

COUNCIL OF EUROPE



CONSEIL DE L'EUROPE

Updated: March 2021

## **EUROPEAN YOUTH FOUNDATION**

### **Instructions 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.**

For **any invoice for €1 000 or above**, the corresponding proof of payment (bank statement, credit card slip) must be provided. In case of a cash payment, you must provide a copy of the cash withdrawal receipt or a bank statement showing the withdrawal. Cheques or copies of bank transfer request forms are not proofs of payment and will not be accepted as such. Also, keep in mind that credit card slips only will not be accepted, they must be accompanied by the corresponding invoice/receipt.

The EYF reserves the right to verify the authenticity of the documents provided. The provision of non-authentic documents may lead to the imposition of sanctions.<sup>1</sup>

Further, in your financial report you must justify **other sources of income**. In-kind contributions (for example, use of own car or camera) or costs covered by partners (for example, free conference rooms or material, free accommodation, free interpretation services, discounts, etc.) are not costs to be included in your expenditure if not real costs for you.

Be aware, in case your organisation receives an EYF Structural Grant, certain costs such as those related to the use of internet and telephone costs cannot be included in your expenditure under other grants.

### ➤ Manner of presentation of documents

First of all, you must provide a **complete list of bills**, including a description of the type of expense. The model budget report (Excel sheet) to be used can be downloaded on the EYF website (Resources/Forms and Guidelines: [Forms & guidelines \(coe.int\)](#)). This document must present a balanced budget and, on the summary page, be signed by the person who can take legal responsibility for your organisation. The signature must be preceded by both the name of the signatory and the following handwritten sentence: “certified conform to the original”.

This list must be as **detailed as possible** (using one line for each receipt/invoice). Only accommodation costs may be grouped together. The amounts may not be rounded.

If not in Euros, you should list the amounts in the local currency (meaning, the currency in which the bill was paid) converted into Euros, the subtotals corresponding to each budgetary item and you should specify the conversion rate applied (not a link to a website).

The copies of proof of expenditure 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).

<sup>1</sup> 2013 Revised Operational Regulations of the European Youth Foundation, in particular Article 32 (b).

Should the copies not be ordered, numbered, signed and certified, the whole file will be sent back. **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.**

- When reporting for work plans, you should report the costs of each activity separately, using one list of bills per activity.
- For international activities and this category only, you can either send paper copies of all proofs of expenditure, 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-file and be named clearly, using the reference number from 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”.

➤ **What documents must be provided?**

For all documents submitted to the EYF the same rules apply:

- Only documents that are clear, comprehensible, complete, and dated will be considered. In other words, do not send us copies of folded receipts or invoices without dates
- If not in English or French, documentary evidence concerning the main expenses **must be translated**: 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 on your behalf 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.

Expected documents per 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 that is clearly linked to the ticket. 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 or bank statement) that we can match with the booking confirmation/boarding passes (same booking reference or same ticket number).

**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 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. A **proof of payment** must always be provided. **Booking confirmations (such as booking.com) or pro-forma invoices are not valid proofs of expenditure.**

- **Fees (experts, trainers, etc.)**

A copy of the signed contract, 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 as well as an invoice must be provided to the EYF.

Please be aware that the EYF cannot accept contracts indicating that a paid staff member of an NGO has been hired as expert, consultant or trainer in an activity organised by that same NGO and funded by the EYF.

- **Communication**

- Telephone/ Internet invoices

It is your responsibility to include only telephone and internet 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, as we consider that not all costs are related to one single activity.

- Subscriptions to Google Drive, Adobe and Skype (or similar)

In principle these costs may be included in the list of expenditure, provided that these applications have been used for the activity, and per ratio to the duration of the activity (for instance, in case of an annual subscription, for a 3-month activity, 25% of the subscription costs may be included).

- **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. Re invoicing by your partners will not be accepted. You should also provide us evidence of the transfer to your partners.

- **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 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.) in English or French.

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. Please remember that you cannot go beyond 10% of the total cost of the activity.

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

➤ **Administrative costs of pilot activities**

For **pilot activities**, and for this category only, **starting from the pilot activities granted after May 2021**, your organisation may include up to a maximum of 7% of the amount of the awarded grant<sup>2</sup>, the following administrative costs as eligible expenditure:

- The salaries of people employed by the NGO;
- Office rent, insurance, electricity, water and heating costs.

To have these administrative costs reimbursed, you must provide:

- For staff salary: a salary slip, a proof of payment and a signed statement by the legal responsible with an indication of the percentage of working time dedicated to the project.
- For office rent, insurance, electricity, water and heating costs: monthly invoices and a proof of payment, as well as a signed statement as to the number of projects run in parallel from the office during the implementation of the Pilot Activity grant.

Also, a signed statement indicating that these costs are not covered through other funding must be provided.

➤ **What we will NOT cover:**

The EYF does not cover:

- purchase of equipment, software, computers, printers, or any other electric device;
- administrative costs not clearly and visibly linked to this project other than the exceptions under administrative costs for pilot activities;
- scholarships of any kind (school, university, research, programmes or exchanges, vocational training);
- commercial operations;
- construction, purchase or equipment of buildings;

<sup>2</sup> For example, if your organisation receives a pilot activity grant of €10 000, 7% (that is €700) may be used to cover administrative costs”.

- sports activities;
- tourism;
- participation in international exchanges;
- projects in agriculture and water sanitation;
- additional funding to cover costs for disadvantaged participants to take part in projects and/or activities funded by other donors;
- micro-credit;
- financial support for collecting and sending pedagogical material and/or food and/or clothes and/or books anywhere in the world.

Furthermore, for **international activities** and **work plans**, 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).
- office rent, insurance, electricity, water and heating bills.

### **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 by mentioning the reference number in the list of bills and, for Work Plans, the title/reference of the activity.