

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

XX XX XXXX



Exception:

• No "Breakdown of expenditures category" for admin. costs. If they are agreed - they are percentage lump sums (see page 8 – example Annex 3f "Totals...").

Special feature:

 Forwarding funds to third parties – an annex 3e must be filled in, but only one total amount per third parties (see page 7)

Annexes to this Annex 3e:

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

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 Recip	ient				
Name:	as mentioned on pa	_	Name and place		
Adress:	the grant agreen	nent	of Bank:	= according the	grant agreement
Auress.			Account numbe	r:	
			Bank code:	If a non-contractua	
			SWIFT/BIC IBAN	account is used, a su grant agreement	
E-Mail:	Your email address	for questions	127 114	grant agreement	is fiecessary:
Deutsche	Gesellschaft für Intern	ationale			
	narbeit (GIZ) GmbH	anoriaio			
•	marskjöld-Weg 1-5	Name of	the Recipient, Pro	ject	
65726 Esc Germany	noorn		No., Contract No. +	-	
· · · · · · · · · · · · · · · · · ·			atically transferred wn" 3e + "Totals		
	· · · · · · · · · · · · · · · · · · ·			Date: 2	29.01.2021
Contract N		XXX.X-XXX.X XXXX	X		
Contract	01701				
(Final) Fir	nancial Statement			ement-No.: <mark>serial nu</mark>	ımbering
			Refe	rence-No.:	
for the per	riod from XX.XX.X	XXX to	XX.XX.XXX		
in the eme	ount of 6 22 007 92			and a state of the state of	L. 26
in the and in words:	ount of € <mark>33.907,82 ◄</mark>			nsferred of the total otals" 3f	ex 3f)
-	onfirm that the attache ntioned period.	ed financial sta	atement is fully ar	nd correctly provided	for the
	n on co-financing acco	ording to articl	e 1.6 (if applicabl	e):	
We confirm	n that the co-financing	parties Euro			rant agreement
have met for Declaration	their contribution to the	e amount of	Euro		
	<u>···</u> nditures to be financed	from the GIZ	grant have not b	een financed from ot	her subsidies.
•					
	r <mark>ing information is attac</mark> per cost category	ched (please t	tick): <	_	
-	own of expenditures p	er cost catego	ory		
	y the bank of the amou	unt credited fo	or disbursement b	y GIZ	
	ition on interest	D 400			
	ry of goods above EUl g over certificate	N 400	Submit the signed	original	
other	,	inc	luding copies of re		
			contractually agre		
Determin	visite at a law at time.		numbered + sorted) by mail!	
Date and o	<mark>riginal signature of the R</mark>	ecipient			

Financial Statement - Breakdown of expenditures per category further expenditure Adding further breakdowns via category Recipient: as mentioned on page 1 of the grant agreement If there are several sheets for one budget Contract No.: 81XXXXXX Project Processing No.: XX.XXXX.X-XXX.XX line, the subtotal must be carried over to **Expenditure category:** Staff -Expenditure category = budget line the next sheet! Period from: XX.XX.XXXX according budget XX.XX.XXX to: (see explanation page 8 right down)

I		II	III	IV		V	VI	VII	VIII	IX
no. of vouch- er			Date of voucher brown to line + all column to line		nce (d	Reason for payment etailled 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	docui acco ad	que internal ment number rding to your ccounting	actual date of the document = date of pay slip	name of the sale recipient	l ary	month + job title according to the financial budget i 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	pı	roject leader May 2020, 19	USD	3.210,00	0,92234	2.960,71 €
3 4 5 6 7 8 9		- pay slips (personally can	Copies of vouchersually is agreed to send co documents exceeding xy be blacked out) ing the calculation of the	pies of supportings / Euro)		age Staff costs nave to be entered per person/ r one amount in the "Breakdo (not per each month one "Break	wn"	Exchange rate always against proof (i.e. bank statem voucher from the received advance pa exchange receipt), if not available the Electory converter should be used. For a rate with many decimal places (e.g 0,36737), see page 9.		nce payment = the EU currency sed. es (e.g. VND 1 = €
11 12		If not 100% wo - Timesheets	rked for the project also					Link EU-	currency con	<u>verter</u>
13 14 15		Submit these ve	ouchers chronologically s	corted, numbered and						
16 17 18 19 20		The internal r	g in column II must corre accounting. number in column II <u>or</u> th must appear on the subr	e ongoing number in						
22			Link sample Times	sheets					transfer the tota	l in "Totals" 3f
23	23 Total 2.960,71 €									

