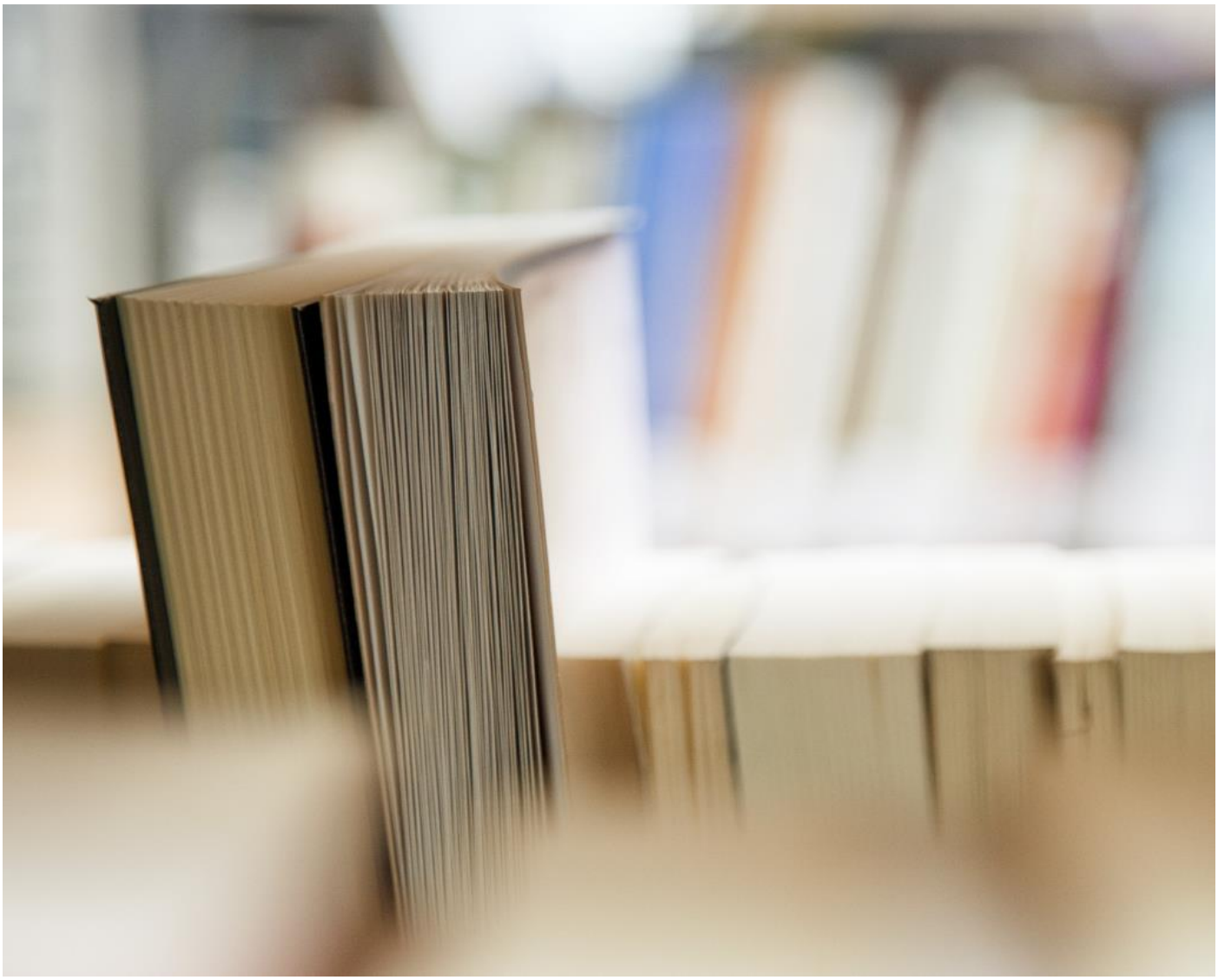

Internal Operational Procedure Manual

Balkan Rural Development Network

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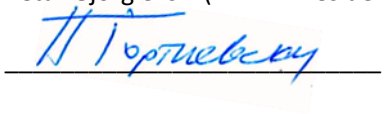
Date Revised:	23.11.2022
Inputs by (name &position):	Aleksandra Todorovska, Coordinator of BRDN Secretariat
Approved by:	Petar Gjorgievski (BRDN President)
(Signature and stamp)	

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Introduction

The interest for starting the Balkan Rural Development Network (BRDN) was recognized need by the rural development networks in the Balkans to establish a platform, through which they could regularly exchange information, experience and knowledge, as well as network and cooperate together in order to increase their effectiveness in work with their constituents on national level.

The network has been guided by the Declaration on Networking and the Statute of the Balkan Rural Development Network since March 2011 in Skopje.

The environment in which the member-organizations function, the surroundings and challenges in which rural areas develop, as well as the overall social contemporary burning issues, such as poverty and economic prosperity, climate change, sustainable resource management, social inclusion and integration of vulnerable communities, are all common issues and factors that affect and determine the development pathway of BRDN. Therefore, it seems to be natural that the individual-driven interest of the member-organizations, to strengthen their own position on national level, by networking and cooperating with each other, has evolved into a common mission for advocacy and networking, aiming to improve the livelihood and promote the diversity and potential of the rural communities from the Balkan region.

Today and in the future, BRDN is to sustain as an asset for knowledge transfer, and promotion of innovation and best practice examples that would:

- ✓ improve the rural development potential of the member countries,
- ✓ support the preservation and enhancement of the ecosystems, and
- ✓ contribute to efficient utilization of the natural resources and social inclusion, poverty reduction and economic development of the Balkan rural areas,
- ✓ by the joint implementation of projects, advocacy, participation in policy and decision-making processes and empowerment of the rural communities.

