



UNITED NATIONS VOLUNTARY FUND FOR VICTIMS OF TORTURE

GUIDELINES OF THE FUND FOR THE USE OF APPLICANTS AND GRANTEES¹

I. ADMISSIBILITY OF PROJECTS

A. APPLICANTS AND GRANTEES

1. As a general rule, only applications by civil society organisations and other channels of assistance (hereafter Organisations) are admissible. Applications by governmental, parliamentary or administrative entities, political parties or national liberation movements are inadmissible.
2. By applying for a grant, Organisations agree to abide by the present guidelines. Organisations, which are granted support by the United Nations Voluntary Fund for Victims of Torture (hereafter referred to as “the Fund”), contract with the United Nations financial and administrative obligations related to the use of the grant that are required to be strictly applied (hereafter referred to as “grantees”).
3. In order to avoid retaining fees on the funds channelled and to maintain control over its use, the Fund does not, as a rule, subsidize a project through another Organisation.
4. As a general rule, projects aiming to establish a new Organisation are inadmissible. Organisations should be in operation for at least one year before submitting an application to the Fund.
5. For the purpose of the present Guidelines, first time applicants are: Organisations which have never applied to the Fund; Organisations funded in the past that have not had a grant from the Fund in the last year; and Organisations that have completed two cycles of five consecutive grants by the Fund and that have not received a grant in the last 3 years.

B. BENEFICIARIES

6. Beneficiaries of projects must be victims of torture. Beneficiaries can also be direct family members of victims of torture, who, due to their close relationship with the victim, were directly affected at the time of the event. Any assistance to be provided with the Fund’s grants should be linked with consequences of torture.
7. Projects should demonstrate a clear victim-centered focus.

C. DEFINITION OF TORTURE AND VICTIMS OF TORTURE

8. For the purpose of the present Guidelines, the definition of torture is provided in article 1 of the United Nations Convention against Torture, where torture is defined as “any act by which severe pain or suffering, whether physical or mental, is intentionally inflicted

¹Version adopted by the Board at its 49th session (April 2019)



on a person for such purposes as obtaining from him or a third person information or a confession, punishing him for an act he or a third person has committed or is suspected of having committed, or intimidating or coercing him or a third person, or for any reason based on discrimination of any kind, when such pain or suffering is inflicted by or at the instigation of or with the consent or acquiescence of a public official or other person acting in an official capacity.”

9. A compilation in relation to the definition of torture in the light of the practice and the evolving jurisprudence of the United Nations Committee against Torture and other international bodies can be downloaded from the Fund’s webpage or requested from the Secretariat of the Fund.

10. For the purpose of the present Guidelines, the definition of victim is provided in the General Comment No.. 3 (2012) of the United Nations Committee against Torture on the implementation of Article 14 of the United Nations Convention against Torture. Victims of torture are defined as “persons who have individually or collectively suffered harm, including physical or mental injury, emotional suffering, economic loss or substantial impairment of their fundamental rights, through acts or omissions that constitute violations of the Convention. A person should be considered a victim regardless of whether the perpetrator of the violation is identified, apprehended, prosecuted or convicted, and regardless of any familial or other relationship between the perpetrator and the victim. The term “victim” also includes affected immediate family or dependents of the victim as well as persons who have suffered harm in intervening to assist victims or to prevent victimization”.

D. NON-DISCRIMINATION PRINCIPLE

11. Organisations applying to the Fund must provide documentary evidence (e.g. the legal statutes or by-laws of the Organisation) that assistance is provided to victims of torture and their family members without any kind of distinction, such as race, colour, gender, language, religion, political or other opinion, national or social origin, property, birth, disability or other status. A project assisting a particular target group may be admissible, provided if the Board of Trustees (hereafter referred to as “the Board”) deems the justification for such a project satisfactory.

E. GENDER PERSPECTIVE

12. A gender perspective should be integrated in all stages of the project, i.e. taking into account the different impact that human rights violations may have on all genders, and proposing adequate measures to provide gender-sensitive assistance to victims. A gender perspective should also be reflected in the management of the project.

F. PERIOD TO BE COVERED BY THE GRANT

13. Grants requested from the Fund can cover a given implementation period of up to 12 months during the calendar year 1st January to 31st December.

14. As a general rule projects for direct assistance to victims shall be supported on a yearly basis for a maximum of two cycles of five consecutive years each, subject to a satisfactory evaluation of the project and availability of funds. On an exceptional basis, grantees receiving financial support beyond ten-years could continue to be supported if, in addition

to consistent high level performance, they play a prominent and significant role in the anti-torture movement;² or they provide essential services to victims of torture in contexts in which no other organization offers similar services.

In the following 3 years, no application will be accepted from the Organisations in relation to a project in the same country of implementation. Applications for projects for direct assistance to victims of torture are reviewed on a competitive basis, taking into account the merit of the application, the needs addressed and the length of consecutive financial support to the project by the Fund.

15. A new grant for the continuation of a project may be requested each year, provided that the narrative, financial and audit reports, if applicable, on the use of all previous grants have been received by the set deadline and declared satisfactory by the Board. However, Organisations should not expect that a grant will automatically be renewed. In case an Organisation fails to submit the narrative, financial and, when applicable, the audit report on the use of the previous grant, no application will be accepted from this Organisation in the following 3 years in relation to a project in the same country of implementation.