Financial Statement - Breakdown of expenditures per category further expenditure Adding further breakdowns via category Recipient: as mentioned on page 1 of the grant agreement If there are several sheets for one budget Contract No.: 81XXXXXX Project Processing No.: XX.XXXX.X-XXX.XX line, the subtotal must be carried over to Expenditure category: **External Experts** the next sheet! Expenditure category = budget line Period from: XX.XX.XX according budget to: XX.XX.XXXX (see explanation page 8 right down) Ш VI VII VIII IX Reason for payment Internal voucher Name of the Recipient Expenditure in no. of Date of Currency Amount **Exchange rate** number of the from voucher/evidence (detailled content of of voucher (according EU the currency of vouchvoucher of voucher voucher/evidence) currency converte er Recipient **Grant Agreement** or exchange of per 1 voucher fill in one line + all columns. Do not change the format. funds) € actual date of the unique internal in currency of the document number document= month + job title currency of 1 name of the invoice issuer amount on the date of according to the financing plan the voucher according to your invoice/receipt invoice/receipt accounting 2 INR 3467a 06.10.2019 Expert Solarenergie 0,12192 1.505,10€ sample company 123.450,00 September 19 3 Exchange rate 4 always against proof (i.e. bank statement/bank 5 Copies of vouchers **voucher** from the received advance payment = 6 (if contractually is agreed to send copies of exchange receipt), if not available the **EU currency** 7 supportings documents exceeding xy Euro) converter should be used. 8 9 Submit these vouchers chronologically sorted, For a rate with many decimal places (e.g. VND 1 = € 10 numbered + stapled. 0,36737), see page 9. 11 12 The **numbering in column II** must correspond to Link EU-currency converter your internal accounting. 13 14 The internal number in column II or the ongoing 15 number in column I must appear on the 16 submitted vouchers. 17 transfer the total in "Totals..." 3f 20 Total 1.505,10€ (please transfer to "totals per expenditures category")

4/10

to: Internal voucher number of the Recipient Date of voucher/evidence Per 1 voucher fill in one line + all columns. Do not change the format.	Adding further breakdowns via If there are several sheets for one budget line, the subtotal must be carried over to the next sheet!				urther expenditure category	
1						
Number of the Recipient Per 1 voucher From voucher/evidence (detailled content of voucher/evidence)	VI	VII		VIII	IX	
1 unique internal document number according to your accounting	Currency of voucher	Amount of voucher	(acco	ange rate ording EU cy converter schange of		
actual date of the document number according to your accounting 102-61 102-61 102-61 102-61 102-61 103-09-2019 103-09-2019 104-05 105-09-2019 105-09-2019 105-09-2019 105-09-2019 105-09-2019 105-09-2019 105-09-2019 105-09-2019 106-09-2019 107-09-2019 107-09-2019 108-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 109-09-2019 119-09-2019 119-09-2019 129-09-2019 139-09-2019 149-09-2019 159-09-2019 169-09-2019 179-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 189-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2019 199-09-2			funds)		€	
Berlin, 10.10.2020, expertsday IHK Berlin 3	currency of the voucher	amount on the				
3 4 5 6 6 6 7 7 8 8 9 9 9 Submit these vouchers chronologically sorted, numbered + stapled. 10 11 12 12 The numbering in column II must correspond to your internal accounting. 14 15 16 17 18 18 1	EUR	148,00		1,00000	148,00 €	
- the person which travel - workshop name and date - flight, taxi., hotel - the person which travel - workshop name and date - flight, taxi., hotel - the person which travel - workshop name and date - flight, taxi., hotel - the person which travel - workshop name and date - flight, taxi., hotel - flight, taxi., hotel - the person which travel - workshop name and date - flight, taxi., hotel - the person which travel - workshop name and date - flight, taxi., hotel - The numbering in column II must correspond to your internal accounting. - the person which travel - workshop name and date - flight, taxi., hotel - The internal numbering in column II must correspond to your internal accounting. - the person which travel - workshop name and date - flight, taxi., hotel - The internal number in column II must correspond to your internal accounting. - the person which travel - workshop name and date - flight, taxi., hotel - The internal number in column II must correspond to your internal accounting. - the person which travel - workshop name and date - flight, taxi., hotel		always against pr		. bank stat		
7 supportings documents exceeding xy Euro) 8 Submit these vouchers chronologically sorted, numbered + stapled. 10 The numbering in column II must correspond to your internal accounting. 14 The internal number in column II or the ongoing number in column I must appear on the submitted vouchers.		voucher from the exchange receipt), i				
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.				uld be used		
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.						
10 11 12 13 14 15 16 17 18 10 10 11 11 12 12 13 14 15 15 16 17 18		For a rate with man		nal places (ee page 9.	e.g. VND 1 = €	
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.		0,307	7377,30	ee page 3.		
your internal accounting. 14 15 16 17 18 your internal accounting. The internal number in column II or the ongoing number in column I must appear on the submitted vouchers.		Link EU-	curre	ncy con	<u>verter</u>	
14 15 The internal number in column or the ongoing number in column must appear on the submitted vouchers. 18						
The internal number in column II or the ongoing number in column I must appear on the submitted vouchers. 18	 					
number in column I must appear on the submitted vouchers. 18	 					
17 submitted vouchers. 18						
			1			
10						
			transfe	r the total	in "Totals" 3f	
20				Total	148,00 €	