The Internal Operational Procedure Manual is a guide to the policies and procedures of BRDN with regard to the different procedures such as Financial management; Procurement of goods and services and consultancy; Accounting; Asset list; Transport procedures; Cost Allocations Methodology; containing templates for each procedure. The manual explains the policies and procedures of the BRDN. Such action is published to ensure the BRDN employees understanding

of the organization process. It will guide the user to the correct procedures and assist in expediting purchasing. The scope of the manual makes it impossible to explain all possible situations. Some working groups may face unique problems or have questions involving interpretation of BRDN policy or procedure. In these instances, the user should contact the BRDN Secretariat, whichever is applicable, for assistance. Policy and procedure may change with the continued growth and needs of BRDN. All or part of this manual is subject to change and may be superseded. In the event of a change, all staff/contractors will be notified.

This Manual is an internal document that is to be located in a place that is accessible to all team members and must not be distributed to any person, which is not connected to the BRDN directly.

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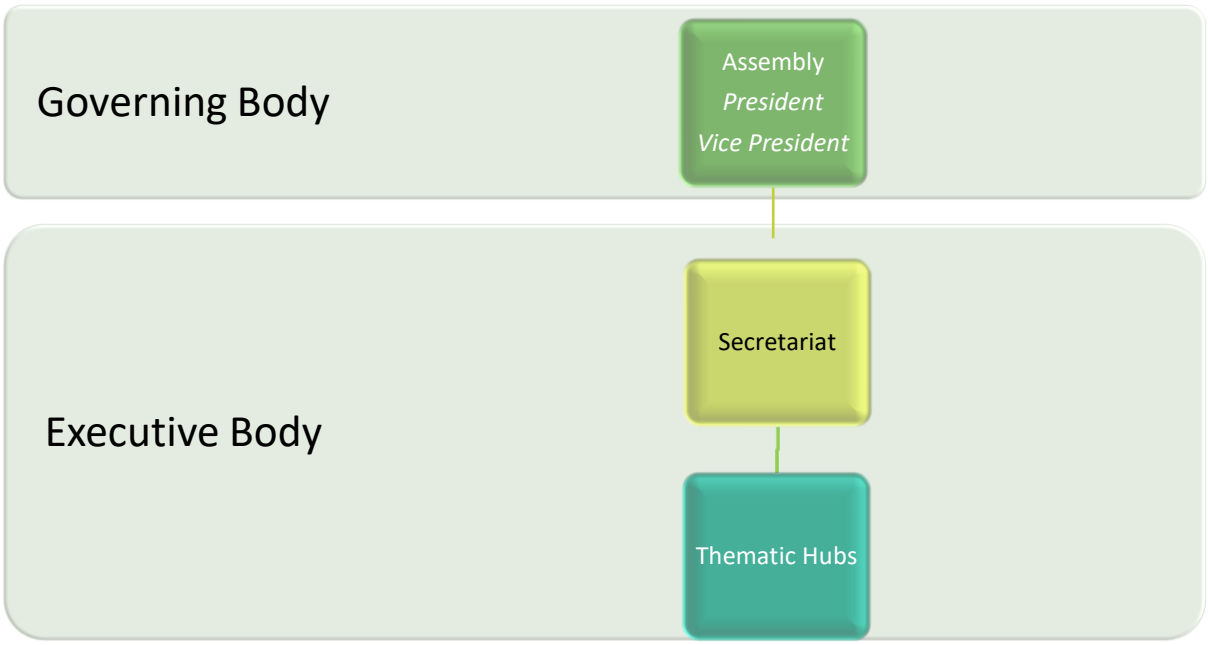
Organizational Structure of BRDN



Financial Management Procedures

General Provisions

The purpose of these Financial Management Procedures are to implement the Procurement Regulations, to ensure that the procurement by BRDN of Services, Goods and Consultancy is carried out in a manner that adheres to the principles of Value for Money, transparency, ethical behaviour and professionalism, with due regard to the mission and objectives of BRDN.

Special Provisions

Source of financing

The BRDN obtains and acquires funds in accordance with the BRDN's Statute from:

1. Donations

Donations are made by legal and physical entities, domestic or foreign, money and goods.
(Law on donations and sponsorships - http://www.ujp.gov.mk/files/attachment/0000/0817/Zakon_za_donacii_i_sponzorstva_vo_javnite_dejnosti_153_od_04.09.2015.pdf)
Donations are made on the grounds of direct agreement or announcement.

2. Contributions, presents and legacies

Contributions, presents, legacies, and
Contributions, presents and legacies are made by legal and physical entities, domestic or foreign, in money or goods.

3. Personal incomes

Personal revenues can be realized from BRDN's economic activities:
– economic and other activities connected with the BRDN's goals and tasks;
– incomes from interest on deposits, and
– other personal incomes

Procurement Procedures

Under procurement means all derived services such as the purchase of goods, services and consultancy for easier, simpler and transparent implementation of activities. Every year, at organizational level, a team (Evaluation team) of 3 members is selected and established by the President of the organization. At project level, a different evaluation team is selected in accordance with the donor's rules and specifics of the procurement. At the end of the year, the organisation will establish a procurement list which will determine the necessary supplies for the next year explaining the procedures for every given supply during the year. The Coordinator of the Secretariat, in correspondence with the Financial manager, initiates the procurement process by submitting the Purchase request form (Appendix A) to the President of BRDN. After approving the Purchase request form, the Evaluating team starts the procurement process, which involves collecting offers, fulfilling Appendix B (Tender opening protocol) evaluating of offers in Appendix B_1 (Quote Evaluation Sheet), and submitting the Procurement decision (Appendix B_2) to the President for approval.