16. Organisations are reminded that any grant awarded must be used within the given implementation period. Unspent amounts or carry-overs will have to be refunded, as instructed by the Secretariat of the Fund, or deducted from any future grant, should they be awarded.

G. PRINCIPLE OF CO-FUNDING

17. As a general rule, the amount requested to the Fund for projects providing direct assistance to victims, must not exceed one third of the budget of the project. In regions considered by the Board of the Fund as priority, as indicated in each annual call for applications, the amount requested should not exceed two thirds of the budget of the project of assistance to victims of torture. As a general rule, no project should be totally dependent on the Fund. Exceptions to this rule will be considered on provision of justification and appropriate evidence to support that justification (see Section on Budget Proposal, paragraphs. 46 to 48).

H. TYPE OF PROJECTS

1. Direct assistance

18. Priority in allocating grants is given to projects providing direct medical, psychological, social, economic, legal, humanitarian, educational or other forms of assistance, to torture victims and members of their family, subject to the availability of funds and on a competitive basis. Any assistance provided with the Fund's grant should only address direct consequences of torture.

19. Applications for projects to provide direct assistance to victims of torture should provide information on whether access to aid is available through a State mechanism or

²Criteria for assessment may include projects that: advance and expand medical, psychological, social and legal services in the field of redress and rehabilitation; design and implement strategies to disseminate knowledge and best practices while maintaining a holistic victim-centred approach; advocate for international support to the plight of torture victims and; consistently show a substantive impact on the lives of torture victims, particularly women and other vulnerable groups.



other mechanism.

20. The Fund does not provide financial compensation to victims. The Fund will not support litigation seeking capital punishment of perpetrators.

21. Organisations can only submit one application for direct assistance per country under the same call for applications.

22. Activities such as investigations, studies, research, lobbying/advocacy and publication of newsletters or similar activities are ineligible for funding from the Fund, unless they contribute to direct assistance of victims. Activities aiming primarily to the prevention of torture are ineligible as well. However, funding of activities to raise awareness among torture victims of services provided by Organisations, such as leaflets and webpages, is acceptable within reason in the context of the project. Expenses related to production and distribution of information materials to disseminate the Convention against Torture and the Optional Protocol to the Convention against Torture provisions with a view to ensuring access to justice to victims of torture are admissible as well.

23. "Direct assistance" rendered to victims and/or their family members in the form of economic support should be in kind and only in exceptional cases in cash. Moreover, in cases where assistance may be provided in cash grants (for transportation costs for instance), efficient monitoring mechanisms should be in place to ensure that the money reaches the beneficiary and is used for the intended purpose. Organisations should provide information in writing on these monitoring mechanisms (See Chapter III below, on "Administrative and financial obligations of Organisations related to the use of the grant").

24. Within reasonable limits of the total cost of the project, a direct assistance project may also include an in-house training component for professionals directly involved in assisting victims of torture. The portion of the grant for direct assistance assigned to training should not exceed 20% of the awarded amount. If the portion exceeds the 20% threshold, then a separate application for a capacity building project should be submitted by the applicant.

2. Training and capacity building for Organisations and external professionals

25. Applications for projects seeking to organize training or capacity building activities for Organisations and other professionals providing direct assistance to victims of torture, are admissible, subject to the availability of funds and on a competitive basis. Organisations whose applications have been pre-selected will be visited by a UN official or a Board member, if needed (see Chapter V below). A specific application for training and capacity building should be submitted through the on-line grants system of the Fund.

I. DECISION-MAKING ON THE ADMISSIBILITY OF PROJECTS AND AWARDS OF GRANTS

26. The Board adopts recommendations on the admissibility of projects and amounts of the grants awarded, which are endorsed by the Secretary-General of the United Nations or the High Commissioner for Human Rights on his/her behalf. Applications are reviewed on a competitive basis and are subject to the availability of funds.



II. SUBMISSION OF APPLICATIONS FOR GRANTS ON-LINE GRANTS SYSTEM

A. DEADLINE

27. In order to be admissible, all applications must be submitted to the Fund's Secretariat using the on-line grants system before **1 MARCH** of each year, for projects to be implemented during the next calendar year. The Organisation submitting the application is solely responsible to ensure that the application is submitted within the deadline. Any application sent after the deadline will be considered inadmissible. Any application from an Organisation that has overdue reports or audits on the use of previous grants will be considered inadmissible. In case an Organisation does not respect these administrative requirements, no application will be accepted from the Organisation in the following 3 years in relation to a project in the same country of implementation.

28. Applications can be submitted through the on-line grants system in either English, French or Spanish. Organisations wishing to submit an application in Russian or Organisation unable to access the Internet must contact the Secretariat of the Fund to get instructions on the way to proceed with their application prior to the deadline.

B. ON-LINE GRANTS SYSTEM

29. A Users' Manual to assist Organisations in accessing and using the on-line grants system to prepare applications is available in three languages (English, French and Spanish) from the website of the Fund.

30. Organisations that present an application to the Fund for the first time need to request their registration through the on-line grants system before they are allowed to prepare and submit an on-line application. First-time applicants will then receive an automatic notification by e-mail of the approval of their registration request together with the password to their on-line accounts.

31. The Secretariat of the Fund will declare inadmissible all applications which are not submitted using the on-line grants system of the Fund, within the established deadlines, do not provide the necessary information in all its fields, or in any other manner do not comply with the present Guidelines.

