for the submission of cases. A questionnaire was developed that addressed each aspect of the project cycle and allowed respondents to codify their response based on which phase of the project cycle the issue addressed. Respondents were invited to submit only one case/issue per entry in order to simplify data analysis. In some submissions several issues were presented at once and where necessary those cases were divided up by the data analysts into the separate issues to facilitate analysis.

The questionnaire was launched on survey monkey and through email on 31st January and 2 months were given for data collection. Over 196 submissions were received, and after data cleaning to avoid duplication/confusion or internet interruptions in the use of the tool a total of 118 cases were presented. Respondents were able to reply in English or French but the number of languages permitted for response were limited to facilitate data analysis.

The response to the questionnaire was positive representing an increase of 25 submissions from the last 4th Monitoring Report (Sept 2010) where 93 cases were presented. There was an increase of reports coming from the field. However, as this exercise is principally launched and hosted by CONCORD the main target group is CONCORD members made up of the 26 national platforms and 18 international networks and 1 associate member.

In analysing the data statistical analysis was used to generate information on the types of issues that respondents identified and the phases of the project cycle. Respondents self-selected the relevant stage of the project cycle, although some further data cleaning has been undertaken, as detailed above.

The categorisation of sub-issues involved more in-depth analysis as a submission may touch upon more than one specific issue. These were categorised by the data analyst. Therefore the number of cases under each sub-issue does not add up to the total number of cases, but has been included simply to provide an indication of the scale of the problem from the CSO perspective.

Finally, some issues were seen to be cross-cutting and touched upon all stages of the project cycle and so have been presented separately. Data was then also triangulated against other monitoring reports and relevant documents produced by CONCORD, the EU and other stakeholders. Where relevant, information and recommendations from other publications have been mentioned and cross referenced.

A draft report was then produced and circulated to the FDR working group for review and feedback and a final report was produced for presentation to the EC and the CONCORD constituency by June 2012.



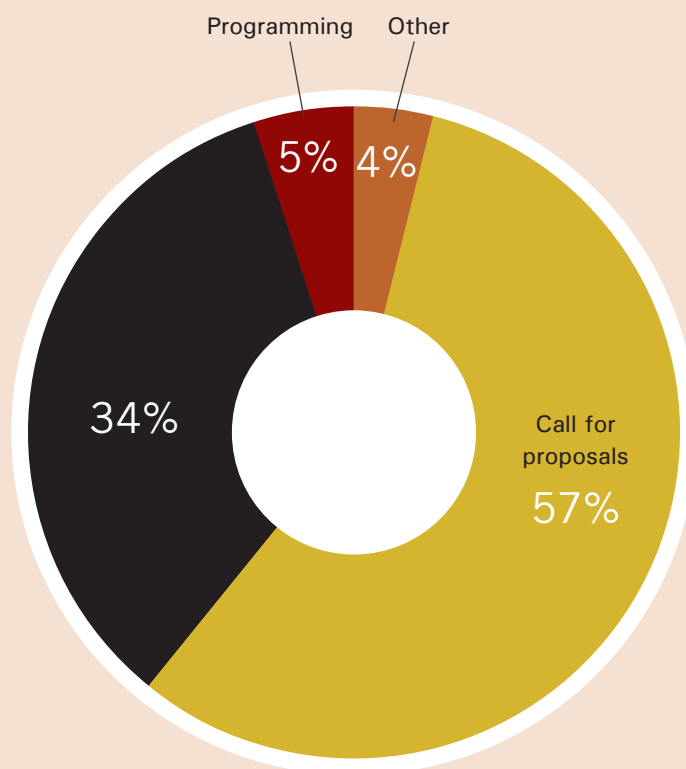
# ANNEX 3

## DATA AND GRAPHS

### 3.1 Access to funding

Data collected (total 56):

Which specific issue of «access to funding» do you want to report on ?

