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# Financial Report
# Step by step

02/11/2025

# Overview

- 1. Preparing the Financial Report
- 2. Entering the expenditures
- 3. Completion
- 4. Checklist

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# 1. Preparing The Financial Report

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# Fundamentals

The “Financial Report” file consists of four tables:

- Summary (Table A),
- Vouchers relating to personnel costs (Table B),
- Vouchers relating to running costs (Table C),
- Vouchers relating to non-recurring expenditures (Table D)
- Currency conversion tool (Table E)

The file must be completely filled out and sent to EVZ **as an Excel file**.

The first sheet (Summary, Table A) must be printed out and the **signed original** must be submitted via post.

# Fundamentals

**The reporting period for projects financed with EVZ Foundation funds**:

For projects with a duration of **up to 12 months**, the reporting period lasts for the entire duration of the project.

For projects with a duration **longer than 12 months**, the reporting period of the first Financial Report (interim report) covers the first 12 months of the project regardless of the calendar year. For a duration of over 24 months, the second Financial Report (interim report) covers the following 12 months.

The final Financial Report covers the **entire** project duration.

Two narrative reports and two Financial Reports would have to be submitted for the sample project:

1. Interim report: Financial Report covers the period from 01/10/2024 to 01/10/2025
2. Final report: Financial Report covers the period from 01/10/2024 to 31/12/2025

**Purpose and financing**
The Foundation grants the following approval to the Grant Recipient:

| | |
|---|---|
| Funding Program: | EVZ innovation and development budget |
| Reference: | 31.5.5K0X.000X.0 |
| Grant Recipient: | Sample Organisation |
| Basis of approval: | Application from XX.XX.XXXX |
| Purpose: | Sample Project |
| Project name: | Sample to explain the financial report |
| Period of approval: | From 01.10.2024 to 31.12.2025 |
| Approved grant: | Up to 250.000,00 EUR as shortfall financing |

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# Fundamentals

**The reporting period for projects receiving third-party funding**:

For projects with a duration of **up to 12 months**, the reporting period lasts for the entire duration of the project.

For projects with a duration **longer than 12 months**, the reporting period is based on the calendar year and ends on 31/12 of the respective year.

For a duration longer than 24 months, the second Financial Report covers the next calendar year.

Note: The sum of the funds approved for these projects is allocated among the calendar years in which the respective project will be conducted. Mind the costs and financing plans that apply to the respective reporting period.

The final Financial Report covers the **entire** project duration.

Two narrative reports and two Financial Reports would have to be submitted for the sample project:

1. Interim report: Financial Report covers the period from 01/10/2024 to 31/12/2024 and is based on the 2024 cost plan
2. Final report: Financial Report covers the period from 01/10/2024 to 31/12/2025 and is based on the total costs and financing plan

**Purpose and financing**
The Foundation grants the following approval to the Grant Recipient:

| | |
|---|---|
| Funding Program: | EVZ innovation and development budget |
| Reference: | 31.5.5K0X.000X.0 |
| Grant Recipient: | Sample Organisation |
| Basis of approval: | Application from XX.XX.XXXX |
| Purpose: | Sample Project |
| Project name: | Sample to explain the financial report |
| Period of approval: | From 01.10.2024 to 31.12.2025 |
| Approved grant: | Up to 250.000,00 EUR as shortfall financing |

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# 1.1 General information in Table A

First enter the information from the first page of your notification of grant approval (right) in the header of Table A.

In the row ‘Period covered by this report’, please only enter the **time period shown** for multi-year projects.

