

Assistance for preparation Financial Statements (Grant agreement) – Annex 3d-f  
(Grant agreements from June 2020)

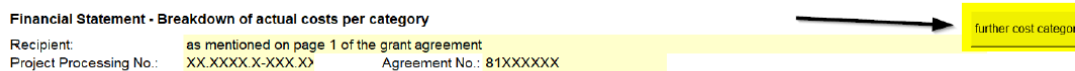
**Recommended order of filling in:**

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

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

2. **Annex 3e** „Breakdown of actual costs per category“ (pages 3 – 7)

Each budget line one „Breakdown of actual costs per category“ create with the icon “further cost category”:



Exception:

- No “Breakdown of actual costs per category” for **admin. costs**. If they are agreed - they are percentage lump sums (see page 8 – example Annex 3f “Totals...”).

Special feature:

- **Forwarding of funds/ Sub-grants to Final Recipients** – an annex 3e must be filled in, but only one total amount per third parties (see page 7)

Annexes to this Annex 3e:

each Sub-grant 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 category“ (page 8)

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

You will find examples on the following pages.

Please all lists one-sided print, sign and send as **original** + the **copies of the receipts** (from the contractually agreed amount - numbered + sorted) 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

Thank you very much.

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**

Address:

Name and place of Bank:

Account number:  
Bank code:  
SWIFT/BIC  
IBAN

At latest with the first request of payment and if there will be a change of the account number we need a confirmation from the bank account indicated is held by the Recipient.  
You can use Annex 3h.

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

### Confirmation of Bank Details (Annex 3h)

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

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

Date: 29.01.2021

Project Processing No.: **XX.XXXX.X-XXX.XX**

Agreement 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**

Example Annex 3e: Staff

**Financial Statement - Breakdown of actual costs per category**

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

**Budget line** according budget (see explanation page 8 right down)

Adding further breakdowns via → further cost category

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 voucher	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)	Actual costs in the currency of Grant Agreement €	
		per person/month (= 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 pay slip	name of the salary recipient	month + job title according to the financial budget  If not 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	<p><b>Copies of vouchers</b>                      (if contractually is agreed to send copies of supportings documents exceeding xy Euro)</p> <p>- pay slips (personally can be blacked out)                      +                      - sheet explaining the calculation of the entered staff costs (see page 10)</p> <p>If not 100% worked for the project also                      - Timesheets</p> <p>Submit these vouchers <b>chronologically sorted, numbered and stapled.</b></p> <p>The <b>numbering in column II</b> must correspond to your internal accounting.                      The <b>internal number in column II</b> or the <b>ongoing number in column I</b> must appear on the submitted vouchers.</p> <p><a href="#">Link sample Timesheets</a></p>			<p><b>Staff costs</b>                      have to be entered <b>per person/ month</b> with <b>one amount</b> in the "Breakdown..." (not per each month one "Breakdown..").</p>		<p><b>Exchange rate</b>                      always against proof (i.e. bank statement/bank voucher from the received advance payment = exchange receipt), if not available the <b>EU currency converter</b> should be used.</p> <p>For a rate with many decimal places (e.g. VND 1 = € 0,36737), see page 9.</p> <p><a href="#">Link EU-currency converter</a></p>			
4									
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19									
20									
22								transfer the total in "Totals..." 3f	
23								<b>Total</b>	<b>2.960,71 €</b>

(please transfer to "totals per categories")

Example Annex 3e: External Experts

**Financial Statement - Breakdown of actual costs per category**

Recipient: as mentioned on page 1 of the grant agreement  
 Project Processing No.: XX.XXXX.X-XXX.XX Agreement No.: 81XXXXXX  
**Budget line:** External Experts  
 Period from: XX.XX.XXXX  
 to: XX.XX.XXXX

Budget line according budget (see explanation page 8 right down)

