

PLANNING AND REPORTING GUIDELINES

OPERATION DAY'S WORK

This document provides guidelines for the narrative and financial planning and reporting of Operation Day's Work (ODW) programmes. The guidelines are mainly intended for Norwegian partner organisations, but can also be useful for local partner organisations.

The document provides guidelines for what should be included in the

- Programme Plan
- Annual Plan
- Annual Report
- Final Report

Guidance on Financial Management (chapter 5.0) is included separately at the end of this document. It is valid for all the plans and reports and should be studied carefully. Under each chapter (from 1.0 – 4.0) references is made to those parts of the financial management guidelines that are especially relevant.

The Norwegian partner's own planning and reporting guidelines can be used, providing the required information is included. Results frameworks are regarded as useful, but not a requirement.

The plans for and reports on ODW supported programmes are part of the overall monitoring of the programmes. The plans and reports are the basis for dialog, learning and documentation of achievements for ODW and the Norwegian partners.

It should be noted that the Norwegian partners are accountable towards the students in schools in Norway. It is the students that have selected the projects and earned the money for the implementation of the programmes. Although ODW believe that flexibility can open for more creativity we should keep in mind that the "winners" are selected based on assessments of their applications. This means that the programme plans need to be in line with the applications.

All documents should be written in English or Norwegian with brief summaries in Norwegian where indicated. In addition, ODW ask for information that can be shared on www.od.no and social media. The "format" is updated annually and sent out by e-mail in November/ December prior to the annual reporting.

In addition to the above, the Norwegian partner should provide a brief start-up report (of about four pages) six months after the implementation of the programme has started. The report should provide an update of the status and progress.

1.0 PROGRAMME PLAN

The programme plan is the overall plan that covers the entire programme period. It should be in line with the agreement between ODW and the Norwegian partner organisation. Include context related information as well as a plan for expected achievements at programme and project level.

A programme normally consists of several projects implemented by a variety of local partners (e.g. local non-governmental organisations and networks, local government partners,



programme of the Norwegian partner organisation in country, national branches of the Norwegian partner organisation).

Please note that the plan for the first year should be presented together with the programme plan. For more guidance, please see Annual Plan.

The programme plan can be divided in two parts: 1. General programme information and 2. Project information. For some programmes it will be natural to expand either Part 1. or Part 2. at the expense of the other.

Part 1: General programme information

This part should be about six pages in English or Norwegian. In addition, a summary of one page summary in Norwegian should be included.

General programme information in English or Norwegian should include:

Basic Information

- Thematic focus of the programme
- Year of the ODW - campaign
- Planned duration of cooperation
- Countries and regional areas included

Context

Give a brief description of the political, social, economic context or other country specific factors relevant to the programme. Include information about the situation for youth, education and employment opportunities for young people. Use maps and illustrations and refer to websites and other resources of information.

Results framework for the programme

In general, it is desirable to present impact, outcome, output and input in a logical manner. Please indicate the need for flexibility and revision during the programme period.

You might choose to use the following terminology or structure with most focus on outcome, output and indicators.

Impact: What long-term change are you aiming for? The changes are affecting the society.

Outcome: What do you wish to achieve? The changes are affecting the target groups.

Output: What is produced or delivered?

Activities: What is done?

Input: What resources are used?

Indicators: Means of verification at different levels that can be quantitative or qualitative.

Explain how established the programme is. Is it part of an ongoing programme, a programme under development or a new initiative?

Project overview

Provide an overview of all the projects that are included in the programme. Include the names of the projects and the name of the local project partners implementing the projects.



Describe the reasons for choosing these partners. If relevant, illustrate how the project partners are connected to each other and to the Norwegian partner organisation. Describe the division of roles and responsibilities between them.

Target groups

Indicate the primary target group in terms of age, gender, geographic location, social and economic status. Other factors should also be included if they are relevant such as ethnicity, disability or religion. When applicable, include secondary target groups, e.g. teachers, parents, government officials.

ODW's primary target group is youth 13-19 years old. There is opening for flexibility, but deviation from the norm need to be justified.

Non-discrimination

Please illustrate how the programme will avoid discrimination based on gender, belief, colour, ethnic origin and sexual orientation. Explain how the programme will work with the poorest or most marginalized part of the population and if and how youth with disabilities will be included.

Youth participation

ODW requires genuine youth participation throughout the programme cycle; including design, implementation and evaluation. Describe what working approaches/methods you plan to develop and undertake to ensure genuine youth participation and empowerment of youth.