**Note:** For a final report, the entire period of approval must be specified in the Financial Report!

| **Purpose and financing**<br>The Foundation grants the following approval to the Grant Recipient: | |
|---|---|
| Funding Program: | EVZ innovation and development budget |
| Reference: | 31.5.5K0X.000X.0 |
| Grant Recipient: | Sample Organisation |
| Basis of approval: | Application from XX.XX.XXXX |
| Purpose: | Sample Project |
| Project name: | Sample to explain the financial report |
| Period of approval: | From 01.10.2024 to 31.12.2025 |
| Approved grant: | Up to 250.000,00 EUR as shortfall financing |

**Financial Report**

**Table A: Summary**

| | | | | | |
|---|---|---|---|---|---|
| File reference no.: | | 31.5.5K0X.000X | | | |
| Recipient of the grant: | | Sample Organisation | | | |
| Project designation: | | Sample Project to explain the financialreport | | | |
| Period covered by this report: | from: | 01.10.2024 | to: | 31.12.2024 | |
| Period of approval: | from: | 01.10.2024 | to: | 31.12.2025 | |
| Amount approved: | | 250.000,00 | | Total funding amt. in Euro | |

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# 1.2 Cost and financing plan

Familiarise yourself with the costs and financing plan from your notification of grant approval.

The column “Total approved” shows which sums were approved for the individual cost items.

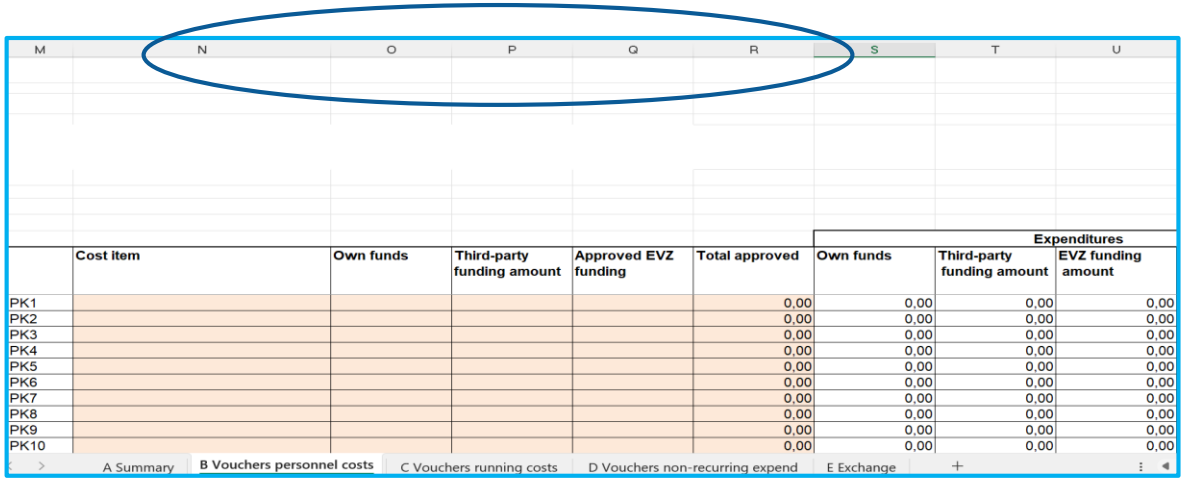
**Note**: Sums approved by EVZ may differ from the amounts requested.

The approved funds are earmarked for the following expenditures:

| Description | Applied for total | Own funds | Applied EVZ | Approved EVZ | Total approved |
|---|---|---|---|---|---|
| Global director - 48 h/month (17,3 Euro x 48 h x 12 months) | 9.960,00 | 4.960,00 | 5.000,00 | 5.000,00 | 9.960,00 |
| Project Manager - 80 h/month (25 Euro x 80 h x 12 months) | 24.000,00 | 4.000,00 | 20.000,00 | 20.000,00 | 24.000,00 |
| Community Manager - 64 h/month (10,47 Euro x 64 h x 12 months) | 8.040,00 | 4.040,00 | 4.000,00 | 4.000,00 | 8.040,00 |
| **Total Personnel Costs** | **42.000,00** | **13.000,00** | **29.000,00** | **29.000,00** | **42.000,00** |
| Graphic design - 20 h, 100 Euro/h | 2.000,00 | 500,00 | 1.500,00 | 1.500,00 | 2.000,00 |
| Translations Russian and German - 40 h, 75 Euro/h | 3.000,00 | 1.500,00 | 1.500,00 | 1.500,00 | 3.000,00 |
| Content development - 30 h, 100 Euro/h | 3.000,00 | 1.000,00 | 2.000,00 | 2.000,00 | 3.000,00 |
| Editing videos - 4 videos, 7,5 h/video, 90 Euro/h | 2.700,00 | 700,00 | 2.000,00 | 2.000,00 | 2.700,00 |

