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USAID RULE OF LAW PROGRAM

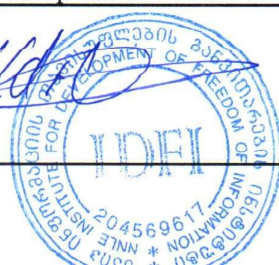
<b>EWMI Grant Number</b>	G-2126-23-211-3047-20
<b>Type of Grant</b>	Standard Grant Award
<b>Funder</b>	United States Agency for International Development (USAID)
<b>Prime Award Program Name</b>	Rule of Law Program
<b>Prime Award Number</b>	United States Agency for International Development (USAID) under Associate Cooperative Agreement No. 72011422CA00001
<b>Prime Award CFDA Number</b>	98.001, USAID Foreign Assistance for Programs Overseas
<b>Grantee Project Name</b>	Promoting the Accessibility of Judicial acts through Monitoring, Advocating and Litigation
<b>Grant Start Date</b>	02/01/2023
<b>Grant End Date</b>	11/30/2023
<b>Total Estimated Amount</b>	24,850.00 USD
<b>Total Cost Share</b>	6,680.00 USD
<b>Obligated Amount</b>	24,850.00 USD
<b>Grantee Name</b>	Institute for Development of Freedom of Information (IDFI)
<b>Grantee Registration Number</b>	204569617
<b>Grantee Entity Type</b>	Non-Entrepreneurial (Non-Commercial) Legal Entity
<b>Grantee Address</b>	20, T. Shevchenko Street, Tbilisi, Georgia
<b>Grantee Authorized Signatory/email address</b>	Giorgi Kldiashvili/g.kldiashvili@idfi.ge
<b>Grantee Program Manager/email address</b>	Levan Avalishvili/l.avalishvili@idfi.ge
<b>Grantee Financial Manager/email address</b>	Nutsa Vepkhvadze/n.vepkhvadze@idfi.ge
<b>Grantee UEI number</b>	Z7DHWUMQ9PN4
<b>Rule of Law Program Contact Info</b>	Tel: (995 32) 505 404, 5, Marjanishvili Street, 3rd Floor, Tbilisi, Georgia
<b>Rule of Law Program Finance, Contracts, and Grants Director</b>	Lela Ksovreli
<b>Rule of Law Program Authorized Signatory</b>	Giorgi Chkheidze

The Grant is the entire agreement and supersedes all other written or oral agreements. Individuals signing below certify that they have legal authority to enter into binding agreements on behalf of their respective organizations and have completed all formalities and other actions required by their By-Laws and Articles of Incorporation or similar charter documents, and all applicable laws, to authorize execution and performance of the Grant. This agreement consists of this Cover Page, and the following Annexes, all of which together shall constitute an integral part hereof:

- Annex A: Schedule
- Annex B: Project Description
- Annex C: Project Budget
- Annex D: Grant Disbursement Schedule
- Annex E: Grant Technical and Financial Reporting Guidelines
- Annex F: USAID Standard Provisions

<b>EWMI:</b>	
Signature: <b>Giorgi Chkheidze</b> Name: Giorgi Chkheidze Title: Chief of Party	Giorgi Chkheidze 2023.02.01 12:17:21 +04'00' Date: 02/01/2023

<b>ACCEPTED AND CERTIFIED for</b> Institute for Development of Freedom of Information (IDFI):	
Signature:  Name: Giorgi Kldiashvili Title: Head of Representative Office	Date: 02/01/2023



## ANNEX A: SCHEDULE

1. **Purpose:** The purpose of the Grant is detailed in Annex B: Project Description. The Subrecipient (hereinafter also referred to as “Grantee”) agrees to inform the Rule of Law Program (or “the Program”) immediately in writing if there are any difficulties or substantial changes to the implementation of the Program.
2. **Ceilings and Funding:** The **Total Estimated Amount** (indicated on the cover page) is USD 24,850.00 the total amount to be provided by EWMI for work to be performed under this Grant. EWMI hereby obligates funds to the Subrecipient up to the **Obligated Amount** (indicated on the cover page) is 24,850.00 USD. EWMI is not required to reimburse the Subrecipient for any costs in excess of the **Obligated Amount**. Further increments of funds above the **Obligated Amount** up to the **Total Estimated Amount** will be made at EWMI’s discretion by amendment, subject in all cases to availability of funds from the funder.
3. **Use of Funds:**
  - A. The Grant funds may only be used to cover costs actually incurred and expended during the Grant Period that are verifiable from the Subrecipient's records and that are allowable, allocable, reasonable, and necessary for the performance of the Project. Under United States tax laws and by the terms of this Grant, all funds paid to the Subrecipient pursuant to this agreement and any income earned thereon (together, the “Grant Funds”) must be expended solely for charitable, scientific, literary, or educational purposes as described in Section 170(c) (2) (B) of the U.S. Internal Revenue Code of 1986, as amended (the “Code”). This Grant is made solely for the purposes stated in this agreement, and the Grant Funds may not be expended directly or indirectly for any other purpose without the prior written approval of the Rule of Law Program.
  - B. Any Grant Funds that are not expended or committed for the purposes of the Grant must be returned to the Rule of Law Program within three working days after receiving Grant completion letter from the Program.
  - C. The following uses of Grant Funds provided hereunder are prohibited (i) to re-grant the funds to another person or entity; or (ii) to attempt to influence the outcome of any specific public election or to carry on, directly or indirectly, any voter registration drive.
  - D. The following uses of Grant Funds provided hereunder are prohibited unless the Subrecipient receives prior written approval from the Rule of Law Program: (i) to attempt to influence legislation; (ii) for international travel; (iii) to procure equipment (including vehicles and furniture) not identified in the attached approved Project Budget (Annex C).
  - E. If the Subrecipient fails to use the Grant Funds for the stated purpose or if the Subrecipient violates or is reasonably likely to violate the conditions of this agreement, the Rule of Law Program reserves the right to take any remedial action(s) provided for in the Grant or otherwise permitted in accordance with applicable law. All rights reserved by the preceding sentence are cumulative, and may be exercised singly or in any combination as deemed appropriate by the Program.
4. **Budget:** The detailed budget for the Program, which outlines both the Rule of Law Program and the Subrecipient’s contributions, if any, is attached as Annex C. Any increase or decrease in a budget line item exceeding 10% of the total budget requires prior written approval from the Program.
5. **Disbursements:**
  - A. Disbursement of the Grant funds will be effected in accordance with the Tentative Disbursement Schedule (see Annex D1), once the countersigned original of this Grant agreement has been received. The Subrecipient must provide to the Rule of Law Program the bank information.
  - B. On a case-by-case basis, the Rule of Law Program, at its sole discretion, may link funds disbursement to a set of deliverables by the Subrecipient. If applicable, these deliverables are listed at the end of Project Description in Annex B. These may be modified from time-to-time in consultation with the Subrecipient.
  - C. Subsequent to the initial disbursement, Subrecipient will be paid quarterly in advance of expenditure based on a Subrecipient Financial Projection (See Annex D2). All payments shall also be subject to [i] the availability of funds from USAID for the purpose, [ii] applicable grant limitations and ceilings. [iii] Program review of the prior quarter period

financial reports. The Rule of Law Program will strive to timely disburse the funds requested, however, Subrecipient should budget for the likely lag in time between the submission and acceptance of the quarterly financial reports by the Rule of Law Program. The Program reserves the right to not approve the full amount projected by the subrecipient in any given quarter.

- D. The Grantee will, during the period in which any Grant Funds remain unexpended, continuously keep the Grant Funds in a separate bank account exclusively for the purposes of this Grant, or maintain a fund accounting system sufficient to ensure financial integrity of the Grant. Interest earned on Grant Funds will be refunded to EWMI/the Program.
- E. The Grantee will charge expenditures made in furtherance of the Grant purposes against the Grant, maintain all receipts and records of expenditures attributable to this Grant, and keep records adequate to enable the use of Grant Funds to be checked readily.

