

GUIDELINES FOR FINAL FINANCIAL REPORTING

1. Introduction

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

The final reports should allow DG ECHO to formulate a double opinion:

- A first one, called the **acceptance of the final reports**, where the fulfilment of the Specific Objective, the achievement of the Action's results and activities, 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 regulation framework 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 in the final financial report and section 4.3.2 is only 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 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.

In section 11 of the Single Form, the left column (Eligible cost of Action) should therefore reflect the main chapters of the Partners financial reporting structure, as these lines will become later the chapters of the final financial report. It is advisable to have around 10 headings.

Structure of the final financial report

The final financial report will be organised around chapters with explanations that clarify the underlying logic, enabling DG ECHO to validate the payment request and facilitating potential audits.

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. Each chapter will contain the necessary financial information provided by the financial reporting tools of the partner and can be complemented by explanations on the related costs not incorporated in the standard reporting tools.

Different types of presentation are possible: the reporting tables are integrated in the chapters with the relevant additional texts, where necessary, or the financial report gathers the relevant texts and the reporting tables are attached as annexes. Also a combination of both models is possible.

Some examples of financial reports and section 11 headings have been developed and are also available (annex 2) for getting a better understanding of the scope, content and presentation of a final financial report.

The content to be provided in these chapters, with their tables and additional texts, is presented in the following sections. First the main principles, concepts and rules are defined in section 2 to 4 and section 5 tries to identify the type of information to be provided. DG ECHO B.2 is always available for bilateral discussions to define the best and easiest way of providing this information in your context.

2. General principles and rule for the final financial reports

- a) The structure and headings of the final financial report have to be coherent with the structure and headings of the financial overview of the Action provided in Table 11 of the Single Form. Flexibility limits such as the 15% limit between Title 01 and Title 02 under the 2003 FPA no longer exist.
- b) The reporting of costs should be done by the Humanitarian Organisation using its own standard internal reporting tools.
- c) As the narrative report based on the Single Form, the final financial report covers all actual costs of the Action, regardless of the source of the funds and the percentage of DG ECHO contribution.
- d) Information reported in the narrative report does not have to be repeated in the financial report. The two reports should be consistent and it would ease the reading if they make references to each other when appropriate.
- e) The final financial report must be consistent with the records, accounts and ledgers of the Humanitarian Organisation and its implementing partner(s) which may be verified by the European Commission or its representatives during or after the Action as necessary (Article 23 of the General Conditions).
- f) Should DG ECHO need more detailed information to identify some costs, it shall request the Humanitarian Organisation to submit this additional information within 30 calendar days. After that period, DG ECHO may in case of no reply either reject the final reports as submitted or continue the procedure on the basis of the available information.
- g) No originals or copies of invoices, contracts or order forms have to be integrated in the final financial report. When needed, DG ECHO can ask for specific information.
- h) In case DG ECHO asks for copies, no certified copy is needed for this report, however original or certified copies could be requested during audits.
- i) If the Humanitarian Organisation wishes to report on in-kind contributions, these should be explained in Section 4.3.2 of the Single Form. In case these contributions are mentioned in the final financial report, it has to be without any financial amount or estimation in terms of costs.
- j) Costs should be described in the simplest terms in order to be understandable and traceable.

- k) In case DG ECHO has problems in understanding the format used to report the costs, which is based on the Partners' financial system, DG ECHO may ask the Humanitarian Organisation to provide explanations on the provided tables and information.

3. Language of the final financial report

Should the headings of the tables copied from the internal reporting be 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,...) is needed, but translation of the key parts can be helpful for the supervision by the partner and eventual later audits. Translation costs are considered as eligible costs. DG ECHO will not ask for certified translations.

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

4. General reporting and eligibility issues

- a) In the final financial report, the Partner will identify the following types of costs in the partners financial reporting (if not already covered in the final narrative report): personal costs, equipment costs (low value equipment allowances, depreciated equipment or equipment fully charged to the Action), consumables and running costs, service contracts and transport costs, communication, visibility and information costs and other eligible costs.

