

## Directions

**For the preparation of a proof of usage for external projects that are funded with financial means from the BMZ**

### *After receipt of the grant agreement*

Please send us the following documents:

1. A legally binding, signed copy of the grant agreement
2. The form for the funding request
3. A copy of the project agreement with the partner organisation
4. Please also provide further documents such as an updated notice of exemption, if we have indicated so in the grant agreement.

### *Transfer of Funds*

Please transfer the **donated funds + your own contribution** to the bank account of the partner organisation. Upon settlement, the transfer of funds must be proved with copies of the bank account statements.

In exceptional, justified cases where a small amount (max. 1,000 €) has been transferred in cash, the disbursement of funds from the association's treasurer should be confirmed with receipts for both the payment from the association account and the receipt of the partner organisation.

### *Foreign Exchange Rate*

The exchange rate is the result of the sum of transferred Euros divided by the sum of the national currency received. The calculation of the exchange rate is to be presented in an auxiliary calculation (e.g.)

In the Excel-Table "Costs and Finances" (Ausgaben- und Einnahmen) such an auxiliary calculation of the exchange rate has been entered into the page "List of Evidence" (Belegliste).

No.	Date	Account No.	Amount in €	Date of Partner's Receipt	Partner Account No.	Amount in Local Currency	Local Currency
1 <sup>st</sup> Transfer	1.4.15	12 58 26 35	1,000	3.4.15	10 28 56999	5,600	LAK
2 <sup>nd</sup> Transfer	30.6.15	12 58 26 35	3,800	4.7.15	10 28 56999	22,040	LAK
Mean rate			4,800			27,640	

The mean rate in this case amounts to 1 LAK = 0.1737 € (please calculate to at least 4 decimal points).

The so-called weighted average exchange rate ascertained in this way is the most important value to set for conversion. It is not essential to convert every receipt, but rather only the aggregate amount in the variance analysis of the cost and finance plan.

As proof of the exchange rate, please also enclose copies of the bank statement from the partner organisation showing the receipt of financial means in local currency.

For transfers of small amounts in cash, please enclose the appropriate receipts of exchange.

## *Proof of Usage*

The foundation of the financial proof of usage is the list of evidence (see the spreadsheet 'list of evidence' (Belegliste) in our cost and finance plan.) All incomes and expenditures are to be listed here according to the evidence and receipts. Please also provide a translation of the evidence or receipt where appropriate.

The evidence and receipts must be easily matched to the list of evidence. Either the receipts should be sorted according to their position on the finance plan or the comments should be annotated to explain which receipts can be attributed to which costs on the finance plan.

The evidence must contain an annotation stating whether or not they were paid with cash. With cashless payments, a proof of payment as well as a bank statement must be attached.

When all evidence and receipts are presented in the list of evidence, the relevant figures may be entered into the 'actual costs' column (Ist-Spalte) of the cost plan provided upon application.

If, in the meantime, a conversion or new cost and finance plan have been agreed upon, the most recently approved version is to be taken as the basis.

The sum of the actual finances must correspond exactly to the actual costs. If too much income is received, the funding amount/your own contribution is to be reduced proportionally.

The original receipts must be enclosed in the settlement or (for larger projects) in the report of a certified accountant (auditor). The financial audit must discuss the funded projects and outline the sums and figures of this project in the report. It cannot simply be a general audit of the organisation.

Please submit a written proof of usage with a legally binding signature as well as an electronic copy. **Please do not submit the cost and finance plans as a PDF, but rather in Excel or Calc format (open office).**

## *Miscellaneous*

Please do not use clear film or anything similar.

Ideally you should sort and file the evidence and receipts (according to the list of evidence), small receipts should be glued onto A4 paper, and please additionally copy receipts written on tracing paper, as they quickly fade.

**Please do not submit any copies of receipts or evidence.**

## *Case Report*

The writing of the case report is often perceived to be an onerous duty and a necessary evil. In our experience, however, case reports have their uses and justifications on at least four levels.

1. They provide accountability for the project that has been implemented, in the form of a report and a useful supplement to the evidence and receipts of income and expenditure.
2. They serve to reflect on the planning and implementation of the projects and can be an important means of communication for all parties involved with the project. For this reason, they contribute to quality assurance and intensive learning processes.

3. They provide the grant authorities a clear picture of the supported project and, if necessary, as realistic a picture of the development practice as possible - at least in the medium-term.
4. They can, in excerpts, become a component of the public relations work – for both the funded association as well as the grant authorities – and therewith further contribute to making questions of development politics accessible to the public.

For the writing of the case report, we have made a template available. We consider the individual questions as guidance. Not every point will be relevant to every project, depending on the scope of the project, the evaluation should be structured in a manner appropriate to both the project's content and timescale.

Ideally, the questions regarding project evaluation should have already been considered during the planning process. Please bear in mind that the point of view of the respective cooperating partner as well as the target group should be considered; for this, the necessary measures (e.g. survey, inclusion of feedback and evaluation modules) should, where appropriate, be included.