**6. Narrative and Financial Reporting:**

- A. The Grantee will submit an electronic and a hard copy of the interim and final narrative and financial reports to Anna Jobava, Civil Society Organizations Advisor, at [ajobava@ewmi.org](mailto:ajobava@ewmi.org) and Lela Ksovreli, Finance, Contracts, and Grants Director, at [lksovreli@ewmi.org](mailto:lksovreli@ewmi.org) respectively.
  - B. Interim Narrative and Financial Reports are due within 10 days after the end of each quarter from project start date or as noted in the approved Project Description (Annex B). Final Performance and Financial Reports are due within 15 days of the end of the Grant Period, as defined above. Format for the narrative and financial reports can be found in Annex E of this Agreement.
  - C. The Grantee agrees to keep these records along with copies of reports submitted to the Rule of Law Program for at least three (3) years from the date of submission of the final expenditure report, and make these records available to the Program, USAID and/or its designees at reasonable times.
  - D. Upon request, the Grantee agrees to provide any other reports or information, which the Rule of Law Program believes necessary to keep it fully apprised of the status or use of the Grant Funds. The Grantee shall also allow the Program or USAID staff and representatives to conduct evaluations, audits or other assessments of the Project, which may involve visits to observe, review and discuss the Grantee's operations, financial records, and other materials connected to the Project. The Grantee shall cooperate fully with all efforts and provide assistance and input as may be reasonably requested by the evaluator(s).
7. **Cost-Sharing:** During the Grant Period, the Grantee shall secure cost share in accordance with the Project Budget in Annex C. Contributions must qualify as Grantee Cost-Share, as described in Detailed Financial Reporting Guidelines in Annex E. The Grantee shall record and report the cost-share contributions as required by Annex E and the sample financial reports. The Grantee must inform the Rule of Law Program promptly if it fails, or expects to fail, to fulfill its required Cost-Share. This applies for the grant period as a whole or for specific funding periods. Any adjustment to Grantee's required Cost-Share is subject to the Program's sole discretion. If Grantee fails to fulfill its required Cost-Share, the Program reserves the right to reduce the Grant, or require Grantee to refund a corresponding amount of the Grant

**8. Title to Property:**

- A. All property or equipment furnished by the Rule of Law Program pursuant to this Grant or purchased with Grant Funds must be used to support the activities specified in the Grant.
- B. Title to such property or equipment vests with the Grantee on the condition that the Grantee does not encumber such property or use it for any other purpose without the express written consent of the Program.
- C. The Grantee is required to maintain property records and to provide the Rule of Law Program with an inventory of any property or equipment purchased with Grant Funds hereunder until final property title is transferred to Grantee. Annex 4 may be used by the Grantee to record property acquired under the Grant.
- D. Upon project completion, the Grantee shall submit the property or equipment list, request prior approval on final disposition of property or equipment, and subsequently dispose of it as instructed by the Rule of Law Program in writing. Should the Grantee be approved to



retain the property or equipment purchased under the Grant, the property or equipment shall be used to further program objectives

#### **9. Debarment and Suspension:**

- A. The Grantee must not transact or conduct business under this award with any individual or entity that has an active exclusion on the System for Award Management (SAM) ([www.sam.gov](http://www.sam.gov)) unless prior approval is received from the Rule of Law Program and the Funder. The list contains those individuals and entities that the U.S. Government has suspended or debarred based on misconduct or a determination by the U.S. Government that the person or entity cannot be trusted to safeguard U.S. Government funds. Suspended or debarred entities or individuals are excluded from receiving any new work or any additional U.S. Government funding for the duration of the exclusion period. If the Grantee has any questions about listings in the system, these must be directed to the Rule of Law Program contact person listed on the cover page.
- B. The Grantee must comply with Subpart E Cost Principle of 2 CFR 200, the Rule of Law Program and USAID may disallow costs, annul or terminate the transaction, debar or suspend the recipient, or take other remedies as appropriate, if the Grantee violates this provision. Although doing so is not automatic, the Program may terminate this award if a Grantee or any of its principals meet any of the conditions listed in paragraph C. below. If such a situation arises, the Program will consider the totality of circumstances—including the Grantee's response to the situation and any additional information submitted—when the Program determines its response.
- C. The Grantee must notify the Rule of Law Program immediately upon learning that it or any of its principals, at any time prior to or during the duration of this award are presently excluded or disqualified from doing business with any U.S. Government entity
- D. Principal means—
  - (1) An officer, director, owner, partner, principal investigator, or other person within a participant with management or supervisory responsibilities related to a covered transaction; or
  - (2) A consultant or other person, whether or not employed by the participant or paid with Federal funds, who—
    - (i) Is in a position to handle Federal funds;
    - (ii) Is in a position to influence or control the use of those funds; or,
    - (iii) Occupies a technical or professional position capable of substantially influencing the development or outcome of an activity required to perform the covered transaction.

#### **10. Preventing Terrorist Financing:**

- A. The Grantee must not engage in transactions with, or provide resources or support to, individuals and organizations associated with terrorism including those individuals or entities that appear on the Specially Designated Nationals and Blocked Persons List maintained by the U.S. Treasury (online at: <https://sanctionssearch.ofac.treas.gov/>) or the United Nations Security designation list (online at: <https://scsanctions.un.org/search/>)

#### **11. Recipient and Employee Conduct**

Grantee and employees' conduct must adhere to the following requirements:

- A. The Grantee must have written policies and procedures in place to prevent personal conflicts of interest and to prevent its officers, employees, or agents from using their positions for personal gain or presenting the appearance of a personal conflict of interest. A personal conflict of interest is a situation in which an officer, employee, or agent of the Grantee has a financial interest, personal activity, or relationship that could impair the employee's ability to act impartially when performing under the award. The Grantee's written policy must state that an employee, officer, or agent of the Grantee, or any member of an employee's immediate family cannot receive a subaward, or have a financial or other interest in the entity selected for a subaward without disclosing the conflict and following the Grantee's written policies and procedures for mitigating the conflict. In addition, the written policy must state that the officers, employees, and agents of the Grantee must neither solicit nor accept gratuities, favors, or anything of monetary value from Grantees or prospective Grantees.



- B. The recipient, its employees, and consultants are prohibited from using U.S. Government information-technology systems (such as Phoenix, GLAAS, etc.), must be escorted to use U.S. Government facilities (such as office space or equipment), and may not rely on assistance from any U.S. Government clerical or technical personnel in the performance of this award, except as otherwise provided in this award. The recipient, its employees and consultants are private individuals, are not employees of the U.S government and must not represent as such.
- C. The recipient, its employees, and consultants are private individuals, are not employees of the U.S. Government, and must not represent themselves as such.
- D. The following requirements in this provision apply to the recipient's employees who are not citizens of the cooperating country. (1) If the recipient's employees enjoy exemptions from import limitations, customs duties or taxes on personal property in connection with performance of this award, the sale of such personal property is governed by the rules contained in 22 CFR 136, including a prohibition from profiting from such sale, except as this may conflict with host-government regulations. (2) Any outside business dealings of the recipient's employees must be legal and not conflict in any manner with this award. Outside business dealings include, but are not limited to, any investments, loans, employment, or business ownership by the recipient's employees, other than work to be performed under this award.
- E. As part of the recipient's internal controls and standards of employee conduct, the recipient must ensure that its employees adhere to the standards of conduct in a manner consistent with the Standards for United Nations (UN) employees in Section 3 of the UN Secretary-General's Bulletin – special measures for protection from sexual exploitations and sexual abuse (ST/SGB/2003/13).
- F. If the recipient determines that the conduct of any recipient employee is not in accordance with this provision or this award, the recipient's Chief of Party must coordinate with USAID to resolve the situation with regard to such employee including, if necessary, termination of the employee. In the case of termination of a non-host country national, the recipient must use its best efforts to cause the return of such employee to the United States, or point of origin, as appropriate.
- G. The parties recognize the rights of the U.S. Chief of Mission to direct the removal from a country of any U.S. citizen, or direct the discharge from this award of any individual (U.S., third-country, or cooperating-country national) when, at the discretion of the U.S. Chief of Mission, it is in the best interest of the United States.
- H. If it is determined, under paragraph (f) or (g) above, that the services of such employee should be terminated, the recipient must use its best efforts to cause the return of such employee to the United States, or third-country point of origin, as appropriate, and replace the employee with an acceptable substitute at no cost to USAID.

## **12. Anti-Corruption:**

- A. The Grantee represents and warrants that it, its affiliates, directors and employees: (i) have not and will not engage in the bribery of local or foreign officials in connection with any matter; and (ii) maintain and enforce a policy that prohibits bribery of local or foreign officials.
- B. Grantee shall ensure that its personnel avoid any corrupt practice including the offering, giving, receiving or soliciting of anything of value to influence the act of any public official or any officer or employee of the Rule of Law Program. Grantee shall also ensure that its personnel avoid fraudulent practice including but not limited to misrepresentation of facts or misleading statements in order to influence a financial or procurement action, Grant execution or administration, or any accounting reports or financial statements, to the actual or potential detriment of the Program or USAID.

