<u>Assistance for preparation Financial Statements (Grant agreement) – Annex 3d-f</u>
(Grant agreements till Mai 2020)

Recommended order of filling in:

1. **Annex 3d** „Covering Note" (page 2)

   Project processing, contract number + the invoiced period are automatically transferred to the other templates (Annex 3e + 3f)!

2. **Annex 3e** „Breakdown of expenditures per category" (pages 3 – 7)

   Each <u>budget line</u> one „Breakdown of expenditures category"
   create with the icon "further expenditure category":

Financial Statement - Breakdown of expenditures per category	
Recipient:	**as mentioned on page 1 of the grant agreement**
Project Processing No.:	XX.XXXX.X-XXX.X: Contract No.: 81XXXXXX
Expenditure category:	**Staff**
Period from:	XX.XX.XXXX
to:	XX.XX.XXXX

   further expenditure category

   <u>Exception</u>:
   - <u>No</u> "Breakdown of expenditures category" for **admin. costs**. If they are agreed – they are percentage lump sums (see page 8 – example Annex 3f "Totals…").

   <u>Special feature</u>:
   - **Forwarding funds to third parties** – an annex 3e must be filled in, but only one total amount per third parties (see page 7)

     <u>Annexes to this Annex 3e</u>:
     each third parties must be fill in the actual costs in the "Totals…" (Annex 3f) with the corresponding "Breakdown…." (Annex 3e) in accordance with his agreed budget lines.

3. **Annex 3f** „Totals per expenditure category" (page 8)

   The total will be automatically transferred to Annex 3d „Covering Note"

You will find examples on the following pages.

Please <u>all</u> lists <u>one-sided</u> **print**, **sign** and send as **original** + the **copies of the receipts** (from the <u>contractually agreed amount</u> - <u>numbered</u> + <u>sorted</u>) to (without indicating the name of a particular GIZ staff member):

DEUTSCHE GESELLSCHAFT FÜR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GmbH
Dag-Hammarskjöld-Weg 1-5 65760
Eschborn
Germany

or

DEUTSCHE GESELLSCHAFT FÜR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GmbH
Friedrich-Ebert-Allee 32 + 36
53113 Bonn
Germany

Your
Financial Service Division

- In principle, the contractually agreed regulations in the grant agreement apply. -

Link Annex 3a: Guidelines for the grant agreement
Link Annex 3d-f: financial statement

Financial Statement - Covering Note

The Recipient
Name: **as mentioned on page 1 of the grant agreement**

Adress:

Name and place of Bank: **= according the grant agreement**

Account number:
Bank code:
SWIFT/BIC
IBAN

If a non-contractually agreed bank account is used, a supplement to the grant agreement is necessary!

E-Mail: **Your email address** for questions

Deutsche Gesellschaft für Internationale
Zusammenarbeit (GIZ) GmbH
Dag-Hammarskjöld-Weg 1-5
65726 Eschborn
Germany

Name of the Recipient, Project Processing No., Contract No. + period are automatically transferred to the "Breakdown..." 3e + "Totals..." 3f!

Date: 29.01.2021

Project Processing No.: **XX.XXXX.X-XXX.XX**
Contract No.: **81XXXXXX**

(Final) Financial Statement

Statement-No.: **serial numbering**
Reference-No.:

for the period from **XX.XX.XXXX** to **XX.XX.XXXX**

in the amount of € 33.907,82 ← **automatically transferred** of the total ex 3f) from "Totals..." 3f
in words:

I hereby confirm that the attached financial statement is fully and correctly provided for the above mentioned period.

Declaration on co-financing according to article 1.6 (if applicable):

We confirm that the co-financing parties Euro …….. ← if agreed by grant agreement
have met their contribution to the amount of Euro …….. ←

Declaration:

The expenditures to be financed from the GIZ grant have not been financed from other subsidies.

The following information is attached (please tick): ←

☐ Totals per cost category
☐ breakdown of expenditures per cost category
☐ proof by the bank of the amount credited for disbursement by GIZ
☐ information on interest
☐ inventory of goods above EUR 400
☐ handing over certificate
☐ other

Submit the **signed original** including **copies of receipts** (from the contractually agreed amount - numbered + sorted) **by mail**!