Financial Statement - Breakdown of expenditures per category further expenditure Adding further breakdowns via category Recipient: as mentioned on page 1 of the grant agreement If there are several sheets for one budget Project Processing No.: Contract No.: 81XXXXXX XX.XXXX.X-XXX.XX line, the subtotal must be carried over to **Expenditure category: Procurement** the next sheet! Expenditure category = budget line Period from: XX.XX.XX.XXaccording budget to: XX.XX.XXX (see explanation page 8 right down) Ш VΙ VII VIII IX no. of Internal voucher Date of Name of the Recipient Reason for payment Currency **Amount Exchange** rate **Expenditure** in (according EU number of the from voucher/evidence (detailled content of of voucher the currency of vouchvoucher of voucher currency converte voucher/evidence) **Grant Agreement** Recipient er or exchange of per 1 voucher fill in one line + all columns. Do not change the format. funds) € 1 unique internal actual date of the What? in currency of the (content of the voucher) document number document= currency of name of the invoice issuer amount on the date of The content must be the voucher according to your invoice/receipt accounting invoice/receipt compatible with the budget! 03.08.2020 2 102-80 media market 1 Laptop Acer 359 VND 64.007.734,35 0,36737 2.351,45 € 3 Exchange rate 4 Copies of vouchers always against proof (i.e. bank statement/bank 5 (if contractually is agreed to send **voucher** from the received advance payment = All items financed from the grant whose purchase or 6 copies of supportings documents exchange receipt), if not available the **EU currency** manufacturig costs exceeding € 400,00 must be 7 exceeding xy Euro) converter should be used. inventoried and an "inventory list" (Annex 3g2) must 8 be submitted with each proof of use. 9 Submit these vouchers chronologically For a rate with many decimal places (e.g. VND 1 = € Are to be handed over according to point 7 of the 10 sorted, numbered + stapled. 0,36737), see page 9. contract. 11 Form "Record of surrender...." (Annex 3g1) 12 The numbering in column II must Link EU-currency converter correspond to your internal 13 Link "inventory list" 3g2 accounting. 14 15 Link "Record of surrender of equipment...." 3q1 The **internal number** in column II or 16 the ongoing number in column I must 17 appear on the submitted vouchers. 18 19 transfer the total in "Totals..." 3f 20 Total 2.351,45 € (please transfer to "totals per expenditures category")