32. Organisations can only submit one application per country in relation to direct assistance under the same call for application. A separate application in relation to training and capacity building activities can be considered.

C. INFORMATION AND DOCUMENTS TO BE PROVIDED BY ORGANISATIONS

33. Information and documentation provided by Organisations for the purpose of the grant-making are for the exclusive use of the Secretariat of the Fund and the Board and will be treated with confidentiality.

1. CONTACT DETAILS AND BANKING INFORMATION OF ORGANISATIONS



34. Organisations should ensure that all the on-line data regarding their mailing address, contact persons, contact numbers and banking information are accurate, since they are essential for communication with the Secretariat and payment of grants. Organisations must update their contact details and banking information in the on-line system first and must inform the Secretariat of the Fund about any changes as soon as they occur.

35. Organisations applying for a grant must provide all the banking details using the form available in the on-line system, including the IBAN and SWIFT codes, where applicable. Since grants are paid in US dollars by bank to bank transfer, the Organisation's bank account must be able to receive foreign payments in that currency.

36. The name of the beneficiary of the bank account must be the name of the applying Organisation. If the bank account is in the name of a private individual, the application will be declared inadmissible by the Secretariat of the Fund. Organisations are advised to request their Bank to complete the UN banking information form. Organisations, which have received grants in previous years, must immediately inform the Secretariat of any change regarding their banking information by using the form available in the on-line system. Failure to provide rapidly changes in banking information may seriously jeopardize the timely payment of the grant.

37. Failure to update contact details/ banking information as well as failure to communicate these changes to the Secretariat of the Fund may lead to the cancellation of a grant. In addition, the Fund will not cover any banking fees originated from delays in payments caused by outdated or incorrect banking information.

38. It is recommended that Organisations have a specific bank account for the Fund's grant.

2. FINANCE QUESTIONNAIRE

39. A questionnaire on the Organisations' financial structure shall be completed and uploaded using the on-line grants system of the Fund at the time of application of the first grant and afterwards updated every year with the application. Should the staff in charge of key functions regarding the financial management of the Organisation change during the period of implementation of the project, the Secretariat of the Fund must be immediately informed of the changes in writing. The information gathered through this questionnaire will be used to assess the internal control system of the Organisation.

40. The internal control system of the Organisation could be verified during monitoring visits. Should the information provided be found inaccurate, the Board may declare inadmissible an application and request the refund of a grant.

3. INFORMATION ON THE VICTIMS

41. When applying, Organisations should provide detailed and comprehensive information on the in-take process of victims, including the definition of torture used and the internal decision-making process on the applicability of the definition.



42. When describing the types of assistance provided to victims, Organisations should provide detailed and comprehensive information on the therapy methodology, the methods used to monitor and evaluate results, as well as the discharge procedure.

43. In order to be admissible, Organisations shall include as part of the application, a set of ten case studies, five of which of victims recently registered and/or assisted within the last 24 months, and another five of victims to be assisted with the grant from the Fund. As a rule, the ten case studies submitted should be different to those submitted to the Fund in previous years. Case studies should be drafted according to the instructions available in the corresponding screen of the on-line system and the specifications hereunder. Names of victims may be withheld and may be replaced by the internal registration number of the Organisation. Organisations should request the consent of victims prior to the transfer of any personal data to the Fund.

44. Case studies must include the following information:

- a. The history of the victim (including dates and places, the context in which and by whom the victim was tortured; the physical and psychological after-effects on the victim);
- b. When and how the victim was referred to the Organisation;
- c. The type of assistance provided/to be provided by the Organisation with the Fund's grant, including details on the number, type and frequency of consultations;
- d. The results expected from or already obtained through the assistance provided with the grant; and
- e. The assistance to be provided to the victim in the future.

Two of the ten case studies presented should also provide a break-down of expenses incurred.

45. The information included in the case studies will be kept confidential and will serve only for the internal use of members of the Secretariat of the Fund and Members of the Board, who are United Nations experts appointed by the Secretary-General. The purpose of these studies is to assess that the assistance provided to victims of torture is within the mandate of the Fund, as well as to understand, through examples of individual cases, the specific services offered by the Organisation and the challenges it may face in assisting victims.

5. BUDGET PROPOSAL

46. In order to be admissible, budgets should be based on realistic local costs and salaries. Over-budgeting shall result in the inadmissibility of the application or the obligation to refund all or part of the grant after the award. As a general rule, the amount requested to the Fund must not exceed one third of the budget of the project (See paragraph 17, above).

47. Both at the time of the application and reporting, Organisations must provide proof that other donors are contributing to the project. This may be in the form of copies of applications to donors or pledges by donors; copies of letters of agreement with donors; or bank statements of recent contributions. Secured sources of funding must be distinguished from those merely envisaged. Organisations are also invited to indicate whether a contribution is in cash or in-kind. In case of in-kind contribution, Organisations must provide explanations on its calculation as well as supporting documents.



48. In order to verify Organisations' compliance with the requirement to raise two-thirds funding from other sources, the Secretariat of the Fund may contact other donors to confirm the authenticity of the information provided by Organisations without prior consultation with the latter.

PROJECTS FOR DIRECT ASSISTANCE

49. As a general rule, grants to projects for direct assistance are awarded yearly by the Fund and range between US\$ 30,000 and US\$ 100,000. Organisations applying for the first time to the Fund may request a first grant of a maximum of US\$50,000. These amounts will be reviewed every year.