Date and original signature of the Recipient

Financial Statement - Breakdown of expenditures per category

Adding <u>further breakdowns</u> **via** → further expenditure category

Recipient: as mentioned on page 1 of the grant agreement
Project Processing No.: XX.XXXX.X-XXX.XX   Contract No.: 81XXXXXX
Expenditure category: **Staff** →

> **Expenditure category = budget line**
> according budget
> (see explanation page 8 right down)

Period from: XX.XX.XXXX
to: XX.XX.XXXX

> If there are several sheets for one budget line, **the subtotal must be carried over to the next sheet!**

I	II	III	IV	V	VI	VII	VIII	IX
no. of vouch-er	Internal voucher number of the Recipient	Date of voucher	Name of the Recipient *from voucher/evidence*	Reason for payment *(detailled content of voucher/evidence)*	Currency of voucher	Amount of voucher	Exchange rate *(according EU currency converter or exchange of funds)*	Expenditure in the currency of Grant Agreement €
				per person/month (= 1 voucher) fill in **one line + all columns.** Do <u>not change</u> the **format**.				
1	*unique internal document number according to your accounting*	*actual date of the document = **date of pay slip***	*name of the **salary recipient***	*month + job title according to the financial budget* *If <u>not</u> 100% has been worked for the project, enter the **number of days.***	***currency** of the pay slip*	*in **currency of the pay slip***		
2	24532	10.05.2020	Evelyn Smith	project leader May 2020, 19 Tage	USD	3.210,00	0,92234	2.960,71 €
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
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14								
15								
16								
17								
18								
19								
20								
22				Link sample Timesheets				transfer the **total in** "Totals..." **3f**
23								
						Total		**2.960,71 €**
						(please transfer to "totals per expenditures category")		

Copies of vouchers
(if contractually is agreed to send copies of supportings documents exceeding xy Euro)

- **pay slips**
(personally can be blacked out)
+
- **sheet explaining the calculation of the entered staff costs**
(see page 10)

If not 100% worked for the project also
- **Timesheets**

Submit these vouchers **chronologically sorted**, **numbered** and **stapled**.

The **numbering in column II** must correspond to your internal accounting.
The **internal number** in column II <u>or</u> the **ongoing number** in column I **must appear on the submitted vouchers**.

Staff costs
have to be entered **per person/ month** with <u>one</u> **amount** in the "Breakdown..." (<u>not</u> per each month one "Breakdown.."!).

Exchange rate
always against proof (i.e. **bank statement/bank voucher** from the received advance payment = exchange receipt), if not available the **EU currency converter** should be used.

For a rate with many decimal places (e.g. VND 1 = € 0,36737) , see page 9.

Link EU-currency converter

Financial Statement - Breakdown of expenditures per category

Recipient: as mentioned on page 1 of the grant agreement

Project Processing No.:   XX.XXXX.X-XXX.XX   Contract No.: 81XXXXXX

Expenditure category: **External Experts**

If there are several sheets for one budget line, **the subtotal must be carried over to the next sheet!**

Period from: XX.XX.XXXX

to: XX.XX.XXXX

Expenditure category = budget line according budget (see explanation page 8 right down)

I	II	III	IV	V	VI	VII	VIII	IX
no. of vouch-er	Internal voucher number of the Recipient	Date of voucher	Name of the Recipient *from voucher/evidence*	Reason for payment *(detailed content of voucher/evidence)*	Currency of voucher	Amount of voucher	Exchange rate *(according EU currency converter or exchange of funds)*	Expenditure in the currency of Grant Agreement €
			per 1 voucher fill in **one line** + **all columns.** Do <u>not change</u> the **format**.					
1	*unique **internal document number** according to your accounting*	*actual date of the document= **date of invoice/receipt***	*name of the **invoice issuer***	***month + job title*** *according to the financing plan*	*currency of the voucher*	*in currency of the amount on the invoice/receipt*		
2	3467a	06.10.2019	sample company	Expert Solarenergie September 19	INR	123.450,00	0,12192	1.505,10 €
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
20								
						Total		**1.505,10 €**
				(please transfer to "totals per expenditures category")				

<u>Copies of vouchers</u>
(if contractually is agreed to send copies of supportings documents exceeding xy Euro)

Submit these vouchers **chronologically sorted**, **numbered** + **stapled**.

