Zukunft
Umwelt
Gesellschaft

IKI INTERNATIONAL CLIMATE INITIATIVE

Administrative Guidelines IKI Medium Grants

Updated version as of May 2026

Content

1. General Information

The following guide addresses all First Recipients that ZUG has invited to submit a full project application. The guideline aims to provide administrative support regarding project proposals for the IKI Medium Grants (IMG) funding instrument and to help Applicants, First Recipients and their Subgrantee(s) (Implementing Partners) to successfully plan and implement their IMG projects.

Please note that important legal terms are provided in German to improve the understanding and design of your project proposal.

For the purposes of this document, we define the following terms:

- **“Donor”** refers to the Federal Ministry for the Environment, Climate Action, Nature Conservation and Nuclear Safety (BMUKN), acting as the provider of funding.
- **“Funding Agency”** refers to the IKI Office at Zukunft – Umwelt – Gesellschaft (ZUG) gGmbH, a federally owned project management agency responsible for implementing the IKI Medium Grants funding instrument. In this regard, ZUG collaborates closely with the BMUKN.

If you have any further questions that are not addressed below, please contact Zukunft – Umwelt – Gesellschaft (ZUG) gGmbH:

Zukunft – Umwelt – Gesellschaft (ZUG) gGmbH

IKI-Office@z-u-g.org

1.1 General communication and signature

The general communication channel for your submission will be email (“Textform”). For legal reasons, however, you are required to submit selected documents (application form, project proposal and attachments including budget) as signed original documents by post (“Schriftform”). Should you prefer to submit these documents electronically, please use a service provider for ‘qualified electronic signature’ that meets the requirements of the Administrative Procedure Act (Verwaltungsverfahrensgesetz – VwVfG), specifically sections 3a, 37 and 41 VwVfG.

Once you have received an IKI project signature and funding reference number (profi-Online number starting with 67IMGxxx), please indicate them accordingly in all project-related correspondence. This signature can be found in all official documents and will be communicated to the organisations in the letter of formal notice (“Aufforderungsschreiben”).

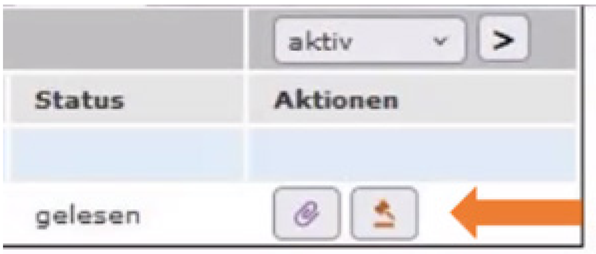
Please note that only persons who have the appropriate authorisation (power of attorney, notarised signature regulations, register of associations, etc.) are authorised to sign your application. If no authority to sign results from the documents submitted, an authorised person may grant power of attorney to a non-authorised person accordingly.

All project templates can be found on the IKI website (see section “IKI documents for download”).

1.2 Digital notification of favourable administrative acts

Favourable administrative acts are grant and amendment notifications.

If provided with a grant or amendment notification, you will receive an automated message from profi-Online regarding the receipt of a notification. Please retrieve this notification and check it carefully. In accordance with section 41 paragraph 2a page 3 VwVfG, the electronic notification is deemed to have been delivered on the date of retrieval. You confirm retrieval by acknowledging receipt. If you have no objections, please click on the waiver of appeal. The person with the role of “authorised representative” and/or “administrative processor” can sign the waiver of appeal using the hammer icon.



Screenshot from profi-Online “Rechtsbehelfsverzicht/waiver of legal remedies”

It is not possible to lodge an appeal via profi-Online; in accordance with section 70 VwGO, this must be done in written form to the IKI Office.

1.3 Implementing Organisation/First Recipient (“Zuwendungsempfänger”)

First Recipients (“Zuwendungsempfänger”) are generally legal entities based in the Federal Republic of Germany (e.g. non-governmental organisations, associations, foundations, think tanks and academic institutions (universities and research institutes) as well as non-profit enterprises). For the respective project, the First Recipient is the sole recipient of the administrative act concerning the grant notification (“Zuwendungsbescheid”).

Should the grant be forwarded to any third parties (“Weiterleitung”), the First Recipient remains responsible for ensuring that all respective Subgrantees (“Weiterleitungspartner”) also comply with the obligations specified in the grant notification. Therefore, First Recipients and their Subgrantee(s) must sign a subgrant agreement. This agreement must at least contain the provisions of the template subgrant agreement (provided by ZUG). Apart from these regulations, the First Recipient is responsible for drafting the subgrant agreement.

Before submitting your application, please check whether your project calculation will be on an expenditure basis (“Ausgabenbasis”, AZA) or a cost basis (“Kostenbasis”, AZK), as this has certain consequences, especially regarding eligible expenditures, or costs, and the participation of the Subgrantee(s). Please note that, within the IMG, the projects are funded primarily on an expenditure basis. The possibility of funding cost-based applications (“AZK”) must be evaluated individually in justified exceptional cases.

1.4 Implementing Partner(s)/Subgrantee(s) (“Weiterleitungspartner”)

The First Recipient may entrust tasks forming part of the project on a non-profit basis to up to two Subgrantees (also referred to here as “Implementing Partners”). The First Recipient and Implementing Partners will implement the project activities in partnership in accordance with their expertise. The distribution of the work packages must be described in the application.

The First Recipients shall ensure that all obligations specified in the grant notification are also applicable to their Subgrantee(s). For this matter, the IKI provides a standard subgrant agreement (“Weiterleitungsvertrag”) that includes the minimum requirements. The First Recipient is responsible for regulating more extensive requirements, if necessary, which must not contradict the obligations of the template agreement.

Prior to signing the mandatory subgrant agreement with a Subgrantee, the First Recipient is recommended to verify any Implementing Partners’ credit rating and document the results in an appropriate manner.

The project budget of a Subgrantee needs to meet the same requirements as the budget submitted by the applicant. Please enter the total amount payable to the Subgrantee(s) for each year in the form field “Weiterleitung/Forwarding” in easy-Online.

Please note that the First Recipient is responsible for the verification of the budget of the local Subgrantee(s) in the target countries.

Please remember that the First Recipient remains fully responsible towards BMUKN and ZUG for all activities of the Subgrantee(s) and shall ensure and guarantee that the whole project is managed and controlled effectively. The First Recipient is allowed to conclude separate agreements on details of the project as long as the subgrant agreement prevails over any such agreement. BMUKN or ZUG will not provide any legal advice or check supplementary agreements.

2. Project Proposal Phase

2.1 Submission of project proposal (“Zuwendungsantrag”)

Submitters of promising project outlines (“Skizze”) will be asked to send in a full project proposal (“Zuwendungsantrag”) by ZUG.

The project proposal is to be submitted via easy-Online. Please use the link to easy-Online provided in the letter of formal notice (“Aufforderungsschreiben”). For further information on using and preparing the AZA forms, please also refer to the Frequently Asked Questions (FAQs) (“Hilfe”) on the application process.

Please make sure that you submit the respective application documents in “easy-Online”. Later in the project implementation phase, documents must be submitted in “profi-Online”.

2.2 Evaluation of project proposals

ZUG will coordinate the evaluation of the project proposal and all required annexes. Please consider the advised timeframe when planning the project start.

The first step is to check that the application documents are complete and formally correct. Should the ZUG require further information, the applicant will be notified by email.

The next step entails an in-depth technical review as well as a financial, administrative and legal check of all documents submitted. During the review period, the experts at ZUG are likely to contact the applicants to clarify questions and request more detailed explanations.

2.3 Political safeguarding and project title

During the process of evaluating the comprehensive project proposals, the IKI-relevant ministry also officially informs governments of partner countries about the submitted project concepts and the ongoing appraisal through their designated UNFCCC or CBD focal points. Please understand that a project proposal cannot be funded if the responsible government raises an objection. In addition, the project title should be selected carefully to attract public attention and concisely describe the project's focus. Use understandable, non-scientific terms that focus on the objectives of the IKI project. Please do not mention any countries or regions in the project title.