# 1.2 Costs and financing plan
# Tables B, C and D

In Tables B, C and D, first transfer the data from the **current** costs and financing plan (notification of grant approval or the budget reallocation) in the columns N through R.



| | | | | | | Expenditures | | |
|---|---|---|---|---|---|---|---|---|
| | Cost item | Own funds | Third-party funding amount | Approved EVZ funding | Total approved | Own funds | Third-party funding amount | EVZ funding amount |
| PK1 | | | | | 0,00 | 0,00 | 0,00 | 0,00 |
| PK2 | | | | | 0,00 | 0,00 | 0,00 | 0,00 |
| PK3 | | | | | 0,00 | 0,00 | 0,00 | 0,00 |
| PK4 | | | | | 0,00 | 0,00 | 0,00 | 0,00 |
| PK5 | | | | | 0,00 | 0,00 | 0,00 | 0,00 |
| PK6 | | | | | 0,00 | 0,00 | 0,00 | 0,00 |
| PK7 | | | | | 0,00 | 0,00 | 0,00 | 0,00 |
| PK8 | | | | | 0,00 | 0,00 | 0,00 | 0,00 |
| PK9 | | | | | 0,00 | 0,00 | 0,00 | 0,00 |
| PK10 | | | | | 0,00 | 0,00 | 0,00 | 0,00 |

A Summary | B Vouchers personnel costs | C Vouchers running costs | D Vouchers non-recurring expend | E Exchange

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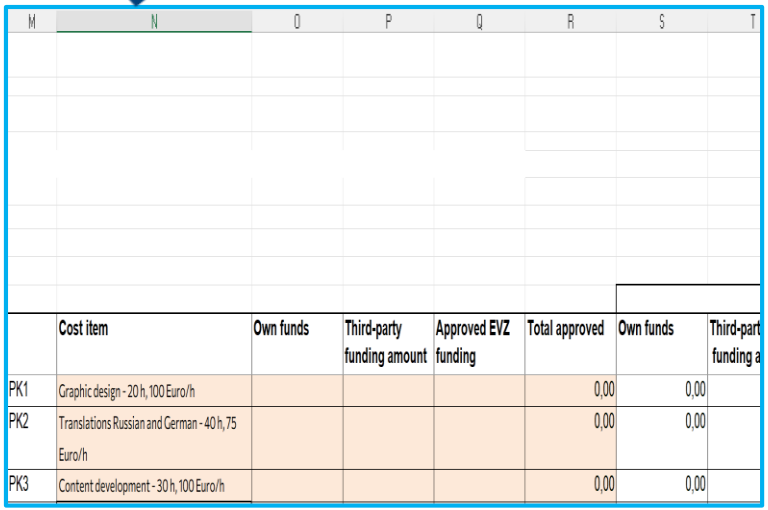
# 1.2 Costs and financing plan
# Cost items

| Description | Applied for total | Own funds | Applied EVZ | Approved EVZ | Total approved |
|---|---|---|---|---|---|
| Graphic design - 20 h, 100 Euro/h | 2.000,00 | 500,00 | 1.500,00 | 1.500,00 | 2.000,00 |
| Translations Russian and German - 40 h, 75 Euro/h | 3.000,00 | 1.500,00 | 1.500,00 | 1.500,00 | 3.000,00 |
| Content development - 30 h, 100 Euro/h | 3.000,00 | 1.000,00 | 2.000,00 | 2.000,00 | 3.000,00 |

In column N, transfer the description of the cost items from the current costs and financing plan verbatim. Costs that are approved as a lump sum are entered as **one** cost item, and a list of the costs contained therein is not necessary.