## **13. Anti-Trafficking:** The Rule of Law Program may terminate this Grant immediately if the Grantee, or any employee or agent of the Grantee (i) engages in severe forms of trafficking in persons; (ii) procures a commercial sex act; (iii) uses forced labor in the performance of the Project, (iv) or promotes, supports, or advocates the legalization or practice of prostitution. Nothing in the preceding sentence shall be construed to preclude assistance designed to ameliorate the suffering of, or health risks to, victims while they are being trafficked or after they are out of the situation that resulted from such victims being trafficked.

## **14. Anti-Discrimination:** The Rule of Law Program is committed to achieving and maintaining a

diverse and representative workforce and a workplace free of discrimination. Based on law, Executive Order, and USAID policy, the Rule of Law Program prohibits discrimination, including harassment, in its own workplace, on the basis of race, color, religion, sex (including pregnancy and gender identity), national origin, disability, age, veteran's status, sexual orientation, genetic information, marital status, parental status, political affiliation, and any other conduct that does not adversely affect the performance of the employee. Further, the Program strongly encourages all its Grantees and vendors (at all tiers), to develop and enforce comprehensive nondiscrimination policies for their workplaces that include protection for all their employees on these expanded bases, subject to applicable law. The Grantee agrees to promote the principles of non-discrimination on these expanded bases in the implementation of its programs.

**15. Corrective Action and Fraud Awareness Reporting:** If an issue should arise concerning compliance with any Article of the Subaward relating to ethics and integrity, or Grantee becomes aware of any instances of fraud, waste, abuse, conflict of interest concerning its staff, consultants, vendors or lower tier recipients on this project, Grantee must immediately notify EWMI in writing with a description of the issue, the pertinent facts as known on the date of the notice, conclusions reached by Grantee as of that date, and corrective actions proposed. Notification can be sent through a letter addressed to the authorized signatory on the Cover Page or can be sent directly via email to [compliance@ewmi.org](mailto:compliance@ewmi.org). Failure to respond aggressively and appropriately to such issues may be treated by EWMI as a material breach of the Subaward; Grantee shall reimburse EWMI for any costs, delays, losses, damages or other liabilities (including reasonable costs and fees of attorneys and expert consultants) incurred by EWMI as a result of any occurrence raising the aforesaid issues.

**16. USAID-Related Provisions**

- A. Donor Identification: The Grantee is obligated to include the logos and/or name of the Rule of Law Program and the U.S. Agency for International Development (similarly located and of similar size and appearance as all others) in all Project-related printed materials, including brochures, leaflets, posters, appearing either at the top or at the bottom of the front cover, or if more suitable, on the first inside title page for printed products, and in equivalent appropriate location in videos or other information/media products. The Grantee should submit draft publications for the Program's review to ensure that the material is properly branded. Please send publication material to Meri Makharashvili, the Program's Communications Specialist, at [mmakharashvili@ewmi.org](mailto:mmakharashvili@ewmi.org).
- B. Donor Required Language: Any "public communications" as defined in 2 CFR 700.1, funded by USAID, in which the content has not been approved by USAID, must contain the following disclaimer:

"This study/report/audio/visual/other information/media product (specify) is made possible by the generous support of the American people through the United States Agency for International Development (USAID). The contents are the responsibility of the Grantee and do not necessarily reflect the views of USAID or the United States Government."
- C. Publication Copies: The Grantee shall provide the Rule of Law Program with at least a hard copy (where applicable) and one electronic copy of all published works and/or other written work developed under the Grant. In summary, each publication should include the following information: 1) descriptive title; 2) author(s) name; 3) date of publication; 4) USAID and EWMI logos; 5) software name and version if electronic document is sent; and 6) the disclaimer as per Donor Required Language paragraph above.
- D. Copyright Use: The Grantee is free to copyright any books, publications, or other copyrightable materials developed in the course of or under this Grant, but both the Rule of Law Program and USAID reserve a royalty-free, nonexclusive and irrevocable right to reproduce, publish or otherwise use, and to authorize others to use the work for their own purposes.
- E. Participant Training: Grant-funded training must comply with ADS 253 and other applicable USAID policies and procedures. With respect to each training activity, Grantee shall consult with the Rule of Law Program as soon as possible after the Effective Date, and in any event before the training is conducted, to establish any procedures that may be required in order to implement USAID requirements in this regard. For in-country training that is two consecutive days or more in duration, or 16 contact hours or more scheduled intermittently, the Grantee shall notify the Program and submit specific reporting requirements.

- F. People with Disabilities: In implementing the Project, the Grantee shall demonstrate a comprehensive, consistent approach to including men, women and children with disabilities, and shall not discriminate against such individuals.
- G. Gender: USAID policy requires that gender issues must be addressed as appropriate. Activity planning shall include consideration of gender, and the Grantee shall look for gender implications or opportunities in implementing the Project, seeking to address embedded gender issues and promote gender equity as appropriate. Gender indicators should be defined and tracked; gender sensitive criteria should be developed for training; and the need for increased gender balance in areas such as advocacy and training should be consciously addressed. Including gender means assessing how the problems of men and women may be different; how the impact of activities may differently affect men and women; and how men and women may contribute to results in different ways. To the greatest extent possible, the Grantee shall seek to include both men and women in all aspects of the Grant, including participation and leadership [e.g., meetings and training.]. Under-represented women should be included in both training and technical assistance activities, ensuring gender-equitable participation.
- H. Applicable Rules and Regulations: The Grantee acknowledges and agrees that this Grant is subject to all applicable U.S. government rules and regulations, including without limitation: (1) 2 CFR 200 Subpart E, Cost Principles; (2) USAID Regulation 28 (22 CFR Part 228), Rules for Procurement of Commodities and Services Financed by USAID; (3) the USAID Inspector General's Guidelines for Financial Audits Contracted by Foreign Grantees and pertinent provisions of Automated Directives System ("ADS") Chapter 591, Financial Audits of USAID Contractors, Grantees and Host Government Grantees, (4) Standard Provisions for Non-U.S., Non-governmental Grantees listed in Annex F all other USAID rules referred to in any of the foregoing (including, without limitation, all provisions of the ADS and associated References and Interim Updates); provided, however, that, except to the extent that the context clearly requires otherwise, all references to USAID shall be deemed to be replaced with the Rule of Law Program. Copies of the above may be obtained through the Internet, at OMB and USAID Web sites, as part of the ADS-CD series, or upon request from the Program. Upon request, the Program will assist the Grantee in obtaining copies of these documents.
- I. Annual Audit: If the Grantee expends \$750,000 or more in USAID awards in its fiscal year, it must have an annual audit conducted for that year in accordance with "Guidelines for Financial Audits Contracted by Foreign Grantees." If this is not the case in any particular year, the Grantee shall notify the Rule of Law Program promptly in writing, and the Program may require a limited-scope audit at any time at its sole discretion. In either case, the Grantee shall forward a copy of the audit report to the Rule of Law Program within one month of completion. "USAID awards" means, in addition to the Grant, other USAID grants, cooperative agreements, and subawards and cost-reimbursable procurement contracts under USAID grants and cooperative agreements.
- J. Lobbying Certification: By signing this Grant, the Grantee hereby certifies that, to the best of its knowledge and belief, that no U.S. federal appropriated funds have been paid or will be paid, by or on behalf of the Grantee, to any person for influencing or attempting to influence an officer or employee of any U.S. agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any U.S. Federal contract, the making of any U.S. Federal grant, the making of any U.S. Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement;
- K. Flow-Down Provisions: The Grantee agrees and acknowledges that, to the extent that it uses consultants or contractors to work on the Project using Grant Funds (each, an "Agent") the Grantee shall enter into an agreement with such Agent that includes the provisions contained herein under "Use of Funds", "Anti-Corruption", Preventing Terrorist Financing", "Debarment and Suspension", "Anti-Trafficking", and "VAT and Customs Taxes and Reporting". All applicable standard provisions flowed down to the Grantee are listed in Annex F.
- L. VAT and Customs Taxes and Reporting: The Grantee agrees to take all reasonable steps to secure all available direct or indirect exemptions, reductions, remissions, and/or rebates regarding any VAT or customs duties to which it might be subject under the Grant. In



addition, to the extent feasible, before paying and charging to the Grant any VAT or customs duties, the Grantee shall notify the Rule of Law Program in writing, and shall engage in such consultations with the Program as the Program may request. On each quarterly financial report (Annex D3), the Grantee should indicate whether or not they have paid any VAT/Custom Duty for that quarter. If the Grantee has paid VAT/Custom Duty, the Grantee must submit a report on the amount assessed by the Government of Georgia on commodity purchase transactions valued at \$500 or more. This report, to be submitted with the quarterly financial report, should include date of invoice, amount of invoice, amount of VAT or customs duty paid, claims submitted, and if any reimbursements were received during that reporting period. For the purposes of this Section, "Commodity" means any material, article, supply, goods, or equipment, and "foreign taxes" means value-added taxes (VAT) and custom duties assessed by a foreign government on a commodity financed with U.S. assistance. It does not include foreign sales taxes. In addition to the quarterly submissions described in paragraph above, Grantee shall annually report on Georgian VAT and Customs Duties in accordance with USAID Standard Provision RAA11, "Reporting Host Government Taxes (JUNE 2012)" except that all reports shall be submitted by October 30<sup>th</sup> of each year and to EWMI instead of USAID. Reports are required even if Grantee paid no taxes and received no reimbursements in the reporting period. Grantee must include this reporting requirement in all applicable subawards and contracts and is responsible for aggregating claims for its contractors and non-local contractors for submission to EWMI in a timely manner. A sample VAT report form may be obtained by the Grantee from the Program.