2.4 Components of the project proposal ("Zuwendungsantrag")

The technical project proposal ("Projektantrag") is divided into the parts "General information", "Project classification", "Project description", "Gender Analysis", "Results chain", "Additional project information" and "Environmental and social safeguards". Comprehensive information is necessary in order to develop a detailed picture of the measures as well as the project's ambition and climate mitigation impact. The project proposal template provides guidance on the expected content and scope of every chapter. Please also consult the "Guidelines on Project Planning and Monitoring in the International Climate Initiative" (link), which will guide you in elaborating the milestones and indicators of project results.

In addition, the applicant is requested to submit the corresponding "AZA" application via the "easy-Online" application system.

2.4.1 Annexes for the project proposal

To fully understand the composition of individual types of expenditures as well as to perform a technical, administrative and legal check of the submission, the Applicant is asked to submit additional documents to support the evaluation.

Several annexes to the project proposal are required:

- project description in advance for the political safeguarding process,
- Gantt chart on the project schedule,
- IKI Standard Indicators,
- proof of the legal status and non-profit status of the applicant and future Subgrantee(s), if applicable,
- copies of the applicant's certified annual statements for the past two years, annual financial statements audited by an auditor / tax consultant (or comparable) for the last two financial years, and
- a declaration on co-financing (incl. amount) by each co-financing third party (if applicable),
- in addition, you are required to submit documents that show the calculations and explanations, especially of the "Personnel Expenses", "Events" and "Travel Expenses".

Please note that there is no entitlement to a grant and that the ZUG, as funding agency, may, in consultation with the Donor reject applications at its discretion if the information provided is doubtful or incomplete.

2.4.2 General provisions relevant for the application of funding

The ancillary provisions of "ANBest-P" ("Allgemeine Nebenbestimmungen zur Projektförderung auf Ausgabenbasis") in the respective valid version at the time the notification of funding is concluded apply for the funding on an expenditure basis.

2.5 Financing

2.5.1 Types of financing (“Finanzierungsarten”)

There are four different ways for BMUKN to contribute to a project.

- The fixed-sum financing mode (“Festbetragsfinanzierung”) means that the Donor provides a fixed amount (the grant) as part of the total eligible expenditure, according to project budget and regardless of whether the total eligible expenditure increases or decreases at the end of the project. If the total expenditure exceeds the grant amount, the difference must be borne by the First Recipient or other funding sources. With a fixed-sum financing mode, the agreed budget lines are not binding if there are deviations in the project budget.
- Pro-rata funding (“Anteilfinanzierung”) means that the Donor contributes a predetermined percentage of the expenditure up to a certain maximum amount. Savings therefore reduce the grant by the percentage share. As in the case of fixed-sum financing, the First Recipient must cover the difference itself or using third-party funds.
- Deficit financing (“Fehlbedarfsfinanzierung”) means that the Donor provides funding only to the extent that the total eligible expenditure exceeds the First Recipient’s own funds, third-party contribution and external funding. If there is a decrease in total expenditure or an increase in the First Recipient’s own funds, third-party grants or external funding, the grant decreases accordingly.
- Full financing (“Vollfinanzierung”) means that the grant covers all eligible expenditures up to the maximum amount indicated in the project budget. Please note that full financing can only be applied for in exceptional cases.

2.5.2 Co-funding

Co-funding is defined as a direct financial contribution (e.g. cash contribution) to the implementation of a project. There are the two types of co-funding: own funds and third-party contributions.

Project Applicants are encouraged to provide or attract co-funding for the IKI project. IKI projects should not be funded entirely by BMUKN but include an adequate proportion of co-funding. An appropriate financial participation of the First Recipient (“own funds”) and/or the mobilisation of additional co-funding will be checked during the approval phases.

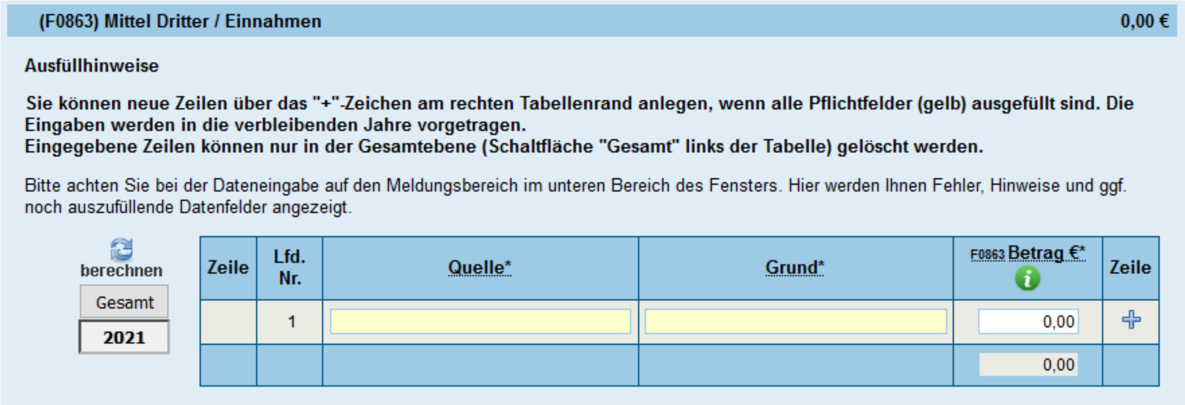
The budget for the project proposal must not exceed the amounts originally laid out in the project outline. If the amount of co-funding in the project proposal deviates extensively from the project outline, these changes need to be substantiated.

2.5.3 Own funds

Own funds are financial contributions directly supplied from the Applicant’s funds and not sourced from other Donors or third parties. The First Recipient does not have to provide a fixed proportion of its own funds to finance an IKI project. Rather, the amount of its own contribution depends on its financial strength.

Any revenues expected to be generated during the project (e.g. participation fees, interest) must be included in third-party contributions as part of the project financing. Please note that, in the financing section of easy-Online, revenues can be designated as an independent category within the ‘Type of financial contribution’ section.

Any goods or services provided by the Applicant do not count as own funds but as in-kind contributions. Thus, they must not appear in the budget.


(F0863) Mittel Dritter / Einnahmen 0,00 €

Ausfüllhinweise

Sie können neue Zeilen über das "+"-Zeichen am rechten Tabellenrand anlegen, wenn alle Pflichtfelder (gelb) ausgefüllt sind. Die Eingaben werden in die verbleibenden Jahre vorgetragen.
Eingegebene Zeilen können nur in der Gesamtebene (Schaltfläche "Gesamt" links der Tabelle) gelöscht werden.

Bitte achten Sie bei der Dateneingabe auf den Meldungsbereich im unteren Bereich des Fensters. Hier werden Ihnen Fehler, Hinweise und ggf. noch auszufüllende Datenfelder angezeigt.

berechnen
Gesamt
2021

Zeile	Lfd. Nr.	Quelle*	Grund*	F0863 Betrag €*	Zeile
	1			0,00	
				0,00	

Screenshot from easy-Online (F0863) "Mittel Dritter und Einnahmen/third-party funds and income"

2.5.4 Third-party contributions

Third-party contributions refer to cash contributions made available for the project from other public Donors or non-public third parties. Cash contributions of the Subgrantee(s) are considered as third-party contributions. A written confirmation stating the amount or percentage contributed to the IMG project is mandatory and must be submitted as an annex in your project proposal. The funds must not be earmarked and must be available for all project expenses.

2.6 Expenditures

2.6.1 General information on eligibility

Eligible expenditures meet the following criteria:

The fundamental eligibility requirement is that expenditures are indispensable for the achievement of the project results. The expenditures must be essential for the performance of the project in question.

All expenditures must be incurred within the eligibility period of the project set out in the grant notification. This means that the expenditures should relate to activities performed during the implementation period of the project.

Expenditures must be:

- recorded in the accounting records of the First Recipient,
- compliant with the accounting standards of the country of registration of the First Recipient and its usual accounting practices, and
- backed by supporting evidence (e. g. invoices, receipts, contracts, timesheets, etc.).