Adding further breakdowns via → further cost category

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 voucher	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)	Actual costs in the currency of Grant Agreement €		
per 1 voucher fill in one line + all columns. Do <u>not</u> change the format.										
1	<i>unique internal document number according to your accounting</i>	<i>actual date of the document= date of invoice/receipt</i>	<i>name of the invoice issuer</i>	<i>month + job title according to the financing plan</i>	<i>currency of the voucher</i>	<i>in currency of the amount on the invoice/receipt</i>				
2	3467a	06.10.2019	sample company	Expert Solarenergie September 19	INR	123.450,00	0,12192	1.505,10 €		
3										
4										
5	<p>Copies of vouchers (if contractually is agreed to send copies of supportings documents exceeding xy Euro)</p> <p>Submit these vouchers <b>chronologically sorted, numbered + stapled.</b></p> <p>The <b>numbering in column II</b> must correspond to your internal accounting.</p> <p>The <b>internal number</b> in column II <u>or</u> the <b>ongoing number</b> in column I <b>must appear on the submitted vouchers.</b></p>									
6										
7										
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14										
15										
16										
17										
18										
19										
20										
<b>Total</b>								<b>1.505,10 €</b>		
(please transfer to "totals per categories")										

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

Example Annex 3e: Transport/Travel costs and further budget lines (f.e. Workshop costs)

**Financial Statement - Breakdown of actual costs per category**

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

**Budget line:** **Transport/travel costs** (is also a sample for other budget lines, e.g. workshop costs)

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

**Budget line** according budget (see explanation page 8 right down)

Adding further breakdowns via

further cost category

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 voucher	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)	Actual costs in the currency of Grant Agreement €
<b>per 1 voucher fill in one line + all columns. Do not change the format.</b>								
1	<i>unique internal document number according to your accounting</i>	<i>actual date of the document= date of invoice/receipt</i>	<i>name of the invoice issuer</i>	<i>Who, What, When, Where? (content of the voucher) The content must be compatible with the budget!</i>	<i>currency of the voucher</i>	<i>in currency of the amount on the invoice/receipt</i>		
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				<b>f.e.</b>				
5				- date + reason for traveling				
6				- the person which travel				
7				- workshop name and date				
8				- flight, taxi., hotel....				
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
<b>Total</b>								<b>148,00 €</b>
(please transfer to "totals per categories")								

per 1 voucher fill in one line + all columns. Do not change the format.

**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.**

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

**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

Example Annex 3e: Procurement

**Financial Statement - Breakdown of actual costs per category**

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

Adding further breakdowns via

further cost category

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

Budget line according budget (see explanation page 8 right down)

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 (detailed content of voucher/evidence)	Currency of voucher	Amount of voucher	Exchange rate (according EU currency converter or exchange of funds)	Actual costs in the currency of Grant Agreement €								
per 1 voucher fill in one line + all columns. Do not change the format.																
1	<i>unique internal document number according to your accounting</i>	<i>actual date of the document= date of invoice/receipt</i>	<i>name of the invoice issuer</i>	<i>What? (content of the voucher) The content must be compatible with the budget!</i>	<i>currency of the voucher</i>	<i>in currency of the amount on the invoice/receipt</i>										
2	102-80	03.08.2020	media market	1 Laptop Acer 359	VND	64.007.734,35	0,36737	2.351,45 €								
3																
4	<p><b>Copies of vouchers</b> (if contractually is agreed to send copies of supportings documents exceeding xy Euro)</p> <p>Submit these vouchers <b>chronologically sorted, numbered + stapled.</b></p> <p>The <b>numbering in column II</b> must correspond to your internal accounting.</p> <p>The <b>internal number</b> in column II or the <b>ongoing number</b> in column I must appear on the submitted vouchers.</p>			<p><b>All items financed from the grant whose purchase or manufacturig costs exceeding € 800,00</b> 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.</p> <p>Form "Record of surrender...." (Annex 3g1)</p>			<p><b>Exchange rate</b> always against proof (i.e. bank statement/bank voucher from the received advance payment = exchange receipt), if not available the <b>EU currency converter</b> should be used.</p> <p>For a rate with many decimal places (e.g. VND 1 = € 0,36737), see page 9.</p>									
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10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
<b>Total</b>								<b>2.351,45 €</b>								
(please transfer to "totals per categories")																