**17. Other Terms and Conditions:**

- A. Release: The Grantee acknowledges that neither USAID nor the Rule of Law Program assumes any liability for third party claims for damages or otherwise arising out of or relating to the Grant or Grantee's performance of Project. The Grantee releases the Rule of Law Program and USAID from and against any claim or liability at law or in equity arising out of or relating to the Grant and implementation of the Project. The Rule of Law Program is not responsible for any employment or contractual relationship with Grantee staff whether employees or independent contractors, nor assumes any tax or contractual responsibilities for activities that are developed or implemented by the Grantee.
- B. Disputes: Any dispute arising out of, relating to, or resulting from this Grant and the Project that cannot be resolved by amicable consultation between the parties shall be finally resolved by binding arbitration, at the New York City offices of the American Arbitration Association ("AAA") pursuant to the AAA's Rules of Commercial Arbitration or such other place as the Parties may subsequently agree upon in writing. A single arbitrator will be mutually selected by the Program and the Grantee, and the parties will share equally in all arbitration costs, except that each party will be responsible for its own attorney's fees. The arbitrator will have no power to add to, subtract from or otherwise modify this agreement, and may not award attorney's fees as an element of damages.
- C. Suspension: The Agreement may be suspended in whole or in part, at any time, or from time to time: (i) by mutual agreement, (ii) by the Rule of Law Program decision in response to Funder termination, suspension, other limitation of Program funding, or a change in implementation; or (iii) for Grantee default or substantial noncompliance with the requirements of the Agreement. In each case, written notice will be issued stanting the effective date of the action and what funds, if any will be available to support expenditure after such date.
- D. Termination:
  - The Rule of Law Program may unilaterally terminate this Agreement, at any time, in whole or in part, for any of the following reasons: (i) material noncompliance by Grantee with the grant agreement and with EWMI's and USAID's rules and regulations affecting the grant, (ii) Grantee's financial insolvency, bankruptcy, assignment in favor of creditor, or similar or comparable status (iii) Funder termination or non-funding of all or part of the EWMI Prime Award with the Funder (iv) Grantee engaging in fraudulent and corrupt activities affecting the grant and (v) the Rule of Law Program may unilaterally terminate the Agreement for convenience.
  - Both the Rule of Law Program and Grantee may terminate the Agreement at any time, in whole or in part, upon such terms and conditions as may be agreed between the Program and Grantee. Termination by the Grantee shall be prospective only, and shall not affect the requirement to fulfill all then-existing obligations under the Grant.

- Termination shall be effected by written notice to the terminated Party, which notice shall identify the basis for termination, the reason(s) thereof, the effective date of the action, a statement identifying which part (or all) of the remainder of the Grant Period or the Grantee program activities is terminated, and procedures and standards, as appropriate, for phasedown costs and submission of final invoices.
  - Unless otherwise stated in the termination notice, or as otherwise approved on a case by case basis, the Rule of Law Program shall not be obligated to reimburse Grantee for any expenses incurred after the termination effective date. Grantee shall, effect and expeditious but orderly phasedown of the Grantee's program activities and implementation efforts (including and without limitation, subcontracts and lower-tier subawards). Reasonable phasedown costs will be reimbursed. Notwithstanding termination, the Program's obligation to reimburse termination costs under this Article shall in all respects be subject to Funder funding and, if required, Funder approval.
  - As soon as practicable following termination, the Program will initiate closeout activities.
- E. Compliance with Law: This Grant is subject to and shall in all respects be construed in accordance with the laws in effect in the State of New York in the United States of America, without giving effect to its conflict of law principles.
- F. Governing Language: The governing language of this Grant, the Project, and any communication with regard to either of the foregoing, shall be the English language.

## ANNEX B – PROJECT DESCRIPTION

### Part 1: Project Summary

The project aims at ensuring the accessibility of judicial acts through monitoring, advocacy, and strategic litigation. The project will focus on the implementation of the Constitutional Court's decision of 7 June 2019, which enhances accessibility of court acts. It will monitor the execution of the decision, engage with the Parliament and other relevant stakeholders, prepare an analytical report, and advocate for applicable legislative amendments to the Organic Law of Georgia on Common Courts. The monitoring will involve FOI requests to courts of all three instances across the country. The received full texts of court documents will be analyzed in the light of the constitutional standard. The results will be incorporated in the final monitoring report. The project team will also conduct strategic litigation to challenge the courts' failure to fulfill the obligation to publish court decisions proactively. The project team will use social media to promote findings of the study and project recommendations.

### Part 2: Project Monitoring & Evaluation (M&E) Plan

#### Goal:

Outputs/ Outcomes	Indicator	Baseline	Target	Data Source	Data Disaggregation (by gender, region, if applicable)
<i>Objective 1: To foster the accessibility of judicial acts through monitoring, advocacy, awareness raising and litigation.</i>					
<i>Outputs</i>					
Output 1.1: Monitoring methodology is developed with due consideration of input of stakeholders.	Monitoring methodology is available. # Of stakeholders consulted while drafting the methodology	0 0	Yes 20	Initial version and final version of the methodology Comments and emails sent and received	
Output 1.2: Monitoring of implementation of the Constitutional Court's decision	# Of legislative documents and practices, as well as proposed amendments studied and analyzed	0	10	IDFI's website and social media	



of 7 June 2019 is carried out	# Of the public information requests submitted to the courts.	0	At least 25	Final report/interim findings FOI requests, received responses	
Output 1.3: Strategic litigation is launched for proactive publication of judicial acts on the website in accordance with the constitutional standard	# Of lawsuits drafted #Of lawsuits submitted to the court # Of complaints admitted for consideration by the court	0 0 0	1 1 1	IDFI's digital pages/ Final report	
Output 1.4: Working meetings are organized with the key stakeholders to discuss the pressing issues regarding the accessibility of judicial acts	#of working meetings organized #of stakeholders who attend the event	0 0	2 50 (in total)	Sign-up sheets	Gender
Output 1.5: Awareness raising content presenting the interim findings of the monitoring and analysis are prepared and published	#of interim findings/analysis drafted/published # of infographics prepared/published;	0 0	2 2	Links to the published materials	
Output 1.6: Monitoring report is prepared and published	#of reports published	0	1	Link (or a hardcopy if relevant) to the report	
Output 1.7: Awareness raising and advocacy activities are carried out to put the findings of the monitoring on the agenda of different	# of discussions about the proactive publication of the judicial acts attended # of meetings and parliamentary committee hearings	0	2	Photo/Video and or invitation to the meeting	

stakeholders	IDFI attended to advocate to proper enforcement of the CCoG judgment	0	2	Photo/Video of the event	Gender (to the extent possible)
	# of the people reached by the disseminated analytical materials	0	5000	Social media stats	
	# of report presentations conducted	0	1	Sign-up sheet	
	# of people who attend the presentations	0	35	Sign-up sheet	Gender
	# of the media reports highlighting the project activities	0	5	Links of respective media reports.	Gender
<i>Outcomes:</i>					
Outcome 1.1: The findings and recommendations of the project regarding the proactive publication of the judicial acts are put on the put on the public policy agenda	# of recommendations considered by relevant decision-makers;	0	At least 1	Public policy documents	