50. Exceptionally, the Board may recommend to finance projects which do not attain the required level of matching funds provided that:

- a. The Organisation was visited by a United Nations official and the outcome of the assessment was positive;
- b. The accounts are adequately maintained;
- c. The reporting is satisfactory;
- d. Beneficiaries include new cases or victims of recent torture;
- e. The Organisation can provide documentary evidence that they have made continued bona fide efforts to seek other sources of funding;
- f. The project is a small or medium size project, and
- g. The grant awarded does not exceed US\$30,000.

Organisations are encouraged to continue to look for other sources of funding. The situation will be reviewed every year by the Board on a case by case basis to determine whether the Fund should continue supporting projects under these conditions.

51. Funding requested from the Fund may cover different types of expenditures clearly linked to the provision of direct assistance to victims of torture. Administrative costs may only include direct costs³ and should be reduced to the strict minimum. In principle, administrative costs should not be higher than 13% of the total cost of the project. Indirect costs, which are those that cannot be traced specifically to the direct assistance, should not be included.

52. Expenses related to the use of the expertise of international consultants are admissible. As a general rule, such expenses should be limited in time to a maximum of three consecutive grants, their purpose should be clearly described, including the added value, and their total cost should remain within reason given the nature of the project and its total cost.

53. The proposed budget must reflect the total cost of the project and not only the amount requested to the Fund and it should indicate in detail the items and sub-items of expenditure to be covered with the grant requested from the Fund.

³ Direct costs are those that can be readily and directly attributed to the project operation. A direct link between the cost and the project can be identified.



54. When applying, Organisations must also submit a copy of the chart of accounts, if available, and the Organisation's latest audited financial statements.

55. Organisations should refer to the Users' Manual for further assistance on how to prepare a budget using the on-line grants system. Organisations should use the fields for comments available to explain and provide additional information on each individual budget line, type of expense and calculation behind the cost per unit indicated.

ADDITIONAL DOCUMENTS TO BE PROVIDED ONLY BY FIRST TIME APPLICANTS TO THE FUND

56. In addition to the information and documents indicated above, Organisations which submit an application to the Fund for the first time shall:

- a. Provide background information on the Organisation;
- b. Provide copy of the statutes of the Organisation;
- c. Provide a copy of the legal registration of the Organisation (if available);
- d. Include documentary evidence that its staff has relevant experience in providing direct assistance to victims of torture (their curriculum vitae must be provided); and
- e. Provide a minimum of two reference letters from donors, relevant Organisations or experts in the field of assistance to victims of torture.

PROJECTS FOR TRAINING AND CAPACITY BUILDING

57. The Fund also receives applications for grants to support training or capacity building projects, which aim to strengthen the professional development and/or the organizational capacity of the applicant Organisation in order to ensure the provision of more professional direct assistance to victims of torture. These projects may take the form, for example, of trainings, workshops, seminars and conferences, peer to peer training or staff exchange. They are to be conducted primarily for the benefit of the professional staff of the applicant Organisation and, on an exceptional basis, of the external partners of the applicant Organisation, who are directly involved in the provision of assistance to victims of torture.

58. Priority will be given to applications received from current and previous grantees of the Fund.

59. As a general rule, projects for training and capacity building may be supported on a yearly basis for a maximum of five consecutive years, subject to a satisfactory evaluation of the project and availability of funds. Only one capacity building application per Organisation and per year will be accepted. Organisations may apply for a direct assistance and/or emergency grant in addition to their application for a capacity building grant.

60. Grant applications for training and capacity building projects will be reviewed by the Board of Trustees of the Fund once a year, during the regular grant making session in the fall, and for implementation during the following calendar year.

Applications should be submitted using the on-line grants system of the Fund and should



include:

- a. CVs of the personnel involved in the project
- b. CVs of the trainers
- c. Proof of the other sources of funding
- d. The topics to be discussed;
- e. The draft programme;
- f. A provisional list of speakers and trainers;
- g. A provisional list of participants in the training; and
- h. The expected benefit(s) in direct assistance to victims of torture.

61. The amount awarded by the Fund for such projects will not exceed US\$50,000 per application. As a general rule, speakers' fees are not eligible to be covered by a grant of the Fund. However, pre-agreed fixed honorarium for trainers could be covered. Expenses to cover accommodation and daily allowances for trainees residing in the same city where the training takes place are not admissible. Co-funding is desirable but not required.

III. FINANCIAL AND ADMINISTRATIVE OBLIGATIONS OF ORGANISATIONS RELATED TO THE USE OF THE GRANT

62. By applying for a grant, Organisations abide by the present guidelines. Once the Secretary-General's decision to approve the grant has been transmitted to the grantee, the concerned Organisation accepts to strictly comply with the United Nations' financial and administrative obligations related to the use of the grant. By submitting a revised budget, Organisations accept to comply with any other conditions mentioned in the letter of notification sent by the Secretariat of the Fund informing them about the Secretary-General's decisions.

A. REVISION OF BUDGET

63. In case of award, Organisations will be requested to submit through the on-line grant system, by the deadline indicated in the e-mail and the letter of notification, a satisfactory revised and detailed budget adjusted, if necessary, to the amount approved by the Board. Revised budgets must be submitted by Organisations even if the grant awarded matches the amount requested.