The First Recipient does not have to provide the documents of supporting evidence with the final report but must keep them available at BMUKN's and ZUG's request or in case of audits for a period of five years. Indirect expenditures (administrative overheads) do not need to be backed by supporting evidence during audits if applicable.

The project funds must be used in accordance with the principles of thrift, efficiency and effectiveness:

- The principle of thrift requires that the resources used in the pursuit of an activity be made available in due time, in appropriate quantity and quality and at the best price.
- The principle of efficiency refers to the best relationship between resources employed and results achieved.
- The principle of effectiveness is concerned with attaining the specific objectives set and achieving the intended results.

Throughout the project, the First Recipient will have to make sure that these principles are respected. In cases where these principles could not be respected, at the end of the project the First Recipient will have to justify the reasons and the impact on the result. If no valid justification can be provided, expenditures may be declared ineligible.

The First Recipient must comply with the applicable tax and social legislation, e. g. the legislation of the country of registration of the First Recipient and of the country/countries of project implementation.

Grants may only be awarded to projects that have not yet started. A project has usually started when contracts are concluded which relate to the execution of the project. It is possible to apply for a project to start ahead of schedule without detriment of funding ("vorzeitiger Vorhabenbeginn"). Please refer to ZUG if this becomes necessary.

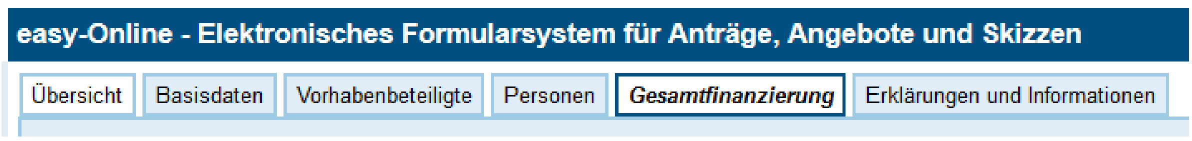
2.6.1.1 Ineligible expenditures

In addition to any other expenditure which does not fulfil the eligibility conditions, the following expenditures shall not be considered eligible:

- expenditure that cannot be verified with the original receipts,
- expenditure without proof of payment,
- expenditures documenting non-frugal and non-economical use of the grant funds (e.g. unused cashback discounts and deductibles),
- expenditure incurred outside the approved eligibility period,
- expenditure on insurance that is not required by law,
- expenditure that cannot be clearly assigned to the project,
- expenditure that will later be refunded (e.g. collateral, security deposits),
- gratuities,
- value added tax, if an entitlement to input tax deductions exists,
- expenditures outside of the project budget (e.g. expenditures of political partners for staff)

2.6.2 Financial plan

This section explains the financial plan of the Applicant/First Recipient in detail, highlighting information about different budget categories and the expected way of calculating expenditures. The budget calculation must be entered in easy-Online under the section "Gesamtfinanzierungsplan/overall project budget plan". A step-by-step guideline can be found in the following sections for each budget category.

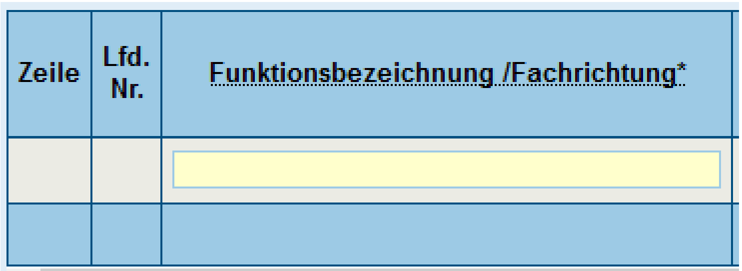


Screenshot from easy-Online “Elektronisches Formularsystem für Anträge, Angebote und Skizzen/Electronic form system for proposals, offers and sketches”

Please note that, in the overall budget, expenditures of the Subgrantee(s) are entered in an aggregated form under “(5) Forwarding” of funds as a total amount per year. However, it is recommended for the Subgrantee(s) to use a similar budget template when drawing up the total budget calculation and to follow the regulations applying for the First Recipient for every budget category. Additionally, specific information regarding the budget calculation of the Subgrantee(s) in some cases is provided below.

2.6.2.1 Personnel/Staff (F0824)

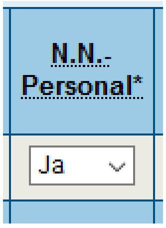
Please calculate the budget for employees working for the project individually by stating their function/role in the project and/or their position within your organisation.



Zeile	Lfd. Nr.	Funktionsbezeichnung /Fachrichtung*

Screenshot from easy-Online (F0812) “Beschäftigte TVöD/TV-L E12-E15/employees of TVöD/TV-L E12-E15”

If the specific person is not employed at your organisation yet, please select the following:



N.N.-Personal*
Ja

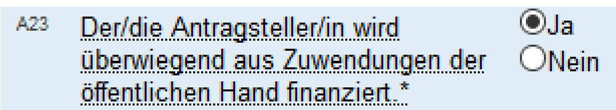
Screenshot from easy-Online (F0812) “Beschäftigte TVöD/TV-L E12-E15/employees of TVöD/TV-L E12-E15”

If this person is not yet known and employed by your organisation, the personnel expenditure is limited to the respective “Entgeltgruppe/salary group” of the applicable “Tarifvertrag/collective agreement”, max. in “Erfahrungsstufe 2/experience level 2”.

If project personnel are already employed at your organisation, “nein/no” would be the correct answer and calculated expenditures should be based on actual expenditures for the respective employees.

If your organisation is mostly financed (> 50 %) by grants of public authorities (EU, state, federal state, municipalities) the “Besserstellungsverbot/ban on betterment” must be observed. This means that the First Recipient may not place their employees in a better position than comparable federal employees, regarding salaries and other benefits.

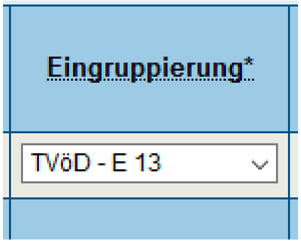
Please state in the section “Vorhabensbeteiligte/persons involved in project” what applies for your organisation…



A23 Der/die Antragsteller/in wird überwiegend aus Zuwendungen der öffentlichen Hand finanziert.* ◉Ja ○Nein

Screenshot from easy-Online: checkbox A23

…and accordingly select the correct collective wage agreement such as TVöD E XX or on the basis of a clustering (“Eingruppierung”) according to your own internal agreement (“Hausvertrag”)

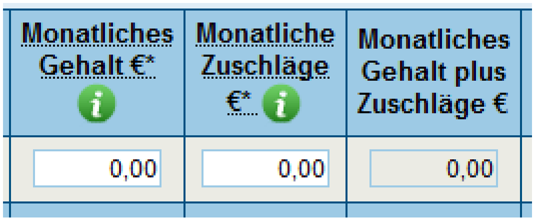


Screenshot from easy-Online (F0812) “Beschäftigte TVöD/TV-L E12-E15/employees of TVöD/TV-L E12-E15”

In general, the applicable collective agreement must be selected correctly. However, if none of the options apply to your organisation, please either choose “Hausvertrag/internal agreement”, if applicable, or “Sonstige/other” if the specific collective agreement is not listed. Please provide details of the selected clustering in the comment section in AZA.

Staff positions that are already financed from public budgets (“grundfinanzierte Stellen/Stammpersonal“) are not eligible for funding, as they are already financed from public funds (due to the principle of subsidiarity, strict separation of tasks and expenditure between the federal government and the federal states in accordance with Article 30 of the Basic Law in conjunction with Article 83 of the Basic Law and Article 104a (1) of the Basic Law, as well as the principle of self-interest; only the additional financial requirement may be applied for through project funding).

