

Guidelines for Final Financial Reporting

1. INTRODUCTION

These guidelines intend to help the Partner understanding **the scope of the final financial report** and **how it will be used** for the validation of the payment request.

The **final reports (narrative and financial)** should allow DG ECHO to formulate a double opinion:

- A first one, called the **acceptance of the final reports**¹, where DG ECHO will look at the fulfilment of the Specific Objective, the achievement of the Action's results, the mobilisation of resources, the implementation, the necessity of the costs and how reasonable they are for the implementation of the Action. The information in section 4.3.2 of the Single Form (Information per result) will constitute the main basis for the acceptance of the final reports.
- A second one, called the **validation of the payment request**, which verifies that expenses are in line with the financial regulatory framework (Financial regulation, General conditions, etc) and sound financial management. This covers mainly the verification that costs are **actual costs** and comply with the **principles of sound financial** management, that they were **committed** during the eligibility period of the Action and determined according to sound applicable accounting standards and that they are traceable, in particular within the financial reporting practices of the Humanitarian Organisation or its implementing partners. The validation of the payment request is merely based on information provided in the final financial report. At this stage, sections 1 to 10 of the Single Form may be considered as background information for getting a better understanding of the final financial report.

The main principle of the final financial report is that the Partner will use **its own internal financial reporting format** to provide the required information. This should ease the preparation of the report, as well as the preparation for any type of *ex-post* audit or verification, as the documentation and internal references will be the same. When Partners have an internal financial reporting format which does not provide the kind of information requested by DG ECHO, they may use one of the formats presented in the annexes of these guidelines as a basis.

2. STRUCTURE OF THE FINAL FINANCIAL REPORT

2.1. Format of the report

For clarity's sake, the final financial report will be organised around **chapters**. The structure of the final financial report will follow the headings used in the left column of the table in Section 11 of the Single Form.

¹ Cf Article 21.2 of General Conditions

Some examples of section 11 headings and financial reports have been developed to get a better understanding of the scope, content and presentation of a final financial report. The **examples** are available in **Annex 3**.

It is not at all mandatory to choose one of the formats mentioned in Annex 3. These examples only serve to give an idea of what an acceptable format may look like. The Partner can use any format for the lists, tables, etc, provided that the information listed in the current guidelines (under section 4 below) is clearly identifiable.

No originals or copies of invoices, contracts or order forms have to be added to the final financial report, the only exception are for copies of study, evaluation or audit reports in case the respective costs being claimed under the direct costs. However, when deemed necessary for understanding the eligibility of costs, DG ECHO can ask for more specific information (possibly including copies of supporting documents).

In case DG ECHO asks for copies, no certified copy is needed for this report; however originals could be requested during audits. For more information on DG ECHO audits, refer to **DG ECHO Audit Information Paper** on DG ECHO website (http://ec.europa.eu/echo/funding/audit_fr.htm)

Together with the final reports, the Partner will submit a **payment request** identifying the **amounts pre-financed**, the **expenditure engaged** and the **balance requested** from the Commission. The partner can use its own format for the payment request including the three amounts mentioned above.

2.2. Content and level of details to be provided

As mentioned in the General Conditions, the Partner should provide sufficiently detailed information in the final reports in order to allow DG ECHO to formulate an opinion on the eligibility of costs. The current guidelines provide an indication of the level of information to be provided. Not all sections will apply to all types of Actions. The costs to be identified are classified by chapters: personnel, equipment, major or large amounts of supplies (or consumables), contracts, and communication/visibility costs.

Each chapter will contain the financial information provided by the Partner's financial reporting tools. Additional information can be provided by the Partner to justify the eligibility of the costs to complement the information provided by the standard reporting tools. In that case, it is strongly advised to use explicit cross references to ease the reading and interpretation of the reports. It is important to provide coherent information and to avoid discrepancies.

Just like the final narrative report (which is based on the Single Form), the final financial report will cover all actual costs of the Action, regardless of the source of the funds and the percentage of DG ECHO contribution

Information reported in the narrative report does not have to be repeated in the financial report. However, the two reports should be complementary and coherent.

The final financial report must be consistent with the records, accounts and ledgers of the Humanitarian Organisation and its implementing partner(s)

In the tables and lists provided with the Final Financial report, costs should be expressed in the clearest terms in order to be understandable and traceable. Vague and/or generic

terms (e.g. vehicles) should be avoided. The Partner should try to be as specific as possible in the description of the different categories and/or items of costs. (E.g. four wheel drive, truck, motorcycle, etc)

The level of details required by DG ECHO to carry out its analysis of eligibility of expenses at liquidation stage is presented in the following sections.

For some categories of costs, the guidelines indicate a **threshold** which will be used by DG ECHO when analysing the eligibility of expenses at liquidation stage (liquidation threshold). Liquidation threshold means that generic information on the type of costs should always be provided, but no additional information would be requested for costs below these thresholds². DG ECHO will only verify expenses above these thresholds.

When the information provided in the reports above the mentioned thresholds is considered insufficient to verify the eligibility of the costs, a request for complementary information, which suspends the applicable deadline, will be sent to the Partner.

For multi-donor actions, higher thresholds are defined and bilateral agreements with the concerned partner could be made to ease the use of standard reporting and avoid extensive reporting.

A summary table of the information to be provided, including the thresholds, is provided in Annex 1.

DG ECHO Finance and Legal Unit is always available for bilateral discussions with Partners to define the best and easiest way of providing the requested information.

2.3. Language of the final financial report

The explanations and contextual information must be provided in the language of the Agreement (Article 10.4 of the General Conditions).

When the headings of the tables copied from the internal reporting are written in another language than the one of the agreement, a translation in the language of the agreement should be provided. This can be done globally in an annex of the final financial report or per heading, as it suits best the Partner and the readability of the report.

In case of local languages, no systematic translation of supporting documents (purchase orders, procurement procedures, etc) is needed, but a lack of translation of the key parts could be seen as a major internal control weakness as this could lead to a lack of supervision at HQ level and could lead to possible subsequent audits. Translation costs are considered as eligible costs; DG ECHO will not ask for certified translations.

2.4. Deadlines and means of transmission

The final financial and narrative reports must be submitted within three months after the end of the implementation period of the Action both in electronic and hard copy. The final reports will be considered as submitted only upon reception of both the narrative and the financial final reports.

² - Partner should remember that at the time of audit more detailed information may be requested by auditors on all costs and not only on costs above these thresholds.

Final reports submitted through e-tools application do not have to be submitted in paper. Under the e-tools application, the table 11 should be updated in the eFinal Report and the other documents constituting the financial reports should be attached in annexes. (Refer to Fact Sheet A7)

According to Article 21.2 of the General conditions, in case the Partner does not submit the final reports within the established deadline, the deadline for DG ECHO to accept the final reports will be extended for a period equivalent to the duration of delay of submission.

In case the financial report is missing, the final reports will not be considered as submitted.