✓ Procurement code of ethics

Any person employed by the BRDN who purchases goods and services, or is involved in the purchasing process, should comply with the procurement code of ethics. The employee should adhere to:

- Avoid the intent and appearance of unethical or compromising practice in relationships, actions, and communications;
- Demonstrate loyalty to the BRDN by diligently following all lawful instructions compliant with this manual while using professional judgment, reasonable care, and exercising only the authority granted;
- Conduct all purchasing activities in accordance with the laws and this manual, while

remaining alert to and advising the BRDN regarding the legal ramifications of the purchasing decisions;

- Refrain from any private or professional activity that would create a conflict between personal interests and the interests of the BRDN;
- Never solicit or accept money, loans, credits, or prejudicial discounts, and avoid the acceptance of gifts, entertainment, favors, or services from present or potential suppliers which might influence or appear to influence purchasing decisions;
- Promote positive supplier relationships through impartiality in all phases of the purchasing cycle

Purchasing Procedures

This procedure for identifying and evaluating potential suppliers is aimed to minimisethe risks of the procurement processes and to achieve the value for money:

- ✓ no discrimination between suppliers
- ✓ no gifts accepted
- ✓ no personal gains involved
- ✓ avoid all forms of bribery
- ✓ declare any business or personal relationship

There are several different procurement procedures, each allowing a different degree of competition:

This procedure includes:

- ✓ Invitations to Tender (shall provide a clear, non-discriminatory, proportionate, and transparent description of requirements)
- ✓ Request for Offer (by publication through media widely accessible to Tenderers, the Secretariat may exceptionally approve a lower number, in case reasonable efforts have been made to find a sufficient number of relevant market actors)
- ✓ Submission of tender (fully supported documentation defined in the Tender dossier)
- ✓ Terms of References (ToR)
- ✓ Evaluation of tenders
- ✓ Procurement decision template
- ✓ Procurement contract template

a) Submission of tenders

Submission of tender is required when the purchased goods, services or consultancy are exceeding the limits set for purchase from a single source. The submission of tenders can be performed either as Restricted Procedure or as Open Procedure.

b) Purchase from a single source

The procedure for purchasing from a single source provides the opportunity for on-time completion of the daily or monthly recurrent office operations and needs which do not demand substantial cost allocation. Therefore, potential firms directly refer to submit an offer without prior request by the Organization.

The Organization can buy things directly, i.e. no tender or request for quote applies in the cases where the value of the purchased goods, services and consultancy is less or equal to:

• Goods: 2.500EUR
• Services: 2.500 EUR

For purchase processes exceeding the above-mentioned limits, the Evaluating team starts the procurement process, which involves collecting offers, fulfilling Tender opening protocol **(Appendix B)** evaluating of offers in Quote Evaluation Sheet (**Appendix B_1**), and submitting the Procurement decision (**Appendix B_2**) to the President for approval.

c) Open procedure

The call is open when any entity may submit a tender. Purchases of goods, services and consultancy services exceeding the value defined below shall be made in open competition. The open procedure includes publishing an announcement in the Official Journal, where an opportunity is given to all interested parties to apply for the contract.

Contracted value is above or equal to:

Goods: 20.001 EUR

Services: 20.001 EUR

This procedure includes the same course of action as described in the Restricted Procedure. Signing a contract with the selected supplier is obligatory.

d) Restricted procedure

This is a procedure where at least three potential firms are invited to submit offers for the procurement. This procedure applies when the contracted value is between:

Goods: 2.501 EUR – 20.000 EUR

Services: 2.501 EUR – 20.000 EUR

Exemption from the Restricted Procedure for the above-mentioned amounts is possible in cases of Sole Source Provider if such occasion is appropriately proven with proper arguments (e.g. single provider on the market, compliance with state/donor regulations and requests _.).

This procedure includes:

- Request for Offer
- Submission of tender
- Evaluation of tenders

The deadline for submission is as specified and individually set in each of the published Requests for Offer, depending on the requirements of the procurement. However, the deadline for submission cannot exceed 15 working days from the sending date of the Request.

The suppliers interested in contracting must submit an offer consist of information about the name, address, account number of the firm, the price of goods or services, specification of goods and services covered with the price, terms of payment and delivery, additional services or features available (if applicable).

The Evaluation of the received offers shall be done by an Evaluation Team which shall be set separately for every single Restricted Procedure according to its specifics. The received offers are made available to each of the members of the Evaluation team at least one working day prior the

evaluation meeting is held. Each Evaluation team must have at least one member who is considered specialist in terms of the subject to the procurement. The decision regarding the selected supplier can only be done by consensus from every single member of the Evaluation Team. All tenderers will be informed on the decision made by the Evaluation Team. Signing a contract with the selected supplier is recommended but not necessarily obligatory.

Framework agreement

The framework agreement is procedure intended to establish and build the organization's steady partnerships with associates, suppliers and contractors. The need for Framework Agreements shall be identified by BRDN to meet repetitive requirements for standard services, Goods and Consultancy services.