**Note:** Please **do not make any changes** to the totals or descriptions of the cost items. Do not enter any cost items that are not included in the notification of grant approval.

**Should you require additional cost items, please contact your project coordinator.**



| | Cost item | Own funds | Third-party funding amount | Approved EVZ funding | Total approved | Own funds | Third-part funding a |
|---|---|---|---|---|---|---|---|
| PK1 | Graphic design - 20 h, 100 Euro/h | | | | 0,00 | 0,00 | |
| PK2 | Translations Russian and German - 40 h, 75 Euro/h | | | | 0,00 | 0,00 | |
| PK3 | Content development - 30 h, 100 Euro/h | | | | 0,00 | 0,00 | |

Beispiel: Tabellenblatt C Belege Laufende Sachmittel

# 1.2 Costs and financing plan EVZ funds, own funds, third-party funds

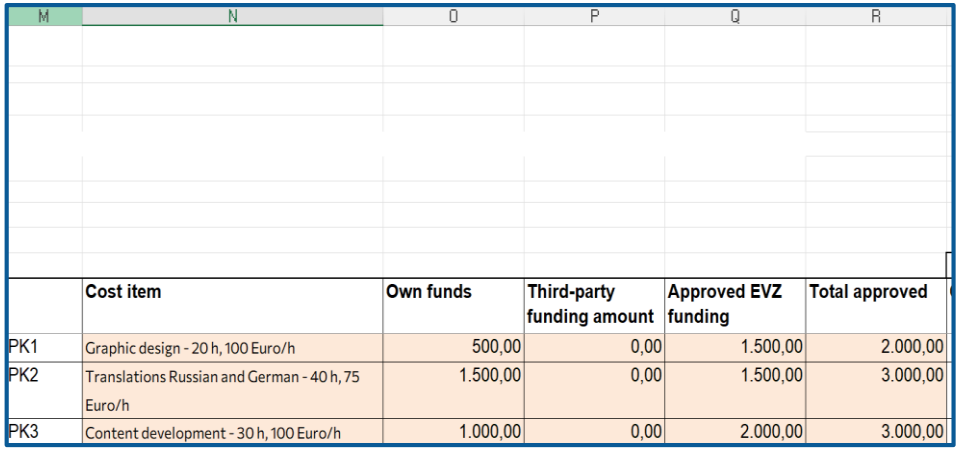
| Description | Applied for total | Own funds | Applied EVZ | Approved EVZ | Total approved |
|---|---|---|---|---|---|
| Graphic design - 20 h, 100 Euro/h | 2.000,00 | 500,00 | 1.500,00 | 1.500,00 | 2.000,00 |
| Translations Russian and German - 40 h, 75 Euro/h | 3.000,00 | 1.500,00 | 1.500,00 | 1.500,00 | 3.000,00 |
| Content development - 30 h, 100 Euro/h | 3.000,00 | 1.000,00 | 2.000,00 | 2.000,00 | 3.000,00 |

In column Q “Approved EVZ funding amount”, enter the respective amount assigned to this cost item in the costs and financing plan.

**In case of third-party funding:** Refer to the costs and financing plans that apply to the respective reporting period.

If the project involves **own funds and/or third-party funds**, enter the respective amount assigned to the cost item in the costs and financing plan in column O “Own funds” or column P “Third-party funding”.

