

IKI Small Grants

International Calls

Call 2025

Application guidelines

This document guides you through the different steps in the application platform. Please make sure to always read through the explanations here first before you fill in the boxes on the application platform.

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1. Introduction

IKI Small Grants has recently updated its application process, introducing a two-stage approach. The first part focuses on assessing eligibility criteria as outlined in the funding information. Applicants that meet these criteria will then be invited to complete the second part of the application, which focuses on the details of the project proposal.

This document serves as a comprehensive guideline for applicants to the IKI Small Grants programme, specifically addressing the **first stage** of the application process. It provides crucial information and explanations to help you navigate this initial phase. A separate guideline for the second stage, which will concentrate on the project proposal itself, will be made available at a later date. It is essential to follow these guidelines closely when preparing your IKI Small Grants application.

Please note that all applications must be **submitted in English**. Official documents of the organisation (e.g. accounting guidelines) and register entries must be translated into English. While these translations are required, they need not be notarised.

We highly recommend **uploading** and submitting your application with a **reasonable time buffer** to avoid potential technical issues that may arise due to increased server traffic in the hours leading up to the submission deadline.

We look forward to receiving your application!

2. Legal and financial information about your organisation

Besides the project's evaluation GIZ first conducts a legal and commercial background check of the applicant organisation. Hence, this chapter outlines different aspects this evaluation focusses on.

2.1 Legal entity / juridical person status

The direct beneficiary of the grant must be a legal entity / juridical person, i.e. it must have an independent and verifiable legal personality. This can be assumed if the recipient is legally independent and has legal competence and capacity. Having rights and obligations means that the recipient has the legal capacity to conclude contracts in its own name.

Register extracts, statutes, or articles of association, but also other proof according to the respective requirements of the relevant legal regulations of the country of registration can serve as evidence of legal status. For example, laws, foundation deeds, registration information, decrees and tax numbers may be submitted.

Applicants must also indicate in the relevant section of the (online) project application platform if they are a non-profit organisation. IKI Small Grants classifies a non-profit organisation (NPO, generally also known as a not-for-profit organisation, charitable institution, or non-business entity), as an organisation dedicated to the promotion of a particular social cause. Economically, it is an organisation which uses the surplus of its income to promote its objective, rather than distributing its income to the shareholders, managers, or members of the organisation.

Finally, we ask applicants to specify through which law(s) their organisation has been registered.

2.2 Accounting

Financial statements

Every applying organisation must submit a copy of their annual financial statements of each of the last three completed and available financial years. Financial statements older than 4 years cannot be considered. These statements must be **dated** and **signed** and should be scanned documents. If your financial statements are subject to external audits, then these must be submitted in full. External financial audits must be signed by the auditor and contain his or her findings.

As a minimum standard, annual financial statements must contain detailed information on the income/revenue and expenses of the organisation (income statement). It is not sufficient to submit an overview of i.e. the balance sheet, a bank statement, or an output from an accounting software.

The currency and the reporting period must be clearly visible in the financial statements.

General advice: Deliberate misstatements will lead to exclusion from the selection process. Each financial statement is checked and compared to the information made in the revenue template (see chapter 3.1.)

2.3 Internal controls

Internal controls are processes that ensure the achievement of an organisation's objective in terms of operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations, and policies. As a broad concept, internal control involves everything that minimizes risks for an organisation. It serves to avert damage that might be caused by the organisation's own staff or malicious third parties. Measures may be undertaken independently of the internal control process in the form of retrospective controls, for example by an internal auditing unit. Alternatively, they may take the form of preventive rules as an integral part of the internal control process.

The following principles form the basis of what we regard as an internal control system:

- a) The principle of transparency: For processes, process-concepts (or process plans), such as internal controls, must be established that enable an outsider to assess the extent to which employees work in conformity with these process-concepts. At the same time, process-concepts represents the expectations of higher management. This can take the form of accounting manuals, process descriptions and similar documents.
- b) The principle of four-eyes: In a well-functioning control system no essential process should be carried out without countercheck. This means that a certain activity, i.e. a decision, transaction, etc., must be approved by at least two people.
- c) The principle of functional separation: Executive tasks (e.g. processing purchases), booking tasks (e.g. financial accounting, stock records) and administrative tasks (e.g. stock management) that are carried out as part of a corporate process should not be performed by one and the same person.