### Part 3: Work Plan

List of Activities	I	II	III	IV	V	VI	VII	VIII	IX	X
1. Preparatory work (informing stakeholders about the project)	X									
2. Creating a methodology for the report	X	X								
3. Analyzing of the legislation/practice and the decision of June 7, 2019, of the Constitutional court of Georgia	X	X								
4. Monitoring the implementation of the Constitutional court's decision		X	X	X	X	X	X			
5. Litigation (estimated duration)		X	X	X	X	X	X	X	X	X
6. Gathering materials for the report			X	X	X	X	X			
7. Publishing the first interim findings/analysis			X	X	X					
8. Holding the first working meeting				X	X					
9. Preparing the report				X		X	X	X		
10. Holding the second working meeting							X			
11. Publishing the second first interim findings/analysis							X	X	X	
12. Submitting the report to the relevant stakeholders in order to discuss major findings and recommendations									X	
13. Holding the final Presentation and Publishing the report										X



#### Part 4: Communication and Visibility Plan

Activity (e.g. meeting of students with judges, project presentation, etc.)	Product Type (e.g. project banner, news update, success story, video, media coverage, social media card, social media event banner, etc.)	Quantity	Communication Channel (e.g. website, Facebook, TV, etc.)	Source of Verification (e.g. links, photos, video, etc)
Project launch event	Media advisory, press release, social media event banner, social media post, photos, media coverage	1	Facebook, Twitter, Instagram, Website, mass media	Links for social media pages, links for mass media coverage (at least 3), event quality photos
Publish interim analytical materials/analysis	Branded findings/analysis (2), infographics (2), media advisory, press release, social media posts	1	Facebook, Twitter, Instagram, Website, mass media	Branded interim materials/analyses, infographics, links for social media and mass media coverage (at least 3)
Working meetings with relevant stakeholders	News update	2	N/A/	news update
Final report presentation	Branded final report, one-pager and social media cards prepared based on the report; media advisory, press release, social media event banner, social media posts, media coverage, photos	1	Facebook, Twitter, Instagram, Website, mass media	Links for branded report, social media cards (at least 3) and one pager; links for the event's social media coverage; links for mass media coverage (at least 5), event quality photos

ANNEX C – Project Budget

Annex C1: Summary project budget

Line Item	Total	Cost-Share		Request from USAID Rule of Law Program
		In Kind Contribution	IDFT's Contribution	
1. Salaries	\$23,890.00	\$0.00	\$3,890.00	\$20,000.00
2. Rent and Utilities	\$2,290.00	\$0.00	\$2,290.00	\$0.00
3. Travel and Per Diem	\$500.00	\$0.00	\$500.00	\$0.00
4. Contractual Services	\$1,780.00	\$0.00	\$0.00	\$1,780.00
5. Other Direct Costs:	\$3,070.00	\$0.00	\$0.00	\$3,070.00
<b>TOTAL BUDGET</b>	<b>\$31,530.00</b>	<b>\$0.00</b>	<b>\$6,680.00</b>	<b>\$24,850.00</b>

## Annex C2: Detailed project budget

Line Item	Cost per Unit	Unit	Number of units	Total	Cost-Share		Request from USAID Rule of Law Program
					In Kind Contribution	IDFT's Contribution	
1. Salaries							
1.1. Project Director (15%)	\$500.00	month	10	\$5,000.00			\$5,000.00
1.2. Project Manager (40%)	\$700.00	month	10	\$7,000.00			\$7,000.00
1.3. Lawyer (80%)	\$800.00	month	10	\$8,000.00			\$8,000.00
1.4. Financial manager (20%)	\$389.00	month	10	\$3,890.00		\$3,890.00	\$0.00
Subtotal for Salaries:				\$23,890.00	\$0.00	\$3,890.00	\$20,000.00
2. Rent and Utilities:							
2.1. Office rent	\$149.00	month	10	\$1,490.00		\$1,490.00	\$0.00
2.2. Utilities/Office/expenses/accessories	\$50.00	month	10	\$500.00		\$500.00	\$0.00
2.3. Communication expenses	\$30.00	month	10	\$300.00		\$300.00	\$0.00
Subtotal for rent and utilities:				\$2,290.00	\$0.00	\$2,290.00	\$0.00
3. Travel and per diem							
3.1. Transportation costs	\$50.00	month	10	\$500.00		\$500.00	\$0.00
Subtotal for Travel and Per Diem				\$500.00	\$0.00	\$500.00	\$0.00
4. Contractual Services							
4.1. Designer cost (infographics)	\$60.00	graphic	2	\$120.00			\$120.00
4.2. Final Report Designer cost (one-pager and social media cards based on the report)	\$500.00	report	1	\$500.00			\$500.00
4.3. Translation of the final report	\$14.00	page	40	\$560.00			\$560.00
4.4. Simultaneous translation (launching and closing event)	\$150.00	hour	4	\$600.00			\$600.00
Subtotal for Contractual Services				\$1,780.00	\$0.00	\$0.00	\$1,780.00
5. Other Direct Costs							
5.1. Presentation (launching event) including equipment	\$25.00	person	35	\$875.00			\$875.00
5.2. Final Presentation	\$30.00	person	35	\$1,050.00			\$1,050.00
5.3. Social Media ads	\$20.00	ad	3	\$60.00			\$60.00
5.4 First working meeting (including equipment)	\$20.00	person	25	\$500.00			\$500.00
5.5 Second working meeting (including equipment)	\$20.00	person	25	\$500.00			\$500.00
5.6. Court fee for submitting a lawsuit	\$35.00	lawsuit	1	\$35.00			\$35.00
5.7. Bank charges	\$5.00	month	10	\$50.00			\$50.00
Subtotal for Other Direct Costs:				\$3,070.00	\$0.00	\$0.00	\$3,070.00
TOTAL BUDGET				\$31,530.00	\$0.00	\$6,680.00	\$24,850.00



## **ANNEX D - Grant Disbursement Schedule**

The Rule of Law Program will provide assistance in planning this projection, if needed by the Grantee. The Grantee agrees to provide the spending projection sheet at an agreed upon date, as determined by the Program.

### **Annex D1: Tentative disbursement schedule**

<b>Estimated Date</b>	<b>Period Covered</b>	<b>Description</b>	<b>Estimated Amount (USD)</b>
February 5, 2023	February 1, 2023- March 31, 2023	Upon submission of interim narrative and financial reports	\$4,850
April 18, 2023	April 1, 2023-June 30, 2023	Upon submission of interim narrative and financial reports	\$5,000
July 11, 2023	July 1, 2023- September 30, 2023	Upon submission of interim narrative and financial reports	\$5,000
October 10, 2023	October 1, 2023- November 30, 2023	Upon submission of interim narrative and financial reports	\$10,000
		<b>Total:</b>	<b>\$24,850</b>

### Grantee Bank Details

Bank Name: JSC Bank of Georgia  
Beneficiary Name: Institute for Development of Freedom of Information  
Grantee Acct. Number: GE37BG0000000162809600

## Annex D2: Grantee Financial Projection Form

### Grantee Financial Projection

Projected Expenditures for  
the Period from:

1st

May

20XX

To:

1st

Jul

20XX

Grantee Name:

Grant Number:

Grant Period:

Date Prepared:

1 Total Approved Budget:

2 Disbursements to Date:

First Installment:

Second Installment:

Third Installment:

Fourth Installment:

Total all funds sent :

\$0.00

3	<b>Expenses to Date:</b>				
	<b>Including cash on hand &amp; Projection expense (3rd month of the current quarter)</b>				
	1. Salaries				
	2. Fringe Benefit				
	3. Rent & Utilities				
	4. Office Supplies				
	5. Equipment				
	6. Communication & Postage				
	7. Travel & Per Diem				
	8. Contractual Service				
	9. Other Direct Cost				
	<b>Projection expense (3rd month of the current quarter)</b>				
	<b>Advance to Project Activities</b>				
	<b>Cash on hand</b>				<b>\$0.00</b>
	<b>Expenses to date - Including cash on hand &amp; Projection expense (3rd month of the current quarter)</b>				<b>\$0.00</b>
4	<b>Projection Expenses:</b>				
		Jun-21	Jul-21	Aug-21	Total
	1. Salaries				\$0.00
	2. Fringe Benefit				\$0.00
	3. Rent & Utilities				\$0.00
	4. Office Supplies				\$0.00

5. Equipment				\$0.00	
6. Communication & Postage				\$0.00	
7. Travel & Per Diem				\$0.00	
8. Contractual Service				\$0.00	
9. Other Direct Cost				\$0.00	
<b>Total Projection:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**5 Transfer Request:**

Total Projected Expenses \$0.00

**LESS:** Cash on hand \$0.00

**Total Transfer Request:**

**\$0.00**

**6 Remaining Grant Balance:**

Total Budget \$0.00

**LESS:** Expenses to date - Including cash on hand & Projection expense (3rd month of the current quarter): \$0.00

**LESS:** Total transfer request \$0.00

**Budget Amount Remaining:**

**\$0.00**

**Prepared/Checked by:**

**Verified by:**

**Approved by:**

Accountant

Program Manager

Executive Director

Date:

Date:

Date:

**Please Print, Sign, and Send to EWMI**

## **ANNEX E: Grant Technical and Financial Reporting Guidelines**

### **Technical Reporting Guidelines**

The Grantee will submit the **final narrative report (Annex E1)** within 15 days of the expiration of the Grant Period. The report will summarize the overall achievements of the Project and identify any specific program objectives that were not attained. This report should include:

#### **INTRODUCTION**

- Grantees name, grant number, project title, grant start and end date, date when report was submitted.