Column R “Total approved” is calculated automatically.



| | M | N | O | P | Q | R |
|---|---|---|---|---|---|---|
| | | Cost item | Own funds | Third-party funding amount | Approved EVZ funding | Total approved |
| PK1 | | Graphic design - 20 h, 100 Euro/h | 500,00 | 0,00 | 1.500,00 | 2.000,00 |
| PK2 | | Translations Russian and German - 40 h, 75 Euro/h | 1.500,00 | 0,00 | 1.500,00 | 3.000,00 |
| PK3 | | Content development - 30 h, 100 Euro/h | 1.000,00 | 0,00 | 2.000,00 | 3.000,00 |

# 2. Entering the expenditures

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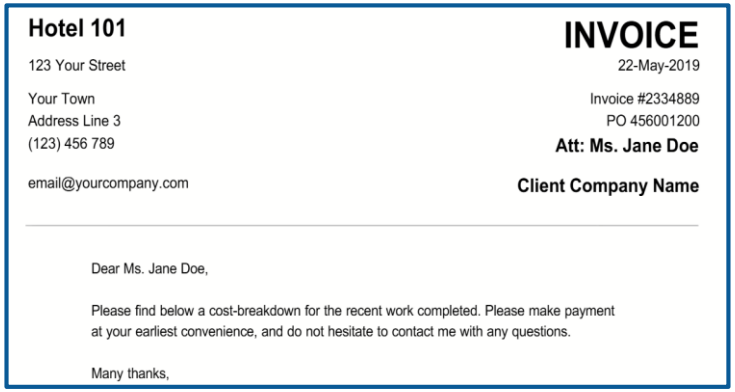
# 2. Vouchers

You can regularly enter your project expenditures once the Financial Report has been set up.



**Hotel 101**
123 Your Street
Your Town
Address Line 3
(123) 456 789
email@yourcompany.com

**INVOICE**
22-May-2019
Invoice #2334889
PO 456001200
**Att: Ms. Jane Doe**
**Client Company Name**

Dear Ms. Jane Doe,

Please find below a cost-breakdown for the recent work completed. Please make payment at your earliest convenience, and do not hesitate to contact me with any questions.

Many thanks,

Enter each voucher from the respective reporting period with the date, voucher number and a brief description of the expenditure in columns **A through F** of the respective table.

You determine the voucher numbers yourself (we recommend using the numbers from your accounting).

**Financial Report**

**Table C: List of vouchers relating to running costs**

Reference no.: 31.5.5K0X.000X

Period covered by this report from:

***Please enter reference number and period of the financial report in table "A Summary"!***

| No. of voucher | Payment recipient | Reason for payment incl. service period | Payment date | Booking date (accounting date) | Payment method (bank, cash); cash payments must be justified |
|---|---|---|---|---|---|
| 1 | Jane Doe | Speaker 2h; Workshop 24.08.2025 | XX.XX.XXXX | XX.XX.XXXX | Bank |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

# 2. Vouchers

Columns G through I: Enter the respective expenditures in Euro and consider, whether these amounts are from own funds, third-party funding, or EVZ funding.

**Select the respective cost item in the drop-down menu in column J.**

Only after the cost item has been selected, the amount is calculated in columns S through U and thus included in Table A.

| Item Description | Qty | Rate | | Amount |
|---|---|---|---|---|
| Translation Russian and Germann | 40 | 75 | 0 | 3000.00 |
| | | | 0.00 | |

| Description | Applied for total | Own funds | Applied EVZ | Approved EVZ | Total approved |
|---|---|---|---|---|---|
| Graphic design - 20 h, 100 Euro/h | 2.000,00 | 500,00 | 1.500,00 | 1.500,00 | 2.000,00 |
| Translations Russian and German - 40 h, 75 Euro/h | 3.000,00 | 1.500,00 | 1.500,00 | 1.500,00 | 3.000,00 |
| Content development - 30 h, 100 Euro/h | 3.000,00 | 1.000,00 | 2.000,00 | 2.000,00 | 3.000,00 |

| Own funds | Third-party funding amount | EVZ funding amount | Select cost item via drop-down |
|---|---|---|---|
| | | | LSK2 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

# 2. Vouchers

When you have entered all cost items, the sums of the expenditures and deviations from the respectively approved amounts are automatically calculated (columns S through X).
For deviations of over 20% from the approved amount for a cost item, you should substantiate this in column Y – even if you have already discussed this with the project coordinator.

| Expenditures | | | | | | |
|---|---|---|---|---|---|---|
| Own funds | Third-party funding amount | EVZ funding amount | ACTUAL total costs | Deviation | Deviation in per cent | Reason for deviation |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | #DIV/0! | |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | #DIV/0! | |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | #DIV/0! | |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | #DIV/0! | |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | #DIV/0! | |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | #DIV/0! | |

**Note:** You are **obligated to report** any differences of over 20% that you become aware of during the project period.