The plan ought to address the following questions:

- Have youth participated in the development of the design of the programme? Which youth and how?
- Are the activities in the programme mainly for the youth? How actively are youth participating in the development and implementation of the activities? How is the division of roles and responsibilities between youth and adults?
- Are there parts of the programme that will be led by youth? Which parts?
- What opportunities have the youth to influence and provide feedback on the programme during the implementation, and at the end as part of a learning process? How is their feedback followed up and how are youth kept informed?
- What support will be provided to participating youth in the partner organisations and to those youths who implement the activities?

Share information about methods, guidance and tools on youth participation that you are planning to apply. You may annex relevant documents.

Relation to authorities and civil society

Explain how the Norwegian partner and the project partners relate to the national and local authorities and relevant civil society actors and networks. ODW would like to see how the programme is designed to support and influence national and local authorities and other stakeholders to take greater responsibility for youth and education.

Risk assessment, including mechanisms to identify and deal with potential negative programme effects

Provide an overview of risk factors that might affect the programme and how the programme will deal with these identified risks. The risk factors might be internal or external and relate to social, economic, political conditions, as well as capacity.



Describe the mechanisms that are in place to identify and deal with unexpected changes and negative effects of the programme. Describe what kind of ethical guidelines and warning systems that are in place.

ODW recognizes that the degree of risk of failure is higher in programmes that try out new and creative ideas and with programmes in countries with high levels of conflict or war.

Learning processes, reviews and evaluations

Prepare a plan for learning processes, reviews and evaluations in accordance with ODW's guidelines for learning processes, reviews and evaluations. A minimum of one well-planned learning process/evaluation needs to be included during the lifetime of the programme. The timing for such processes might be mid-term or towards the end. If possible, youth should be consulted and/or involved in the planning and implementation of all the learning processes and evaluations.

Plans for continuation post-ODW

Include plans for follow up and financing after the ODW support has ended, if applicable. Explain what possible negative effects there might be if the programme is terminated after ODW support has ended.

Overall budget

Provide an overall budget for all years of the programme. Less details are required for second year and onwards. Please see guidance under 5.1 and 5.2.

Part 2: Project information

This part should not exceed ten pages for all the projects and not exceed three pages for each project. In addition, each project should include a half page summary in Norwegian.

Project information should be provided for all the projects that are part of the programme. Normally, all activities carried out with a local partner organisation are defined as a project. However, specific project activities carried out by the Norwegian partner organisation may also be defined as a project.

In order to ensure a good overview of the programme ODW would like to limit the number of projects in a programme to 10. If there is only one project, all project information can be integrated into part 1. General programme information.

Project information for each of the projects should include:

Basic information per project

- Name of the project and local partner
- Planned duration of the cooperation
- Geographic location

Information about the local partner organisation

Whenever appropriate, it should include information about:

- Formal organisational structure
- Who they represent (constituencies)
- Role in the community, locally and possibly at national level
- Name of other relevant stakeholders
- Total annual revenue/turnover
- Brief history of the partnership between the Norwegian partner organisation and the local partner; when and how it started and experiences gained so far



- The local partner organisation's experience, expertise and strategies related to youth participation

Special circumstances justifying the project

Explain why the project is relevant to the programme. If it is not obvious, include an explanation about the special circumstances that are related to the specific target groups, political challenges or geographical area.

Result framework for the project

In general, it is desirable to present (impact,) outcome, output and input in a logical manner. Please indicate the need for flexibility and revision during the programme period.

You might choose to use the following terminology or structure with most focus on outcome, output and indicators.

Impact: What long-term change are you aiming for? The changes are affecting the society.)

Outcome: What do you wish to achieve? The changes are affecting the target groups.

Output: What is produced or delivered?

Activities: What is done?

Input: What resources are used?

Indicators: Means of verification at different levels that can be quantitative or qualitative.

Assessment of the local partner by the Norwegian partner

The Norwegian partner should include a brief assessment of the cooperation with emphasis on the capacity of the partner to implement the plan for the year. Possible risk factors and need for follow up should be included.

2.0 ANNUAL PLAN

The first annual plan of the ODW supported programme should be presented as part of the programme plan. For the subsequent years, the annual plans should be presented annually.

The annual plan needs to relate to the approved programme plan.

The local partner may prepare the project information. However, the Norwegian partner is responsible for the quality of the plan.

The annual plan can be divided in two parts: 1. General programme information and 2. Project information.

Part 1: General programme information

This part should be about four pages in English or Norwegian. In addition, a summary of a half page in Norwegian should be included.

General programme information should include:

Basic information

- Year of the ODW - campaign
- Planned duration of cooperation



- Countries and regional areas included

Context

In case of significant changes from the programme plan, include an update of the political, social, economic context or other country specific factors.