Upon full realization of Procurement, in cases where suppliers have well-executed obligations, the Organization can extend them with further supplier contract for the same type of purchases or delivery of services solely by presenting an Offer for the extended period of the contract. Such an extension can be made only after a conducted review by an Evaluation Committee team set in the Restricted Procedure. In terms of document provision, only the form Quote Evaluation Sheet **(Appendix B_1)** needs to be fulfilled explaining the evaluation of the new Offer. The extended period cannot be longer than one additional year.

If a Framework Agreement is concluded with one Supplier, Service Provider or Consultant, a Suborder will be sent to the Supplier, Service Provider or Consultant for every new service or good to be delivered within the scope of the Framework Agreement, without the requirement for a separate tendering process. Long term agreement is only applicable to purchases derived from the restricted procedures.

Accounting and Account Records

All financial transactions are to be recorded, appropriately authorised and signed by the authorized person, and original records are to be kept for audit purposes. All payments are subject to approval by an authorised person of the organization. All payments are to be made via e-banking, with 2 joint signatures by authorized persons. The list of authorized people of the organization can consist of at least two persons. An authorized person cannot approve his/her own expenditures and documents; therefore, validation of the papers is required by another authorized person.

Accounting Procedures

a) Payments

The method of payment shall normally be by means of bank (wire) transfer against a correct invoice, referring to the Procurement Contract or Purchase Order, in accordance with the instructions provided therein. In exceptional cases, where the supplier is not able to submit an invoice, e.g. for on-line purchases, credit card payment may be used, following receipt of approvals in accordance with the BRDN.

Payments, generally, shall not be made to a supplier before an agreement is signed by all parties.

b) Bank Payments

Payment of an invoice is in accordance with a contract signed between the organisation/association and the contractor and must be made in accordance with the contractual terms and conditions. The payment documentation needs to be in place and done against original receipts/invoices.

The Financial manager prepares the Invoice payment form (**Appendix C**), for payment along with the related invoice/ or contract. The President of BRDN authorizes the payment by signing the form. Payment slip is prepared by the Financial manager, by using e-banking and signed by the 2 authorized persons,with joint signatures prior processing the payment.

According to National legislation the President of the organisation is to sign on all documents.

The expenses that are incurred by the President of the organisation are approved by the Coordinator of the BRDN Secretariat.

For national and international consultants, the payment will be done against the completed documentation with description of services (original receipts/invoices) plus signed Consultant Time Activity Reporting. **(see Appendix J).**

For other staff assigned to other/specific actions or activities, the payment will be done after completing documentation with description of services (original receipts/invoices) plus signed Time Activity Reporting. **(see Appendix J1).**

c) Currency

As a main rule, EUR shall be used in all Tenders/Contracts. For minor local Procurement Contracts or Purchase Orders, other currencies may be used, or in other special circumstances, as approved by the BRDN Secretariat.

If the agreement is in foreign currency but holds no foreign exchange currency provision, then the invoice should be in Macedonian currency (MKD), according to the official exchange rate of the National Bank of RNM on the day of invoicing.

All invoices will be paid after approval of the Invoice Payment Form **(see Appendix C)**

d) Petty Cash

(An accessible store of money kept by an organization for expenditure on small items)

Expenditure for small recurring items may be paid for from Petty Cash.

The types of costs that can be paid with petty cash are: office supplies, postage, fuel, parking tickets, pay tools, reimbursements for employees for small amounts, coffee and snacks, and any other unpredictable expenses related to implementation of the organizational activities that are too small to be processed through bank transaction. If requested by donor, these or any other costs, will be considered not eligible.

The Financial Manager is responsible for safekeeping the Petty Cash.

He / She will be responsible for:

- Preparing the Petty Cash Order Form and Petty cash count
- Maintaining a Petty Cash Register that records all petty cash transactions
- Filing all supporting documentation for petty cash transactions
- Reimbursing the petty cash flow.

The cash withdrawals are made by filled Petty Cash Order Form **(see Appendix D),** approved and signed by the President. The maximum monthly Petty Cash amount is 31.500 denars for patty cash in Macedonian Denars (MKD) and EUR 500,00 € for patty cash in foreign currency. According to the Macedonian Law on Payment Operations, the petty cash limits will be annually determined by an internal act of the organization.

The Petty Cash count **(see Appendix E)** is done on monthly level and it is signed by the President of the organisation. The President can perform random check of the Petty Cash count. Petty cash payments are only to be made against original receipts/invoices.

e) Advance

Advances are granted to the employees of the organisation for various reasons when employees conduct a workshop/training/field trip; employees require cash to pay per diems for trainees or for him/her; or when employees need cash to travel for business reasons or procurement of some administrative materials. The employee fills in the Advance Requisition Form **(see Appendix G).** No further advance is granted to any employee who has not cleared the previous advance.

f) Reimbursement

The reimbursement will be done by providing reimbursement documents (original receipts) and by fulfilling the Expense Reimbursement Form **(see Appendix F)** in which all information should be contained and approved by an authorised person of the organisation. The reimbursement request should include original documentation (e.g., bills, paytoll, an event or meeting agenda, or a letter of invitation requesting that employees attend the meeting or event) to show that the attendance of the employees meets the reimbursement conditions.

In approving a request to reimburse an employee or to make a direct payment on behalf of the employee to a third party for expenditures authorized under this Manual, the approving authority must determine that:

- The expenditure serves a clear and necessary purpose or benefit to the BRDN;
- The expenditure of funds is reasonable, cost-effective, and in accordance with the best use of BRDN-administered funds;
- The expenditure does not create taxable income for an employee;
- Funds are available and the expenditure is allowable under the specified fund source, and
- Any alternatives that would have been equally effective in accomplishing the desired objectives were considered.