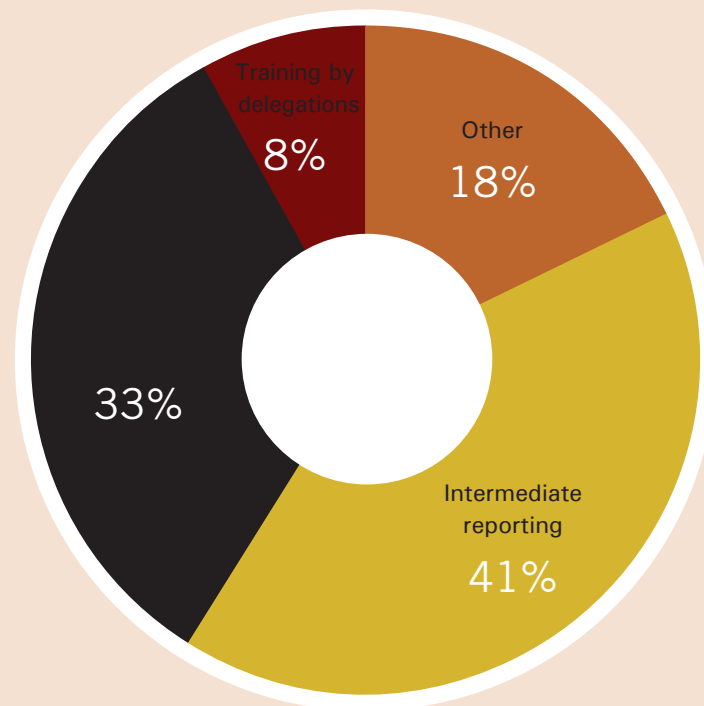


- Programming (3 examples) - For example: impact of the creation of the European External Action Service (EEAS) on relationship with Delegations, participation and information of CSOs in the programming process, consistency in availability of programming documents (AAP/AWP).
- Call for proposals (32 examples) - For example : updated forecast calendar and reliability, information sessions, use of the restricted or open procedure, consistency of the call with the PRAG, quality of the call's guidelines, PADOR registration issues, feedback received on reasons for rejection of proposals.
- Contracting (19 examples) - For example: requests to modify proposal, treatment of VAT, certificates of availability of co-financing, administrative flat rate justification, and other extra rules imposed.
- Other general comments (2 examples)

## 3.2 Grant implementation

Data collected (total 39):

Which specific issue of «grant implementation» do you want to report on?

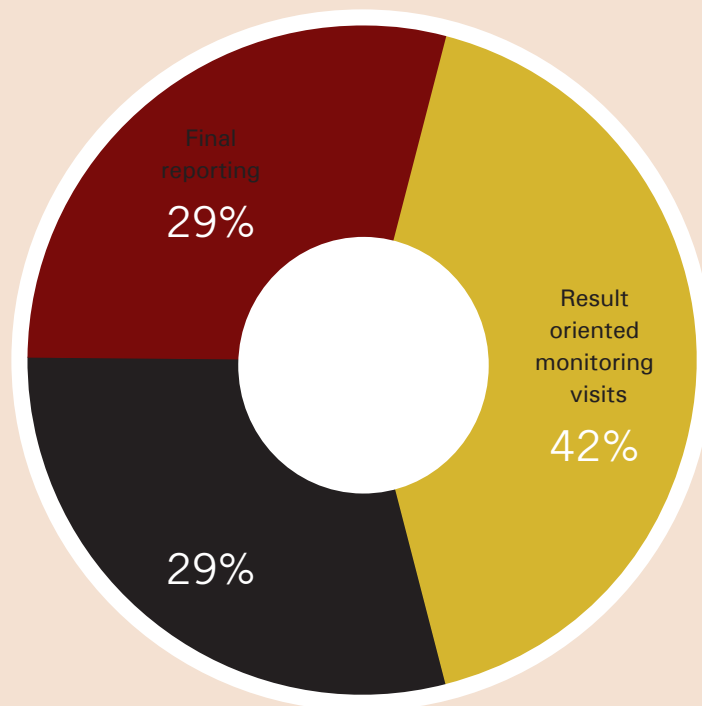


- Training provided by the delegation (3 examples) - For example: number and frequency, information shared with CSOs on opportunity to follow the training, criteria to select participants, who conducts the training? (EC, consultant, Peer NGOs).
- Intermediate reporting (16 examples) - For example: extra non contractual reporting, use of different formats than the PRAG , delays in processing reports and payments, extra audit requirements, limitations to budget flexibility, limitations on unit rates.
- Waivers, amendments and use of the contingency reserves (13 examples) - For example: delays in processing, refusal to consider request for amendment, unjustified rejections
- Other general comments (7 examples)

### 3.4 Closeout

Data collected (total 17):

Which specific issue of “closeout” do you want to report on?



- Final reporting (5 examples) - For example: final use of equipment, final payment, limitations to budget flexibility, unjustified cost rejection.
- Audit requirements(5 examples) - For example: rejection of audit firm or change in audit firm, extra audit requirement
- Result oriented monitoring visits (7 examples) - For example: frequency of ROM in project lifetime, final report shared by Delegation with grant beneficiary.
- Other general comments

# EU DELEGATION WATCH

## CONCORD MEMBERS

AS Associate Member    NP National Platform    NW Network

NW	Action Aid International	NW	EU-CORD	NP	Netherlands: Partos
NW	ALDRA	NW	Eurostep	NW	Oxfam International
AS	ALDA	NP	Finland: Kehys	NW	Plan International
NW	APRODEV	NP	France: Coordination SUD	NP	Poland: Grupa Zagranica
NP	Austria: Globale Verantwortung	NP	Germany : VENRO	NP	Portugal: Plataforma ONGD
NP	CONCORD Belgium	NP	Greece: Hellenic Committee of NGOs	NP	Romania: FOND
NP	Bulgaria: BPID	NP	Hungary:HAND	NW	Save the Children International
NW	CARE International	NW	IPPF European Network	NP	Slovakia: MVRO
NW	Caritas Europa	NW	Islamic Relief Worldwide	NP	Slovenia: SLOGA
NW	CBM International	NW	Handicap International	NW	Solidar
NW	CIDSE	NP	Ireland: Dochas	NP	Spain: CoNgDe
NP	Cyprus: CYINDEP	NP	Italy: ONG Italiane	NP	CONCORD Sweden
NP	Czech Republic: FoRS	NP	Latvia: Lapas	NW	Terres des hommes FI
NP	CONCORD Denmark	NP	Luxembourg: Cercle	NP	United Kingdom: BOND
NP	Estonia: AKU	NP	Malta: SKOP	NW	World Vision International

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