Results framework for the programme

Include how far you plan to come in your achievement on impact, outcome and output level. Include the main activities. In case of changes, include an update that clearly shows the changes.

Major changes need to be justified and approved by ODW.

Overview of what is planned for the coming year

Summarise the most important aspects of the programme plan for the coming year.

Include an update in case there are significant changes in the risk assessment, including mechanisms to identify and deal with potential negative programme effects from the programme plan.

Included plans for learning processes, reviews and evaluations for the year.

Youth participation

ODW requires genuine youth participation throughout the programme cycle. Describe what working approaches/methods you plan to develop and undertake to ensure genuine youth participation and empowerment of youth.

The annual plan ought to address the following questions:

- Are the activities in the programme mainly for the youth? How actively are youth participating in the development and implementation of the activities? How is the division of roles and responsibilities between youth and adults?
- Are there parts of the programme that will be led by youth? Which parts?
- What opportunities have the youth to influence and provide feedback on the programme during the implementation?
- How is their feedback followed up and how are youth kept informed?
- What support will be provided to participating youth in the partner organisations and to those youths who implement the activities?

Share information about methods, guidance and tools on youth participation that you are planning to apply.

Part 2: Project Information

This part should not exceed five pages and maximum two pages for each project.

Project information should include:

Basic information

- Name of the project and local partner
- Planned duration of the cooperation
- Geographic locations

Results framework for the project



Include how far you plan to come in your achievement on (impact,) outcome and output level. Include the main activities. In case of changes, include an update that clearly shows the changes.

Assessment of the local partner by the Norwegian partner

The Norwegian partner should include a brief assessment of the cooperation with emphasis on the capacity of the partner to implement the plan for the year. Possible risk factors and need for follow up should be included.

Annual budget

Please see guidance under 5.2.

3.0 ANNUAL REPORT

The annual report should relate to the approved programme plan and the relevant annual plan.

The local partner may prepare the project information. However, the Norwegian partner is responsible for the quality of the report.

If available, attach stories and photos illustrating achievements and good practices. The annual report can be divided in two parts: 1. General programme information and 2. Project information.

Part 1: General programme information

This part should be about four pages in English or Norwegian. In addition, a summary of one page in Norwegian should be included. Please note that there is a separate "format" for the Norwegian summary.

General programme information in English or Norwegian should include:

Basic Information

- Year of the ODW - campaign
- Planned duration of cooperation
- Countries and regional areas included

Context

In case of significant changes from the programme plan, include an update of the political, social, economic context or other country specific factors.

Annual achievements of the programme

- Report what the programme has achieved during the year. Assess to what extent the expected impact, outcome and output have been achieved and the main activities have been carried out as planned. Relate the report to the results framework in the approved programme plan and the relevant annual plan.
- Deviations should be specified. Changes approved by ODW should be included with dated references.
- Include unexpected achievements.
- Use the set indicators as verification of the achievements. Challenges related to the verification of the achievements should be explained.

Overview of what has happened

Provide an overview of all the projects in the programme. Include an assessment of the



status of each of the projects in terms of implementation rate, effectiveness and consumption of the funds.

If relevant, include updated information on other issues of relevance to the programme including:

- Changes in the relationship with local authorities and civil society actors.
- Changes in the risk assessment, including mechanisms to identify and deal with potential negative programme effects
- Positive and negative experiences of working with ODW.
- Challenges in programme and possible consequences for the remainder of the programme period.

Include a summary of the main conclusions, lessons learnt and recommendations of learning processes, reviews and evaluations.

Youth participation

Describe what working approaches/methods have been developed to ensure genuine youth participation and empowerment of youth.

The annual report ought to address:

- How youth are participating in the development and implementation of the activities.
- How the roles and responsibilities are shared between youth and adults.
- How the parts of the programme that have been led by youth, have worked.
- What opportunities youth have had to influence and provide feedback on the programme during the implementation.
- How the feedback from youth have been followed up and how youth have been kept informed.
- What support has been provided to participating youth in the partner organisations and to those youths who implement the activities.

Share information about methods, guidance and tools on youth participation have been applied.

Part 2: Project information

This part should not exceed five pages and maximum two pages for each project.

Project information for each of the project should include:

Basic Information

- Name of the project and local partner
- Planned duration of the cooperation
- Geographic location

Annual achievements of the project

- Report what the project has achieved during the year. Assess to what extend the expected (impact,) outcome and output have been achieved and the main activities have been carried out as planned. Relate the report to the results framework in the approved programme plan and the relevant annual plan.
- Deviations should be specified.
- Include unexpected achievements.
- Use the set indicators as verification of the achievements. Challenges related to the verification of the achievements should be explained.