3. GENERAL REPORTING AND ELIGIBILITY ISSUES

- a) In the final financial report, the Partner will identify at least the following types of costs (if not already covered in the final narrative report):
- personnel costs,
 - equipment costs (low value equipment allowances, depreciated equipment or equipment fully charged to the Action),
 - consumables and running costs,
 - service, works and transport contracts costs,
 - communication, visibility and information costs
 - and other eligible costs.
- b) Costs are considered **committed** once there is a legal commitment, such as issuing of a purchase order or the signature of a contract. This legal commitment has to be made during the eligibility period of the Agreement (and thus before the end of the implementation period of the Action). Invoices should be received by the time of the submission of the final report and recorded in the financial system of the Partner or its implementing partner(s). If, for exceptional reasons, invoices are not paid at final report stage, it is advised to mention clearly which costs still have to be paid and under which conditions this will be done. Anyhow all invoices must be ultimately paid, at the time of an ex-post audit or *ex-post* verification by DG ECHO at the very latest.
- c) Costs committed during the Action for activities implemented **after the Action** and before the submission of the final report (= winding up activities), such as the final distribution of some remaining stock, supplies or the preparation of the final report, can be considered eligible **to the extent that these costs are reasonable and necessary for the Action**. They may not consist of a mere extension of the activities of the Action. The winding up activities must be accepted by DG ECHO to be eligible.
- d) Costs committed **after the Action** (= winding up costs) and before the submission of the final reports, such as **running costs** (e.g. fuel) can be considered eligible to the extent that these costs are reasonable, that it was not possible to commit them during implementation and that they are needed for winding up the action. These costs must be agreed by DG ECHO at liquidation stage.

- e) The **indirect costs** (see Article 18.7 of General Conditions) do not have to be justified in the final financial report. In case the Partner is already receiving a separate grant for its running cost (sometimes also called an operating grant³) from a Commission service during the period in question, no indirect costs can be accepted by DG ECHO. Information on other grants received should be mentioned in section 3.2 of the Single Form.
- f) Costs committed within the eligible cost period mentioned in the agreement (Art. 2.2) even before the start date of implementation of the Action are eligible to the extent they are reasonable and directly linked to the preparation of the Action. Costs committed before the start date for eligibility of expenditure are only eligible if it concerns stocks of goods or equipment (see also FS B1 and B2).
- g) In the case where the cost has been **apportioned** to several Actions, DG ECHO may request, if deemed necessary to understand the eligibility of the cost, more information on the key of repartition between the Actions.
- h) Can be considered as eligible costs **the average costs** generated by accounting systems for certain cost categories (e.g. staff or labourers, big stocks of basic goods) used in all cases in the same way (equal treatment) on condition that the average is not higher than the real cost. The final financial report should clearly state when the cost reported is an average cost, to be differentiated from actual costs. **A description** of the basic elements of the system needs then to be provided to DG ECHO.
- i) The use of **lump-sums** is not authorised unless it has already been agreed by DG ECHO in the framework of the Action. In any case, lump sums should be based on average of real costs and be regularly updated.
- j) When are **headquarter costs** accepted under direct costs or indirect costs?

Direct costs are identifiable as specific costs directly linked to performance of the action and which can therefore be booked to it directly. Indirect costs represent a proportion of the organisation's overheads. Overheads are all the structural and support costs of an administrative, technical and logistical nature which are cross cutting for the operation of the beneficiary body's various activities and cannot therefore be booked in full to the action for which the agreement is awarded because this agreement is only one part of those activities. They comprise costs connected with infrastructures and the general operation of the organisation at headquarter level and include costs such as administrative and financial management, human resources, training, legal advice, documentation, IT, etc.

Following these definitions, costs of HQ-personnel can be charged as direct costs in the following circumstances:

- They relate to the achievement of the action's operational results and have accordingly been identified as an operational activity in section 4.3.2. of the

³ Article 18.7 of the FPA 2008 General Conditions applicable to NGOs and International Organisations: "Indirect costs shall not be eligible where the Grant/Contribution Agreement concerns the financing of an Action conducted by a body which is already receiving a running cost contribution from the Commission during the period in question"

Single Form. Example: the preparation of a training module under a capacity building program or awareness raising campaign in a DIPECHO action.

- They cover the drafting of the final reports. DG ECHO accepts that the Partner may charge the salary costs of 1 full time equivalent with appropriate qualification and experience for the drafting of the final reports (max. 3 months), independent of the actual location of the person drafting the report (in the field or at HQ).
- They cover the actual presence of HQ staff in the field (e.g. monitoring missions, needs assessment, etc).

In all other cases, the related HQ staff costs cannot be charged to the Action either in whole or be considered as direct costs on a pro rata basis, calculated for instance on the basis of the time your HQ staff spent on the concerned activities.

Time sheets or any other means explicitly showing the time dedicated to the Action have to be available when the Action is verified or audited.

- k) When closing the Action, it is important to ensure that adequate and complete **documentation** is available and archived for possible future verification by DG ECHO.
- l) The **VAT** status of the partner both at HQ and at field level should be explained upfront in the Single Form and actualised in the final financial report. In case an exemption was requested for VAT and a negative or no reply has been received from the concerned authorities, this should be mentioned in the report.
- m) If the Humanitarian Organisation wishes to report on **in-kind** contributions, these should be explained in Section 4.3.2 of the Single Form.

4. COSTS AND MINIMUM INFORMATION

In addition to the final financial report generated by Partner accounting systems, the partner is expected to provide specific information relevant for liquidation purposes as regards the significant costs relating to the different categories of costs mentioned above. This information can be spread over different chapters in the Partners' financial report structure. When deemed necessary to assess the eligibility of certain costs, DG ECHO may ask additional information.

A checklist is also provided in annex 2 in order to assist Partners to verify that the different information needs are covered. This check list should be annexed to the final financial report. When the requested information is not applicable for the Action, it should be indicated.

4.1. Personnel Costs

The following information must be clearly identifiable and consistent with section 10 of the final narrative report, where relevant:

1. For each **expatriate and key management staff** involved in the Action:
 - name,

- function (e.g. office manager, project officer, doctor, nurse, Watsan specialist),
 - period when the person is charged to the Action (dates), and
 - the total cost per person;
2. **HQ staff directly** involved in the Action (see 2.i for more information):
 - name,
 - function and type of activities charged,
 - period when the person is charged to the Action (dates), and
 - the total cost per person.
 3. For **other persons** (e.g. local staff, day labourers,)
 - function:
 - number of persons,
 - total number of days/months charged for that period
 - total cost per function;
 4. **Other personnel related costs** such as, e.g. recruitment costs, medical expenses, housing costs, travel costs, are **eligible if** they are traceable and linked to the person in the context of the Action. If these costs are already included in the personnel costs, they should not be mentioned in the report separately.