In order to complete the calculated expenditures for personnel correctly, please refer to the following instructions. Personnel expenditures must be entered in the sections shown below:



Screenshot from easy-Online (F0812) “Beschäftigte TVöD/TV-L E12-E15/employees of TVöD/TV-L E12-E15”

Personnel expenditures (employer’s gross) may include:

- actual salaries,
- social security contributions,
- staff insurance expenditures and
- other statutory expenditures included in the remuneration, provided that these expenditures are in line with the First Recipient’s usual policy on remuneration (e. g. sick leave indemnities),
- additional remuneration, including payments on the basis of supplementary contracts regardless of the nature of those contracts, under the condition that they are paid in a consistent manner whenever the same kind of work or expertise is required, independently from the source of funding used (e. g. hardship allowance),
- severance payments due at the end of employment contracts, provided that such payments arise from a statutory obligation under the applicable labour law (and not

contractual arrangements) and are charged to a project only for the portion which corresponds to the share of the total working time spent on the project.

Specific information for Subgrantee(s):

Depending on national regulations, staff of Subgrantees should hold a regular employment contract or be considered to work under a direct contract, such as in the case of in-house consultants, advisors or volunteers. In such cases the following criteria are relevant:

- working under direct instructions of the Subgrantee and,
- working on its premises (unless otherwise agreed),
- the results of their work should exclusively belong to the Subgrantee/project,
- payments are not significantly different from the expenditures for staff performing similar tasks under an employment contract with the First Recipient.

If these conditions are not met, those expenditures must be considered as external services, for which procurement rules apply.

During the review phase, the experts at ZUG are likely to contact the Applicants requesting the evidence of remuneration (e.g. extract from the company pay scale at NN-Personal, employment contract, pay journal).

2.6.2.2 Items <EUR 800 (F0831)

If items with an individual value of less than EUR 800 are essential for the IMG project or mark a considerable amount, this section should be used to display relevant items in particular. Otherwise, items falling into this category can also be pooled under the administration overheads to simplify project accounting.

Please describe the items precisely and elaborate on their necessity for the project in detail in the box “Bezeichnung/Begründung / designation/reason”, following the AZA structure. You can also use separate documents.

Zeile	Lfd. Nr.	Bezeichnung*	Preis € / Stück*	Anzahl*	F0831 Betrag €	Zeile
			0,00	0,00	0,00	+
					0,00	

Screenshot from easy-Online “(F0831) Gegenstände bis EUR 800 im Einzelfall/(F0831) objects up to EUR 800 in an individual case“

Please note the item “Items > EUR 800” (F0850) in section 2.6.2.10 below.

2.6.2.3 Rents (F0832)

Rents for business premises for project staff can be listed and will be considered according to the percentage of project staff using the premises and time these premises are allocated to the project. If utilities are already included in the administrative overheads item, only the basic rent is eligible under this section.

In addition to entering calculated rents, please state the total monthly rent(s) and the total full-time equivalents (FTE) for all employees using the premise/office in the box. You can also use separate documents.

Zeile	Lfd. Nr.	Bezeichnung*	F0832 Betrag €*	Zeile
			0,00	+
			0,00	

Screenshot from easy-Online (F0832) “Mieten/rents”

2.6.2.4 External services (F0835)

Please specify the service stating a precise and short description and stressing its contribution to the project in the following field:

U02 Art der Leistung*

Screenshot from easy-Online (F0835) “Vergabe von Aufträgen/assigning orders”

Important note: In addition to the amounts calculated for external services, please submit offers obtained from service providers or add invoices for similar services subcontracted in the past to your project proposal in order to make your calculation comprehensible.

At this point, we would like to explicitly point out that contracts must always be awarded within the framework of a non-discriminatory, transparent and competitive procedure.

We also strongly recommend that you familiarise yourself with the procurement regulations including ANBest-P.

2.6.2.5 Forwarding of funds (F0838)

Overall yearly expenditures forwarded to the Subgrantees must be entered here:

(F0838) Weiterleitungen

Jahr	Betrag €*
2021	0,00
2022	0,00
Gesamt	0,00

Screenshot from easy-Online (F0838) “Weiterleitungen/items forwarded”

In order to elaborate on your Subgrantee(s) expenditures, please provide detailed information in the box or submit an additional document including:

- amounts per year/Subgrantee,
- expenditures for each Subgrantee for staff and external services,
- other noteworthy expenditures.

Once again we recommend that you use a similar budget template for the Subgrantee(s) when drawing up the total budget calculation and follow the regulations that apply for the First Recipient for every budget category.

2.6.2.6 Literature and printing (F0840)

Literature and printing material may constitute a significant item in the budget, so it might not be possible to subsume them under administrative overheads. In this case, they need to be included in this section.

Please state calculated yearly amounts for literature and printing here:

Jahr	Betrag €*
2021	0,00
2022	0,00
Gesamt	0,00

Screenshot from easy-Online (F0840) "Literatur/literature"

In order to make your calculation comprehensible, please add additional information about the calculated amounts in the box. You can also use separate documents.

2.6.2.7 Events (F0841)

Please use this budget category (currently called "weitere Sachausgaben I/other material expenditures") to budget planned events such as conferences, workshops or project meetings. In general, events may be scheduled as long as they are an integral part of the project and the expenses are reasonable. Expenses are deemed reasonable if, for example, the rent for the event rooms does not exceed the customary local level.

Besides calculating yearly amounts for events, please state further explanations in the box "Begründung/reason" or use separate documents. For example, break down the following types of events based on the expected number of participants and provide an estimate of the approximate total expenditure for the event and the types of expenditure considered, such as venue, catering, technical equipment, speakers and travel expenses for external participants:

- < 20 participants: approximated total expenditures: EUR …; included types of expenditures: …
- > 20 and < 100 participants: approximated total expenditures: EUR …; included types of expenditures: …
- > 100 participants: approximated total expenditures: EUR …; included types of expenditures: …

As the next step, please indicate the number of events per year in the different categories (under 20, over 20, under 100 and over 100 participants) to be held during the project period.

Important note: Please calculate expenditures for events in such a way that they relate as closely as possible to the actual expenditure. Please also note that calculated lump sums are only used to facilitate the budget calculation. What is decisive for the grant is the expenditures actually incurred.

Jahr	Betrag €*
2021	0,00
2022	0,00
Gesamt	0,00

Screenshot from easy-Online (F0841) "Weitere Sachausgaben I/other material expenditures I"

2.6.2.8 Administrative overheads (F0842)

The administrative overheads (flat rate for indirect expenditures) may be used to cover project-related administrative expenditures such as consumables, office supplies and communication that are directly linked to the project, provided that these expenditures are not included under any of the budget categories for (direct) project expenditures. These indirect expenditures do not need to be individually substantiated by supporting documents.

Administrative overheads are calculated as a fixed percentage of the total (direct) eligible project expenditures. The flat rate is **capped at a maximum of 10% of the total eligible expenditure,** excluding the amounts forwarded to Subgrantee(s) (budget item F0842 – "Verwaltungspauschale/administrative overheads").

Please note that the 10% ceiling must not be exceeded after the grant approval.

Both the First Recipient and the Subgrantees must be able to justify the applied percentage for administrative overhead expenses upon request. Any administrative expenses exceeding the authorised rate may be reduced.

Please list all types of expenditures covered by the administrative overheads in the "Begründungen/reasons" field and indicate the percentage of total expenditures applied.

2.6.2.9 Travel (F0844 and F0845)

Travel expenses can be recognised as eligible expenditure if they are directly linked to the attainment of the project goals and the amount is reasonable. For detailed information, please refer to the Federal Travel Expenses Act of the Federal Republic of Germany, the legal ordinances and administrative regulations. You can access this information free of charge on the website of the "Bundesverwaltungsamt".

Travel expenses are divided into the following two categories:

(F0844) Inlandsreisen

"Inland/National (Germany)"

(F0845) Auslandsreisen

"Ausland/International"

In order to facilitate your budget calculation, please indicate the amounts for the following separately for each category in the box:

- Approximated expenditures for accommodation and per diems for one day/person: EUR …

- Average expenditures for flight/bus/train tickets: EUR …

Next, please state the destination and purpose for each trip. If the destination is not yet known, please simply refer to “national”/”international”. Please add a new trip for each person travelling. Each travel calculation should be based on a single person.