Costs are considered committed once there is a legal commitment, such as issuing 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). All invoices must be ultimately paid, at least at the time of an ex-post audit or an *ex-post* verification by DG ECHO.

- b) The indirect costs (see Article 18.7 of General conditions) do not have to be justified in the final financial report. However, if requested by DG ECHO, the Partner will have to explain their structure and the type of costs covered. In case the Partner is already receiving a separate subvention for its running cost (sometimes also called an operating grant¹) from a Commission service during the period in question, no indirect costs can be allocated.
- c) Costs incurred during the project for activities implemented after the project and before the submission of the final report, such as the final distribution of stock, supplies or the preparation of the final report, can be considered eligible to the extent

¹ 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"

that these costs are reasonable. In case you are not sure of the eligibility of the cost, it is advisable to inform DG ECHO on beforehand.

- d) Costs incurred after the project 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 and needed for winding up the action.
- e) Costs incurred before the actual Action (e.g. setting up offices) may be presented provided they were incurred within the eligible cost period mentioned in the Agreement (Article 2.2). They have to be reasonable and directly linked to the preparation of the Action. Costs incurred before the start date for eligibility of expenditure are only eligible if it concerns stocks of goods or equipment.
- f) In the case where the cost has been apportioned to several Actions, DG ECHO may request more information on the basis of repartition between the Actions.
- g) For P control mechanism only: there are accounting systems that generate average costs for certain cost categories (e.g. staff or labourers, big stocks of basic goods) used in all cases in the same way (equal treatment). When requested, the Partner will have to demonstrate that the average calculated by the system is not significantly different from the actual costs.
- h) The final financial report should clearly state when the costs reported are an average cost, to be differentiated from actual costs. A description of the basic elements of the system will be provided to DG ECHO.
- i) The supplementary costs for HQ personnel may be charged under direct costs only if a direct link between the costs charged for this personnel and operational needs of the action (e.g. on the basis of time sheets for real tasks done in the Action) can be demonstrated. This might be the case, for instance, when a desk officer monitors the action in the field. If, however, no such link can be demonstrated, the costs are covered by the indirect costs. This will be the case for most support staff. The time sheets or any other means explicitly showing the time dedicated to the project have to be available when the project is verified or audited.
- j) It is important to ensure that adequate and complete documentation is available and archived for possible verification by DG ECHO. In accordance with Article 23.4 of the General Conditions all documentation must be kept for a period of 5 years after the end of implementation period of the Action.
- k) In case an exemption was requested for VAT and a negative or no reply has been received from the concerned authorities, this should be explained clearly in the report.

5. Costs and minimum information

When reporting the significant costs, the problem is to identify the level of detail required. Significant costs are defined here as the costs that have a major financial impact on the Action. These would normally include: personnel, equipment, major or large amounts of supplies (or consumables) and important contracts.

In general, it is expected to have information on the total cost of the listed items and it is considered helpful to mention the relevant financial reference codes what will ease the verifications and *ex-post* audits afterwards.

Hereafter, the type of information expected for the different categories mentioned above has been recalled. This information can be spread over different chapters in the partners financial report structure. Where possible, also thresholds for reporting have been specified that should be applicable for the major part of financial reports. When needed, DG ECHO may ask additional information.

A checklist is also provided in annex in order to help partners to verify that the different information needs are covered.

5.1. Personnel Costs

The format may vary but 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;
2. For **other persons** (e.g. local staff, day labourers,) per group of function:
 - number of persons,
 - total number of days/months charged for that period and type of activity,
 - total cost;
3. **HQ staff directly** involved in the Action (see 4.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.
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.

5.2. Equipment costs

There are 3 categories:

1. allowance for low value equipment,
2. partially charged equipment and
3. equipment fully charged to the Action.

Equipment or tools that cost less than EUR 500, such as small office equipment, mobiles, bicycles, etc. are not subject to donation.