4.2. Equipment costs

There are 3 categories:

1. Allowance for low value equipment,
2. Partially charged equipment
3. Equipment fully charged to the Action.

4.2.1. Allowance for low value equipment

As indicated in Article 18.4 of the General Conditions, the budget of the Action may include an allowance for covering **low value equipment fully purchased** with the Commission's financial support and for which donation to final beneficiaries and local implementing partners is either not suitable, not advisable or contrary to the principles of sound financial management.

The maximum cost per single item under this allowance shall not exceed € 2,000. For Actions where the total budget is equal to or less than € 500,000, the amount of the allowance will not be higher than € 5,000. For Actions where the total budget exceeds € 500,000 this maximum becomes € 15,000.

For equipment above € 500 included in this allowance, a list is required including the description of the item, the date of purchase and the total amount.

4.2.2. Partially charged equipment (depreciation)

Depreciation costs can be charged to the Action for the period they are used for the Action. This equipment does not have to be donated. (See also Fact Sheet B3 and Art 18.3 of General Conditions)

As indicated in Article 18.3 of the General Conditions, the default linear depreciation rates (pro rata the number of months for which the equipment was allocated to the Action) are for equipment with a historic purchase price:

- up to € 2,000 to be depreciated over 24 months.
- above € 2,000 and up to € 10,000 to be depreciated over 36 months.
- above € 10,000 and up to € 30,000 to be depreciated over 48 months.
- above € 30,000 to be depreciated over 60 months

Operating or running costs relating to depreciated equipment are to be listed separately and are not included in the depreciation.

Using the DG ECHO depreciation rates means the depreciation amounts charged to DG ECHO will not necessarily be found in the reporting systems of the Humanitarian Organisations; however, the Humanitarian Organisation is expected to keep an inventory of these types of equipment/assets. At liquidation stage, controls by DG ECHO will be limited to items with a purchase cost above € 2,000 for grants and 100% funded actions and € 10,000 for multi-donor actions (liquidation threshold).

This list in the report will include:

- a clear description of the item (cars, trucks, motor cycles, phones, scanners, computer equipment, de-mining equipment, etc.),
- acquisition or purchase date,
- purchase amount (per item),
- the number of months charged, and
- the total amount depreciated.

In the case where the cost has been apportioned to several Actions, this should be mentioned and briefly described.

Special case: Partner under P-control mechanism can submit to DG ECHO a request for recognition of its own depreciation method. If approved, it will then be used for all Actions with DG ECHO for which a final payment has not yet been made and for all future Actions under the FPA 2008

4.2.3. Fully charged Equipment

At liquidation stage controls will be limited to items with a purchase cost above € 2,000 for grants and 100% funded actions and € 60,000 for multi-donor actions (liquidation threshold).

The information to be provided will consist of:

- a clear description (cars, trucks, motor cycles, phones, scanners, computer equipment, de-mining equipment, etc.),
- the number purchased,
- acquisition or purchase date,
- the total amount of purchase and,
- the destination of the equipment (donated, transferred, obsolete)

Donations of fully charged equipment:

- More details on the donations are provided in Fact Sheet B2.
- Equipment or tools that cost less than € 500, such as small office equipment, mobiles, and bicycles are not subject to donation and their final use should not be explained in the final report.
- For items with a value higher or equal to € 500 a table with the donations, including the total amount should be included in the report. The individual receipts can be verified in HQ audits;
- In addition, for individual items of more than or equal to € 5,000, a copy of the donation certificates (countersigned by the recipient) must be annexed to the report;
- For the equipment transferred to another EC funded Action, a table should be included in the report with the following information:
 - the name of the Humanitarian Organisation in charge of the Action where the equipment is transferred to,
 - an inventory of the transferred equipment,
 - the reference of the Action it is transferred to.

Exceptions to donations:

In case equipment has been broken, lost or became obsolete for further use, this should be clearly identified and explained in the report.

In case equipment could not be donated (e.g. de-mining equipment,...), the reasons should be clearly explained as well how future use of the equipment will be kept under control. This should have been specified in the proposal already and confirmed in an article 8.2 of the Agreement (if not yet done, submit a justification in the final report. The transfer should then be approved through a exchange of letters.

4.3. Goods and running costs

The following information must be clearly identifiable in the financial report:

- Stationery (printing, office supplies, etc.): At liquidation stage, controls will be limited to expenses above € 2000 per categories of items for grants and 100% funded actions and above € 10,000 for multi-donor (liquidation threshold); the information provided should include a description of items and the total costs.
- Running costs for the equipment: cost per type (fuel, insurance, maintenance, etc.). At liquidation stage, controls will be limited to expenses above € 2000 per categories of items for grants and 100% funded actions and above € 10,000 for multi-donor (liquidation threshold); the information provided should include a description of items and the total costs.
- Goods (medicines, seeds, tents, blankets, towels, etc.); the information provided should include a description of items and the total costs

- For remaining stocks of a value of € 500 or more per item at the end of the Action, Partner should provide the quantities remaining and the estimated value. ; In addition, when applicable, the Partner should provide:
 - Signed copies of donation certificates for stock donated including: , the total amount and the destination (organisation and responsible contact name);
 - Inventory of stocks transferred to another Action including the name of the Humanitarian Organisation in charge of the Action, and the references of the Action to which it is transferred. Donation certificates or letters must be countersigned by the recipient. In the case of multiple/many small scale donations (for an amount between € 500 and € 5,000) a list can be provided.

4.4. Service, Works and Transport contracts

This section should include for example feasibility studies, nutrition surveys, audit reports, evaluations, monitoring and quality assurance of the Action reviews which directly concern the Action, where the costs are included in the budget of the Action and which are carried out by an external subcontractor.

In case of studies/audits/evaluations, mentioned under Section 4.5.2 of the Single Form, which entail the establishment of reports, a copy of the report has to be annexed to the final report.

At liquidation stage, controls for studies/evaluation/audits will be limited to listed items with a purchase cost above € 2,000. For Multi-donors, this threshold becomes € 10,000.

For other types of contracts, at liquidation stage, controls will be limited to listed items with a purchase cost above € 10,000. For multi-donors, this threshold becomes € 60,000.

The information listed must be clearly identifiable and mention the selected company, a description of the service and the period or the date of delivery (or transport or work).

4.5. Institutional Communication, Visibility and Information costs

The limit to funding that normally a Partner can allocate to institutional⁴ communication and visibility are 0.5% of the direct eligible costs or a maximum of € 8,000.

Larger communication activities can be authorised after discussion and submission of a communication plan to DG ECHO.

⁴ See also DG ECHO Visibility Toolkit 2009: http://ec.europa.eu/echo/about/actors/fpa_en.htm

A liquidation stage, for costs within the 0.5% limit, the Partner is only requested to provide evidences of the communication and visibility activities (photos, press releases, link to website, etc).