Reiseziel*	Reisezweck*

Screenshot from easy-Online (F0844) “Inlandsreisen/national travel”, (F0845) “Auslandsreisen/international travel”

Reisedauer (Tage)*

Screenshot from easy-Online (F0844) “Inlandsreisen/national travel”, (F0845) “Auslandsreisen/international travel”

As a result, total expenditures per trip must be calculated as follows:

1 X (average expenditures for flight/bus/train tickets: EUR …) + (number of days: …) X (approximated expenditures for accommodation and per diems for one day/person: EUR …) = total expenditures per travel/person

F0845 Betrag €*
0,00
0,00

Screenshot from easy-Online (F0844) “Inlandsreisen/national travel” (F0845) “Auslandsreisen/international travel”

Important note: Please calculate travel expenditures in such a way that they relate as closely as possible to the actual expenditures. Please also note that calculated lump sums are only used to facilitate the budget calculation. What is decisive for the grant is the expenditures actually incurred.

2.6.2.10 Items > EUR 800 (F0850)

The items and assets used during the project duration need to be earmarked for the specific purpose of the project as outlined and approved in the project proposal. Items and assets with an individual value above EUR 800 need to be inventoried. This also applies to (in)tangible assets if the expenses/costs for each individual asset exceed EUR 800 (excluding VAT).

Please specify the item(s), providing a precise short description and highlighting its/their necessity for the implementation of the project. Please complete the calculation as shown below:

Bezeichnung*	Preis € / Stück*	Anzahl*	F0833 Betrag €
	0,00	0,00	0,00
			0,00

Screenshot from easy-Online (F0850) "Gegenstände und andere Investitionen > EUR 800/objects and other investments > EUR 800"

Important note: In addition to the calculated amounts for items > EUR 800 – if available – please submit offers obtained for those items or add invoices of comparable purchased items in the past to your project proposal in order to make your calculation comprehensible.

If certain procurements worth more than EUR 800 per unit are necessary to implement the project, additional detailed information on the proposed further use of the procured items after the end of the approval period may be included in the proposal document.

2.6.3 Currency

All calculations and amounts must be stated in EUR. However, payments in a currency other than EUR are optional. The exchange rate will be calculated according to the daily updated EUR foreign exchange reference rates of the European Central Bank. As a rule, the First Recipient bears the full risk of any fluctuations in exchange rates. Please note that, during the project implementation, the First Recipients must document applied currency exchange rates in a provable manner. Revenue generated from a positive development of exchange rates must be used for the project and will decrease the Grant accordingly.

2.6.4 VAT

The central criterion for funding within the framework of the IKI Medium Grants funding programme is a non-profit status. As the project is generally to be carried out in the non-economic activities, there is usually no entitlement to input tax deduction under VAT legislation. However, if you consider that your organisation is entitled for the input tax deduction ("Vorsteuerabzug"), the VAT will not be considered as an eligible expenditure for the project. Under certain circumstances, VAT may be considered eligible if no more than ten per cent of the project activities are carried out as business operations and these are necessary for the achievement of the project's objectives. An explanation is required in this regard.

Please indicate whatever is applicable for your organisation and make sure you calculate project expenditures with or without VAT accordingly.

A65	Hinsichtlich Lieferungen und Leistungen Dritter ist der Antragsteller:*	○ zum Vorsteuerabzug berechtigt. Umsatzsteuer ist in den Einzelpositionen des Gesamtfinanzierungsplans nicht veranschlagt. ○ teilweise zum Vorsteuerabzug berechtigt. Umsatzsteuer ist in den Einzelpositionen des Gesamtfinanzierungsplans nur anteilig veranschlagt. ◉ nicht zum Vorsteuerabzug berechtigt.

Screenshot from easy-Online: checkbox A65

2.7 Assessment of credit rating

In order to approve your application, it is necessary to check your organisation's credit rating. In individual cases, it may be the case that the submitted annual financial statements, consisting of the balance sheet and the profit and loss account, are not sufficient and ZUG will ask for further documentation.

2.8 Grant notification (“Zuwendungsbescheid”)

A positive evaluation of the project proposal will result in a final grant notification signed by ZUG.

ZUG notifies organisations in writing about the results of the second selection process and issues an administrative act concerning a grant for each project selected for funding.

2.9 Confirmation of a subgrant agreement

You will receive two templates with the grant notification:

- template for a subgrant agreement
- template of the confirmation of the conclusion of a subgrant agreement

Important note: It is mandatory to use the templates provided and their content cannot be changed without prior approval.

Please send your signed confirmation by email to IKI Office as no funding can be transferred to the Subgrantee(s) without this confirmation.

3. Project Implementation Phase

3.1 Project implementation

The project implementation phase is set according to the duration of the project concerned (24 to 36 months). During this phase, the First Recipients are required to report regularly on the progress of their projects. The financial report, receipts list and inventory list should be prepared continuously throughout project implementation. All substantive changes to the project within the project implementation phase also require an amendment of the grant notification (and an amendment of the subgrant agreement, if applicable).

3.2 Processing of documents via profi-Online

The Project Promotion Information System (profi) will be used to process your grant. It is connected to the Internet service profi-Online, which is intended to facilitate the processing of formal transactions (e.g. payment requests, financial statements and amendments) in your project. We strongly recommend and ask you in your own interest to use the software solution in order to make the processing as simple and fast as possible as well as secure with regard to data protection.

3.3 Interim progress report (“Zwischennachweis”)

The interim progress report must be submitted each year by 30 April at the latest for the period of the preceding calendar year. The submission date is binding. Please note that the interim report is considered to have been submitted once all its parts are received by Zukunft – Umwelt – Gesellschaft (ZUG) gGmbH. It is mandatory to use the IKI templates (see IKI website) to prepare the interim report.

The interim progress report consists of three parts: (1) progress statement, (2) financial statement, (3) inspection note on the interim progress report by the Subgrantee(s) as well as a joint debriefing session to finalise the evaluation process.

(1) The completed "Progress Statement" template (including Annex 3 "Standard Indicator Report" (Excel) must be submitted electronically (as a Word-compatible file and scanned PDF document) to ZUG (addressed to your responsible project managers and cc: to IKI-Office@z-u-g.org) by 30 April, quoting the IKI project number ("Förderkennzeichen") in the subject line. Please focus on the reporting period. If it is not the first interim progress report for your project and you are building on the previous one, do not update previous narrative but replace it.

(2) The "Financial Statement" template must be completed and uploaded in profi-Online (https://foerderportal.bund.de/profionline/). For guidance, please consult the corresponding manual. Once the profi-Online template has been duly completed and submitted electronically, no original signed hard copy needs to be sent by post, only via email.

(3) According to ANBest-P 2019, 2024, 2025 paragraph 6.6, a German First Recipient that is forwarding funds to its international partners (Subgrantees) is obliged to review and document the progress and budget reports for all Subgrantees individually.

Therefore:

1) Each Subgrantee must submit a progress report (progress statement + financial statement) to the First Recipient according to the reporting schedule set in the subgrant agreement.
   The First Recipient must examine each reporting package for the Subgrantee(s) and document the results of the review. The First Recipient will be supported with an outline of a possible review approach.
2) The findings and conclusions of the aforementioned review should be described in a concise inspection note on the interim progress report by the Subgrantee(s). The inspection note must be submitted electronically (as a single email) only to ZUG (addressed to your responsible project managers and cc: to IKI-Office@z-u-g.org) along with the interim progress report. You may use the provided template "Inspection Note on the Interim Progress Report by the Subgrantee(s)".
3) If requested by ZUG, the interim and final reports of the Subgrantee(s) must be provided.

The interim progress report is reviewed in two stages:

1) Within three months of the submission of the interim progress report, the First Recipient and the Subgrantee(s) will be invited to a joint debriefing session to discuss the project's achievements, cooperation between Implementing Partners, lessons learnt and other points in more detail.
   Together with the First Recipient and Subgrantee(s), the IKI Team will analyse eventual difficulties in project implementation and elaborate countermeasures if needed.
   More information on the content of this session will be provided by ZUG electronically to the First Recipients and is available on the website.

2) Within two weeks of the joint meeting, the First Recipient should submit a concise meeting summary to the IKI Office at ZUG. This document serves as an annex to the IKI internal review note and as a guiding framework for the further project implementation.