5.2.1. 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 EUR 2,000. For Actions where the total budget is equal to or less than EUR 500,000, the amount of the allowance will not be higher than EUR 5,000. For Actions where the total budget exceeds EUR 500,000 this maximum becomes EUR 15,000.

For equipment above EUR 500 included in the allowance, a list including the description of the item, the date of purchase and the total amount is required. As always, the format may vary but the information listed above must be clearly identifiable.

5.2.2. 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.

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:

- Equipment with a historic purchase price up to EUR 2,000 shall be depreciated over 24 months (50% per year).
- Equipment with a historic purchase price above EUR 2,000 and up to EUR 10,000 shall be depreciated over 36 months (33% per year).
- Equipment with a historic purchase price above EUR 10,000 and up to EUR 30,000 shall be depreciated over 48 months (25% per year).
- Equipment with a historic purchase price above EUR 30,000 shall be depreciated over 60 months (20% per year).

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

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 Organizations; however, the Humanitarian Organisation is expected to keep an inventory of these types of equipment/assets.

The format may vary but the item list of the equipment must be clearly identifiable for items above EUR 500, and include:

- a clear description (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: the Humanitarian Organisations' own depreciation procedures in the case of P control mechanism

In case the Humanitarian Organisation has its own depreciation system for equipment (also applicable outside Europe) as part of their standard accounting practices and that the P-control mechanism is applied for the Action, it can use its own depreciation rates instead of the DG ECHO depreciation rates, as indicated above. However, the Humanitarian Organization's depreciation system must:

- be compliant with national legal requirements (in the country where the Humanitarian Organisation's Headquarters (HQ) is based), when applicable (not for International Organisations);
- include the use of a regularly updated inventory covering all of the Humanitarian Organisation's assets;
- be an established accounting practice (written) and include the method to be used for the depreciation of equipment;
- be used equally and consistently in compliance with the principle of equal treatment of donors and the Humanitarian Organisation itself (i.e. the same method for calculating and charging depreciation as applied by the Humanitarian Organisation itself must be applied to equipment funded by DG ECHO). The same treatment should also be given to any other donor, except when the other donor makes other conditions.

The Partner can ask for the recognition of his depreciation system by DG ECHO (request to be addressed by e-mail (ECHO-FINANCE-LEGAL-AFFAIRS@ec.europa.eu) to unit ECHO B.2) and it will then be possible to use it for all its Actions with DG ECHO.

5.2.3. Fully charged Equipment

The format may again vary but the following information must be clearly identifiable for equipment above EUR 500:

1. Item list (inventory) of the equipment that includes:
 - a. a clear description (cars, trucks, motor cycles, phones, scanners, computer equipment, de-mining equipment, etc.),
 - b. the number purchased,
 - c. acquisition or purchase date, and
 - d. the total amount of purchase;
 - e. the destination of the equipment (donated, transferred, obsolete)
2. For individual items of more than or equal to EUR 5,000, join a copy of the donation certificates (countersigned by the recipient);

3. For items with a value between EUR 500 and 5,000, complete a table with the donations, including the total amount. The individual receipts can be verified in HQ audits;
4. For the equipment transferred to another EC funded Action:
 - a. the name of the Humanitarian Organisation in charge of the Action where the equipment is transferred to,
 - b. an inventory of the transferred equipment,
 - c. the reference of the Action it is transferred to.

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.

5. If applicable, the list of equipment transferred from previous project(s).

5.3. Goods and running costs

The format may vary but the following information must be clearly identifiable.

List with description and the total cost of:

- goods (mention also the quantities): medicines, seeds, tents, blankets, towels, etc.;
- Stationary (printing, office supplies, etc.) above EUR 500 per item;
- Running costs for the equipment: cost per type (fuel, insurance, maintenance, etc.).
- Remaining Stock: amounts, quantities and value of remaining stock at the end of the Action (unit costs and total costs). When the values are not extracted from the project accounts but are made by statistical inference/calculation this should be mentioned.
- Copy of donation certificates for stock donated: signed, including the total amount and including the destination (organisation and responsible contact name).
- For stock transferred to another Action: the Humanitarian Organisation in charge of the Action, inventory transferred stock 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 EUR 500 and EUR 5,000) a list can be provided.