For costs above the 0.5% and € 8,000 limits, the Partner is requested to provide a clear description (including photos or other evidence) and a list of costs per type of communication, visibility and information activities. Descriptions should be consistent with section 9 of the Single Form.

Operational information/communication activities should be reported under Section 4.3.2 and be treated as other operational costs.

4.6. Miscellaneous

Under this chapter, the partner can include costs such as bank charges, telecom costs, legal and professional fees, office rental, etc.

At liquidation stage, controls will be limited to items with a global cost per type above € 2,000 for grants and 100% funded Actions and € 10,000 for multi-donor actions (liquidation threshold).

5. REPORTING ON PROCUREMENT PROCEDURES

5.1. Reporting on procurement procedures in Actions submitted to the A control mechanism

It is not necessary to repeat the information given in Annex A of the Single Form. In case of an Action submitted to the A control mechanism, the Humanitarian Organisation will provide **for all procedures above € 10,000**:

- a description of the procedure,
- a copy of the publication and/or the list of potential bidders informed,
- the selection and award criteria.
- And the name of the winner / supplier

5.2. Minimum procurement information for Actions submitted to the P control mechanism

In order to have a minimum of information on the procurement procedures used, a list of the following information on the procurement procedures is needed for **all procedures above € 60,000**:

- a description of the subject of the procedure,
- the total cost
- the type of procedure used.
- And the name of the winner / supplier

Exceptions that were made to the partners' own procedures will be mentioned and justified.

Annex 1: Summary information needed for validation of the payment request –

		Legal threshold	Liquidation threshold	Details to provide	More info
	Payment request	All costs	All costs	- amounts pre-financed - expenditure engaged by the partner - and the balance requested from DG ECHO	Art 21.3 GC
1	List of expatriate and key management staff :	All costs	All costs	- name, function - period when the person is charged to the Action (dates), - the total cost per person	4.1.1
2	List of HQ staff directly involved in the Action	All costs	All costs	- name, function, - period when the person is charged to the Action (dates), - type of activities charged (e.g. mission, ...) - and the total cost per person.	4.1.2
3	List of other persons (e.g. local staff, day labourers)	All costs	All costs	- the number of persons per group of function: - total number of days/months charged - total cost, per function.	4.1.3
4	List of other personnel costs	All Costs	All costs	- type of costs - and the total costs	4.1.4
5	List of Allowance for low value equipment :	>500€ <2000€	>500€ <2000€	- a description of the item - the date of purchase - the total amount	4.2.1
6	List of depreciation of equipment	>500€	100% & grants : >2000€ MD : >10,000€	- a description of the equipment - the acquisition or purchase date, - the purchase amount per item, - the number of months charged, -and the total amount depreciated.	4.2.2
7	List of fully charged equipment	>500€	100% & grants >2000€ MD : >60,000€	- a description of the equipment, - the number purchased, - the acquisition or purchase date, - the total amount of purchase. - and destination of equipment	4.2.3
8	Supporting documents for donation of fully charged equipment or remaining stock :	>500€	>5000€	- a copy of the donation certificates (countersigned by the recipient);	4.2.3 4.3

GUIDELINES FINAL FINANCIAL REPORTING
VERSION – NOVEMBER 2010

			500<<5000€	- a table with the donations, including the total amount.	
9	List equipment or remaining stocks transferred to another EC funded Action:			- name of Humanitarian Organisation in charge of the Action where the items are transferred to, - an inventory of the transferred items, - the reference of the Action it is transferred to.	4.2.3 4.3
10	List of stationery and running costs	>500€	100% & grants >2000€ MD : >10,000€	- description - cost per type of items - total costs	4.3
11	List of goods			-description - total cost	4.3
12	List of Service / Transports/ work contracts	>10,000€	100% & grants >10,000€ MD : >60,000€	- the selected company, - a description of the service - the period or the date of delivery, works or transport.	4.4
13	List of Studies/audits/evaluations	All costs	>2,000€ MD: > 10,000€	- selected company - description of service - period or the date of delivery - copy of the report has to be annexed	4.4
14	List of Communication, Visibility and Information costs,	All costs	>8000€ or 0.5% <8000€ or 0.5%	- clear description and list of costs per type of stationery - the number and amount per item. - Some evidence (e.g. photos) has to be provided. - Evidence of activities (e.g. photos)	4.5
15	Miscellaneous (bank charges, communication costs, legal and professional fees, office rental, etc.).	>500€	100% & grants >2,000€ MD : >10,000€	- a clear description - the amount per type	4.6
16	List of procurement : A control mechanism Actions:	>10,000€	>10,000€	- Annex A of the SF: - a description of the procedure, - a copy of the publication and/or the list of potential bidders informed - the selection and award criteria. - name of winner/supplier	5.1
17	List of procurement : P control mechanism Actions:	>60,000€	>60,000€	- description of the subject of the procedure - the total cost and the type of procedure used. - Exceptions to the partners' own procedures to be justified - name of winner/supplier	5.2

Annex 2 - Checklist on information to be found in the final reports for validation of the payment request.

In order to facilitate the assessment of the reports, Partners should use the checklist below and attach it to the final financial report.

		Not applicable	Included
1	Payment request	Compulsory	<input type="checkbox"/>
2	Updated table 11	Compulsory	<input type="checkbox"/>
3	Detailed financial report coherent with Table 11 headings	Compulsory	<input type="checkbox"/>
4	List of expatriate and key management staff:	<input type="checkbox"/>	<input type="checkbox"/>
5	List of other persons (e.g. local staff, day labourers)	<input type="checkbox"/>	<input type="checkbox"/>
6	List of HQ staff directly involved in the Action (except traditional HR and administrative functions)	<input type="checkbox"/>	<input type="checkbox"/>
7	List of other personnel costs	<input type="checkbox"/>	<input type="checkbox"/>
8	List of Allowance for low value equipment:	<input type="checkbox"/>	<input type="checkbox"/>
9	List of depreciation of equipment	<input type="checkbox"/>	<input type="checkbox"/>
10	List of fully charged equipment	<input type="checkbox"/>	<input type="checkbox"/>
11	Supporting documents for donation of fully charged equipment or remaining stock:	<input type="checkbox"/>	<input type="checkbox"/>
12	List equipment or remaining stocks transferred to another EC funded Action:	<input type="checkbox"/>	<input type="checkbox"/>
13	List of goods	<input type="checkbox"/>	<input type="checkbox"/>
14	List of stationery and running costs	<input type="checkbox"/>	<input type="checkbox"/>
15	List of Service / Transports/ work contracts	<input type="checkbox"/>	<input type="checkbox"/>
16	List of Studies/audits/evaluations	<input type="checkbox"/>	<input type="checkbox"/>
17	List of Communication, Visibility and Information costs	<input type="checkbox"/>	<input type="checkbox"/>
18	List of miscellaneous costs	<input type="checkbox"/>	<input type="checkbox"/>
19	List of procurement	<input type="checkbox"/>	<input type="checkbox"/>

Annex 3: Some examples of possible structures of final financial reports and their corresponding sections 11 of the Single Form

Hereafter, four different examples of final financial reports, based on structures used by some of our partners, can be found.