3.4 Biannual project update ("Halbjahresbericht")

For an effective public presentation of the IKI portfolio and efficient knowledge management, First Recipients are encouraged to submit a biannual project update (link) to ZUG each year, by 15 September at the latest. By means of the biannual project update, ZUG would like to receive information on politically relevant developments as well as information that is suitable for public communication on the IKI website. The biannual project update also informs the relevant ministries about relevant project activities, challenges or successes prior to the annual UNFCCC Conferences in November/December each year and the interim progress report due in April of the following year.

3.5 Project short descriptions ("Kurzbeschreibungen")

For the IKI website, ZUG also wants to ensure that project short descriptions remain up to date. If any significant conceptual changes/amendments have occurred within the project, it would be helpful to get an amended short description accompanying the biannual project update.

3.6 Amendments ("Änderungsanträge")

During the project implementation phase, changes to the project may become necessary. It is important to differentiate between substantive and non-substantive changes.

Non-substantive changes do not require an amendment considering the minor consequences for the project, and should be described in the subsequent progress report(s). Please remember your comprehensive notification obligations under the ancillary provisions (ANBest-P). Before implementing any changes in the project, we recommend consulting ZUG on a case-by-case basis to determine whether an amendment is required.

The substantive changes require an amendment of the grant notification (and subgrant agreement). Such amendments must be requested by the First Recipient and approved by ZUG. Amendment requests must be submitted prior to the start of proposed activities.

The submission deadlines for Implementing Organisations to ensure timely processing have been agreed with the BMUKN. However, these processing times may be extended due to any necessary political and/or international legal safeguards.

3.7 Payment requests

Beneficiaries may make use of payment claims only if the corresponding eligible expenditure is imminent. It is therefore essential to observe the six-week deadline for using funds according to the ancillary provisions (ANBest-P). Financial resources that are culpably not used within the corresponding period for the use of funds must be reimbursed to the Donor with interest.

More information regarding the interest calculation can be found in a separate guideline (see Annex 1).

The first application for payment can be submitted as soon as the funding decision is final and a corresponding profile has been created in the "profi-Online" system. The decision is final if you declare that you waive the right to appeal (a respective template will be sent together with the grant notification) or if you do not file an appeal within a period of one month after receiving the notification of funding.

Once a duly completed and legally binding signed payment request has been submitted via profi-Online (and a profi-Online account already exists), there is no need to submit an additional original signed hard copy by post.

Please note that funds can only be requested for the Subgrantee(s) (pos. in profi-Online 0838/0843) if there is already an existing subgrant agreement and ZUG has been informed by sending the confirmation of conclusion of a subgrant agreement template via email.

To improve cash outflow planning, a desired payment date can be specified in the form. A payment request will be processed up to 14 days after its submission via profi-Online.

4. Project Closure Phase

4.1 General

During the closing phase of the project, the First Recipient must prepare a final report ("Verwendungsnachweis"). The final report must be submitted to ZUG no later than six months after the end of the project implementation period.

The final report consists of:

- a final technical report ("Schlussbericht", including Annex 1 "News Article", as pdf and word file)
- a final financial report ("Zahlenmäßiger Nachweis") including:
    - profi-Online final report ("profi-Online Verwendungsnachweis") via profi-Online
    - target-actual comparison ("Soll-Ist-Vergleich") as an Excel file
    - receipts list ("Belegliste") as an Excel file
    - inventory list ("Liste der Gegenstände") as an Excel or pdf file
- inspection notes ("Prüfvermerk") – on the audited final reports of the Implementing Partners as a pdf file
- Annex "Standard Indicator Report" (Excel file)

The profi-Online final report must be uploaded via profi-Online. All other documents must be submitted by email to iki-final-report@z-u-g.org. All other templates are available for download on the IKI website via this link (under "IKI Medium Grants" → "Close Project").

The accurate submission date is set in the grant notification and is binding. Any questions regarding the form and content of the final report should be clarified with iki-final-report@z-u-g.org before the report is officially submitted. Please also consult the Guidelines on Project Planning and Monitoring in the International Climate Initiative.

4.2 Final technical report

The final technical report is a narrative report. It covers the entire duration of the project and includes all information about the results achieved by the funded project and the funds spent to finance the activities. In addition, it provides a comparison of the outcomes and goals realised during the project period and the goals and objectives defined in the project proposal.

The final technical report elaborates, among others, on

- the project achievements,
- the results of the main work packages,
- learnings made and challenges met during the implementation of the project.

The main items of the final financial report (see below) should as well be addressed in the final technical report. The report should contain an explanation of the deviations between the project proposal and the project implementation, based on the figures in the financial report and of the necessity and appropriateness of the work carried out.

Please follow the guiding questions provided in each chapter of the technical report template.

4.3 Final financial report (incl. target-actual comparison, profi-Online, receipts list, inventory list)

The following section contains an overview of the different sections of the final financial report and provides guidance on the templates.

The final financial report:

- sums up the entire project funding, including all project-related income (own funds, third-party contribution, external funding) and expenditures,
- presents a target-actual comparison (what expenditure was authorised compared to what was actually spent – “Soll-Ist-Vergleich”),
- presents all receipts associated with the project (attached receipts list – “Belegliste”),
- presents all project inventory (attached inventory list – “Liste der Gegenstände”)

The First Recipient must always assign the expenditure to the financial position determined in the approved budget.

4.3.1 Final financial report of the Implementing Partner (inspection notes)

For Subgrantee(s) that are involved in the project, each Subgrantee must prepare an individual financial report, which must be submitted to the First Recipient. In accordance with ANBest-P, the First Recipient must submit an inspection note on the funds forwarded and attach it to the final financial report. The final financial report of a Subgrantee is subject to the same requirements as the report submitted to iki-final-report@z-u-g.org by the First Recipient. In order to enable the First Recipient to respond immediately to queries of the granting authority, the Subgrantee is obliged to provide the First Recipient with all supporting documents when submitting the final report. The final report of the Subgrantee(s) must be provided on request.

4.3.2 profi-Online final report (profi-Online Verwendungsnachweis)

The profi-Online final report provides an overview of the expenditures and incomes for a project and compares target and actual expenditures. It must be submitted in profi-Online.

▶ Home ▶ Verwendungsnachweis

Verwendungsnachweis

Verwendungsnachweis
für Zuwendungen auf Ausgabenbasis mit PP

VNZAP

Zuwendungsempfänger:			
Ort*:		Datum:	
Förderkennzeichen:		Zeitraum	01.08.2017 bis 31.03.2020
Bundesanteil in %:	100,00	Bewilligte Zuwendung **inkl. PP**:	159.660,00
		Davon Projektpauschale:	26.610,00
		Gezahlte Bundesmittel:	124.800,00

Position	Abgerechnete Ausgaben insgesamt bis einschl. 2020	Gesamt-Finanzierungsplan	Sperre
0812 Beschäftigte E12-E15	0,00	130.290,00	
0817 Beschäftigte E1-E11	0,00	0,00	
0820 Lohnempfänger(innen) MTArb	0,00	0,00	
0822 Beschäftigungsentgelte	0,00	0,00	
0831 Gegenstände bis 800/410/400€	0,00	0,00	
0834 Mieten und Rechnerkosten	0,00	0,00	
0835 Vergabe von Aufträgen	0,00	0,00	
0843 Sonstige allgemeine Verwaltungsausgaben	0,00	0,00	
0846 Dienstreisen	0,00	2.760,00	
0850 Gegenstände > 800/410/400 €	0,00	0,00	
---- **Summen**	0,00	133.050,00	

14 Abgerechnete Ausgaben insgesamt		0,00
15 Anteil Eigenmittel lt. Finanzierungsplan		0,00
16 Anteil Mittel Dritter und Einnahmen lt. Finanzierungsplan ohne Zeile 17		0,00
17 Weitere Mittel Dritter und Einnahmen ohne Zeile 16 (gem. NB) a) Gesamt b) Bundesanteil[1]	a) 0,00	b) 0,00
18 Verbleibender Anteil des Bundes (14 ./. 15 ./. 16 ./. 17b)		0,00
18a Projektpauschale		0,00
19 Zahlung auf Anteil des Bundes		124.800,00
20 Kassenbestand am 31.03.2020 (19 ./. 18 ./. 18a)		0,00