Financial Statement - Breakdown of expenditures per category further expenditure category as mentioned on page 1 of the grant agreement Recipient: Project Processing No.: XX.XXXX.X-XXX.XX Contract No.: 81XXXXXX **Expenditure category: Forwarding funds for third parties** Period from: XX.XX.XXXX Expenditure category = budget line XX.XX.XXXX to: according budget (see explanation page 8 right down) Ш VII VIII Date of Name of the Recipient Expenditure in the no. of Internal voucher Reason for payment Currency Amount **Exchange** rate from voucher/evidence (detailled content of (according EU vouchnumber of the voucher of voucher of voucher currency of Grant voucher/evidence) currency converter er Recipient Agreement or exchange of per final recipient (third partie) fill in one line + all colums. Do not change the format. funds) € 1245 10.10.2019 name of final recipient (third partie) A 12.478,00 € 1248 31.10.2019 name of final recipient (third partie) B 4.900,87 € 2 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 for each final recipient (third partie) must also an own "Breakdown...." 3e (per budget line) and the GIZ are applied equally to the final + an own "Totals....." 3f to be filled in according the financial budget. Recipients. Adjust the headings of **3e** + **3f** accordingly: Advance payments to the final Recipients are not costs and therefore cannot be settled for actual costs. Enter actual costs. only. (Final*) Financial Statement - Totals per expenditure Financial Statement - Breakdown of expenditures per category Accordingly, advances can be entered in the "Totals...." 3f. Recipient: name of the final recipient (third partie) Recipient: name of the final re-Project Processing No.: Project Processing No.: XX.XXXX.X-XXX.XX Contract No.: 81X-XX.XXXX.X-XXX.XX Contract No.: 81XXX 16 Period from: XX.XX.XXX Expenditure category: _ f.e. staff 17 XX.XX.XXX Period from: XX.XX.XXExpenditure category = budget line 18 XX.XX.XXXX to: according budget from third partie 19 Expenditure category Expenditures (according Grant article 1.2) for the current period 20 Ш (transfer from Date of Name of the Recipient Re no. of Internal voucher 21 breakdown/Annex 3e) vouchnumber of the vouche 22 23 24 25 26 transfer the total in "Totals..." 3f 27 Total 26.454.99 € (please transfer to "totals per expenditures category")

8/10

(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

1	II	III	IV	V	VI	VII
Expenditure category (according Grant article 1.2)	Expenditures for the current period		Expenditures from previous	Budget lines according to	Rest budget	Rest budget
Expenditure category = budget line according budget	(transfer from breakdown/Annex 3e)		periods	Grant article 1.2	in	in
(see explanation right down)	€	Only for GIZ	€	€	€	%
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	= direct costs 148,00		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	= <u>lump sum X % of dire</u>	ct 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

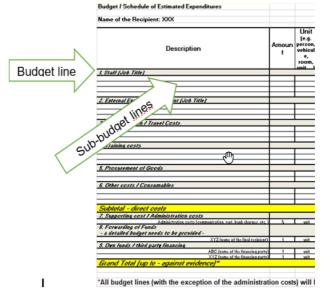
Declaration on co-financing according to article 1.6 (if applicable):

We confirm that the co-financing parties have met their contribution to the amount c Euro

if agreed by grant agreement

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

Date and original signature of the Recipient



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

1	II	III	IV	V	1	VI	VI		VIII	IX
no. of vouch- er	Internal voucher number of the Recipient	Date of voucher	Name of the Recipient from voucher/evidence	Reason fo (detailled voucher/e	content of	Currency Amount of voucher of voucher		Exchange rate (according EU currency converter or exchange of funds)	Expenditure in the currency of Grant Agreement €	
1						VND	64.0	07.734,35	0,36737	2.351,45 €
2					CURR	RENCY CONVERTER			l	
3		The EU currer	ncy converter rounded after the	5th	CORN	CENCY CONVERTER			CURRENCY CON	VERIER
4			exchange rates with many decir					_		
5			etermine the exchange rate to be							
6			the example and add the formul		Year 2020	Month	(8 ▼)	Year	2020 ▼ Mo	onth 8 🔻
7		column IX	"Breakdown for" (Annex 3e).		Amount 1			Amount	10000	x
8		=WEN	N(G10="";"";G10*H10)/10000		Alloune 1			_		4
9		772.1	, , , 515 1115, , 16555			From			From	
10					VND (Vietnamese dong	g)	•	VND (Vietnar	mese dong)	•
11						То	11		То	11
12					EUR (Euro)		•	EUR (Euro)		•
13					1 V	/ND = 0.00004 EUR		_	10000 VND = 0.36	737 EUR
14										
15				p	lease note that the conv	erted value is rounded aft	er the 5th decimal	Please note that	t the converted value is re	ounded after the 5th decimal.
16				·	lease note that the conv	erted value is rounded unt	er the 5th decimal.			
17										
18										
19										
20										
Total (please transfer to "totals per expenditures category")										
						(please tra	inster to "total	s per expend	ditures category")	

Example of the calculation of staff costs

Only	direct	costs	are	acce	pted!
------	--------	-------	-----	------	-------

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	-
(1)	

(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)

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)

Calculation working time:

365
104

Link sample Timesheets