5.4. Service contracts and Transport costs

The format may vary but, if not already covered in the final narrative report, the information listed must be clearly identifiable for costs above EUR 1,000:

- the selected company,

- description of the service and
- period or the date of delivery or transport.

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 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.

5.5. Communication, Visibility and Information costs²

The format may vary but a clear description and list of costs per type of stationary (T-shirts, posters, leaflets, sign posts and stickers etc.) and the number and amount per item must be clearly identifiable.

These items should be consistent with section 9 of the Single Form.

Some evidence (e.g. photos) has to be provided of these items in one of the final reports.

6. **Reporting on procurement procedures**

6.1. 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 EUR 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.

6.2. 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 EUR 60,000: a description of the subject of the procedure, the total cost and the type of procedure used. Exceptions that were made to the partners' own procedures will be mentioned and justified.

7. **Payment request – Cover letter**

Once the Action is completed, the Partner must submit a payment request with the final report.

² Cf. DG ECHO Visibility Guidelines: http://ec.europa.eu/echo/files/about/actors/guidelines-ngo_en.pdf.

In order for the European Commission to easily recognise that a payment request has been received it is very important that the cover letter contains the following information (some can be found in section 11 of the Single Form):

- the total budget of the Action (A),
- the maximum amount financed by DG ECHO (article 3.2 of the Agreement) (B),
- the total amount of expenditure incurred (C),
- the final DG ECHO contribution (D), where
 - (1) If the Action is entirely funded by DG ECHO or part of multi-donor funding, DG ECHO's contribution is the lowest amount of B or C.
 - (2) If the Action is co-financed by DG ECHO, DG ECHO's contribution is the lowest amount of C multiplied by the % of co-financing or B.
- the pre-financing received (E). In cases where the pre-financing exceeds EUR 750,000 and the action lasts for more than a year, the partner has to inform DG ECHO of the amount of interests generated by the pre-financing (and those will be deducted from the final payment).
- and the amount remaining to be paid (F), which is DG ECHO's contribution (D° minus the received pre-financing (E))

By providing this information in the cover letter, the final report will be handled as a cost claim. Hereafter, a possible suggestion for presenting it in the cover letter:

A	Total budget of the Action		
B	Amount financed by DG ECHO (article 3.2 of the Agreement)		Co-financing %:
C	Total amount of expenditure incurred		
D	Final DG ECHO contribution		
E	Pre-financing received		
F	Amount remaining to be paid		

Annex 1: Checklist on information to be found in the final reports for validation of the payment request