Nachweisliche Gegenstände

- (●) wurden nicht angeschafft oder hergestellt
- ( ) sind mit allen erforderlichen Angaben in der beigefügten Liste vollständig erfasst

- ☐ Bescheinigung der eigenen Prüfungseinrichtung liegt vor
- ☐ Die Bestätigung der rechnerischen Richtigkeit durch die mittelverwaltende Stelle liegt vor

Legende
Sperre
* Pflichtangabe

Anhang:

1) Bei Anteil- oder Vollfinanzierung: Feld 17a multipliziert mit Förderquote
Bei Fehlbedarfsfinanzierung: Summe Feld 17a
Bei Festbetragsfinanzierung: Bundesanteil entfällt

Screenshot from profi-Online "Verwendungsnachweis/final report"

4.3.2.1 "Gesamt-Finanzierungsplan/overall product budget plan"

The "Gesamt-Finanzierungsplan/overall project budget plan" column states the latest approved budget and is automatically filled in by profi-Online. If the budget has been amended through an amendment notice, the latest budget applies. It refers to the preassigned expenditure types, e.g. A. Personnel; B. Rents; C. External Services (as a reference, also refer to the various sheets of the financing plan in the AZA form). Directly next to it is an indication of whether or not the budget line is blocked.

Gesamt-Finanzierungsplan	Sperre
130.290,00	
0,00	
0,00	
0,00	
0,00	
0,00	
0,00	
0,00	
2.760,00	
0,00	
133.050,00	

Screenshot from profi-Online column of the approved "Gesamt-Finanzierungsplan/overall project budget plan"

4.3.2.2 Income

Project-related income (line 15 – "Anteil Eigenmittel/share of own funds", line 16 – "Anteil Mittel Dritter und Einnahmen (ohne Zeile 17)/share of third-party funds and income (without line 17)" and line 17 – "Weitere Mittel Dritter und Einnahmen/other third-party funds and income") may include:

- various reimbursements e.g. participant fees
- revenues generated from a positive development of exchange rates,
- interest rates.

Own funds are entered in line 15 ("Anteil Eigenmittel/share of own funds").

Third-party funds or income are entered in line 16 ("Anteil Mittel Dritter und Einnahmen (ohne Zeile 17)/share of third-party funds and income (without line 17)").

Additional third-party funds or income are entered in line 17a and entered proportionately (federal share) in line 17 ("Weitere Mittel Dritter und Einnahmen/other third-party funds and income").

14	Abgerechnete Ausgaben insgesamt		0,00
15	Anteil Eigenmittel lt. Finanzierungsplan		0,00
16	Anteil Mittel Dritter und Einnahmen lt. Finanzierungsplan ohne Zeile 17		0,00
17	Weitere Mittel Dritter und Einnahmen ohne Zeile 16 (gem. NB)		
	a) Gesamt b) Bundesanteil[1]	a) 0,00	b) 0,00

Screenshot from profi-Online "Eigenmittel und Drittmittel/own and third-party funds"

4.3.2.3 Expenditures

The details of all expenditures incurred during the project period are entered in "Abgerechnete Ausgaben insgesamt bis einschl. …/total invoiced expenditure up to an incl. …".

Position	Abgerechnete Ausgaben insgesamt bis einschl. 2020
0812 Beschäftigte E12-E15	0,00
0817 Beschäftigte E1-E11	0,00
0820 Lohnempfänger(innen) MTArb	0,00
0822 Beschäftigungsentgelte	0,00
0831 Gegenstände bis 800/410/400€	0,00
0834 Mieten und Rechnerkosten	0,00
0835 Vergabe von Aufträgen	0,00
0843 Sonstige allgemeine Verwaltungsausgaben	0,00
0846 Dienstreisen	0,00
0850 Gegenstände > 800/410/400 €	0,00
---- **Summen**	0,00

Screenshot from profi-Online "Abgerechnete Ausgaben insgesamt/total invoiced expenditure"

4.3.2.4 Cash balance ("Kassenbestand")

Line 18 ("Verbleibender Anteil des Bundes (14-15-16-17b)/remaining share of federal government (14-15-16-17b)" is calculated automatically from the lines above.

Line 19 ("Zahlung aus Bundes-Anteil/payment from federal government share") contains the total amounts paid to date (outflow of funds).

Line 20 "Kassenbestand am XX.XX.202X/cash on XX.XX.202X" contains the last day of the project. It shows the resulting cash balance at the end of the term and is calculated as follows: line 19 minus line 18 minus 18a.

18 Verbleibender Anteil des Bundes (14 ./. 15 ./. 16 ./. 17b)	0,00
18a Projektpauschale	0,00
19 Zahlung auf Anteil des Bundes	124.800,00
20 Kassenbestand am 31.03.2020 (19 ./. 18 ./. 18a)	0,00

Screenshot from profi-Online "Kassenbestand/cash balance"

If a cash balance accrues, iki-final-report@z-u-g.org must be informed immediately. After reporting a cash balance, the IKI Office will provide instructions about the further reimbursement procedure.

4.3.3 Target-actual comparison ("Soll-Ist-Vergleich")

In this comparison, the last approved expenditure in the level of detail of the AZA structure is compared with the actual expenditure. This is particularly important to improve the visibility of the underlying items (e.g. item 0838 "Weiterleitungen/forwarded items").

4.3.4 Receipts list ("Belegliste")

The receipts list – sorted by various different expenditure types – itemises all payments chronologically by receipt number and includes information about the date of payment, recipient, reason for payment and individual amount in EUR

The expenditure type must be named in the Excel sheet. Consecutive numbers serve to identify receipts and therefore should not be used repeatedly. Each payment amount stated in the receipts list must be verified by invoices or other supporting documents (e.g. employee contracts, rental agreements, leasing contracts, agreements on fees, as well as proof of provided services). Do not submit any receipts/invoices with the final financial report. Only submit receipts if you are explicitly requested to do so.

A proof of transfer, such as account statements and receipts of cash transactions, is needed. Batch files, which only contain the total of the amount transferred, are not sufficient. In the case of internal transfers, additional accounting documents need to be made available. All project-related transfers must contain a project reference.

Only payments verified by supporting documents qualify as eligible. Therefore, the First Recipient must obtain all necessary project receipts in order to document each transaction. The Frist Recipient must also confirm that they comply with the principle prohibiting double funding. Some receipts are printed on thermal paper and should be copied, stamped and signed in order to avoid fading.

4.3.5 Receipts ("Belege")

The First Recipient is obliged to keep original receipts (receipts for income and expenditure) for five years after submitting the final report, unless a longer compulsory period of record-keeping is stipulated by tax law or other legal provisions applicable to the First Recipient. This also applies to agreements concerning the awarding of contracts as well as to all other documents related to the grant.

Receipts must provide all information and attachments common in general business transactions. This includes the following:

- payment receipts,
- reasons for payment,
- proof of payment (extract of an accounting system, account statements, receipts) and
- project-related characteristics (e.g. project number, project title),
- in the case of purchased items, the purpose must be transparent.

On demand, ZUG, the corresponding federal ministry, their agencies, other audit institutions (Federal Audit Office) or auditing firms are entitled to review receipts and contracts (e.g. employment agreements / service contracts) and request the submission of documents.

No receipts are to be attached to the final report without request. Upon request, the First Recipient provides receipts in their original form. Online invoices and payments will be accepted, if printed and filed. Receipts may be stored in an electronic record-keeping system if the software complies with the accepted principles of computer-based accounting systems, where possible confirmed by a tax authority. In case of an on-site audit, all documents must be accessible. Generally, the audit will take place at the headquarters of the First Recipient. There is no need to audit the Subgrantee(s) locally. The auditor will base his/her opinion on a sample check conducted at the First Recipient's headquarters. If expenditures of the Subgrantee(s) are part of the sample check, the corresponding receipts and relevant documents must also be provided for assessment at the First Recipient's headquarters.