[Link EU-currency converter](#)

[Link "inventory list" 3g2](#)

[Link "Record of surrender of equipment..." 3g1](#)

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

Example Annex 3e: Forwarding Funds / Sub-grants

**Financial Statement - Breakdown of actual costs per category**

Recipient: as mentioned on page 1 of the grant agreement  
 Project Processing No.: XX.XXXX.X-XXX.XX Agreement No.: 81XXXXXX further cost category  
**Budget line:** Forwarding of funds / Sub-grants to Final Recipients  
 Period from: XX.XX.XXXX  
 to: XX.XX.XXXX **Budget line** according budget (see explanation page 8 right down)

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 (detailed content of voucher/evidence)	Currency of voucher	Amount of voucher	Exchange rate (according EU currency converter or exchange of funds)	Actual costs in the currency of Grant Agreement €				
per sub-grant fill in one line + all columns. Do <u>not</u> change the format.												
1	1245	10.10.2020	name of sub grant A					12.478,00 €				
2	1248	31.10.2020	name of sub grant B					4.900,87 €				
3	2745	01.12.2020	name of sub grant C					9.076,12 €				
for each sub grant must also an own „Breakdown....“ 3e (per budget line from the sub-grant) + an own „Totals....“ 3f to be filled in according the financial budget from the sub-grant.												
Adjust the headings of 3e + 3f accordingly:												
<p>The relevant terms and conditions of the grant agreement between the Recipient and the GIZ are applied equally to the final Recipients.</p> <p><b>Advance payments</b> to the final Recipients are <b>not costs</b> and therefore cannot be settled for actual costs. Enter actual costs, only.</p> <p>Accordingly, advances can be entered in the "Totals...." 3f.</p>				<p><b>Financial Statement - Breakdown of actual costs per category</b></p> <p>Recipient: name of the sub-grant                  Project Processing No.: XX.XXXX.X-XXX.XX Agreement No.: 81XXXXXX  <b>Budget line:</b> f.e. staff                  Period from: XX.XX.XXXX                  to: XX.XX.XXXX <b>Budget line</b> according budget from sub-grant</p>					<p><b>Financial Statement - Totals per categories</b></p> <p>Recipient: name of the sub-grant                  Project Processing No.: XX.XXXX.X-XXX.XX Agreement No.: 81XXXXXX                  Period from: XX.XX.XXXX                  to: XX.XX.XXXX</p>			
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
<b>Total</b>								<b>26.454,99 €</b>				
(please transfer to "totals per categories")												

Example Annx 3f: "Totals per categories"

Financial Statement - Totals per categories (budget lines)

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

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

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 of Euro .....

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

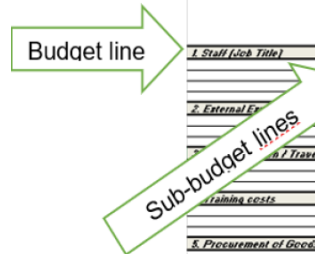
Date and original signature of the Recipient ←

Budget / Schedule of Estimated Expenditures

Name of the Recipient: XXX

Description	Amount	Unit (e.g. person, vehicle, room, unit)
1. Staff (Job Title)		
2. External Experts (Job Title)		
3. Transport / Travel Costs		
4. Training costs		
5. Procurement of Goods		
6. Other costs / Consumables		
<b>Subtotal - direct costs</b>		
7. Supporting cost / Administration costs		
8. Forwarding of Funds - a detailed budget needs to be provided -		
9. Own funds / third party financing		
<b>Grand Total (up to - against evidence) *</b>		

\*All budget lines (with the exception of the administration costs) will





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 (detailed content of voucher/evidence)	Currency of voucher	Amount of voucher	Exchange rate (according EU currency converter or exchange of funds)	Actual costs 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								
							<b>Total</b>	<b>2.351,45 €</b>
								(please transfer to "totals per categories")

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:

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

**costs to be settled:**

(in currency of the pay slip)

or by hours:

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

**costs to be settled:**

(in currency of the pay slip)

Calculation working time:

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

[Link sample Timesheets](#)