It has to be clear, however, that these are only examples and that it is not at all mandatory to choose one of the four. Each partner has to present a structure which is in line with the financial reporting structure in its Organisation. The examples may give you an idea of what kind of correspondence between section 11 of the Single Form and the final financial report is expected and of what type of information and degree of detail the final financial report should contain.

The three first examples only contain the final financial report itself and the corresponding section 11 of the Single Form. The fourth and last example also contains the different possible annexes to the final financial report.

1. Example 1

1.1. Final Financial Report

Account	Account Description	Amount (EUR)
PERSONNEL / STAFF COSTS		351.000,00
National Staff		119.000,00
90040	Logistician/Asst	1.000,00
90042	Storekeeper/Asst	17.000,00
90046	Driver	16.000,00
90052	Guard	24.000,00
90104	Comm Hlth Mobiliser	44.000,00
90160	Recruitment Costs	5.000,00
90164	Gratuities	12.000,00
Expats		156.000,00
90202	Programme Manager	32.000,00
90302	Health Prog Manager	35.000,00
90398	Other Int. Staff	59.000,00
90400	Accommodation Allowance	6.000,00
90402	Relocation Allowance	24.000,00
General staff costs		76.000,00
90404	End of Contract Settlement	22.000,00
91000	International Travel	13.000,00
91002	Local Travel	11.000,00
91004	Accommodation	10.000,00
91010	Medical Costs	9.000,00
91014	Visa Fees	1.000,00
91400	Internal Training	10.000,00
OFFICE / ADMINISTRATIVE COSTS (Including consumables)		88.600,00

GUIDELINES FINAL FINANCIAL REPORTING
VERSION – NOVEMBER 2010

Building costs		28.200,00
92022	Water Rates	200,00
92024	Electricity	1.400,00
92032	Cleaning	200,00
92100	Office rent	3.300,00
92104	Office maintenance & repair	7.300,00
92108	Office generator	300,00
92120	Warehouse rent	1.100,00
92122	Warehouse heating & lighting	100,00
92138	Other Warehouse Costs	10.700,00
92140	Residence rent	3.600,00
Administrative costs		17.300,00
92440	Computers - Maintenance	500,00
92460	Computer Supplies	12.300,00
92680	Postage - General	2.600,00
92684	Courier/Carriage	-
94862	Office Supplies	1.900,00
Telecommunication costs		43.100,00
92604	Radio - Purchase	43.000,00
92664	Landline Call Charges	100,00
TRANSPORT COSTS		35.700,00
92252	Truck Hire	900,00
92262	Airfreight	500,00
92264	Seafreight	-
92266	Freight by road	12.000,00
92268	Water Trucking	100,00
92272	Loading/Unloading	2.300,00
92274	Insurance/Customs/Handling	1.200,00
92320	Vehicle Maintenance	-
92322	Vehicle Running Costs	1.900,00
92324	Vehicle Tyres	8.600,00

GUIDELINES FINAL FINANCIAL REPORTING
VERSION – NOVEMBER 2010

92328	Vehicle Fuel	8.200,00
SERVICES TO BENEFICIARIES		499.000,00
95000	Meetings/Exhibitions - Rooms	-
96098	Other Health/Hygiene Activity	42.000,00
96598	Other water/sanitation	245.000,00
96814	Livelihood assets	-
97298	Other household items	212.000,00
VISIBILITY		4.500,00
97990	Project Visibility	4.500,00
OTHER COSTS		9.500,00
99802	Bank Charges	1.500,00
99998	Expenses - Miscellaneous	8.000,00
Total Eligible Direct Costs		988.300,00
7% Indirect Costs		69.181,00
Total Costs		1.057.481,00

GUIDELINES FINAL FINANCIAL REPORTING
VERSION – NOVEMBER 2010

1.2. Section 11 Single Form

Eligible cost of Action	Initial budget	Intermediate report		Final committed	Funding of Action	Initial	Final state
		Budget	Committed				
PERSONNEL / STAFF COSTS	350.000,00	350.000,00	250.000,00	351.000,00	Direct revenue from Action	-	-
OFFICE / ADMINISTRATIVE COSTS (Including consumables)	100.000,00	90.000,00	70.000,00	88.600,00	Contribution by applicant	-	-
TRANSPORT COSTS	35.000,00	36.000,00	28.000,00	35.700,00	Contribution by other donors	-	-
SERVICES TO BENEFICIARIES	500.000,00	500.000,00	410.000,00	499.000,00	Contribution requested from DG ECHO	1.070.000,00	1.057.481,00
VISIBILITY	5.000,00	5.000,00	3.000,00	4.500,00	% of total funding:		100,00%
OTHER COSTS	10.000,00	10.000,00	8.000,00	9.500,00			
Subtotal direct eligible costs							
	1.000.000,00	991.000,00	769.000,00	988.300,00			
Indirect costs (max. 7%)							
	70.000,00	69.370,00	53.830,00	69.181,00			
Total Costs	1.070.000,00	1.060.370,00	822.830,00	1.057.481,00	Total Funding	1.070.000,00	1.057.481,00

GUIDELINES FINAL FINANCIAL REPORTING
VERSION – NOVEMBER 2010

2. Example 2

2.1. Final Financial Report

Accts	Exp. Accts	Input description	Sub Total (Euro)	Total (Euro)	Percentage to be applied to Result 1	Result #1	Percentage to be applied to Result 2	Result #2	Percentage to be applied to Result 3	Result #3	Percentage to be applied to Result 4	Result #4	Percentage to be applied to Other Costs	Other Costs
STAFF COSTS				24.250										
1100		Salaries Expats												
	1101	Emergency Coordinator	1.000		25	250	25	250	25	250	25	250	0	
	1102	Deputy Emergency Coordinator	1.000		25	250	25	250	25	250	25	250	0	
	1103	Operations Officer	1.000		0	0	0	0	0	0	0	0	100	1.000
1200		Salaries Local Staff												
	1201	Administration - Post	1.000		0	0	0	0	0	0	0	0	100	1.000
	1202	Drivers - Post	1.000		25	250	25	250	25	250	25	250	0	
1400		Consultants												
	1401	International Consultants	2.250		25	563	25	563	25	563	25	563	0	
	1402	National Consultants	6.000		25	1.500	25	1.500	25	1.500	25	1.500	0	
1500		Locally Contracted Labour												
	1501	Overtime	500		30	150	30	150	40	200	0	0	0	
	1502	Casual Labour/Temporary Assistance	500		0	0	50	250	0	0	50	250	0	
1800		Travel	10.000		25	2.500	25	2.500	25	2.500	25	2.500	0	
CONTRACTS				140.000										
	2010	Letters of Agreement	65.000		50	32.500	50	32.500	0	0	0	0	0	
	2020	Commercial Contracts	75.000		30	22.500	20	15.000	50	37.500	0	0	0	
TRAINING				125.000										
	2510	In-Service Training	25.000		0	0	50	12.500	50	12.500	0	0	0	
	2520	Group Training Costs	100.000		25	25.000	25	25.000	25	25.000	25	25.000	0	