#### **SECTION I - ACOMPLISHMENTS**

- Major activities carried out during project's implementation, specifying location, groups/institutions that were targeted and/or benefited from the activities;
- Significant results and accomplishments because of project's implementation;
- Success stories that illustrate project's impact.

#### **SECTION II - REFLECTIONS**

- Comments and suggestions on activities not fully completed;
- Obstacles encountered by the Grantee in the process of the project implementation and measures taken to address them;
- Reflections and lessons learned;

#### **SECTION III – MONITORING AND EVALUATION**

The grantees should report on the following indicators:

- The number of citizens that support Grantees advocacy efforts, disaggregated by gender (women/men); age set (up to 26 years old, older than 26 years old); and ethnic background, if relevant. These are citizens that attend a meeting, sign a petition, attend a meeting of the local council, and participate in other activities, organized by the Grantee. The Grantee should have in file documentation that proves the citizens' participation in project's activities.
- The number of media reports on Project's activities or impact, disaggregated by print and electronic media reports. The Grantee should provide copies of print media reports and a list of the electronic media reports specifying the media outlet, the name of the TV/radio program, location, and date.

#### **SECTION 5 - ATTACHMENTS**

- List of attachments
- Copies of print media report, digital pictures, list of participants, etc. (to be submitted in either hard or electronic versions)

## ANNEX E1:

### Project Final Narrative Report

Not to exceed 10 pages in total.

If you have any questions regarding the completion and submission of this report, please feel free to contact **Fill in the name, Senior Grants and Finance Manager**, email: **update this email@ewmi.org**

General Information:	
Organization:	
Grant number:	
Project title:	
Report submission date:	
Project start and end date:	
Contact person for the project (name, phone, e-mail):	
Total project budget:	
Expenditure:	
Remaining balance:	

Assessment of the Project Results		
<i>Have you achieved the objectives set in the start of the project? Please indicate all objectives as noted in the proposal and describe the progress/results achieved. Provide concrete (documents) means of verification for each result/achievement.</i>		
Objective	Achievements/results	Means of Verification
1.		
2.		
3.		
4.		
5.		

6.		

Engaging the beneficiaries	
<i>Please describe how beneficiaries' (institutions, and/or individual citizens and groups of citizens) participation was ensured and reflected in the project.</i>	
How did you involve project's beneficiaries in project's implementation?	
How did your activities affect the beneficiaries?	
How did you assess beneficiaries' satisfaction?	

Please describe project's most notable success

Problems/obstacles encountered:
<i>Please provide information regarding main internal and external obstacles encountered during the project. Were you able to address these problems? If yes, how? If no, why?</i>

Additional information
<i>Please provide any additional information relevant to the project's implementation, results and challenges not addressed in the other questions.</i>

Changes to the project (if any)
<i>Please describe any major changes made to the project. This can include changes made to the project's scope of work, schedule, and budget.</i>



--

Total number of people who participated in project activities during the life of the project (from the beginning to the end)	
<i>Summary information from interim reports.</i>	
<b>Total Number of people:</b>	
Gender:	Men: Women:
Age:	Under 26: 26 and above:
Ethnicity:	
Region(s):	

Project sustainability
<i>Please explain how the project activities/achievements will continue in the future.</i>

Lessons learned
<i>Looking back on the design and implementation of your project, what would you do differently? What aspects of the project should be approached differently in a similar situation in the future?</i>

Your suggestions for improving the Rule of Law Program's grant-making process (i.e., grant competition announcement, grant selection, grant administration, monitoring)

Attachments:	
<i>Please attach supporting documentation including photos, audio-video materials, newspaper articles, reports, attendance sheets, training materials, etc. Please name and number the attachments as indicated in the list below. Add as many rows and attachments as needed.</i>	
Attachment 1:	
Attachment 2:	

Attachment 3:	
Attachment 4:	
Attachment 5:	
Attachment 6:	
Attachment 7:	

## Financial Reporting Guidelines

- A. *Eligible Costs*: Subrecipient will be funded for its reasonable, allocable, allowable and necessary costs of implementing the Subprogram in compliance with all of the terms and conditions of the Subaward, including the Applicable Cost Principles (collectively, “eligible costs”). Please see 2 CFR 200 Subpart E Cost Principles.
- B. *Quarterly Financial Reports and Report Register*: The Subrecipient should submit a **quarterly financial report** (Annex E3) and a **register report** (Annex E2). The quarterly financial report and register report will be due within **10 days** of the end of the prior quarter. A register report should list, in detail all expenses incurred during the reporting period. In lieu of the register report, the Grantee may submit a detailed General Ledger report of the costs incurred during the reporting period. A proper financial report should include the following sections:
- Approved Budget
  - Expenditures in prior period
  - Expenditures this period
  - Expenditures to date
  - Budget Balance
  - Required certification Each proper financial report must include the following certification signed by Subrecipient’s authorized representative: “By the signature of its authorized representative below, the Grantee certifies, as a condition of receiving payment, that as of the date of submission all information provided in the financial report is current and correct; Grantee remains eligible to receive the funds sought and its certifications in the Subaward remain valid; all costs were actually incurred for the Subaward Program and are allowable, allocable, and reasonable under the Applicable Cost Principles, and all other requirements of the Subaward have been met; payment of the sum claimed is due and proper under the Subaward and applicable law; appropriate refund will be made to the Rule of Law Program in the event of material noncompliance with the terms and conditions of the Subaward, and such detailed supporting information as the Program or USAID may require will be furnished promptly on request.”
  - VAT/Custom Duty payment confirmation
- C. *Final Financial Report*: The Subrecipient should submit the **final financial report** within **15 days** of the expiration of the Subaward Period. The Grantee agrees to provide a full and complete final financial report to the Rule of Law Program accounting for the expenditure of all Subaward Funds using the format in Annex E3, program income received, if any, and to promptly return any unexpended funds. The final financial report will also include the final property inventory list of equipment and furniture purchased using the Subaward funds or received from the Program.
- D. *Non-compliance*: Failure to certify a financial report, or use of an incorrect financial report format, or failure to provide required information, or the submission of financial reports that otherwise do not comply with the Subaward, will result in the financial reports being returned to Subrecipient for correction.
- E. *Supporting Documentation*: Subrecipient must comply with the Applicable Cost Principles for all costs incurred under the Subaward. Subrecipient is not required to submit detailed supporting documentation with each financial report. However, the Rule of Law Program shall have the right to require Subrecipient to provide documentation to adequately substantiate all costs charged to the Subaward. Section 3, “Detailed Financial Reporting Guidelines” below, has detailed guidance on the type of supporting

documentation expected to be provided by Subrecipient for costs billed under the Subaward. With respect to funds paid and goods furnished to lower-tier subrecipients, contractors, Project end-users/beneficiaries and other third parties, Subrecipient shall, except as otherwise approved, secure and retain legible, originally signed receipts.

- F. *Additional Financial Report*: Subrecipient shall also provide in a timely manner such additional financial reports and information as EWMI may request.

### **Detailed Financial Reporting Guidelines**

- A. *General Information*: The main purpose of these guidelines is to describe in detail the procedures for preparing financial reports, recording and reporting expenses, preparing supporting documents, and procuring and recording assets and services acquired by the Grantee using project funds.