# 2. Currency conversion tool

Please take the exchange rate of each of the requested instalments from your bank account statements.

Bank charges for foreign payments or conversion fees are not to be deducted from the received amount ; please enter these as expenditures under administrative costs.

If the requested funds are not sufficient to pay an invoice, please split the invoice amount and use the rate of the amount still available from the received instalment and the rate of the next instalment for the remaining payment. Please make a note of this on the receipt.

The current exchange rate according to the European Central Bank on the day of purchase is to be used for payments from own or third-party funds.

Please fill in the green text fields only.

| | Requested instalment in Euro | Received instalment in local currency | | | Remaining amount in Euro | Remaining amount in local currency |
|---|---|---|---|---|---|---|
| | | | | | 0,00 € | 0,00 |
| | Voucher amount total in Euro | Voucher amount total in local currency | | | Total expenditures in Euro | Total expenditures in local currency |
| voucher 1 | | | | | 0,00 € | 0,00 |
| voucher 2 | | | | | | |
| voucher 3 | | | | | | |
| voucher 4 | | | | | | |
| voucher 5 | | | | | | |
| voucher 6 | | | | | | |
| voucher 7 | | | | | | |
| voucher 8 | | | | | | |
| voucher 9 | | | | | | |
| voucher 10 | | | | | | |
| voucher 11 | | | | | | |
| voucher 12 | | | | | | |
| voucher 13 | | | | | | |
| voucher 14 | | | | | | |
| voucher 15 | | | | | | |
| voucher 16 | | | | | | |
| voucher 17 | | | | | | |
| voucher 18 | | | | | | |

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# 3. Completion

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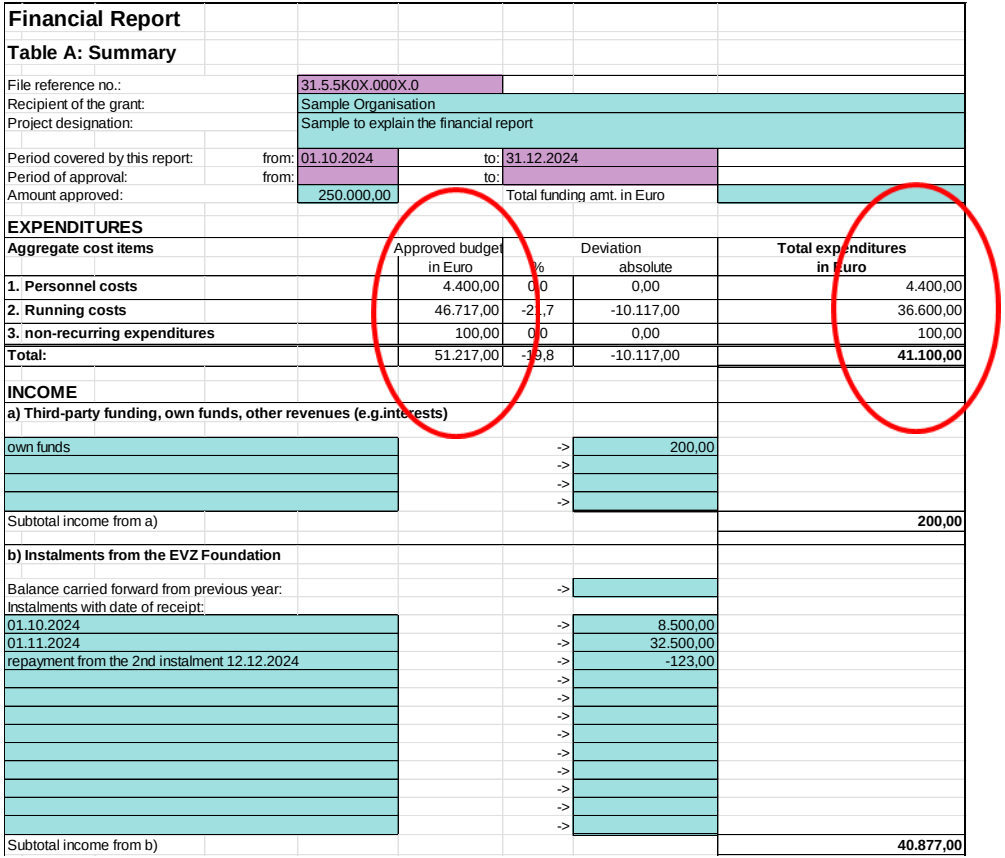
# 3. Completion