The **numbering in column II** must correspond to your internal accounting.

The **internal number** in column II <u>or</u> the **ongoing number** in column I **must appear on the submitted vouchers**.

<u>Exchange rate</u>
always against proof (i.e. **bank statement/bank voucher** from the received advance payment = exchange receipt), if not available the **EU currency converter** should be used.

For a rate with many decimal places (e.g. VND 1 = € 0,36737) , see page 9.

Link EU-currency converter

<u>transfer</u> the **total** in "Totals..." **3f**

Financial Statement - Breakdown of expenditures per category

Recipient: as mentioned on page 1 of the grant agreement
Project Processing No.:   XX.XXXX.X-XXX.XX   Contract No.: 81XXXXXX
Expenditure category: **Transport/travel costs** (is also a sample for other budget lines, e.g. workshop costs)
Period from: XX.XX.XXXX
to: XX.XX.XXXX

> Adding further breakdowns via → further expenditure category

> If there are several sheets for one budget line, **the subtotal must be carried over to the next sheet!**

> **Expenditure category = budget line** according budget (see explanation page 8 right down)

I	II	III	IV	V	VI	VII	VIII	IX
no. of vouch-er	Internal voucher number of the Recipient	Date of voucher	Name of the Recipient from voucher/evidence	Reason for payment (detailed content of voucher/evidence)	Currency of voucher	Amount of voucher	Exchange rate (according EU currency converter or exchange of funds)	Expenditure in the currency of Grant Agreement €
			per 1 voucher fill in **one line** + **all columns.** Do **not change** the **format**.					
1	*unique **internal document number** according to your accounting*	*actual date of the document= **date of invoice/receipt***	*name of the **invoice issuer***	***Who, What, When, Where?*** *(content of the voucher)* *The content must be compatible with the budget!*	***currency** of the voucher*	*in currency of the amount on the invoice/receipt*		
2	102-61	05.09.2019	travel agency	Max Smith, flight Frankfurt - Berlin, 10.10.2020, expertsday IHK Berlin	EUR	148,00	1,00000	148,00 €
3								
4								
5								
6								
7								
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19								
20								
						Total		**148,00 €**
						(please transfer to "totals per expenditures category")		

> **f.e.**
> - date + reason for traveling
> - the person which travel
> - workshop name and date
> - flight, taxi., hotel....

> Copies of vouchers (if contractually is agreed to send copies of supportings documents exceeding xy Euro)
> Submit these vouchers **chronologically sorted**, **numbered + stapled**.
> The **numbering in column II** must correspond to your internal accounting.
> The **internal number** in column II or the **ongoing number** in column I **must appear on the submitted vouchers.**

> Exchange rate **always against proof** (i.e. **bank statement/bank voucher** from the received advance payment = exchange receipt), if not available the **EU currency converter** should be used.
> For a rate with many decimal places (e.g. VND 1 = € 0,36737) , see page 9.
> Link EU-currency converter

> transfer the **total in "Totals..." 3f**

Financial Statement - Breakdown of expenditures per category

Recipient: as mentioned on page 1 of the grant agreement
Project Processing No.: XX.XXXX.X-XXX.XX   Contract No.: 81XXXXXX
Expenditure category: Procurement
Period from: XX.XX.XXXX
to: XX.XX.XXXX

Adding further breakdowns via → further expenditure category

If there are several sheets for one budget line, **the subtotal must be carried over to the next sheet!**

Expenditure category = budget line according budget (see explanation page 8 right down)

I	II	III	IV	V	VI	VII	VIII	IX
no. of vouch-er	Internal voucher number of the Recipient	Date of voucher	Name of the Recipient from voucher/evidence	Reason for payment (detailed content of voucher/evidence)	Currency of voucher	Amount of voucher	Exchange rate (according EU currency converter or exchange of funds)	Expenditure in the currency of Grant Agreement €
			per 1 voucher fill in one line + all columns. Do not change the format.					
1	unique internal document number according to your accounting	actual date of the document= date of invoice/receipt	name of the invoice issuer	What? (content of the voucher) The content must be compatible with the budget!	currency of the voucher	in currency of the amount on the invoice/receipt		
2	102-80	03.08.2020	media market	1 Laptop Acer 359	VND	64.007.734,35	0,36737	2.351,45 €
3								
4								
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17								
18								
19								
20								
						Total		**2.351,45 €**
					(please transfer to "totals per expenditures category")			

Copies of vouchers (if contractually is agreed to send copies of supportings documents exceeding xy Euro)

Submit these vouchers **chronologically sorted, numbered + stapled.**

The **numbering in column II** must correspond to your internal accounting.

