

COUNCIL OF EUROPE



CONSEIL DE L'EUROPE

Updated June 2018

EUROPEAN YOUTH FOUNDATION

Guidelines for financial reporting

**for Pilot Activities,
International Activities
and Work Plans**

Financial report

Once your activity is over, you have **two months** to fill in the online report and send copies of all proofs of expenditure by land post to the EYF (you will receive automatic reminders via the online system two months after the activity is over and again one month later). **Please remember that only real costs are taken into account and that all income must be justified.**

In-kind contributions (for example, use of own car/computer/printer/camera, etc.) or costs covered by partners (for example, free conference rooms or material, free accommodation, free interpretation services, discounts, etc.) in the activity will be deducted from the total expenditure if they cannot be justified as real costs with the appropriate proof of expenditure.

Please note that for **any invoice for € 1 000 or above**, the corresponding proof of payment (bank statement, bank transfer form, credit card slip) must be provided. If it was a cash payment, you must provide a copy of the cash withdrawal receipt or a bank statement showing the withdrawal. Cheques are not proofs of payment and will not be accepted as such.

The EYF reserves the right to verify the authenticity of the documents provided.

➤ What documents must be provided?

First of all, you must provide a **detailed list of all bills**, including a description of the type of expense, the amounts in the local currency (by local currency, we mean the one in which the bill was paid) and converted into Euros, the subtotals corresponding to each budgetary item and the actual conversion rates used (not a link to a website). This list must be as detailed as possible (preferably using one line for each receipt/invoice).

The model budget report (Excel sheet) to be used can be downloaded on the website (Resources/Forms and Guidelines). This document must present a balanced budget and be signed by the person who can take legal responsibility for your organisation. When reporting for Work Plans, you should report the costs of each activity separately, using one list of bills per activity.

NEW! For **International Activities** and this category only, starting from **2018 reports**: you can now either send copies of all proofs of expenditure by land post as usual or save them on a USB key, still ordered according to the Excel list. In the latter case, each document must be saved as a PDF and be named in a clear way (using the reference number from the list of bills). The reference number must also be mentioned on the scanned copy. We advise you to use a chronological numbering starting from 1 to make the identification easier. The summary page of the Excel table must include the name of the signatory, the signature and the following handwritten sentence: “certified conform to the original”.

Please also note that we will not accept documents uploaded on Google Drive, Dropbox or any other storage service as all receipts and invoices must be available for the next 10 years.

ONLY copies that are clear, comprehensible and in full will be considered. All items purchased must be visible, as well as the date of the purchase. All copies must be numbered, ordered according to the list of bills (please use the reference number mentioned in the first column of the list of bills). **For Pilot activities, all copies must be signed by the person who can take legal responsibility for your organisation with the mention “certified copy of the original”. Should the copies not be ordered, numbered, signed and certified, the whole file will be sent back.**

Please also keep in mind that credit card slips only will not be accepted, they must be accompanied by the corresponding invoice/receipt.

If they are not in English or French, the documents for the main expenses **must be translated**: in full when it comes to important documents and costs (contracts, accommodation invoices, etc.); a summary is sufficient when it comes to smaller amounts (we need to know what was purchased). Official translations are not requested.

If some expenses were paid by a local partner within the framework of an activity being held in another country, a bank statement showing the transfer of funds to this partner must be provided. In the case of a contribution from your partner, all payments of € 1 000 and above must be justified by the corresponding proof.

Have a look below at the list we expect for each budgetary item:

➤ **Travel**

A copy of the ticket or the receipt (plane, bus, train, taxi), if possible showing the price and the means of payment. If the amount is not mentioned, you should provide an invoice or a bank statement. Return tickets must be provided as well, otherwise the corresponding costs might be deducted.

For **plane travel** more specifically: a copy of the booking confirmation (showing the itinerary and the flight schedule), a copy of the boarding passes (both ways) and if no amount is mentioned on the ticket, a proof of payment (invoice, bank statement).

Car travel should be justified by the petrol receipts **or** a calculation of the kilometric allowance, including the itinerary showing the number of kilometres and the kilometric rate used. Please note that the EYF has no official rate.