In accordance with the USAID Mandatory Standard Provision - **Allowable Costs (December 2014)**:

- (i) The Subaward Funds shall be used for costs incurred in carrying out the purposes of this award that are determined by the Rule of Law Program to be reasonable, allocable, and allowable in accordance with the terms of this award and the applicable cost principles in effect on the date of the award. It is the Grantee's responsibility to ensure that costs incurred are in accordance with the applicable set of Cost Principles.
- **Reasonable Costs** means costs that are generally recognized as ordinary and necessary and would be incurred by a prudent person in the conduct of normal business.
  - **Allocable Costs** means costs that are incurred specifically for the award.
  - **Allowable Costs** means costs that conform to any limitations in the award.
- (ii) Prior to incurring a questionable or unusual cost, the Grantee is advised to obtain from the Program a written determination on whether the cost will be allowable. Subaward Funds shall be used for costs incurred in carrying out the purposes

**NOTE: EWMI will not approve any line item labeled as “miscellaneous” or “contingency”.**

- B. *Expense Categories*: General expense categories are as follows:

(i) *Salaries*; (ii) *Fringe Benefits*; (iii) *Rent and utilities*; (iv) *Supplies*; (v) *Equipment*; (vi) *Communications and postage*; (vii) *Travel and per diem*; (viii) *Contractual services*; (ix) *Other direct costs*.

- (i) *Salaries*. This category shall include direct costs for the services provided by full time employees working on the project. Calculation of these expenditures shall be based on employment contracts concluded by the organization's director with the organization's employees. The Grantee files should maintain in its files supporting documentation for salaries expenses includes original monthly timesheets showing the actual number of hours spent on the project, copies of employment contracts, and calculations of taxes and prorated salary amounts when an employee has worked less than 40 hours per week. Salaries may be paid only to those employees or titles identified in the approved project budget. This line item shall not include consultants' fees, honoraria, temporary personnel services and all other payments for services provided. Services provided on a contract basis and consultants' fees shall be reflected as a separate line item entitled: "Contractual Services", as described below in point (viii).
- (ii) *Fringe Benefits*. This line item shall reflect income tax contributions required by local law, and other employee benefits such as 13<sup>th</sup> month salary, health insurance, medical plan and retirement benefits. Fringe benefits may be expressed as

percentage of the employee's fixed salary as indicated by the approved budget, or may be based on actual costs. Copies of payment receipts should be maintained as supporting documents for fringe benefits.

- (iii) *Rent and utilities*. This category shall include rental of office space for the project and associated utilities payments. Documentation for these expenditures should be maintained by the Grantee. Utilities include electricity, heat and water. This line item shall not include expenses for rented space (room) for holding a conference or a training seminar, but rather shall be reflected in "Other direct costs", as described below in point (ix).
- (iv) *Supplies*: This category shall include purchases of office supplies, such as paper, pens, folders, printer and photocopier cartridges, computer diskettes, pantry supplies and other office consumables.
- (v) *Equipment*: This category shall include purchases of equipment for project implementation. Equipment is defined as any tangible personal property having a useful life of more than one year and an acquisition cost of US\$500 or more per unit, or as defined by Grantee's policies if less than US\$500.
- (vi) *Communications and postage*: Communications includes telephone, fax, e-mail, and Internet expenses and stamps, express mail services, and courier services.
- (vii) *Travel and per diem*: This category includes transportation costs for local travel, and per diem to cover accommodations, meals and incidental expenses incurred while on official business travel. Grantees shall adopt reasonable travel and per diem policies, as agreed with the Rule of Law Program. Fuel costs for a project vehicle are allowable costs, provided that project-related trips are recorded in a vehicle log and that the fuel consumption charged to the project corresponds to the kilometer readings indicated on the vehicle log. The vehicle log must include the following information: date, vehicle license number, vehicle make and model driver's name, passenger's name, point of departure, destination, odometer reading on departure and arrival, departure time and arrival time, purpose of the trip and signature of the passenger.
- (viii) *Contractual Services*: This line item includes services provided on a contract basis, including: consultant fees, honoraria, temporary personnel services, translation services, rented or leased equipment, audit fees, legal fees, accounting services (if performed by an outside auditor, on a contract basis, and not by in-house auditors). Travel expenses for consultants should not be included under this item. (Travel expenses should be included in Travel and Per Diem).
- (ix) *Other Direct Costs*: This line item shall include any direct costs other than the ones mentioned under the above cost items. Examples of costs, which may be included under this line item, are:
  - Printing costs;
  - Meeting and seminar expenses (office/conference room rental, coffee breaks and meals for participants, audiovisual services, interpretation, etc.);
  - Reference materials;
  - Bank fees.Supporting documents, such as invoices, "paid" receipts, and bank statements, must be ***maintained*** by Subrecipient for each expense recorded under this category.

C. *Procurement*: The authorized geographic code for procurement of goods and services under this Agreement is 110 and 937 as described in 22 CFR 228, which includes Georgia, the United States, Newly Independent States and developing countries but

excluding advanced developing countries and the foreign policy restricted countries. This provision is applicable only in cases when costs of goods and services are covered by Rule of Law Program funds.

- (i) *Bid Analysis*: The Grantee should follow its own documented procurement policies with clear procedures for competitive bids. However, should the Grantee not have documented procurement policies with clear thresholds for competition, before procuring equipment, supplies or services in an amount exceeding US\$500 per unit, (or less should the Grantee's documented procurement policies stipulate an amount less than \$500), the Grantee shall obtain at least three competitive bids in writing. *Note*: The Grantee's threshold for obtaining competitive bids shall not be more than US\$3,000. The Grantee shall maintain as part of its procurement records an analysis of the bids obtained and the basis for vendor selection. The following supporting documents related to each procurement action must be maintained by the Grantee:
- Request for bids/proposals;
  - At least three (3) offers on vendors' official stationary or stamp; or, if three offers cannot be obtained, an explanation of the reason(s) why three offers cannot be obtained, for example, specialized services that are offered by only one vendor
  - Basis for vendor selection; for example, vendor selection may be based on price competitiveness, quality of equipment, supplies or services provided, availability of equipment, supplies or services, a combination of these elements, or other considerations relevant to the purpose and use of the equipment, supplies or services; and
  - Unit cost or individual item cost
    - (ii) *Invoices for Goods*: The vendor's invoice must indicate:
      - Description of goods
      - Quantity
      - Unit price
      - Total amount of goods purchased
      - Date of purchase and purchaser's name.
      - If applicable, Proof that the vendor has received payment for the goods.
    - (iii) *Invoices for Services*: For services, the supplier shall draw up and sign a statement of work completed. The project director shall review the statement of work completed, and if the work has been satisfactorily completed, will countersign the statement to indicate acceptance and to authorize payment for services.
    - (iv) *Proof of payment for goods and services*: The Grantee shall maintain the relevant proof of payment to the vendor which includes but is not limited to any of the following, a bank remittance advice, an acknowledgement of receipt of payment from the vendor, bank statement.
    - (v) *Proof of receipt of services or goods*: The Grantee shall also maintain for each procurement action, the proof of having received the goods or services purchases. Such proof of receipt may include but is not limited to an Act of Acceptance, Goods Received Note or Statement of Work completed to be provided by the Vendor.

**NOTE: Any procurement of goods or services in excess of \$500 per unit or the competition threshold defined by the Grantee's policies if different that**



**are not otherwise specified in the approved budget contained in Appendix B requires a written approval in advance by the Rule of Law Program.**

- D. *Grantee Cost Share*: Subaward agreements that require a Grantee cost share shall be subject to the guidelines provided in this section. The Grantee shall provide tangible or monetary assets in an amount specified by the approved project budget. This amount may be a fixed sum or a percentage of the total budget as indicated in the grant agreement. Cost share contributions are subject to the USAID Standard Provision **Cost Share (June 2012)**.

The restrictions on the source, nationality and origin of the goods mentioned in the Standard Provision **“USAID Eligibility Rules for Procurement of Commodities and Services” (May 2020)** are not applied to the procurement of goods and services out of the Grantee’s cost share contribution.

Cost share contributions, both cash and in-kind, shall be accepted as part of the costs expended by the Grantee when such contributions meet all of the following criteria:

1. Are verifiable from the Grantee’s records;
2. Are not included as contributions for other US government assistance program;
3. Are necessary and reasonable for proper and efficient accomplishment of project objectives;
4. Are types of expenses that would be allowable and applicable in such cases;
5. Are not covered out of the U.S. Government or Rule of Law Program funds under other awards or agreements; and
6. Are provided for in the approved budget.

E. *Administration*

1. Accounting

- The Grantee shall maintain records of Rule of Law Program funds, in compliance with the USAID Mandatory Standard Provision - **Accounting, Audit and Records (October 2017)**, as well as International Accounting Standards.
- The Grantee shall maintain the necessary sub-accounts and registers to record inflows and outflows of funds provided by the Program as well as cost-share funds provided by the Grantee.
- Financial records related to the use of the grant funds and Grantee’s own share, as well as other sources shall include requests for proposals, agreements with suppliers, labor agreements, invoices, payment receipts, bank statements and other documents confirming the inflow and outflow of funds during the period covered by the grant agreement.
- During the implementation period, the Project will be monitored and evaluated by Rule of Law Program staff. Monitoring and evaluation by the grants team may include on-site visits.