The **internal number** in column II or the **ongoing number** in column I **must appear on the submitted vouchers**.

All items financed from the grant whose purchase or manufacturig costs exceeding **€ 400,00** must be inventoried and an "inventory list" (Annex 3g2) must be submitted with each proof of use. Are to be handed over according to point 7 of the contract. Form "Record of surrender...." (Annex 3g1)

Link "inventory list" 3g2

Link "Record of surrender of equipment...." 3g1

Exchange rate **always against proof** (i.e. **bank statement/bank voucher** from the received advance payment = exchange receipt), if not available the **EU currency converter** should be used.

For a rate with many decimal places (e.g. VND 1 = € 0,36737) , see page 9.

Link EU-currency converter

transfer the **total** in "Totals..." **3f**

Financial Statement - Breakdown of expenditures per category

further expenditure category

Recipient:	as mentioned on page 1 of the grant agreement
Project Processing No.:	XX.XXXX.X-XXX.XX Contract No.: 81XXXXXX
Expenditure category:	**Forwarding funds for third parties**
Period from:	XX.XX.XXXX
to:	XX.XX.XXXX

Expenditure category = budget line
according budget
(see explanation page 8 right down)

I	II	III	IV	V	VI	VII	VIII	IX
no. of vouch-er	Internal voucher number of the Recipient	Date of voucher	Name of the Recipient from voucher/evidence	Reason for payment (detailed content of voucher/evidence)	Currency of voucher	Amount of voucher	Exchange rate (according EU currency converter or exchange of funds)	Expenditure in the currency of Grant Agreement €
			per final recipient (third partie) fill in **one line + all colums**. Do not change the format.					
1	1245	10.10.2019	name of final recipient (third partie) A					12.478,00 €
2	1248	31.10.2019	name of final recipient (third partie) B					4.900,87 €
3	2745	01.12.2019	name of final recipient (third partie) C					9.076,12 €

The relevant terms and conditions of the grant agreement between the Recipient and the GIZ are applied equally to the final Recipients.

Advance payments to the final Recipients are not costs and therefore cannot be settled for actual costs. Enter actual costs, only.

Accordingly, advances can be entered in the "Totals...." 3f .

for each final recipient (third partie) must **also an own „Breakdown...." 3e** (per budget line)
+ **an own „Totals....." 3f** to be filled in according the financial budget.

Adjust the headings of **3e** + **3f** accordingly:

Financial Statement - Breakdown of expenditures per category

Recipient:	name of the final recipient (third partie)
Project Processing No.:	XX.XXXX.X-XXX.XX Contract No.: 81XXX
Expenditure category:	**f.e. staff**
Period from:	XX.XX.XXXX
to:	XX.XX.XXXX

Expenditure category = budget line
according budget from third partie

I	II	III	IV	
no. of vouch-	Internal voucher number of the	Date of voucher	Name of the Recipient from voucher/evidence	Re (

(Final*) Financial Statement - Totals per expenditure

Recipient:	name of the final recipient A (third partie)
Project Processing No.:	XX.XXXX.X-XXX.XX Contract No.: 81X
Period from:	XX.XX.XXXX
to:	XX.XX.XXXX

I	II	III
Expenditure category (according Grant article 1.2)	Expenditures for the current period (transfer from breakdown/Annex 3e)	

transfer the **total** in "Totals..." **3f**

Total (please transfer to "totals per expenditures category")	**26.454,99 €**

(Final*) Financial Statement - Totals per expenditure category (budget lines)

Recipient: as mentioned on page 1 of the grant agreement
Project Processing No.: XX.XXXX.X-XXX.XX   Contract No.: 81XXXXXX
Period from: XX.XX.XXXX
to: XX.XX.XXXX