The approved sums from Columns O to Q are **automatically** transferred to the column “Approved budget in Euro” in Table A.

The expenditure sums calculated in Columns B to D are **automatically** transferred to the column “Total expenditures in Euro” in Table A.



**Financial Report**

**Table A: Summary**

| | | | | | |
|---|---|---|---|---|---|
| File reference no.: | | 31.5.5K0X.000X.0 | | | |
| Recipient of the grant: | | Sample Organisation | | | |
| Project designation: | | Sample to explain the financial report | | | |
| Period covered by this report: | from: | 01.10.2024 | to: | 31.12.2024 | |
| Period of approval: | from: | | to: | | |
| Amount approved: | | 250.000,00 | | Total funding amt. in Euro | |

**EXPENDITURES**

| **Aggregate cost items** | Approved budget in Euro | Deviation % | Deviation absolute | **Total expenditures in Euro** |
|---|---|---|---|---|
| **1. Personnel costs** | 4.400,00 | 0,0 | 0,00 | 4.400,00 |
| **2. Running costs** | 46.717,00 | -21,7 | -10.117,00 | 36.600,00 |
| **3. non-recurring expenditures** | 100,00 | 0,0 | 0,00 | 100,00 |
| **Total:** | 51.217,00 | -19,8 | -10.117,00 | **41.100,00** |

**INCOME**

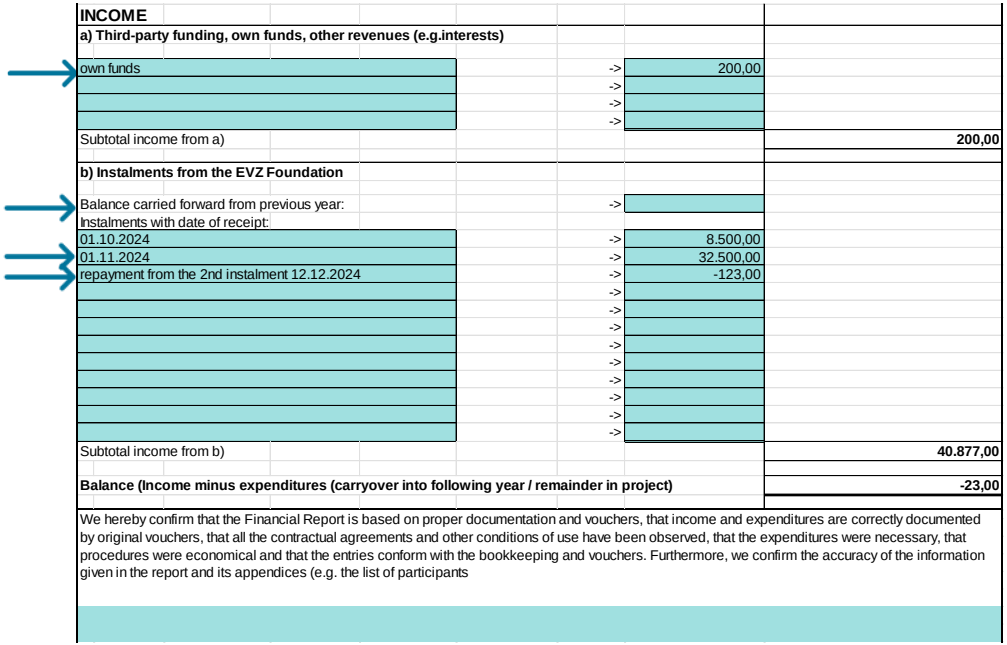
| | | | |
|---|---|---|---|
| **a) Third-party funding, own funds, other revenues (e.g.interests)** | | | |
| own funds | -> | 200,00 | |
| | -> | | |
| | -> | | |
| | -> | | |
| Subtotal income from a) | | | **200,00** |
| **b) Instalments from the EVZ Foundation** | | | |
| Balance carried forward from previous year: | -> | | |
| Instalments with date of receipt: | | | |
| 01.10.2024 | -> | 8.500,00 | |
| 01.11.2024 | -> | 32.500,00 | |
| repayment from the 2nd instalment 12.12.2024 | -> | -123,00 | |
| | -> | | |
| | -> | | |
| | -> | | |
| | -> | | |
| | -> | | |
| | -> | | |
| | -> | | |
| | -> | | |
| Subtotal income from b) | | | **40.877,00** |