It is recommended that all transfers to the employees are made via bank transfers and that all the bank statements are kept with the project accounts.

g) Expenditures for Business Meetings, Entertainment, and Other Occasions

It is the policy of the BRDN regarding the provision or reimbursement of business meals and entertainment and other occasions. Business meeting expenditures are expenditures for meals or light refreshments and related services (e.g., room rental, equipment rental, and similar expenditures) incurred in connection with meetings of employees to conduct official BRDN's business. The organisation/association will within the budget frames provide for lunch/dinner at special work-related events with clients. To all entertainment, receipts need to be attached list of participants and the purpose of the entertainment event.

Entertainment expenditures are expenditures for meals or light refreshments and related services (e.g. room rental, equipment rental, decorations, flowers, and similar expenditures) incurred in connection with events that are primarily social or recreational activities in support of the BRDN's mission. Light refreshments include coffee and other beverages, snacks, pastries, cookies, crackers, chips, fruit, etc.

h) Reimbursement for meals and incidentals while outside the office

The daily allowance/per diem should contribute to cover costs of meals and other expenditure. If a meal is provided by the organisation /association or breakfast is included in the accommodation, the following should be made on the claim for daily allowances: Breakfast 15% of the daily rate; Lunch 35 % of the daily rate; and Dinner 35% of the daily rate.

The following rules apply to allowance claim and departure/arrival time:

Full day: If the departure from the office is before 12:00 on the departure day and the arrival time is after 19:00 in the evening of the arrival day a full daily allowance is claimed.

Half day: If the departure from the office is after 12:00 and the arrival is after 19:00 in the evening or if the departure from the office is before 12:00 and the arrival is before 19:00 half a daily allowance is claimed.

Expense Reimbursement Form is to be filled by seeking per diem.

The daily allowance/per diem rate and procedure for internal staff is regulated according to the requirements stipulated in the contract with each donor.

The daily allowance/per diem rate and procedure for national and international short-term consultants is separately agreed as specified in their contracts.

i) Reimbursement for organisation allowances and participant's expenses

Reimbursement is a payment to a BRDN's employee, participant's expenses or another individual for expenses incurred in connection with a BRDN's-approved business meeting, entertainment event, or other activity authorized under this Manual.

To cover personal travel cost of employees and participants invited to the organisation and other related activities outside the residence is done by submitting official documents for personal costs approved by an authorised person, Mileage Claim **(see below Appendix H).** The rate for mileage reimbursement is 12 MKD (Macedonian denars) per kilometer if the travel is within the country, and 15 MKD (Macedonian denars) per kilometer, if the travel is abroad. The mileage reimbursement rates can be modified with Official Provision signed by the President. It's expected that when participants come from one area they will share vehicle so that costs are minimised. In case the participants are coming with other transport (bus, train etc.), the daily allowance will be paid according to the submitted ticket or another valid document (I.e. invoice).

Bank and accounting

Access to the accounting records have the accountant, the Financial manager and the authorized person. Separate bank accounts will be opened for each project, if needed, for easily tracking the project's costs. Once a month, supporting documents including invoices, contracts, bank statements etc., are sent to the accountant by the Financial manager, for fulfilling the general ledger on regular basis.

The financial manager prepares reconciliations of bank statements to the general ledger from the accountant on a monthly basis.

The reconciliations consist of the following elements:

- Amount payed,
- Name of the supplier,
- Invoice number,
- Description of goods and services,
- Date of payment.

The President of BRDN reviews, approves and signs the documents.

1.1 Variance analysis (budget to actual cost)

Variance analysis is performed by the Financial Manager.

The variance analysis consists of the following elements:

- Planed cost for activities.
- Actual cost for activities.
- Balance

Annual financial plan and report are prepared by the Financial manager on organizational level, and are approved and signed by the President of BRDN.

On project level, each project has dedicated Financial manager who conducts planning, monitoring of budget spending and variance analysis in line with the procedures of the source of financing.

Asset Registry List

An asset registry in this manual is defined as property, equipment and furniture that have a value. The cost of an asset should be clearly stated in the asset registry list in such a way that one does not need to have a problem identifying the cost of the asset. Cost of an asset includes both direct and incidental costs that would have been avoided if the asset hadn't been bought.

The BRDN Secretariat is responsible for the establishment and maintenance of the Asset Register List. **(Appendix K)**

All assets are to be identified with the use of stickers with the identification number printed on. An exception would be there if it's not possible to add these stickers to the assets. The Asset Registry List contains all assets with identification number and description and is signed by authorized person. The Asset Register List is updated once per year.

If there are no assets to be registered, a statement with blank Assets Inventory, signed by the President of BRDN must be documented.

Audit Procedure

When an audit is preformed, after receiving the management letter from the auditors, the Financial manager initiates a meeting with the President to discuss findings and recommendations if any. After the meeting, Financial Manager prepares an Audit Action Plan as a follow up on the findings and recommendations of the auditors.

The audit action plan includes the following key information:

- The audit recommendation/finding
- The specific action to be initiated to address the audit recommendation/finding
- The current status of the action plan (if there are changes to status since the audit recommendation/finding was raised)
- Specific time frame and identifies the responsible party or manager

The audit action plan is reviewed by the President of BRDN and the Secreteriat of BRDN and included in the management responses to the audit management letter.

The audit report is represented to the Assembly of BRDN at the annual meeting and is published on the BRDN web page.