64. In principle, budget revisions or adjustments should only be made to amounts in the lines included in the initial proposal and Organisations will not be able to add a new line or expense at the time of the revision of the on-line budget. Addition of new lines or expenses in revised budgets will only be authorized on an exceptional basis. Should Organisations wish to add new lines or expenses to their initial budget proposal, they will have to submit a request by e-mail to the Secretariat of the Fund with a detailed breakdown of the expense and a relevant justification. The request will then have to be authorized by the Secretariat of the Fund.

65. Failure to submit a revised budget within the established deadline will lead to the cancellation of the grant.

66. Grants will not be released until a satisfactory revised budget is submitted and approved by the Secretariat of the Fund.



B. IMPLEMENTATION OF THE PROJECT AND USE OF THE GRANT

67. As a rule, grants are disbursed in the first trimester of the year of implementation of the grant. As soon as the grant is received in their bank account, Organisations must return to the Secretariat of the Fund the acknowledgment of receipt, duly signed and dated. The acknowledgment of receipt form is available on the webpage of the Fund. The deadline to submit the acknowledgment receipt is **15 MARCH** of every year for grants awarded at the October session of the Board, unless otherwise indicated in the notification letter of the Secretariat.

68. The grant must be used in conformity with the application and revised budget submitted to the Fund on the basis of which the grant was approved. Any changes to budget items of expenditures already approved by the Fund that may be necessary during the implementation period must be submitted to and authorized by the Secretariat of the Fund prior to engaging the expenditure. Any expenditure, which was not included in the revised budget nor expressly authorized by the Secretariat during the implementation of the project, will have to be refunded to the Fund.

C. INTERNAL CONTROL SYSTEMS OF ORGANISATIONS

69. Organisations must establish and maintain internal control mechanisms to ensure sound management of administrative and financial resources. Among others, they must ensure the existence and respect of policies and procedures concerning accounting, supply chain matters, handling of cash and checks, authorization of fund movements and recording of transfers affecting the Fund's grant. Written records and documentation of transactions related to cash and bank accounts must be kept and made available to the Secretariat of the Fund at any time upon request. In addition, changes in bank signatories and other changes in the status of the Organisations' officials with signing authority must be reported to the Secretariat of the Fund immediately.

70. Regarding the provision of cash assistance, which shall remain limited and exceptional (See paragraph 23, above), the Organisation shall provide the Secretariat of the Fund with its written policy and criteria regarding the allocation and monitoring of cash assistance, including minimum and maximum amounts that may be allocated, purposes for which cash may be awarded, system in place for the disbursement of monies and monitoring mechanisms to ensure the effective use of the grants awarded. Precise and separate records of such payments with the relevant supporting documents must be kept by the Organisation and be made available to the Secretariat of the Fund at any time, upon request.

71. Organisations must have guidelines and procedures ensuring a competitive process are used in the procurement of goods. In addition, Organisations must have guidelines and procedures regarding the purchase, prescription, issuance and storing of medicines and medical supplies financed by the Fund, enabling their tracking from the supplier to the final beneficiary. Such policies must be submitted upon request to the Secretariat of the Fund, as well as supporting documents regarding certain purchases.



D. HUMAN RESOURCES

1. Staff and assimilated categories

72. Staff, consultants, collaborators and other assimilated categories, must be recruited on a competitive basis bearing in mind gender balance and following open, transparent, and non-discriminatory procedures. Relevant and supporting documents in this regard may be requested by the Secretariat. Staff and assimilated categories, regularly remunerated under the project, and in particular with the Fund's grant, must have written contracts.

73. Adequate records of staff attendance and assignments must be maintained. Any change in the key information on human resources affecting the use of the UNVFVT grant must be immediately communicated to the Secretariat of the Fund, in writing.

2. Volunteers and assimilated categories

74. Volunteers, interns, fellows and other assimilated categories must be recruited following open, transparent, and non-discriminatory procedures. Relevant and supporting documents in this regard may be requested by the Secretariat. Organisations that are using volunteers shall have clear and consistent policies and procedures for the use of and payments made to volunteers or assimilated categories.

75. Organisations that are providing any form of payment to volunteers or similar categories of persons, must keep records, including names, contact details, assignments undertaken, attendance, date, nature and amount of payments.

E. RETENTION OF RECORDS

76. All Organisations subsidized by the Fund shall allow the UN staff undertaking a visit for the Fund or members of the Board, as well as needed non-UN personnel accompanying them (auditor, translator, etc.) full access to their financial records at any time.

77. Organisations are required to maintain separate records of expenses documenting how past grants were spent including:

1 - Financial records (all receipts/ invoices, including 3 suppliers' quotations for any purchase exceeding US\$2,500);

2 - Victims' files with information on the specific assistance provided in the context of the project's expenses. Individual files must include direct or indirect records (i.e. reference to coded receipts/documents kept elsewhere) on the following information:

- a. personal details of the victims (name and last name, date of birth, photocopy of ID, address and contact details);
- b. personal history of the victims, including details of the torture suffered;
- c. medical records, if appropriate (diagnosis, list of sessions with staff with dates, minutes of consultations with staff, receipts of medicines handed over or prescribed, prescriptions, copies of laboratory reports, etc);
- d. legal records, if appropriate (copies of complaints lodged to tribunals, power of attorney, receipts of honoraria/legal fees for external or internal



- lawyers, receipts for expenses related to the case - translation of documents, forensic or ballistic expertise, etc);
 - e. social assistance records, if appropriate (receipts of travel grants/tickets for the victim, copies of receipts for any purchase made on behalf and for the victims - telephone cards, clothes, food, payment of rent, etc);
 - f. financial records for medical and legal assistance (receipts of travel expenses for home visits, etc.);
 - g. any other relevant information; and
- 3 - Records on the management of administrative and other resources

78. With due regard to any legal restriction, this information must be available at the Organisations premises for a period of five years after receipt of the grant for inspection by the UN staff undertaking a visit for the Fund or members of the Board, as well as needed non-UN personnel accompanying them (auditor, translator, etc.).