Assessment of the local partner by the Norwegian partner



The Norwegian partner should include a brief assessment of how the cooperation with the local partner has worked during the year. The assessment should include strength and weaknesses, risk factors and need for follow up.

Annual accounts and audits

Please see guidance under 5.3 and 5.4.

4.0 FINAL REPORT

The final report should provide documentation of programme achievements for the entire programme period. The final report should relate to the approved programme plan.

If available, attach stories and photos illustrating achievements and good practices.

The final report can be divided in two parts: 1. General programme information and 2. Project information.

Part 1: General programme information

This part should be about six pages in English or Norwegian. In addition, a summary of one page in Norwegian should be included. Please note that there is a separate “format” for the Norwegian summary.

General programme information in English or Norwegian should include:

Basic Information

- Name and year of the ODW campaign
- Planned duration of cooperation and eventual changes
- Planned countries and regional areas included and eventual changes

Achievements of the programme

- Report what the programme has achieved during the programme period. Assess to what extent the expected impact, outcome and output have been achieved and the main activities have been carried out as planned. Relate the report to the results framework in the approved programme plan.
- Deviations should be specified. Changes approved by ODW should be included with dated references.
- Include unexpected achievements.
- Use the set indicators as verification of the achievements. Challenges related to the verification of the achievements should be explained.

Youth participation

Describe what working approaches/methods have been developed to ensure genuine youth participation and empowerment of youth.

The final report ought to address:

- How youth have participated in the development and implementation of the activities.
- How the roles and responsibilities have been shared between youth and adults.
- How the parts of the programme that have been led by youth, have worked.
- What opportunities youth have had to influence and provide feedback on the programme during the implementation.
- How the feedback from youth have been followed up and how youth have been kept informed.
- What support has been provided to participating youth in the partner organisations and to those youths who implement the activities.



Share information about methods, guidance and tools on youth participation have been applied.

Project overview

Provide an overview of all the projects that have been included in the programme and illustrate how the implementing partners have worked together. Include the main challenges you have experienced.

Summary of final learning process and evaluation

List the learning processes, reviews and evaluations that have been conducted during the period of cooperation between ODW and the Norwegian partner organizations.

Include a summary of the main conclusions and recommendations of the final learning process or evaluation.

Experiences and lessons learnt that could benefit ODW and partners

Describe if/and in that case how the cooperation with ODW has affected the Norwegian partner and the local partners.

Includes positive and negative experiences with ODW follow-up and recommend what should be done differently in the future.

Plans for continuation post-ODW at programme level

Include updated plans for follow up and financing after the ODW support has ended. Explain what possible negative effects there might be if the programme is terminated after ODW support has ended.

Explain what has been done or will be done to transfer resources and assets, both tangible and the acquired knowledge.

Overall overview of accounts

Provide an overall overview of accounts for all years of the programme. Please see guidance under 5.1 and 5.3.

Part 2: Project information

This part should not exceed 10 pages for all the projects and not exceed three pages for each project.

Project information for each of the project should include:

Basic Information

- Name of the project and local partner
- Planned duration of cooperation and eventual changes
- Planned geographic locations and eventual changes

Achievements of the project

- Report what the project has achieved during the programme period. Assess to what extent the expected (impact,) outcome and output have been achieved and the main activities have been carried out as planned. Relate the report to the results framework in the approved programme plan.
- Deviations should be specified.
- Include unexpected achievements.



- Use the set indicators as verification of the achievements. Challenges related to the verification of the achievements should be explained.

Assessment of the local partner by the Norwegian partner

The Norwegian partner should include a brief assessment of how the cooperation with the local partner has worked during the implementation of the project. The assessment should include strength and weaknesses. Lessons learnt can be included and especially if the cooperation will continue.

Plans for continuation post-ODW at project level

Explain what will happen with the activities after the ODW support has ended.

5.0 FINANCIAL MANAGEMENT

5.1 General issues

ODW's financial management consists of the following two components:

- Overall budgeting for the program including an annual budget for the first year. The budgets shall be submitted to ODW by the 1st of November in the campaign year. For the following years the annual budgets need to be submitted with the annual plans as agreed (between 1st of November and 31st of December).
- Annual accounts, including audit declarations. The audit accounts shall be submitted together with the annual reports. The deadline is 1st of June. Overall overview of the accounts for all years should be submitted with the final report by the end of the programme period. The deadline is also 1st of June the year after the programme ended.

The signed agreement between ODW and the Norwegian partner comes into force as of the date of signing. It will remain valid until all programme plans have been implemented and reported on as outlined in the agreement. The programme plan and annual plans and budgets need to be approved before ODW provides financial support.