Country Office:	
Date of audit:	
Name (email address) of Financial Manager	
Name (email address) of Country office audit focal point:	
Name of Audit Team Lead	

Audit Recommendations/findings	Action	Time frame	Current status	Responsible person

Comments by President

Transport Procedures

All employees are allowed to drive organisation vehicles with signed approval by the authorised person of the organisation. All employees/ hired consultants must have a valid driver licence. In some cases, BRDN will allow a personal driver for purposes related to the organization's activities only. Consultants hired by the organization are eligible to use the vehicles for purposes related to the organization's activities only.

Vehicle sheet

Maintenance /Service

Fuel and other motor vehicle operating costs such as highway and parking fees, service and maintenance, car wash etc. are only reimbursed against original receipts, if the journeys are connected to specific and clearly identifiable organization activities. Any exceptions to this rule must be authorised by the BRDN authorised person.

All vehicles are provided with Monthly Log-Book sheets (see Appendix M).

M1) Vehicle log book

M2) Follow up record of fuel vouchers

M3) Maintenance /Service Follow up

M4) Driver policy

Cost Allocation Methodology

Cost allocation methodology defines the process of allocation of various costs approved by the BRDN President.

Classification of Costs

The costs are segregated into two groups:

- Direct costs;
- Indirect (overhead/administrative) costs.

Direct costs are those that can be identified specifically with a particular final cost objective.

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

General Approach

The general approach of BRDN in allocating costs to particular projects is as follows:

- All allowable direct costs are charged directly to projects, grants, activity etc.;
- Allowable direct costs that can be identified to more than one project are prorated individually as direct costs using a base most appropriate to the particular cost being prorated;
- All other allowable general and administrative costs (costs that benefit all projects and cannot be identified to a specific project) are allocated to projects using a base that results in an equitable distribution;
- The project activities should be clearly divided between different projects in order to avoid any potential budget charges from different projects.

Allocation of Costs

Compensation for Staff Services

The staff services are documented with timesheets showing time distribution for all employees and allocated based on time spent on each project or activity. Salaries and wages are charged directly to the project or activity for which work has been done. Costs that benefit more than one project will be allocated to those projects based on the ratio of each project's salaries to the total of such salaries. Costs that benefit all projects will be allocated based on the ratio of each project's salaries

to total salaries. In case of an employee working only and exclusively on one project, the employee will be compensated only for the time spent on the specific project, according to the planned budget. An employee can decide to spent additional working time on a voluntary base, free of charge for the needs of sustainability of the organization. The distribution of the time spent and charged to the project and the voluntary work should be clearly noted in the monthly timesheet. Fringe benefits are allocated in the same manner as salaries and wages. Fringe benefits will not be paid for the voluntary working time spent in the organization. Vacation, holiday, and sick leave are allocated in the same manner as salaries and wages.

Professional Service Costs

Professional services costs (such as consultants) are allocated to the project benefiting from the service. All professional service costs are charged directly to the project for which the service was incurred. Costs that benefit more than one project will be allocated to those projects based on the ratio of each project's expenses to the total of such expenses. Costs that benefit all projects will be allocated based on the ratio of each project's expenses to the total expenses.

Audit Costs

Audit costs are charged directly to the project benefiting from the service. Audit costs that benefit all projects are allocated based on the ratio of each project's expenses to total expenses.

Postage

The postage expenses are allocated based on usage. Expenses used for a specific project will be charged directly to the project. Postage expenses are charged directly to the projects to the extent possible. Costs that benefit more than one project will be allocated to those projects based on the ratio of each project's expenses to the total of such expenses. Costs that benefit all projects will be allocated based on the ratio of each project's expenses to the total expenses.

Printing

Printing expenses, including supplies, maintenance and repair are charged directly to the project benefiting from the service. Costs that benefit more than one project will be allocated to those projects based on the ratio of each project's expenses to the total of such expenses. Costs that

benefit all projects will be allocated based on the ratio of each project's expenses to the total expenses.

Household Supplies

The costs for household supplies are charged directly to the project benefiting from the service. Costs that benefit more than one project will be allocated to those projects based on the ratio of each projects's expenses to the total of such expenses. Costs that benefit all projects will be allocated based on the ratio of each project's expenses to the total expenses.

Project Supplies

Costs for project supplies are charged directly to the project benefiting from the service. Costs that benefit more than one project will be allocated to those projects based on the ratio of each project's expenses to the total of such expenses. Costs that benefit all projects will be allocated based on the ratio of each project's expenses to the total expenses.

Equipment/ Depreciation

Depreciation costs for allowable equipment used solely by one project are charged to the project using the equipment. If more than one project uses the equipment, then an allocation of the depreciation costs will be based on the ratio of each project's expenses to the total of such expenses. Costs that benefit all projects will be allocated based on the ratio of each project's expenses to the total expenses.

Telephone/ Communication

The telephone and communication expenses are charged to projects if readily identifiable. Other telephone or communication expenses that benefit more than one project will be allocated to those projects based on the ratio of each project's expenses to the total of such expenses. Costs that benefit all projects will be allocated based on the ratio of each project's expenses to the total expenses.

Training/Conference/Seminar

Training, conference and seminar costs are allocated to the project benefiting from training, conference and seminar. Costs that benefit more than one project will be allocated to those projects

based on the ratio of each project's salaries to the total of such salaries. Costs that benefit all projects will be allocated based on the ratio of each project's salaries to the total salaries.

