

Guidelines for the financial statement and final report of development cooperation projects*

Provincial law no. 5 of 19.03.1991

„Promotion of cooperation activities and of a culture of peace and solidarity"

Upon completion of the project and no later than the date stipulated in the agreement (or the extension granted by the Office), the applicant is required to submit the following documentation to the Provincial Office in charge in order to receive the final payment of the provincial contribution:

- **balance settlement request form**
- **final report form** to be redacted based on the approved activities and with reference to the expected results of the project.
- **own contribution declaration form** to be redacted based on the approved budget.

The own monetary contribution must amount to at least 3% of the total expenditure (it may consist of own revenues or funding from private and public bodies other than the Autonomous Province of Bozen/Bolzano).

If provided for in the project or agreement, voluntary work must be quantified in reference to the number of people employed and the calculated hourly rate (EUR 16.00 in South Tyrol). In the case of local staff, the methods used to calculate the related costs must be specified and must be in line with the parameters in use in the destination countries.

The applicant must keep a time sheet of the completed volunteer hours countersigned by the individual volunteers (**volunteering record form**).

In case of valuation of assets, this must be based on estimates by suitable experts according to the regulations of the partner country or depreciation tables and may not be based on estimates made by the applicant.

- **accounting records** (according to the choice indicated in the project agreement)
 - expense statement with expenditure list:
 - **summary of expenditures form** (list of expenses signed by the legal representative as well as in Excel format)
 - **declaration of possession and retention of expenditure documentation** (signed by the legal representative). The declaration shall state that the expenses have been incurred and that the original or certified copy of the expenditure documentation shall be retained by the applicant for at least 10 years from the date of payment of the last instalment of the grant. In the event of a check, the original documentation shall be delivered to the Office.
 - expense statement with original receipts:
 - **summary of expenditures form** (list of expenses signed by the legal representative as well as in Excel format)
 - **original receipted accounting documentation** (with a copy of the documentation in the case of a request to return the originals)

Invoices and expenditure documents must:

- be in the name of the applicant or the local partner indicated in the agreement.
- quote the CUP-code, header, date of issue, name and address of issuer, subject, price and quantity/scope of goods/services. The CUP-code must also be indicated on bank transfer payments.
- be accompanied by bank transfers in connection with the invoices or bank statements. If bank statements are sent, payments related to the project must be

highlighted and the sequential number of the invoice must be indicated next to the relevant payment.

Should it be impossible to make the payment by bank transfer, subject to prior authorisation by the Office, alternative documentation may be submitted in place of bank transfers, provided that it has equivalent probative value. The reasons for the impossibility of paying the expenses by bank transfer must be declared by the legal representative of the applicant by means of a declaration in lieu of a notarial act.

For certain types of expenses that cannot be paid by bank transfer or documented with equivalent probative value, in exceptional cases and subject to authorisation by the Office, cash payments may be accepted up to a maximum total amount of 10% of the total amount eligible for reimbursement, and in any case not exceeding EUR 5,000.00. In general, cash payments may be accepted for small current expenses, such as limited expenses at local shops, informal travel costs, food and accommodation expenses, expenses for small services, scholarships or per diem allowances. The reasons for the impossibility of paying expenses by bank transfer and of producing documentation with equivalent probative value must be declared by the legal representative of the proposing entity by means of a declaration in lieu of a notarial act.

- be arranged following the progressive number of the summary of expenditures form.
- indicate the sequence number corresponding to the items on the summary of expenditures form on each receipt.
- for personnel expenses in South Tyrol/Italy, the hourly cost calculated by accountant or employment consultant, pay slip, bank statement, the receipted F24 and time sheet of the hours worked must be attached.

In the case of electronic invoices: In the case of checks both for those reporting with the expenditure list and those reporting with originals, the Office can request the XML format of the invoice at any time.

- **bank transfers** from the applicant to the local partner. The bank account must be in the name of the local partner organisation and the bank transfer must carry the CUP-code.
- **countersigned attendance lists** in case of trainings/courses/events – with indication of the corresponding cost entry in the agreement.
- **3-10 digital photographs** representative of the activities implemented and of the local context (in JPEG format). Photographs must be suitable for proving that the activities that were planned in the project and have been approved for funding have been carried out.

All forms can be downloaded from our website.

For further information:

Office for Volunteering and Solidarity - Via Renon 33/b - 39100 Bolzano – Tel. +39 0471 416540 – E-Mail volontariato@provincia.bz.it – Website: <https://internationale-zusammenarbeit.provinz.bz.it/de/internationale-zusammenarbeit-schutz-minderheiten>