# 3. Completion

Now you supplement the income (can be done on a continuous basis).

This includes:

- All income from own funds and third-party funding
- If applicable, the carryover amount from past Financial Reports (found in the discharge letter for the interim report)
- Income (instalments) received from the EVZ Foundation during the Financial Report period, with date of receipt
- Potential repayments of unused funds from the instalments, also with date



| | | | |
|---|---|---|---|
| **INCOME** | | | |
| **a) Third-party funding, own funds, other revenues (e.g.interests)** | | | |
| own funds | -> | 200,00 | |
| | -> | | |
| | -> | | |
| | -> | | |
| Subtotal income from a) | | | **200,00** |
| **b) Instalments from the EVZ Foundation** | | | |
| Balance carried forward from previous year: | -> | | |
| Instalments with date of receipt: | | | |
| 01.10.2024 | -> | 8.500,00 | |
| 01.11.2024 | -> | 32.500,00 | |
| repayment from the 2nd instalment 12.12.2024 | -> | -123,00 | |
| | -> | | |
| | -> | | |
| | -> | | |
| | -> | | |
| | -> | | |
| | -> | | |
| | -> | | |
| | -> | | |
| Subtotal income from b) | | | **40.877,00** |
| **Balance (Income minus expenditures (carryover into following year / remainder in project)** | | | **-23,00** |

We hereby confirm that the Financial Report is based on proper documentation and vouchers, that income and expenditures are correctly documented by original vouchers, that all the contractual agreements and other conditions of use have been observed, that the expenditures were necessary, that procedures were economical and that the entries conform with the bookkeeping and vouchers. Furthermore, we confirm the accuracy of the information given in the report and its appendices (e.g. the list of participants

# 3. Completion

Print out Table A “Summary” as one page.

The **recipient of the grant** must provide a legally binding signature on the confirmation at the end of the Summary, and send this original document to the EVZ Foundation by post.

# 4. Checklist

**Check the following items after you have created the Financial Report:**

- ✓ Have you transferred all information exactly as you have found them in the notification of grant approval?
- ✓ In case you have overdrawn the approved amount for an item by more than 20 percent, have you issued a statement for each overdrawn item and/or applied for a reallocation?
- ✓ Have all transactions been issued within the period reported?
- ✓ Does every voucher come with a number, a date and a detailed description?
- ✓ Have the reasons for payments been described sufficiently?
- ✓ Have you inserted all information regarding own funds, third-party funds as well as instalments transferred by the Foundation?
- ✓ Have  all lump sums been quoted as a total sum?

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# Thank you for your time!

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