Travel Allowance/Travel Costs

Travel allowance/travel costs are allocated based on the purpose of travel. All travel costs are charged directly to the project for which the travel was incurred. Travel costs that benefit more than one project will be allocated to those projects based on the ratio of each project's salaries to the total of such salaries. Travel costs benefit all projects will be allocated based on the ratio of each project's salaries to the total salaries.

Vehicle Costs

The vehicle costs are allocated to the project benefiting from the vehicle. Vehicle costs that benefit more than one project will be allocated to those projects based on the ratio of each project's salaries to the total of such salaries. Vehicle costs benefit all projects will be allocated based on the ratio of each project's salaries to the total salaries.

Facilities Expenses

The expenses for the facilities, including Rent, Utilities, Maintenance and Taxes will be allocated based on the ratio of each project's expenses to the total of such expenses. Facilities costs related to general and administrative activities that benefit all projects will be allocated based on the ratio of each project's expenses to the total expenses.

Other Costs

All other costs are charged directly to the project that benefits from the service. Costs that benefit more than one project will be allocated to those projects based on the ratio of each project's expenses to the total of such expenses. Costs that benefit all projects will be allocated based on the ratio of each project's expenses to the total expenses.

Unallowable Costs

Costs that are unallowable in accordance with BRDN, including alcoholic beverages, bad debts, advertising (other than help-wanted ads), contributions, entertainment, fines and penalties.

Lobbying and fundraising costs are unallowable, however, are treated as direct costs and allocated their share of general and administrative expenses.

For the calculation of the allocation key, the Cost Allocation Form (**Appendix L**) will be dully used and filled.

Appendix A

PURCHASE REQUISITION FORM

Requested by:……

Purpose of use:……

Date of purchasing:……

UNIT	SERVICE/GOOD DESCRIPTION	ESTIMATED COST

_____

Prepared: (Coordinator of the Secretariat)

_____

Approved by: (President)

Date of Approving:……...

Appendix B

Tender opening protocol

Procurement of:	**Procurement committee members:**
Present when opening tenders:	**Date:**
Received tenders from (please attach tenders or proforma invoices): **Tenders qualifying for being evaluated (organizational background and financial offer received):**	
Signature procurement committee:	

Appendix B_1

QUOTE EVALUATION SHEET

Form No.: ____

Procurement No.: ____

Description of procurement: _____

	Supplier No.1	Supplier No.2	Supplier No.3	Supplier No...
1 Name of supplier				
2 Unit & Total price VAT excluded				
3 Delivery/ Availability				
4 Terms / Additional features or services				
5 Comments				
6 Justification				

EVALUATION GRID

Evaluation criteria		…….			……..			…….		
Logistical support for organization of local and national events	Maximum	E1	E2	E3	E1	E2	E3	E1	E2	E3
Price	60									
Organizational Background and experience	40									
Overall total score	100									
Average score										

Requested by_____

Approved by _____

(Authorised person)

Appendix B_2

PROCUREMENT OF CONSULTANCY SERVICES

Procurement background and purpose:

Estimated budget:

Identified suppliers for tender invitation and reasons for choice of suppliers to invite for tender:

Procurement committee members:

Evaluated tenders:

Evaluation score:

Decision:

Procurement requested by:
Project Manager
(Signature)

_____

Procurement approved by:
President of BRDN
(Signature)

_____

Appendix C

INVOICE PAYMENT FORM

Form No:

Bank Account Number:

Date:

Company Name	Amount	Description	Invoice number	Date of issue	Date of payment
TOTALn(number of invoices)	0,00				

Prepared by: , _____

Authorized person: , _____

Appendix D

PETTY CASH ORDER FORM

Form No:_____

Date:_____

Account number:_____ _ **No.**	**Amount**	**Description**
1		
2		
3		
4		
TOTAL		

Prepared by: _____

Approved by: _____

(Authorised Person)

Appendix E

Form No.: E-____

PETTY CASH-DAILY FOLLOW UP

Transaction No.:	1	2	3	4	5	6	7	8	9
Date									
Opening balance									
Deposit									
Advances									
Reimbursement									
Closing balance (1+2-3-4)									
Approved Form									
Receipts									
Signature									

Date reviewed	Transactions number	Approved by (Authorised Person)
_____	_____	_____
_____	_____	_____

Appendix F

Form No.:

Name:

Date:

Claim for reimbursable expenses as per attached receipts				
Date occurred	Receipt No.:	Amount	Description	Date of payment
TOTAL (number of receipts)		0		

Claim for Per Diems		
Purpose:		
Location:		
Start date:	Time out:	
Return date:	Time in:	
Amount claimed:		Date of payment:
Total This Claim:	0,00	
Cash Advance:	0	
Balance:	0,00	

Claimed by: _____ Authorised Person: _____

Appendix G

ADVANCE REQUISITION FORM

NAME _____

Date _____

Purpose of advance: _____

_____

_____

Amount: _____

Date needed by: _____

Signed by employee: _____

Approved by: _____

(Authorised person)

Balkan Rural Development Network

Appendix H

CLAIM FOR REIMBURSEMENT OF COSTS

Event: _____

Vehicle registration no: _____

Name: _____

Job Position & Organization: _____

Home Address, City & Municipality: _____

Telephone & email: _____

EMBG: _____

Date	From Location	To Location	No. of km

As a confirmation of the realized travel(s) I herewith enclose receipts of fuel or pay toll fees received.