1	For expatriate and key management staff : 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.	5.1	<input type="checkbox"/>
2	Other persons (e.g. local staff, day labourers,) per group of function: the number of persons, total number of days/months charged and total cost.	5.1	<input type="checkbox"/>
3	Supplementary costs concerning HQ staff directly involved in the Action: name, function, period when the person is charged to the Action (dates), type of cost (e.g. mission, ...) and the total cost.	4.i 5.1	<input type="checkbox"/>
4	Other personnel costs such as , e.g. recruitment costs, medical expenses, housing costs, travel costs, if traceable and linked to the persons in the context of the Action.	5.1	<input type="checkbox"/>
5	For equipment between EUR 500 and EUR 2,000 included in the allowance of low value equipment : a description of the item, the date of purchase and the total amount	5.2.1	<input type="checkbox"/>
6	In case of depreciation of equipment above EUR 500: a description of the equipment, the acquisition or purchase date, the purchase amount, the number of months charged, and the total amount depreciated.	5.2.2	<input type="checkbox"/>
7	For fully charged equipment above EUR 500: a description of the equipment, the number purchased, the acquisition or purchase date, and the total amount of purchase. In-kind contributions can only be mentioned in the final financial report without any financial amount or estimation in terms of costs.	2.i 5.2.3	<input type="checkbox"/>
8	In case of donation of fully charged equipment or remaining stock : <ul style="list-style-type: none"> • For individual items of more than or equal to EUR 5,000, join a copy of the donation certificates (countersigned by the recipient); • For items with a value between EUR 500 and 5,000, join a table with the donations, including the total amount. • Items that cost less than EUR 500 are not subject to donation 	5.2 5.2.3 5.3	<input type="checkbox"/>
9	For the equipment or remaining stocks transferred to another EC funded Action : the 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.	5.2.3 5.3	<input type="checkbox"/>
10	For goods (medicines, seeds, tents, blankets, towels, etc.): description, quantities and the total cost. In-kind contributions can only be mentioned in the final financial report without any financial amount or estimation in terms of costs.	2.i 5.3	<input type="checkbox"/>
11	For stationary (printing, office supplies, etc.) above EUR 500 and running costs per type of cost: a description and the total cost.	5.3	<input type="checkbox"/>
12	When the values for running costs are not extracted from the project accounts but are made by statistical inference/calculation this should be mentioned.	4.h 5.3	<input type="checkbox"/>
13	For Service contracts and Transport costs above EUR 1,000: the selected company, a description of the service and the period or the date of delivery or transport. In case of studies/audits/evaluations, a copy of the report has to be annexed.	5.4	<input type="checkbox"/>
14	For Communication, Visibility and Information costs , see the specific guidelines, provide a clear description and list of costs per type of	5.5	<input type="checkbox"/>

	stationary (T-shirts, posters, leaflets, sign posts and stickers etc.) and the number and amount per item. Some evidence (e.g. photos) has to be provided.		
15	For other costs provide a clear description and the amount per type of cost above EUR 500 (bank charges, communication costs, legal and professional fees, office rental, etc.).	5.6	<input type="checkbox"/>
16	For actions submitted to the A control mechanism , report on all procurement procedures above EUR 10,000: in Annex A of the Single Form and give a description of the procedure, a copy of the publication and/or the list of potential bidders informed, the selection and award criteria.	6.1	<input type="checkbox"/>
17	For actions submitted to the P control mechanism , give for all procurement procedures above EUR 60,000: a description of the subject of the procedure, the total cost and the type of procedure used. Exceptions that were made to the partners' own procedures have to be mentioned and justified	6.2	<input type="checkbox"/>

Annex 2: 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
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
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

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 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

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	

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										

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 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

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 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 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	Expatriate staff	11.000,00
10101	Project Coordinator	6.000,00
10102	Project Administrator	5.000,00
1020	Local staff	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	Training	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	Cash for work	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	Visibility on durable equipment, supplies and project locations	2.800,00
20101	Visibility materials	2.300,00
20102	Visibility board preparation	500,00
300	Equipment costs	15.000,00
3010	Field equipment costs	6.000,00
30101	Farming tools	6.000,00
3020	Durable equipment purchased in the project	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	Quality control and soil analysis	4.500,00
4020	Local contracted transport	8.800,00
40201	Truck rent	4.500,00
40202	Vehicle rent	4.300,00
4030	Specialised services	1.200,00
40301	External evaluation	1.200,00
500	Consumables & supplies	23.500,00
5010	Field consumables and supplies	22.200,00
50101	Agricultural Activities - FERTILIZER	100,00
50102	Training materials	100,00
50103	Gabions	22.000,00
5020	Office consumables and supplies	1.300,00
50201	Office consumables and supplies	1.300,00
600	Depreciation costs	2.000,00
6010	Vehicles	1.500,00
60101	Car Depreciation	1.500,00
6020	Other equipment	500,00
60201	Lap-top	500,00
700	Other costs	5.000,00

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		
Stationary		
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

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.