G. COMMUNICATION WITH THE SECRETARIAT

79. The Secretariat must be informed immediately of any change in the structure of implementation of the project, as well as changes of contact person or the person in charge of the project and be provided with the new contact details in order to ensure that communication between the Secretariat and the Organisation is maintained.

80. Organisations are responsible for ensuring regular and smooth communication with the Secretariat of the Fund by corresponding either with the person in charge of the project or by sending their queries to the general e-mail address of the Fund unvft@ohchr.org

81. The size limit to a document sent to the Secretariat attached to an e-mail is 20MB.

IV. REPORTING ON THE USE OF GRANTS ON-LINE GRANTS SYSTEM

A. OBLIGATION TO SUBMIT REPORTS

82. Organisations must submit narrative and financial reports on the use of the grant(s) awarded. Organisations submitting reports are solely responsible to ensure that the reports are submitted within the deadline. If satisfactory reports on a previous grant have not been received within established deadlines, the Board will not consider any new application for a grant for the following three consecutive years and, as the case may be, will recommend the refund of the grant not reported on. If the said Organisation does not refund the grant within the time-limit indicated by the Board, no new application from the Organisation concerned will be declared admissible.

83. The Secretariat of the Fund keeps records of Organisations which have not complied with its reporting requirements, in particular those requested to refund a grant, and reserves the right to share this information with other donors and/or partners.

B. DEADLINE

84. Reports on the use of grants will be prepared and submitted through the on-line grants Reporting System of the Fund by **1 MARCH** every year unless otherwise authorized by



the Secretariat of the Fund. Organisations will also be requested to submit the printout of the on-line report by fax, mail or e-mail (scanned copy) duly signed and dated, to the Secretariat of the Fund by **1 MARCH** every year.

C. ON-LINE GRANTS SYSTEM

85. A Users' Manual to assist Organisations in preparing reports on the use of grants through the on-line grants system is available in three languages, English, French and Spanish on the webpage of the Fund.

86. The Secretariat of the Fund will declare not satisfactory all reports which are not submitted using the on-line grants system within the established deadline, do not provide the necessary information on all the fields showing precisely how the grant of the Fund was used to assist victims of torture, or in any other manner do not comply with the Guidelines of the Fund. Reports may be submitted in English, French or Spanish. For reports submitted in Russian, Organisations shall contact the Secretariat.

87. Should a report be declared not satisfactory, the Organisation would still have to submit a report by the new deadline provided by the Secretariat of the Fund. Failure to do so may lead to the request for refund of the grant.

88. In cases where awards are received from national or international courts as a result of successful litigation, legal fees paid by the Fund need not be returned, in accordance with the conditions under which the grant was allocated. However, the Fund encourages Organisations to use any such awards for the continued protection of victims of torture and to keep the Secretariat of the Fund informed as to how Organisations intend to use any such future awards.

89. Project leaders are requested to certify that all the information provided in the narrative and financial reports is accurate and true by submitting the signed copies of the report. Failure to comply with this obligation might result in the refund of the grant.

D. INFORMATION ON VICTIMS

90. Organisations shall provide disaggregated data on numbers of victims assisted in the reporting period under the following categories:

- a. Gender
- b. Age
- c. Country of origin
- d. Legal status (nationals/ refugees/ asylum-seekers)
- e. Type of assistance provided
(medical/psychological/legal/social/economic, etc.).

91. In relation to the reporting period, Organisations must provide detailed and comprehensive information on the in-take process of victims, including the definition of torture used, the therapy methodology, the methods used to track therapy results and the discharge procedure.

92. Organisations must include as part of the narrative report, one set of ten case studies of victims assisted during the reporting period with the grant from the Fund, five of which should be different from the set of cases submitted with the application for the next cycle.



Five of the cases submitted with the report should be the same as those submitted with the original application for the year reported upon. In such cases, updated information on developments and evolution of the case during the year reported on should be provided. Case studies must be drafted according to the instructions available in the corresponding screen of the on-line system.

E. FINANCIAL REPORT AND AUDIT

93. All Organisations supported by the Fund shall provide a financial report on the use of the grant paid by the Fund for the calendar year 1st January to 31st December. The financial report must be presented in US dollars showing the currency exchange transactions in accordance with the generally accepted accounting principles. The financial report must be accompanied by a fund statement (all the financial information assimilated to the grant, both inflows (receipts, transfers in) and outflows (e.g. transfers out and expenses) as well as cash in hands, bank balance, accounts receivable) as of the date of the financial report showing all fund movements between the Fund grant and other funding sources.

94. All grants of US\$50,000 and above must be audited by a certified external auditor on the use of the grant paid by the Fund for the calendar year 1st January to 31st December. The Fund's Secretariat reserves the right to select or oversee the selection of the external auditor. The costs relating to the audit may be covered by the grant within reasonable limits in the context of the total cost of the project. If the audit report is not drafted in one of the official languages of the United Nations, an English translation should be provided.