GUIDELINES FINAL FINANCIAL REPORTING
VERSION – NOVEMBER 2010

PROCUREMENT			533.059										
3000		Expendable Procurement											
	3010	Agriculture Tools	1.500	100	1.500	0	0	0	0	0	0	0	
	3020	Other Expendable Equipment	25.000	25	6.250	25	6.250	25	6.250	25	6.250	0	
	3030	Fertilizers	10.000	0	0	50	5.000	50	5.000	0	0	0	
	3040	Livestock	25.000	0	0	0	0	100	25.000	0	0	0	
	3050	Plants and Seeds	400.000	0	0	50	200.000	50	200.000	0	0	0	
	3060	Other Field Supplies	2.000	25	500	25	500	25	500	0	0	25	500
3100		Non-Expendable Procurement											
	3110	Data Processing Equipment (PC)	3.676	0	0	0	0	0	0	0	0	100	3.676
	3120	Data Processing Equipment Others	5.882	0	0	0	0	0	0	0	0	100	5.882
	3130	Vehicles	35.000	0	0	0	0	0	0	0	0	100	35.000
	3140	Other Non-Expendable Equipment	25.000	0	0	0	0	0	0	0	0	100	25.000
TECHNICAL SUPPORT SERVICES			17.476										
	4010	Report Costs	5.000	0	0	0	0	0	0	0	0	100	5.000
	4020	Project Evaluation Costs	10.000	0	0	0	0	0	0	0	0	100	10.000
	4030	Supervisory Technical Services	2.476	0	0	0	0	0	0	0	0	100	2.476
GENERAL OPERATING EXPENSES			40.500										
	5000	Visibility	4.500									100	4.500
	5100	Miscellaneous	10.500	29	3.000	43	4.500	14	1.500	14	1.500	0	
	5200	Vehicle Operations and Maintenance	25.000	20	5.000	30	7.500	10	2.500	30	7.500	10	2.500
	5300	Other Operating Costs	500	0	0	0	0	0	0	0	0	100	500
GRAND TOTAL			880.285		101.713		314.463		321.263		45.813		97.035
Total Eligible Direct Costs			880.285										
7% Indirect Costs			61.620										
Total Costs			941.905										

GUIDELINES FINAL FINANCIAL REPORTING
VERSION – NOVEMBER 2010

2.2. Section 11 Single Form

Eligible cost of Action	Initial budget	Intermediate report		Final committed	Funding of Action	Initial	Final state
		Budget	Committed				
STAFF COSTS	25.000,00	24.500,00	19.000,00	24.250,00	Direct revenue from Action	-	-
CONTRACTS	140.000,00	140.000,00	115.000,00	140.000,00	Contribution by applicant	-	-
TRAINING	125.000,00	125.000,00	99.000,00	125.000,00	Contribution by other donors	-	-
PROCUREMENT	550.000,00	535.000,00	420.000,00	533.058,82	Contribution requested from DG ECHO	963.000,00	941.904,76
TECHNICAL SUPPORT SERVICES	20.000,00	18.000,00	16.000,00	17.476,00	% of total funding:		100,00%
GENERAL OPERATING EXPENSES	40.000,00	41.000,00	30.000,00	40.500,00			
Subtotal direct eligible costs	900.000,00	883.500,00	699.000,00	880.284,82			
Indirect costs (max. 7%)	63.000,00	61.845,00	48.930,00	61.619,94			
Total Costs	963.000,00	945.345,00	747.930,00	941.904,76	Total Funding	963.000,00	941.904,76

3. Example 3

3.1. Final Financial Report

BREAKDOWN OF EXPENDITURE - FINAL FINANCIAL REPORT		
Accounting reference	Heading	TOTAL EUR
Commodities		
110010	Cereal	3.322.663
110020	Dai	789.867
110030	Mix general	1.975.414
110050	Sugar	2.041.103
110060	Salt	379.802
110070	Oil	3.186.418
110080	Pulses	5.113.603
	TOTAL	16.808.870
External transport		
210010	Port operations costs	952.211
220000	Landside Transport	9.658.155
230000	Air Transport	0
240010	Transshipment Point Costs	321.469
260000	Distribution Costs	2.060.380
280000	Other LTSH Costs	904.569
	TOTAL	13.896.784
Staff and Staff related costs		
300010	International Consultants	692
300020	National Consultants	128
300050	Temporary assistance	0
300070	NonNGO Staff Training	1.823
310000	Travel	1.027
300080	International Staff	1.360.694
300100	National Staff	1.383.234
	TOTAL	2.747.598
Non Recurring Expenses		
420010	Rental of Facility	0
420020	Utilities General	0
420030	Office Suppliers	4.190
420500	Communication and IT services	0
430000	Insurance	0
440000	Equipment Repair and Maintenance	0
440010	Vehicle Maintenance and Running Costs	0
450000	Contracted Services	9.430
460000	Other Office Expenses	321
	TOTAL	13.941
Equipment&Capital Costs		
500010	Vehicles	23.251
550000	TC/IT Equipment	7.623
560000	Other tools, Material and Equipment	394
560100	Eqpt Agricultural	0
560200	Eqpt Kitchen	0
570000	Eqpt Health	6.251
580000	Eqpt School	0
590000	Eqpt Building	607
520000	Food Transformation	2.321
	TOTAL	40.447
Visibility and communication programmes		
600010	Stickers/t-shirts etc	4.321
600020	Film/Video	12.563
	TOTAL	16.884
Total Eligible Direct Costs		33.524.524
7% Indirect Costs		2.346.717
Total Costs		35.871.241

GUIDELINES FINAL FINANCIAL REPORTING
VERSION – NOVEMBER 2010

3.2. Section 11 Single Form

Eligible cost of Action	Initial budget	Intermediate report		Final committed	Funding of Action	Initial	Final state
		Budget	Committed				
Commodities	17.000.000,00	17.000.000,00	12.000.000,00	16.808.870,00	Direct revenue from Action	-	-
External transport	15.000.000,00	14.000.000,00	10.000.000,00	13.896.784,00	Contribution by applicant	-	-
Staff and Staff related costs	2.900.000,00	2.750.000,00	2.000.000,00	2.747.598,00	Contribution by other donors	-	-
Non Recurring Expenses	40.000,00	15.000,00	12.000,00	13.941,00	Contribution requested from DG ECHO	37.450.000,00	35.871.240,68
Equipment&Capital Costs	40.000,00	40.000,00	30.000,00	40.447,00	% of total funding:		100,00%
Visibility and communication programmes	20.000,00	18.000,00	15.000,00	16.884,00			
Subtotal direct eligible costs							
	35.000.000,00	33.823.000,00	24.057.000,00	33.524.524,00			
Indirect costs (max. 7%)							
	2.450.000,00	2.367.610,00	1.683.990,00	2.346.716,68			
Total Costs	37.450.000,00	36.190.610,00	25.740.990,00	35.871.240,68	Total Funding	37.450.000,00	35.871.240,68