2. Property Management

All property procured with grant funds shall be used exclusively for the performance of the activities described in the Grantee’s project proposal and shall be subject to a control system, which must include:

- Identification of each property item acquired or furnished under the award by a serial identification number and by the property item description. Each item shall be clearly marked with the following “Rule of Law Program property”.

- The acquisition cost of each property item purchased or furnished under the award.
- The location of each property item purchased or furnished under the award.
- A record of any usable components removed from the list of Rule of Law Program property items as a result of the latest upgrade or otherwise.
- The official property control records shall be kept in such condition that the status of property acquired or furnished under this award may be readily ascertained at any point during project implementation.
- The Grantee will also, for the duration of the project, maintain and administer a program for maintenance, repair, and safeguarding of property purchased with Program funds.

F. *Closeout procedures:* Closeout of the grant agreement is the process whereby the Rule of Law Program determines whether the Grantee has fulfilled all administrative requirements provided for in the Subaward Agreement. The grant closeout date will be the last day of the Subaward Period. If grant activity is not completed and funds remain, the Grantee may request in writing to the EWMI authorized personnel, an extension to the grant period. The extension must be submitted no later than two weeks prior to the expiration of the original grant period.

The grant closeout procedure includes the following:

- (i) The Grantee shall refund any balances of unobligated cash that the Program has advanced or paid to it.
- (ii) The Grantee shall submit all financial and performance reports as required by the terms and conditions of the award.
- (iii) Upon Program authorization, the Grantee shall make adjustments to the Program's share of costs after the reports are received and analyzed.
- (iv) The Grantee shall report on any equipment and furniture acquired with Rule of Law Program funds or otherwise received from the Program, and follow the Program's instructions as to the final disposition of the equipment and furniture.

In the event a final audit has not been performed prior to the termination of the subaward agreement, the Rule of Law Program reserves the right to recover an appropriate amount after fully considering the auditors' assessment of disallowable or doubtful costs detected during the final audit.

## ANNEX E2: Register Report

[illegible]

ANNEX E3: Financial Report

Grantee Financial Report

Grantee Name:	
EWMI Grant Number:	
Grant Period:	
Reporting Period:	

Program Name:	
Subaward Ceiling:	
Obligated Ceiling:	

No.	Budget Line Items	Approved Budget			Expenditures in Prior Period from: mm/yyyy-mm/yyyy			Expenditures in this Period from: mm/yyyy-mm/yyyy			Expenditures to Date from: mm/yyyy-mm/yyyy			Budget Balance		
		EWMI	Cost Share	TOTAL	EWMI	Cost Share	TOTAL	EWMI	Cost Share	TOTAL	EWMI	Cost Share	TOTAL	EWMI	Cost Share	TOTAL
		A	B	C=A+B	D	E	F=D+E	G	H	I=G+H	J=D+G	K=E+H	L=J+K	M=A-J	N=B-K	O=M+N
1	Salaries			-			-			-	-	-	-	-	-	-
2	Fringe Benefits			-			-			-	-	-	-	-	-	-
3	Rent and Utilities			-			-			-	-	-	-	-	-	-
4	Supplies			-			-			-	-	-	-	-	-	-
5	Equipment			-			-			-	-	-	-	-	-	-
6	Communications/Postage			-			-			-	-	-	-	-	-	-
7	Travel and Per Diem			-			-			-	-	-	-	-	-	-
8	Contractual Services			-			-			-	-	-	-	-	-	-
9	Other Direct Costs			-			-			-	-	-	-	-	-	-
	Total :	-	-	-			-	-		-	-	-	-	-	-	-

**VAT and/or Custom Duties:**

Was there any commodity purchases transaction equivalent to US\$ 500 or more on which Value-Added Tax or custom duties paid to a foreign government? **Yes** \_\_\_ **No** \_\_\_

Were there any reimbursements of VAT during the quarter? **Yes** \_\_\_ **No** \_\_\_

If Yes, please submit the VAT tracking form, which should include date of invoice, amount of invoice, amount of VAT or customs duty paid, claims submitted, and any reimbursements received.

"By the signature of its authorized representative below, the Grantee certifies, as a condition of receiving payment, that as of the date of submission all information provided in the financial report is current and correct; Grantee remains eligible to receive the funds sought and its certifications in the Subaward remain valid; all costs were actually incurred for the Subaward Program and are allowable, allocable, and reasonable under the Applicable Cost Principles, and all other requirements of the Subaward have been met; payment of the sum claimed is due and proper under the Subaward and applicable law; appropriate refund will be made to EWM+Rule of Law Program in the event of material noncompliance with the terms and conditions of the Subaward, and such detailed supporting information as EWM+Rule of Law Program or USAID may require will be furnished promptly on request."

**AUTH  
ORIZA  
TION**

Project Director:		Date:	
Accountant:		Date:	
Executive Director		Date:	

**ANNEX E4: Inventory Form**

## **ANNEX F - USAID STANDARD PROVISIONS**

Certain Standard Provisions for Non-U.S., Nongovernmental Grantees must be applied by the Program and flow down to all Grants. Copies can be accessed at <https://www.usaid.gov/sites/default/files/documents/303mab.pdf> at

“M” = Mandatory Standard Provision; “RAA” = Required as Applicable Standard Provision):

Standard Provisions	
No.	Title (Version Date)
M.1	Allowable Costs (December 2014)
M.2	Accounting, Audit, & Records (October 2017)
M.3	Amendment of Award and Revision of Budget (August 2013)
M.4	Notices (June 2012)
M.5	Procurement Policies (June 2012)
M.6	USAID Eligibility Rules for Procurement of Commodities and Services (May 2020)
M.7	Title to and Use of Property (December 2014)
M.8	Submissions to the Development Experience Clearing house and Data Rights (June 2012)
M.9	Marking and Public Communications under USAID-funded Assistance (December 2014)
M.10	Award Termination and Suspension (December 2014)
M.11	Recipient and Employee Conduct (June 2018)
M.12	Debarment Suspension (June 2012)
M.13	Disputes and Appeals (December 2014)
M.14	Preventing Transactions with, or the Provision of Resources or Support To, Sanctioned Groups and Individuals (May 2020)
M.15	Trafficking in Persons (April 2016)
M.16	Voluntary Population Planning Activities – Mandatory Requirements (May 2006)
M.17	Equal Participation by Faith-based Organizations (June 2016)
M.18	Nondiscrimination (June 2012)
M.19	USAID Disability Policy – Assistance (June 2012)
M.20	Limiting Construction Activities (August 2013)



Standard Provisions	
M.21	USAID Implementing Partner Notices (IPN Portal for Assistance) – (July 2014)
M.22	Pilot Program for Enhancement of Grantee Employee Whistleblower Protections (September 2014)
M.23	Submission of Datasets to the Development Data Library (October 2014)
M.24	Prohibition on Requiring Certain Internal Confidentiality Agreements or Statements (May 2017)
M.25	Child Safeguarding (June 2015)
M.26	Mandatory Disclosures (July 2015)
M.27	Nondiscrimination Against Beneficiaries (November 2016)
M.28	Conflict of Interest (August 2018)
M.29	Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment (August 2020)
RAA.1	Advance Payment and Refunds (December 2014)
RAA.2	Reimbursement Payment and Refunds (December 2014)
RAA.6	Universal Identifier and System of Award Management (July 2015)
RAA.7	Reporting Subawards and Executive Compensation (December 2014)
RAA.9	Travel and International Air Transportation (December 2014)
RAA.10	Ocean Shipment of Goods (June 2012)
RAA.11	Reporting Host Government Taxes (June 2012)
RAA.13	Exchange Visitors and Participant Training (June 2012)
RAA.15	Cost Share (June 2012)
RAA.16	Program Income (August 2020)
RAA.23	Voluntary Population Planning Activities – Supplemental Requirements (January 2009)
RAA.25	Condoms (Assistance) September 2014)
RAA.27	Limitation on Subawards to Non-Local Entities (July 2014)
RAA.28	Contract Provision for DBA Insurance Under Recipient Procurements (December 201)
RAA.29	Contract Award Term and Condition for Recipient Integrity and Performance Matters (April 2016)
RAA.30	Protecting Life In Global Health Assistance (May 2019)