95. Organisations whose grants are below US\$50,000 may be randomly selected to be audited on the use of the grant paid by the Fund for the calendar year 1st January to 31st December, in which case they will be duly notified by the Secretariat via the Letter of notification. All Organisations will be audited at least every three years. The Fund's Secretariat reserves the right to select or oversee the selection of the external auditor. The costs relating to the audit may be covered by the grant within reasonable limits in the context of the total cost of the project. If the audit report is not drafted in one of the official languages of the United Nations, an English translation should be provided.

96. The audit report must include a certificate showing that the grant was received and that it was used according to the information provided by the Organisation in its financial report. The certificate should include an auditor's opinion on compliance with the terms of the Fund's grant. The certificate is to be accompanied by a management letter issued by the auditor. The certificate and the management letter must be submitted to the Secretariat of the Fund by **1 AUGUST** of the following year.

97. Audits must cover the implementation period of the grant, namely the calendar year 1st January to 31st December, and not the fiscal year of Organisations which differs from country to country. Audits are not performed by the Fund. It is the responsibility of the Organisation to hire directly an external auditor.

98. In circumstances related to possible misuse of funding by the grantee, the Board may decide to request United Nations or other auditors to audit the concerned grantee, including its financial data.



F. ADDITIONAL DOCUMENTS FOR REPORTS ON TRAINING AND CAPACITY BUILDING ACTIVITIES

99. The narrative and financial reports on the use of a grant approved for training or capacity building activities will be prepared using the on-line grants system of the Fund and they should include the following final documents:

- a. The programme, including dates and venues;
- b. List of speakers/trainers (with short description of their experience in the field whether national, regional or international);
- c. List of participants, including names, Organisations and positions, contact details of the participants, training events attended (If it is not possible to provide information of on the list of participants, kindly provide an explanation);
- d. Evaluation of the training or capacity building by participants;
- e. Any materials produced in the context of the activities (book, CDs...); and
- f. Follow-up activities resulting from the training or capacity building.

100. Reports on trainings and capacity building activities should describe the results obtained as compared with the objectives set out in the application, including the impact of the training or capacity building. The benefits of the training in terms of direct assistance to victims of torture should also be described. The Secretariat reserves its right to directly contact participants to ask for their feedback about the training provided.

V. VISITS TO PROJECTS

A. FIELD VISITS TO PROJECTS

101. In order to better understand and evaluate the work done and planned, as well as the management of the grant, members of the Board, the Fund's Secretariat and/or other UN staff, shall visit projects and meet with staff members of the Organisation implementing the project, as well as with victims of torture or members of their families assisted with the Fund's grant. During any visit, the UN staff or member of the Board, may be accompanied by non-UN personnel, as needed (e.g. auditor, translator, doctor, etc.), that would also be bound by UN rules of non-disclosure of information. In general, the Secretariat will inform in advance Organisations concerned when such a visit takes place, though, unannounced visits may take place, if appropriate. All Organisations are expected to fully cooperate with the officials undertaking the visit. A confidential report on this evaluation will be prepared for consideration by the members of the Board at their annual session.

102. The Organisation has the obligation to facilitate the visit, including the arrangement of meetings and the provision of access to their administrative and financial files to the evaluator during the visit.

103. Should the evaluation of the project be negative, or incomplete due to the limited access to files, staff and/or beneficiaries, the secretariat of the Fund or the Board will cancel any pending grant, discontinue funding for the project, or request a total or partial refund of the grant, as appropriate.



104. All first time projects, including of grantees which have already projects financed by the Fund, are to be visited by a UN staff or member of the Board, before any new grant is paid.

B. COOPERATION WITH UNITED NATIONS ORGANISATIONS

105 Information may be provided or requested by the Fund on projects it subsidizes, to other United Nations staff posted in the field, and to representatives of other United Nations Agencies, Funds or Programmes, such as the United Nations Development Program (UNDP). If an evaluation visit by those officials to the project is decided, in principle, the Fund's Secretariat will inform the project leader in advance and request his/her full cooperation.

106. If appropriate, the Secretariat of the Fund may inform United Nations representatives that grants have been approved for projects in the country concerned, so that they are aware of the Fund's relationship with the Organisations in charge of those projects.

VI. PAYMENTS

107. The Fund's Secretariat does not process payments of grants but requests the Financial Services of the United Nations to do so. Organisations should take into account that the payments of grants under the regular cycle will be endeavoured to be disbursed in the first three months of the year of implementation of the grant. Any discrepancy or incomplete financial and bank information submitted by Organisations will result in severe delay in the release of the grant (See paragraphs 34 to 38, above).

A. PENDING INSTALLMENTS

108. A grant for which certain conditions (usually complementary information) must be fulfilled before it can be paid is a "pending grant". As a rule, only second instalments of grants will be kept pending payment, in principle upon the receipt of a satisfactory report on the use of the first instalment by **15 JULY** every year.

109. A pending instalment of a grant may be cancelled if the conditions are not satisfactorily met within the given deadline. Therefore, Organisations should never pre-pay budgeted expenditures nor assume that a pending instalment will be paid.

110. The amount of the second instalment may be adjusted and reduced by the Secretariat on the basis of the progress report on the use of the first instalment.

111. In principle, second instalments not paid by **1 OCTOBER** every year will be automatically cancelled. Reports on second instalments not released will not be admissible.