4. Example 4

4.1. FINANCIAL SUMMARY (Section 11. of the Single Form)

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

1. FINANCIAL SUMMARY (Section 11. of the Single Form)

Eligible cost of Action	Initial budget	Intermediate report		Final committed	Funding of Action	Initial	Final state
		Budget	Committed				
Personnel costs	35.000,00	34.000,00	23.000,00	33.000,00	Direct revenue from Action	-	-
Communication, visibility, information	3.000,00	2.000,00	1.000,00	2.800,00	Contribution by applicant	-	-
Equipment costs	16.000,00	15.000,00	11.500,00	15.000,00	Contribution by other donors	-	-
Sub-contracting costs	15.000,00	15.000,00	12.000,00	14.500,00	Contribution requested from DG ECHO	107.000,00	102.506,00
Consumables & goods costs	24.000,00	23.500,00	18.000,00	23.500,00	% of total funding:		100,00%
Depreciation costs	2.000,00	2.000,00	2.000,00	2.000,00			
Other costs	5.000,00	5.000,00	4.000,00	5.000,00			
Subtotal direct eligible costs	100.000,00	96.500,00	71.500,00	95.800,00			
Indirect costs (max. 7%)	7.000,00	6.755,00	5.005,00	6.706,00			
Total Costs	107.000,00	103.255,00	76.505,00	102.506,00	Total Funding	107.000,00	102.506,00

4.2. FINAL FINANCIAL REPORT

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

2. FINAL FINANCIAL REPORT

Accounting code	Budget line name	Final committed
100	Personnel	33.000,00
1010	<i>Expatriate staff</i>	11.000,00
10101	Project Coordinator	6.000,00
10102	Project Administrator	5.000,00
1020	<i>Local staff</i>	12.000,00
10201	Agro Engineer	800,00
10202	Agricultural Technician	2.200,00
10203	Assistant Project Manager	1.300,00
10204	Social Worker	550,00
10205	Cashier	700,00
10206	Cleaner	1.800,00
10207	Store Keeper	1.150,00
10208	Watchman	1.800,00
10209	Logistician	350,00
10210	Technical Support Staff	1.350,00
1030	<i>Training</i>	1.000,00
10301	Training to farmers on Irrigation Techniques	300,00
10302	Training to farmers on Application Fertilizers	300,00
10303	Training to farmers on Conservation Measures	400,00
1040	<i>Cash for work</i>	9.000,00
10401	Cash for work - STONES BOUND	2.500,00
10402	Cash for work - TERRACES	3.000,00
10403	Cash for Work - Excavation for Gabions	3.500,00
200	Communication, visibility, information	2.800,00
2010	<i>Visibility on durable equipment, supplies and project locations</i>	2.800,00
20101	Visibility materials	2.300,00
20102	Visibility board preparation	500,00
300	Equipment costs	15.000,00
3010	<i>Field equipment costs</i>	6.000,00
30101	Farming tools	6.000,00
3020	<i>Durable equipment purchased in the project</i>	9.000,00
30201	Communication equipment	2.400,00
302011	Satellite phones	2.400,00
30202	Other equipment	6.600,00
302021	Computers (Desktop + Laptop)	4.000,00
302022	Printers	500,00
302023	Other equipment (office furniture, safety box, ...)	2.100,00
400	Sub-contracting costs	14.500,00
4010	<i>Quality control and soil analysis</i>	4.500,00
4020	<i>Local contracted transport</i>	8.800,00
40201	Truck rent	4.500,00
40202	Vehicle rent	4.300,00
4030	<i>Specialised services</i>	1.200,00
40301	External evaluation	1.200,00
500	Consumables & supplies	23.500,00
5010	<i>Field consumables and supplies</i>	22.200,00
50101	Agricultural Activities - FERTILIZER	100,00
50102	Training materials	100,00
50103	Gabions	22.000,00
5020	<i>Office consumables and supplies</i>	1.300,00
50201	Office consumables and supplies	1.300,00
600	Depreciation costs	2.000,00
6010	<i>Vehicles</i>	1.500,00
60101	Car Depreciation	1.500,00
6020	<i>Other equipment</i>	500,00
60201	Lap-top	500,00
700	Other costs	5.000,00

GUIDELINES FINAL FINANCIAL REPORTING
VERSION – NOVEMBER 2010

7010	Office expenses		1.200,00
70101		Office Rent	1.200,00
7020	Distribution, storage and daily labour		500,00
70201		Storage	500,00
7030	Running costs		3.300,00
70301		Office running costs	500,00
70302		Mobile Traffic	300,00
70303		Fixed Line, FAX and mail services	300,00
70304		Fuel	600,00
70305		Car Insurance Cost	200,00
70306		Bank charges	200,00
70307		Transport of Items (equipment & furniture)	800,00
70308		Maintenance Equipment	400,00
Subtotal direct eligible costs			95.800,00
Indirect costs (max. 7%)			6.706,00
Total Costs			102.506,00

4.3. List of expatriates and key management staff (can be local staff)

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

3. List of expatriates and key management staff (can be local staff)

Name	Function	Nationality	Contract period charged to the action	Total cost in EURO	Ref. Account
MR. X	PROJECT COORDINATOR	[Country]	15/01/08-30/06/08	6.000,00	10101
MS. Y	PROJECT ADMINISTRATOR	[Country]	09/01/08-30/06/08	5.000,00	10102

4.4. List of other local staff

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in
[Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

4. List of other local staff

Position	No. of persons	Total No. of months (*)	Total cost in EURO	Monthly Average cost per person in EURO
AGRO ENGINEER	1	1,17	800,00	683,76
AGRICULTURAL TECHNICIAN	2	4,34	2.200,00	506,91
ASSISTANTE PROJECT MANAGER	1	2,17	1.300,00	599,08
SOCIAL WORKER	3	0,88	550,00	625,00
CASHIER	1	1,34	700,00	522,39
CLEANER	2	4,00	1.800,00	450,00
STORE KEEPER	1	2,25	1.150,00	511,11
WATCHMAN	2	3,00	1.800,00	600,00
LOGISTICIAN	1	0,62	350,00	564,52
TECHNICAL SUPPORT	1	3,00	1.350,00	450,00
TOTAL			12.000,00	

(*) Total number of months for each position (not average per person)

4.5. LOW VALUE EQUIPMENT ALLOWANCE

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

5. LOW VALUE EQUIPMENT ALLOWANCE

We declare that for the following equipment purchased on the Action ECHO /XYZ/BUD/2008/12345 the donation to final beneficiaries or local implementing partners was not suitable, not advisable and contrary to the principles of sound financial management:

Description of the items	Date of purchase	Cost in Euro per item
Items covered by low value equipment allowance (≥ 500 EUR and ≤2000 EUR)		
1 Lap Top - [Make]	13/03/2008	1.900,00
1 Satellite phone - [Make]	21/05/2008	1.200,00
Total cost of low value equipment		3.100,00

For these reasons our Organisation has decided to keep these items and to use them to the benefit of other humanitarian Actions.

