Charity Organization «Charity Fund named after Avhustyn Voloshyn»

Procedure for Reporting to Donors

Approved
by decision of the Board of the Fund
Minutes No. 2 of 7 September 2026

English translation · the Ukrainian original prevails

Uzhhorod · voloshynfund.com · EDRPOU code 46220592

APPROVED
by Decision of the Board of
the Charity Organization «Charity Fund named after Avhustyn Voloshyn»
Minutes No. 2 of 7 September 2026

Charity Organization «Charity Fund named after Avhustyn Voloshyn»

PROCEDURE FOR REPORTING TO DONORS

1. General Provisions

1.1. This Procedure for Reporting to Donors (hereinafter — the Procedure) establishes uniform rules for the preparation, approval and submission of financial and narrative reports of the Charity Organization «Charity Fund named after Avhustyn Voloshyn» (hereinafter — the Fund) to donors, grant-makers and benefactors.

1.2. The Procedure applies to all projects financed from donors' restricted funds, taking into account the special requirements established by a specific grant agreement, which prevail over this Procedure in the event of any discrepancy.

2. Types of Reports

Type of report	Content
Narrative (programme) report	Description of the activities carried out and the results achieved against the indicators of the results framework, deviations from the plan and their reasons
Financial report	Report on the use of funds by budget line, with supporting documents in accordance with Section 5 of the Regulations on Financial Compliance
Interim report	Report for a period set by the agreement (monthly, quarterly) preceding the final report
Final report	Report for the entire period of project implementation, including the results of the final evaluation in accordance with the Regulations on Monitoring and Evaluation

3. Procedure for Preparing Reports

3.1. The project officer responsible prepares the narrative part of the report on the basis of ongoing monitoring data; the Chief Accountant prepares the financial part of the report on the basis of the separate accounting of project expenses.

3.2. Before it is submitted to the donor, the draft report is checked internally by the Executive Director for consistency with the actual data, the budget and the

donor's requirements for the reporting format.

3.3. Reports containing financial information for an amount exceeding the threshold set by the Board are additionally approved by the Board of the Fund before being submitted to the donor.

3.4. The deadlines for preparing and submitting reports are set by a reporting schedule drawn up on the basis of the terms of each grant agreement and monitored by the Executive Director.

4. Supporting Documents

4.1. The financial report is accompanied by copies (or a register) of the primary documents provided for in Section 5 of the Regulations on Financial Compliance, in a format agreed with the donor (scanned copies, a register with links, originals on request).

4.2. The Fund keeps the originals of supporting documents for the period set by the agreement with the donor and provides access to them during donor checks and audits.

5. Donor Checks and Audits

5.1. The Fund facilitates checks by the donor or an auditor authorised by it (financial monitoring, audit, visits to the project site), providing access to documentation to the extent agreed in the grant agreement.

5.2. If the donor identifies discrepancies in or comments on the reports, the Fund provides written explanations and, where necessary, corrects the reports within the period agreed with the donor.

6. Responsibility

6.1. The Executive Director is responsible for the timeliness and completeness of reporting to donors. The Chief Accountant is responsible for the accuracy of the financial part of the reports.