B. WITHHOLDING OF PAYMENTS

112. Should information on a project received after the annual session of the Board raise doubts concerning over-budgeting or mismanagement, the Secretariat can decide, if needed upon consultation with the Chairperson, to withhold the payment of a grant or to request a project leader not to spend a grant already paid until the situation is clarified.



VII. MISMANAGEMENT OR FRAUD

113. In cases where the Board and/or the Secretariat considers that there has been fraud or mismanagement in an Organisation supported by the Fund, no further application shall be accepted from the Organisation during the 5 years following the refund or satisfactory settlement of the matter. Once the five-year period has passed, any new application from the Organisation will be treated as those from first time applicants, requiring a visit by a UN staff or member of the Board. The Board will also undertake necessary steps to satisfactorily verify that previous malpractices, including inadequate internal controls and issues related to governance, have been resolved.

114. The submission of false information in the documentation requested, especially the annual Finance Questionnaire, will be treated as a case of mismanagement or fraud. Failure to provide satisfactory supporting documents for the financial management of the grant(s) when requested may be considered as well as mismanagement or fraud.

115. The Board reserves the rights to take any appropriate measures in the circumstances, including estimating the amount mismanaged or embezzled and requesting a refund, and/or using relevant legal procedures.

VIII. REFUND OF GRANTS

116. In addition to the cases of mismanagement or fraud indicated above, the Secretariat of the Fund or the Board may request Organisations to totally or partially refund a grant when:

- a. The project was not implemented in full or in part;
- b. The grant was spent for expenditures other than those mentioned in the budget proposal submitted to, and approved by, the Board;
- c. No narrative report, or financial report, or audit was submitted within the deadline established by the Board or the Secretariat;
- d. A narrative report and/or a financial report submitted was declared not satisfactory;
- e. A negative evaluation of the project following a visit, or
- f. Any other reason that may justify such refund according to the Board and/or the Secretariat of the Fund.

117. The Secretariat of the Fund keeps records of Organisations which were requested to refund a grant, and in particular those who did not comply with the request, and reserves the right to share this information with other donors and/or partners.

IX. HEARING OF PROJECT LEADERS

118. At its annual session, the Board may hear project leaders. Requests for hearing should be addressed to the Secretariat of the Fund. Travel costs arising from such visits may not be charged to the United Nations or to the Fund.



119. The Board may request project leaders to present the activities of their Organisation in person, in these cases travel expenses will be borne by the Fund.

X. EMERGENCY GRANTS AND SPECIAL CALLS

120. Emergency and special applications can be submitted by Organisations that are already being supported by the Fund or new Organisations.

A. EMERGENCY GRANTS FOR ORGANISATIONS

121. Emergency grants are subject to availability of funds and may be awarded in exceptional circumstances such as a sudden increase in the number of victims of torture to be assisted due to a human rights and/or humanitarian crisis. Emergency grants may also be awarded in other exceptional circumstances, which prompt the need for urgent assistance to victims of torture and their family members. Organisations shall justify the nature of the emergency application.

122. Organisations may send a request for emergency funding at any time during the year. An emergency grant cannot be renewed or prolonged and should cover a period of 12 months maximum. Emergency assistance shall not be granted in case of cash flow difficulties that Organisations that have been awarded a grant under the regular cycle may be experiencing during the inter-sessional period.

B. EMERGENCY GRANTS FOR VICTIMS OF TORTURE

123. On an exceptional basis, provided that sufficient funds are available, a victim of torture may be eligible for an emergency grant. The application has to be submitted by an Organisation, as defined in paragraph 1 of the Guidelines, on behalf of and with the consent of the victim.

C. SPECIAL CALLS

124. On an exceptional basis, the Board may authorize Organisations to submit an application for projects to be implemented in the regions and/or on thematic areas identified as a priority by the Board through its intersessional calls or in the context of regular annual calls.

D. GENERAL PROVISIONS FOR EMERGENCY GRANTS AND SPECIAL CALLS

125. When submitting a request for emergency or special funding, Organisations that have not received a grant from the Fund in previous years, shall comply with the requirements applicable to first time applicants (see paragraph 56, above). Prior to submitting a request for emergency or special funding, Organisations that already have a grant with the Fund must ensure that they have submitted satisfactory reports on the use of previous grants within established deadlines.

126. Emergency and special funding projects are to be visited by a UN staff or member of the Board, before any grant is paid. All provisions related to the field visits of regular projects contained in section V apply to emergency and special grants projects.

127. Awarded Organisations must submit progress and final narrative and financial reports on the use of the emergency and special grant awarded within the deadline



indicated by the Fund's Secretariat. All emergency and special grants of US\$50,000 and above must be audited by a certified external auditor on the use of the grant paid by the Fund. All provisions on the refund of grants contained in section VIII apply to emergency and special grants projects.

128. The amount of the emergency and special grant will be considered on a case-by-case basis, depending on the nature of the project and availability of funding and as a rule should not exceed US\$100, 000.

XI. USE OF THE UNITED NATIONS AND OHCHR LOGOS

129. Organisations supported by the Fund must not use the United Nations logo for any purpose.

130. Should Organisations wish to use the logo of the Office of the United Nations High Commissioner for Human Rights (OHCHR) during the period that they are supported by the Fund, they should contact the Secretariat of the Fund for written permission and instructions on how to proceed.