Car sharing: in the case of car sharing, a statement signed both by the driver and the traveller must be provided. This statement should also contain the name of the traveller, the name of the driver, the dates of the journey, the itinerary and the number of kilometres, as well as the amount paid.

Please also note that, in the budget, by “local transportation”, we mean any local transport costs occurred during the activity itself, not the costs linked to the travel of the participants/team members to/from the venue.

➤ **Visa**

A copy of the receipt issued by the Embassy indicating the amount paid and a copy of the visa (as it appears in the passport).

➤ **Accommodation**

The invoice should be as detailed as possible (dates of arrival and departure, number of participants accommodated, daily rates, etc.). Moreover, each type of expense (meals, accommodation, coffee breaks, room renting, etc.) should be clearly explained/ accounted for in separate lines/ under separate sections/ subheadings. **Booking confirmations (such as booking.com) are not valid proofs of expenditure if they don't mention that the total amount was paid.** A **proof of payment** must always be provided.

➤ **Fees (experts, trainers, etc.)**

A copy of the signed contract (if available) together with a proof of payment or, in the case of payment in cash, a statement co-signed by the expert/trainer and the person responsible in the NGO clearly stating the amount received must be provided to the EYF. An invoice may be requested if the situation is unclear.

➤ **Communication**

A full copy of the telephone/internet invoices must be provided as part of the financial report, even if only a part of the amount is directly linked to the project being reported on. These costs are not eligible for NGOs receiving a structural grant. It is your responsibility to include only costs that are actually related to the activity. We will always question the fact that a phone / internet bill is included in a report in its entirety, especially when it comes to private phones.

➤ **Daily allowance**

If the participants receive a daily allowance (for example, to cover meal costs), a signed document from the participant stating the amount received and its purpose should be provided.

➤ **Micro-grants**

When micro-grants are offered within the framework of an EYF supported activity, all expenses covered must be supported by the corresponding proofs of expenditure (please keep in mind that only real costs are taken into account). Re invoicing by your partners will not be accepted.

❖ What we will NOT cover:

- **Salaries** (people employed by the NGO) unless paid by another proven source of funding (fees related to the activity are accepted).
- Overhead costs such as: purchase of equipment, softwares, printers, or any other electronical device.
- Office rent, electricity, water and heating bills.
- Administrative costs not clearly and visibly linked to this project

➤ Income

All sources of income, private or public, must be reported and justified. Moreover, each different source must be indicated in a separate line for more clarity and transparency. Below you will find a few examples of documents we will accept:

Participants' contribution to travel costs and registration fee: we would suggest you use a travel reimbursement form indicating all travel expenses and all amounts deducted (contribution to travel costs, registration fees, maximum amount reimbursed), which will then be signed both by the participant and a person responsible in the organisation. Bank statements showing the amount reimbursed to each participant (or paid by each participant when it comes to registration fees) are also valid documents. An example of a reimbursement form is available on the [Resources/Forms & guidelines](#) page.

Other donors (for example Erasmus+): an official signed document (letter of confirmation, contract, etc.).

Your organisation's own contribution: **your own contribution will have to be justified for amounts over € 1 000**. You must prove that sufficient funds were available on your account before receiving the EYF grant. A signed declaration from the person legally responsible will be accepted.

The EYF has no rule stating that the participants must make a financial contribution (percentage of travel costs, participation fee).

The EYF will not accept that fees paid to trainers are given back to the NGO and mentioned as a source of income in the report.

➤ Volunteer Time Recognition (VTR)

The final calculation of the valorisation of volunteer time must be provided on the expenditure page in the "other" budget line.

In the "income" section, the final calculation of the valorisation must be indicated as a source of co-funding.

For more information on VTR, please refer to the [VTR page](#) on the EYF website.

When additional documents are requested

When assessing the financial report, we might request additional/missing documents. These must be uploaded on the validation page of the project application form. Please also make sure that they are clearly identified (for example, by mentioning the reference number in the list of bills and, for Work Plans, the title/reference of the activity.).