4.3.5.1 Requirements for receipts – Travel Expenditure

Reimbursements of travel expenditure, such as transportation, accommodation and subsistence allowances, must follow either the German administrative regulations (ARVVwV "Auslandstagegeld") or the First Recipient's own travel policy. Travel expenditures should be documented with a signed expense receipt or in other appropriate ways. The traveller is asked to keep adequate records to verify travel expenses. Original flight tickets and all other original documentary evidence for the trip (i.e. boarding pass, invoices/other equivalent documents for accommodation) must be available. In case of e-tickets without a standard flight ticket, an email containing the booking number and bar code in printed form serves as proof. Hotel invoices or invoices of other accommodation facilities must be addressed to the business traveller or his/her organisation. Moreover, the traveller or organisation must provide proof of payment. Please take into account that events and workshops organised through the project are to be documented by means of participant lists, which must be signed by all attendees.

4.3.5.2 Requirements for receipts – Personnel Expenditure

Personnel expenditure must be verified by employee contracts and payslips. If the staff members only work part time on the project, timesheets must be provided. These must include project-related working hours, as well as working hours that are not project-related and times of leave ("other activities"). The documentation must be standardised and transparent. Additional salary payments (e.g. Christmas bonus or holiday pay) must be documented in the employee contract or collective agreement.

4.3.5.3 Requirements for receipts – Services and Supplies

Services and supplies provided by subcontractors must be verified by award documents, contracts, original invoices and proof of payments, together with supporting documents. The agreement regarding the service must be documented. Invoices by contractors up to EUR 250 (gross) must include the following information:

- name and address of supplier,
- date of invoice,
- quantity and name of provided services and supplies,
- gross amount,
- value-added tax.

Invoices by contractors with an amount exceeding EUR 250 (gross) must include the following information:

- name and address of supplier,
- name and address of First Recipient,
- quantity and name of provided services and supplies,
- net amounts,
- value-added tax,
- date of invoice,

- invoice number,
- tax number of the supplier,
- date of delivery or other service if differs from the invoice date; if not, “invoice date = delivery date” is sufficient,
- value-added tax.

Information about places of delivery or performance must correspond to the locations of implementation mentioned in the project proposal.

If an invoice concerns several projects, it is advisable to split expenditure and document the transaction in a comprehensible and traceable way. Additional regulations in the subcontractor agreement (e.g. reimbursement of travel expenditures) will be eligible if detailed information (e.g. copy of travel expenses claim) is available. A lump sum refund will not be accepted. Additional payments or reimbursements without a contractual agreement are ineligible expenditures.

4.3.5.4 Requirements for receipts – Rents

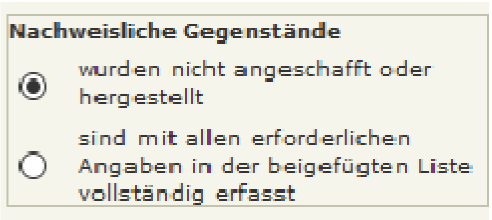
If rent is part of the administrative overheads, no receipts have to be submitted upon request (4.3.4.5 Requirements for receipts – Administrative Overheads). If rent was calculated in the budget, the list of receipts should contain a monthly amount for project-related rent in chronological order. If rent is related to more than one project, the First Recipient should be prepared to submit an auxiliary calculation clarifying the allocation of renting expenditures, to make the process transparent to third parties. Expenditure reimbursements (i.e. refunded operating expenses) must be distinguished as project-related income, even after the end of the project.

4.3.5.5 Requirements for receipts – Administrative Overheads

The administrative overhead expenditures are a lump sum for administrative expenditures. These indirect expenditures are calculated as a certain percentage of the approved total budget (lines A-C) excluding the forwarded amount. In the application process (AZA), the First Recipient is obliged to define what type of administrative expenses are included. The administration fee serves to simplify the administration of often small and miscellaneous project-related expenses. Therefore, for expenditures that are part of the administrative overheads, receipts only have to be submitted upon request. Such expenditures cannot be part of direct expenditures – this would be classified as double funding. In the receipts list, administrative overheads should be indicated as a monthly or yearly amount.

4.3.6 Inventory list

The inventory list depicts purchased items and assets with an individual value of more than EUR 800 (net). Proposals regarding the further use of the purchased items exceeding EUR 800 (net), including inventory items purchased by Subgrantee(s), must be addressed in section 3 “Total funding” of the final technical report. The Donor ultimately decides on the future use of the inventoried items (No. 4.1 ANBest-P). In profi-Online the status of the items must be documented accordingly.



Screenshot from profi-Online “Verwendungsnachweis/final report, purchased items”

Annex 1

Interest caused by non-timely use and calculation of funds in the IKI Medium Grant funding programme

1. Legal basis

1.1 For the First Recipient

for interest arising from the non-timely use of funds according to section 49a paragraph 4 VwVfG (Administrative Procedure Act – Verwaltungsverfahrensgesetz):
If a grant is not used for the intended purpose immediately after it has been disbursed, interest may be charged for the period until it is used for the intended purpose in accordance with paragraph 3, sentence 1. This shall also apply if a benefit is claimed, although other funds are to be used proportionately or as a priority. § 49 para 3 sentence 1 no. 1 remains unaffected."[1]

1.2 For the Subgrantee

the interest rate is calculated based on the subgrant agreement (point 2 f and point 3 e).

2. Calculation of interest

If interest has to be charged, it will be calculated at five percentage points above the current base rate, which is set every six months (section 49a paragraph 3 sentence 1 VwVfG).

If the period of use of the grant has not been observed, the calculation will commence on the third day after disbursement and end on the day of expenditure (nos. 2, 3 of the Annex to VV (Administrative Ordinance) no. 3.2 to section 34 BHO (Federal Budget Code) (Annex 1) or the day of repayment from the account of the initial First Recipient (no. 4.1).[2]

A calculation tool is available at www.basiszinssatz.de/zinsrechner/ to obtain an initial estimate; a specific calculation for each deposit and disbursement is available on the federal government's funding portal zins-Online: Hilfe (bund.de).

3. Waiver

Interest may be waived if the Subgrantee is not responsible for the circumstances leading to the non-use of funds within the six-week period and has either spent the funds or repaid them to the First Recipient (section 49a paragraph 3, sentence 2 VwVfG). No conduct attributable is likely to affect the Subgrantee; a waiver of interest may also apply in the event of particularly severe effects.[3] A waiver of interest shall not be considered in the event of intent or gross negligence.

The First Recipient must document the reasons for waiving interest in an inspection note, which is submitted with the interim and final report. The waiver of interest must be approved by the IKI Office at ZUG gGmbH.

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[1] Section 49a VwVfG - individual provision (gesetze-im-internet.de)
[2] BMF-IIA3-20181002-H-05-01-2-KF-005-A002 (verwaltungsvorschriften-im-internet.de)
[3] Stelkens/Bonk/Sachs/Sachs VwVfG section 49a marginal note 78 f

4. Low principal claim

Interest will not be calculated if the principal claim (cash balance) is less than EUR 50.00 and the amount is not in arrears (or used) for a period exceeding six months (VV no. 7.5 sentence 1 to section 59 BHO).[4]

5. Low interest rate

Interest shall always be waived if the (interest) amount is below EUR 7.00 (VV no. 7.1.1 sentence 1 to section 59 BHO). If the opposing party to the claim is a special fund of the Federal Government or a legal person under public law and there is reciprocity, the (interest) amount of EUR 7.00 shall be replaced by the (interest) amount of EUR 36.00 (VV no. 7.1.1 sentence 2 to section 59 BHO).

Important: The inspection of the interest rate must also be documented in the inspection note. Please note here that this is a violation of the time limit for the use of grants. In addition, the respective inspection result (interest calculation (2.) and claim against the Subgrantee) **and the manner in which the claim was managed** (e.g. offsetting; transfer to First Recipient; justification for a waiver of interest (3.); refraining from charging interest due to the respective amount (4. and 5. above)) **should be presented in a comprehensible manner.**

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[4] General Administrative Regulations to the Federal Budget Code (VV-BHO) (verwaltungsvorschriften-im-internet.de)