The following is defined as income for the programme and should be accounted for and audited;

- income from worked in funds from students and donations minus contributions to the campaign and programme follow up,
- interest ODW's bank account
- interest Norwegian partners' bank accounts and
- interest local partners' bank accounts.

These should be considered when budgeting (see 5.2), accounting (5.3) and auditing (5.4) of the funds.

The Norwegian partner is responsible for the monitoring of the cooperation with the local partner organisations and should ensure that the funds are used as intended.

The Norwegian partner should have systems, means and measures to avoid fraud and mismanagement.

ODW has zero tolerance against corruption. The Norwegian partners should, without delay, inform ODW of all cases of suspected fraud and mismanagement. The Norwegian partners need to keep ODW informed about the investigation of the cases of fraud and mismanagement and share the conclusions from the investigations (forensic reports).



The Norwegian partners will be responsible for any losses in cases of verified fraud and mismanagement.

ODW may stop further disbursements of funds in case of insufficient follow up by fraud and mismanagement by the Norwegian partner.

These financial management guidelines should be in line with ODW's financial guidelines (ODs økonomiske retningslinjer).

5.2 Budgeting and transfer of funds

Budgets shall be stated in Norwegian kroner (NOK). In case it is convenient to include the budget in local currency, the conversion rate should be stated. The Norwegian partner must plan and account for possible exchange rate losses/gains.

The annual budget for the programme should specify the budget per project, the Norwegian partner's administrative and advisory support expenses and the expenses for the learning processes (like baseline, mid-term review and evaluations).

Administrative and advisory support can constitute 13% of the total budget. The percentage may vary from year to year, but should not exceed 13% during the programme period. Administrative and advisory support constitutes cost in Norway or at regional level: contributions to salary costs, contribution to office costs, travel costs and centrally led competence building and monitoring costs in Norway, at regional level or programme country level and audit costs in Norway.

There should be a clear divide of expenses per local partner organisation.

Each project budget should specify project activities, personnel expenses, investments and equipment and project administration. The set-up can follow the Norwegian partner organisation's set-up.

In case of budget revision, the approved budget as well as the revised budget should be included for comparison.

ODW transfers funds to the Norwegian partner once or twice a year based on the approval of the annual plan and budget. The transfer request should include an estimate of carry-over funds/remaining funds from previous year(s) and interest in Norway. The Norwegian partner should create a separate ODW interest-bearing account. Withdrawals from this account shall be made only to cover programme expenses as per approved budget.

The Norwegian partner should submit the bank name, the bank account number and the name of the auditor to ODW.

5.3 Accounts and financial report

Accounts should reflect (or mirror) the budget lines of the budget.

Deviations of +/- 10-20 % on each budget line are acceptable without prior approval by ODW, but does require an explanation in the financial report. Deviations of more than +/-20% on each budget line require prior approval by ODW in advance.

Administrative and advisory support expenses should not exceed 13% during the programme period.



The final report should include an overview of expenditure year by year and total programme period. The following information should be included; the Norwegian partner's administrative and advisory support expenses, expenses for the learning processes and expenses per local partner organisation.

5.4 Audit

The Norwegian partner organisation should ensure that all the involved partners follow "Norwegian Generally Accepted Accounting Principles" in their accounts. All funds used by the ODW supported programmes must be audited by an external auditor. The annual accounts should be audited in accordance with the ISA 805 standard.

5.5 Other issues

Unspent funds

Unspent funds from the previous year(s) and interest from the previous year(s) belong to the programme. These will be transferred to the following year's budget unless otherwise agreed. This must be clearly shown in the annual financial statements.

Reallocation of unspent funds from previous year(s) needs to be approved by ODW in cases where the activities are changed.

Unspent funds at the end of the programme period

This is the sum of unspent funds already transferred to the Norwegian partner organisation and interest at the end of the programme period.

- Residual funds should as far as possible be used on activities in accordance with the approved programme plan. Residual funds should if possible be allocated to the local partners of the programme that ODW has already supported.
- The Norwegian partner should submit a separate application to ODW within three months after completion of the programme on the use of residual funds.
- It is desirable that the application is in line with the agreed recommendations of the final evaluation.
- The application of 2-6 pages should include what is expected to be achieved, name of the partners, timeframe and budget.

ODW and the Norwegian partner organisation will agree on the requirements for final report and accounting on a case-to-case basis. If residual funds do not exceed NOK 500 000 they can be included in the annual partner's parent revision. If the amount exceeds NOK 500 000, a separate audit report will be required.

27.01.21