I	II	III	IV	V	VI	VII
Expenditure category (according Grant article 1.2) **Expenditure category = budget line** according budget (see explanation right down)	**Expenditures for the current period** (transfer from breakdown/Annex 3e) €	Only for GIZ	**Expenditures from previous periods** €	**Budget lines according to Grant article 1.2** €	**Rest budget in** €	**Rest budget in** %
1. staff	2.960,71		5.345,21 €	20.000,00 €	11.694,08	58,47%
2. external experts	1.505,10		0,00 €	15.000,00 €	13.494,90	89,97%
3. transport/travel costs	148,00 = direct costs		5.456,34 €	6.700,00 €	1.095,66	16,35%
4. workshops	0,00		9.176,00 €	27.000,00 €	17.824,00	66,01%
5. procurement	2.351,45		0,00 €	4.500,00 €	2.148,55	47,75%
etc.						
admin. costs …..%	487,57 = lump sum X % of direct costs		.398,43 €	5.124,00 €	3.238,00	63,19%
			10.000,00 €	32.000,00 €		
Forwarding funds for third parties	26.454,99		0,00	50.000,00	23.545,01	47,09%
Total €	**33.907,82 €**		**31.375,98 €**	**160.324,00 €**	**73.040,20 €**	

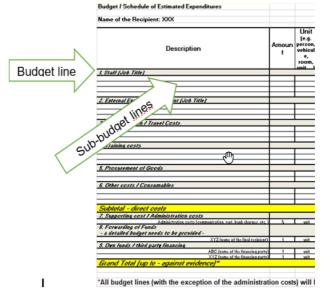| advance or pre payments/deposits forwarded to third parties in the above-mentioned period (no expenses/costs!)	**0,00 € or the sum of advance payments to third parties**

* in the case of more than one forwarding of funds, a corresponding list must be attached

Declaration on co-financing according to article 1.6 (if applicable):
We confirm that the co-financing parties **Euro ......** if agreed by grant agreement
have met their contribution to the amount o **Euro ......**

Declaration: The expenditures to be financed from the GIZ grant have not been financed from other subsidies.

Date and original signature of the Recipient ←

Example determination exchange rate for exchange rates with many decimal places

I	II	III	IV	V	VI	VII	VIII	IX
no. of voucher	Internal voucher number of the Recipient	Date of voucher	Name of the Recipient from voucher/evidence	Reason for payment (detailled content of voucher/evidence)	Currency of voucher	Amount of voucher	Exchange rate (according EU currency converter or exchange of funds)	Expenditure in the currency of Grant Agreement €
1					VND	64.007.734,35	0,36737	2.351,45 €
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
							Total	2.351,45 €
							(please transfer to "totals per expenditures category")	

The EU currency converter rounded after the 5th decimal - for exchange rates with many decimal places, please determine the exchange rate to be used according to the example and add the formula in column IX."Breakdown for...." (Annex 3e).

=WENN(G10="";"";G10*H10)/10000

CURRENCY CONVERTER

Year 2020 ▼ Month 8 ▼

Amount 1

From
VND (Vietnamese dong) ▼

To
EUR (Euro) ▼

1 VND = 0.00004 EUR

Please note that the converted value is rounded after the 5th decimal.

CURRENCY CONVERTER

Year 2020 ▼ Month 8 ▼

Amount 10000 ×

From
VND (Vietnamese dong) ▼

To
EUR (Euro) ▼

10000 VND = 0.36737 EUR

Please note that the converted value is rounded after the 5th decimal.

Example of the calculation of staff costs

Only direct costs are accepted!

The amounts stated in the budget plan are "up to" cost items which must be substantiated (are not lump sums!)

salary (brut)/month	
+ Employer's contributions:	
for health insurance	
for pension insurance	
for……	

costs per month

(in currency of the pay slip)

If not 100% worked for the project also calculate:

by month:

costs per month	
: net-working days/month	
costs per day	
x working days according timesheet	

costs to be settled:

(in currency of the pay slip)

Calculation working time:

days/calendar year	365
- weekends	104
- public holidays	
- holidays	
working days/calendar year	
: 12 month	
net-working days/month:	
x hours/working day	
working hours/month:	

or by hours:

costs per month	
: net-working days/month	
costs per day	
: working hours/day	
costs per hour	
x working hours according timesheet	

costs to be settled:

(in currency of the pay slip)

Link sample Timesheets