4.6. Durable equipment purchased by our Organisation and depreciated on the Action

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

6. Durable equipment purchased by our Organisation and depreciated on the Action

Purchase date	Description	Number purchased	Purchase amount (€)	Depreciation plan	Used depreciation period on this Action	Number of months used on this Action	Total amount of depreciation on this Action (€)
Vehicles							
13/12/2006	Car - [Make - type]	1	9.000,00	13/12/06-12/12/09	01/01/08-30/06/08	6	1.500,00
Other equipment							
8/02/2008	Computers - Lap Top [Make - type]	1	1.389,47	08/02/08-07/02/10	08/02/08-30/06/08	4,75	275,00
15/02/2008	Computers - Lap Top [Make - type]	1	1.200,00	15/02/08-14/02/10	15/02/08-30/06/08	4,5	225,00

4.7. Equipment fully charged to the Action (not included in the low value equipment list)

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

7. Equipment fully charged to the Action (not included in the low value equipment list)

Date of purchase	Description	Quantity	Period of use	Total amount in EURO	Beneficiaries or Action to which have been transferred
Communication equipment					
13/02/2008	Satellite phones	1	13/02/08-30/06/08	1.200,00	Donated to [Beneficiary]
Other equipment					
13/02/2008	Computers Desktop	2	13/02/08-30/06/08	2.100,00	Donated to [Beneficiary]

NOTE:

For individual items of more than or equal to EUR 5,000 enclosed copies of donation certificate
For items with a value between EUR 500 and 5,000 enclosed donation lists (including total amount)
For items transferred to another Action funded by the EC enclosed request

4.8. Consumables and running costs (>500€)

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

8. Consumables and running costs (>500€)

Description	Quantity	Cost in EURO
Consumables and goods		
Stationery		
Running costs		

4.9. List of remaining stock

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

9. List of remaining stock

Description	Quantity Remaining	Unit cost (€)	Total cost (€)

4.10. Service contracts and transport costs (>500€)

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

10. Service contracts and transport costs (>500€)

Selected company	Description - Period or date of delivery or transport	Amount (€)
GHI - [Place]	Office Rent in [Place] from 21/02/08 to 20/06/08	900,00
DEF - [Place]	Truck rent for 26/02/08-06/03/08	600,00
DEF - [Place]	Truck rent for 07/03/08-09/03/08	950,00
ABC Car Rent and Tour Transport - [Place]	Car rent for 11/03/08-10/04/08	1.600,00
DEF - [Place]	Car rent for 11/04/08-10/05/08	2.000,00
DEF - [Place]	Truck rent for 10/04/08-09/05/08	2.300,00
789 - [Place]	Service contract for watchman	900,00
789 - [Place]	Service contract for watchman	900,00
1213 - [Place]	External Evaluation	1.200,00

4.11. Communication, visibility and information costs

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

11. Communication, visibility and information costs

Description	Number	Amount (€)
T-shirts	500	1.500,00
Posters	200	400,00
Leaflets	500	250,00
Stickers	1500	150,00
TOTAL		2.300,00

GUIDELINES FINAL FINANCIAL REPORTING
VERSION – NOVEMBER 2010

4.12. Contracts and Procurement

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

12. Contracts and Procurement

Type of contract	Description	Amount (€)	Procedure followed	Name of supplier/winner - Country
Service	Car rent for 30/01/08 to 04/02/08	250,00	Single quote	ABC Car Rent and Tour Transport - [Place]
Service	Truck rent for 18/02/08 to 23/02/08	350,00	Single quote	DEF - [Place]
Service	Office Rent in [Place] from 21/02/08 to 20/06/08	900,00	Single quote	GHI - [Place]
Service	Store Rent for 21/02/08 to 20/06/08 in [Place]	500,00	Single quote	JKL - [Place]
Service	Truck rent for 26/02/08-06/03/08	600,00	Single quote	DEF - [Place]
Service	Truck rent for 07/03/08-09/03/08	950,00	Single quote	DEF - [Place]
Service	Car rent for 11/03/08-10/04/08	1.600,00	Negotiated procedure	ABC Car Rent and Tour Transport - [Place]
Supply	Farming tools - Duration Contract: 03/04/08-02/06/08	6.000,00	Negotiated procedure	VWX Building Materials Shop - [Place]
Supply	Supply of gabions - Duration contract: 18/04/08-17/06/08	22.000,00	Open procedure with local publication	YZ National Geo-Textile - [Place]
Service	Office rent in [Place] for the period 01/02/08 - 30/06/08	150,00	Single quote	123 - [Place]
Service	Office Rent in [Place] - Duration period: 01/02/08-30/06/08	150,00	Single quote	456 - [Place]
Service	Car rent for 11/04/08-10/05/08	2.000,00	Negotiated procedure	DEF - [Place]
Service	Truck rent for 10/04/08-09/05/08	2.300,00	Negotiated procedure	DEF - [Place]
Service	Service contract for watchman	900,00	Single quote	789 - [Place]
Service	Service contract for watchman	900,00	Single quote	789 - [Place]
Service	Visibility board preparation	500,00	Single quote	1011 - [Place]
Service	External Evaluation	1.200,00	Single quote	1213 - [Place]
Service	Truck rent for - [Place] from 02/04/08 to 06/04/08	300,00	Single quote	DEF - [Place]
Service	Car rent from 05/05/08 to 07/05/08	200,00	Single quote	DEF - [Place]
Service	Car rent from 20/05/08 to 23/05/08	250,00	Single quote	DEF - [Place]

4.13. REQUEST FOR TRANSFER OF EQUIPMENT TO ANOTHER ACTION

Title of the action: Assistance to vulnerable pastoral and agro-pastoral communities in [Place]
Grant agreement: ECHO /XYZ/BUD/2008/12345
Country: [Country]
Implementing period: 01.01.2008 - 30.06.2008

13. REQUEST FOR TRANSFER OF EQUIPMENT TO ANOTHER ACTION

Our Organisation is implementing another Action in ...CONTRY..... "TITLE...", ..AGREEMENT No.... In that project the following equipment will be usefull for the activities ...BRIEF DESCRIPTION... :

Description of the items	Purchase value	Date of transfer

Therefore our Organisation is asking to use these equipments for the Action above mentioned and to donate them at the end of the above mentioned action or to inform ECHO on any other possible destination.