- d) The principle of minimum information: Staff members should only be provided with the information they need to perform their work (need-to-know principle). This entails that the organisation has measures in place that sensitive information such as salaries, personal details of employees and/or participants of events etc. is kept securely. This also covers the corresponding security measures for IT systems.

2.4 Compliance with the law and anti-corruption

Compliance with the law means that the potential recipient has not violated any laws (as far as it is known) for example, by evading tax payments or encouraging undeclared work.

Corruption is the misuse of public or private sector positions of power or influence for private benefit. This may take the form of bribery, dispatch money, embezzlement, nepotism, blackmail, fraud, kickbacks, the exertion of unlawful influence, secret arrangements, and insider dealing. Anti-corruption covers all activities designed to prevent and combat corruption wherever and whenever it occurs.

IKI Small Grants provides measures to reduce the risk of corruption. As part of the application process, we will examine if your organisation, members of its executive bodies or executive managers have been subject of allegations or investigations concerning breaches of the law, corruption or other offences (e.g. fraud, embezzlement, breach of trust) in the last five years. If such allegations have been made, we will require information on what measures the organisation has taken as a result. Consequently, we will require evidence that an effective system for preventing and combating corruption has been established and that it is being implemented consistently.

2.5 Procurement standards for goods and services

Internal procurement standards need to be submitted by the applicant if they are not covered as part of the internal accounting guidelines. These should include a chronological order of administrative steps to be completed when purchasing goods and services. It should also state clearly which role each employee has, who is involved in this process. Also, it should be clear what award procedure applies to which estimated contract value. Annex 4a requirements on procurement for projects financed by GIZ can serve as a reference.¹

3. IKI Small Grants Revenue Template

Filling in and submitting the **Revenue template** is mandatory and failure to do so will result in an unsuccessful application.

Note: Please **do not make any changes to the general format** of the template!

The information entered will be read out automatically.

If you have any problems filling in the template, please contact our support:

IKI-Small-Grants@giz.de

¹ [Annex-4a-requirements-on-procurement](#)

The applicant organisation must provide information on its annual revenue for the last three available years.

As a first step, applicants will have to select the starting month of their reporting periods, the latest year of their reporting as well as the currency they use in their financial reporting (**red circles**).

| Period of three years from : | | Currency: | | |
|--|-----------------------|---|--------------------------------|---------------------|
| Jan | 2023 | USD | | |
| Fiscal year - Period from Jan - Dec | | | | |
| Year | Revenue/Income in USD | Page(s) in the annual report (Attachment) | Ø-annual exchange rate EUR/USD | Revenue in EUR |
| 01/2023 - 12/2023 | 120.000,00 | 5 | 0,92517 | 111.019,99 € |
| 01/2022 - 12/2022 | 150.000,00 | 5 | 0,94905 | 142.357,26 € |
| 01/2021 - 12/2021 | 150.000,00 | 4 | 0,84145 | 126.217,72 € |
| Ø - annual revenue | 140.000,00 | | | 126.531,66 € |
| Maximum budget volume: | | | | 126.531,66 € |
| <p>* Basis of data: https://ec.europa.eu/budget/graphs/inforeuro.html</p> <p>* the annual exchange rate is calculated as an average of the monthly rates stated below</p> <p>* Please contact IKI-small-grants@giz.de if your currency is not available</p> | | | | |

Example: Revenue tab

The second step is to enter the revenue of the last years as well as the page numbers in the financial statements where the revenue can be found (**orange square**).

The income/revenue information in the budget template must include all income regardless of the source or type of use. Some organisations differ between operational income and income from grants or restricted and unrestricted income. Both must be included.

The maximum budget volume, which is equivalent to your average annual revenue of the last three years, is calculated automatically and is capped at EUR 200.000. Once an organisation is successful in this application stage, they will get a confirmation regarding the maximum amount they can budget as part of the second part of their application.