

GUIDE FOR PROJECT REPORTING

CENTRAL DONATIONS (> € 5,000)

Reporting of projects supported by the Intesa Sanpaolo Charity Fund through central donations must be prepared using the "Form C_Central" and the "Financial Reporting_TO BE COMPLETED" file. These documents can be found among the attachments sent during the communication of the grant and can also be downloaded from the Bank's website¹ in the "How to apply for a donation" section of the Charity Fund page. The forms contain instructions for correct reporting and must be signed by the Legal Representative of the Organization.

These are the main points of attention, with relevant details:

• NARRATIVE REPORTING

As stated in Form C, it consists of the following points, which should be filled out, highlighting any deviations from the approved planning, any changes made during the investigation process, or during the project's implementation, justifying the variations:

- **period** in which the project took place (intended as the period between the start date communicated to the Charity Fund and the closing date).
- **beneficiaries** - the number and types of individuals or groups who receive benefits from the project, with any macro-disaggregations.
- A detailed description of the **results** and **objectives** achieved, along with their measurement indicators and a description of any deviations from those presented in the proposal or revised during the preliminary investigation, with an explanation of the causes. If a Logical Framework was attached during the project presentation, an updated version should be provided at the end of the project.
- Detailed description of the **activities** carried out.
- **Impact assessment** on beneficiaries, on the community, and on the reference territory, using direct (e.g., database) and indirect (e.g., questionnaires addressed to beneficiaries) measurement tools used to collect data and final internal reporting and/or by external evaluators, supported by any declaration from indirect beneficiaries (e.g., families, communities, institutions, etc.). If the Guidelines require it, the Organization must send – together with the report - the impact assessment report prepared by the appointed evaluator.
- **Risks** - description of any external factors or problematic elements that influenced the progress of the activities and the achievement of the objectives. Indicate the measures taken to counteract their effects and their effectiveness.
- **Conclusions and sustainability** – final considerations and a brief analysis of the project's future sustainability in financial, institutional, political, and social aspects.

• FINANCIAL REPORTING

The project should be **fully reported**, specifying the amount of support from the Charity Fund, the share of co-financing supported by the Organization and any partners, as well as any contributions from other donors. Each portion should be documented by relevant receipts.

¹ <https://group.intesasanpaolo.com/en/social/charity-fund/how-to-apply-for-assistance>

Together with the completed Form C, the Organization must submit an Excel summary file called "Financial Reporting_TO BE COMPLETED," which accurately lists the approved budget items and amounts, any modification agreed with the Fund, and the corresponding expenses.

Therefore, for each expenditure category in the budget, the actual amount spent must be indicated, along with the supporting documentation, including payment receipts.

Please adopt a document submission method (e.g., numbering each expense document) that allows the justifications to be linked to the respective budget lines. The expense receipts files should be divided and organized into electronic folders corresponding to expense macro-items. Do not use special characters or excessively long file names.

The expense receipts can be sent as email attachments or through internet file transfer services.

The originals of the expense receipts, the final project report, and any Impact Assessment report prepared by the selected evaluator must be saved by the Organization for at least 5 (five) years from the project's conclusion and should be available for consultation on request by the Charity Fund.

Expense justifications should be traceable to the entire project and to the beneficiary Organization (and/or partner Organization/s, if present, based on the underlying partnership agreement), and to any other donors. This means that the project's name should be clearly and unambiguously stated on invoices, receipts, and all other payment receipts officially addressed to the Organization and/or partner.

In particular:

- Personnel costs (internal and external) should be reported based on the gross cost attributed to project-related work time, indicated in a specific time sheet. The calculation criteria used should be specified.
Receipts for occasional work contracts should consider tax and social security withholding according to the current fiscal and social security regulation.
For external personnel, a copy of the collaboration contract is also required.
- Post-project expenses, such as social security contributions, must be adequately exhibited, and the Organization must attach copies of payment receipts (e.g., F24), even in cumulative form.
- Any expense reimbursements should be documented with signed expense reports and their corresponding receipts.
For reimbursement of volunteers' expenses, a declaration signed by the Organization and the corresponding receipt signed by the volunteer should be provided.
Expense reimbursements related to travels with a personal vehicle should be determined using the specific section of the ACI website; the subjects who have traveled and received reimbursements must provide a statement indicating dates, routes, travel purposes, and the type of vehicle used.
- Rent and/or utilities, equipment rental, and insurance costs should be allocated according to the project's share.
- Additional costs (as general costs or overheads) - up to a maximum of 7% - should be reported, providing suitable documentation as proof of actual expenditure, such as invoices, payslips, and related payments. Self-certification is not accepted.
- In the case of expense documents issued in the name of organizations other than the beneficiary and/or partner or documents without a specific name, the beneficiary Organization must provide a supplementary note explaining how the expenditure can be attributed to project activities.
- Regarding co-financed budget items, the Organization must specify share of each supporter in the Excel reporting file.

- In the case of a partnership agreement, the transfer of financial resources from the lead Organization to partner Organization/s must be confirmed with a certificate (if partner/s manage budget portions), along with the agreement, if it was not submitted during the project proposal phase.

• Notes

If **changes** are necessary **to the indicators or budget** items approved, during the project's implementation, the beneficiary Organization should promptly contact the Charity Fund by email to request authorization, regardless of the amount or percentage of these variations.

Project reporting must be submitted in digital format by **email within 30 (thirty) days after the project's conclusion**. Any possible extension must be communicated in writing and agreed with the Charity Fund.

For reporting on **international projects**, the Excel file should be integrated with columns that highlight expenses incurred according to the monthly average exchange rates.

For these calculations, use the monthly average exchange rate from the Bank of Italy or the European Commission (InforEuro), specifying which rate you are referring to.

In case of multiple partners and/or donors, you can add columns as needed in the "BUDGET" sheet of the Excel file to specify individual contributions.

The Organization may, at its discretion, provide project reports while the project is ongoing ("**interim reports**").

The Fund reserves the right to request interim reports for specific needs, such as evaluating a new funding request from the Organization for the continuation of the same project or for a new initiative.

The same documents used for the final reporting must be used for interim reporting.

The final project reporting should take into account any interim narrative and financial reporting; only documents produced after the interim reporting should be sent in addition.

LOCAL DONATIONS (≤ € 5,000)

Regarding **Local donations**, a final report will be requested on a sample basis with a summary of the activities carried out and copies of expense justification. The report on the activities should be prepared on the "Form C_Local."

The summary can also be sent at the Organization's discretion.