Total No. of km	
EUR/ MKD per km	
Total MKD - EUR	

REQUEST FOR REIMBURSEMENT OF EXPENSES (IF APPLICABLE)

#	Date occurred	Receipt No.:	Amount	Description of expense as per attached receipt
TOTAL EXPENSES CLAIMED				

(Check one box only)

☐ I wish to be reimbursed in cash

☐ I wish to be reimbursed through payment to my bank account as per details below

Signature: _____ **Date:** _____

☐ Hereby, with my signature I give my consent to use my personal data upon paying this mileage reimbursement.

for reimbursements via bank wire transfer:

Bank: _____

Bank Account No: _____

for reimbursements in cash:

Payment received by: _____

PAYMENT AUTHORISATION (to be filled in by BRDN)

Name: _____ (Financial Manager)

Signature: _____ Date: _____

Balkan Rural Development Network

Appendix I

INDIVIDUAL TRAVEL REPORT (1)

PERSONAL DATA

Surname:..... Forename:.....

Nationality: ……...

Home institution:.....

Staff position at home institution: .....

TYPE OF ACTIVITY (Tick as appropriate)

STAFF:

……
……..

DETAILS OF THE TRAVEL

PERIOD	From (Depart date) (dd/mm/yy)	To (Return date) (dd/mm/yy)
PLACE OF DEPARTURE	HOME INSTITUTION ……. COUNTRY……..…….. CITY……...	
PLACE OF DESTINATION/ LOCATION OF ACTIVITY	HOME INSTITUTION……. COUNTRY……..…….. CITY……...	
TRAVEL DISTANCE	Km……	
NAME OF DRIVER (if	Name of the driver:	

different from above)	…… ….
VEHICLE REGISTRATION NO.	REG.NO……

DETAILS OF THE ACTIVITY

DESCRIPTION OF ACTIVITY(IES) PERFORMED (a brief description of the activities performed)

…… ……

SIGNATURE OF THE STAFF/CONSULTANT

I hereby declare that I have been carrying out the above-mentioned activities.

DATE: SIGNATURE:

…… …….

Appendix J

CONSULTANT TIME ACTIVITY REPORTING

Name: _____

Position: _____

Project: _____

Reporting days/month: _____

Date	Location	Hours worked	Activities/Duties Undertaken
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			

27			
28			
29			
30			
31			

Total Working Days: _____
Total working hours: _____

Signature Consultant: _____
Approved by: _____
(Authorised Person)

Balkan Rural Development Network

Appendix J1

TIME ACTIVITY REPORTING

Name:_____

Position:_____

Project title:_____

Reporting Month:_____

Date	Location	Hours worked	Activities/Duties Undertaken
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			

29			
30			
31			

Total Working Days: _____

Total working hours: ____

Total Public Holidays:____

Signature Employee: _____

Approved by:

_____

(Authorised Person)

Appendix K

Asset Register Form

ASSET	ITEM (article, object, element, product etc.)	LOCATION	DESCRIPTION	VALUE

Appendix L

Cost Allocation Form

COST ALLOCATION FORM

A) Type of Costs: _____ **Month:** _____

B) Type of Allocation Methodology:

- ○ based on the ratio of each program's salaries to the total of such salaries
- ◉ based on the ratio of each program's expenses to the total of such expenses

C) Calculation of Allocation Key

	Program Name	Budget Line	Budgeted [orig. curr.]	Currency	Ex. Rate [at end of	Budgeted [MKD currency]	Allocation Key %	VAT Exempt
Cost Centre 1								
Cost Centre 2								
Cost Centre 3								
Cost Centre 4								
Cost Centre 5								
Cost Centre 6								
TOTAL Budgeted						**0 ден.**	**0.00%**	

E) Payment to be made to [in MKD]:

Cost Cent	Vendor(s)	RDN	TOTAL
CC1			
CC2			
CC3			
CC4			
CC5			
CC6			
TTL	**0**	**0**	**0**

D) Allocation of Costs by Allocation Key [all in MKD]

	Vendor	Description of cost	Ref. Document	Amount	without VAT	CC1	CC2	CC3	CC4	CC5	CC6	RDN*	Directly Paid by:
TOTAL AMOUNTS ALLOCATED BY COST CENTERS				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	

Date prepared

Prepared by: _____ Approved by: _____

* Due to difference in VAT treatment of certain Cost Centers

Appendix M1

VEHICLE LOG-BOOK

Month: _____

VEHICLE REGISTRATION NO:

_____

Date	From	To	Time Out/ Time In	Start km/ End km	km passed	Name of driver	Signature

Appendix M2

Follow up record of fuel vouchers

	Voucher No.:	Amount	Date of issue	Receiver	Signature	Date of clearance	Signature
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Appendix M3

Maintenance/Service Follow-up

Month: _____

VEHICLE REGISTRATION NO _____

Date	Name of driver	Description/Type of Service/Repair/Maintenance	km when provided service	Recommended km for next service	Signature

Balkan Rural Development Network

Appendix M4

Driver policy

Employees that are allowed to use the organisation vehicle must have a valid driver's license and a clean driving record for at least 2 years.

A clean driving record means that the employee has not been held at fault for a car accident or arrested on charges of violating vehicle and traffic laws.

Organisation driver rules are stated as the following:

- Obey traffic laws according to the country in which the journey takes place.
- Document all occurred driving expenses.
- Report any damage or malfunctions occurred to the vehicle immediately.
- Always monitor fuel, tire pressure and fluid levels.
- Do not allow unauthorized drivers to use the organization vehicle unless it is required by an emergency.

The organization is not responsible for fines that are issued during the use of the vehicle by the employee.

I hereby confirm that I am aware of the organization driver policy and will obey the driver rules stated.

Employee name:

Employee surname:

Signature: