

IBON International Foundation Inc.'s

(A Nonstock, Nonprofit Organization)
CPDE Project: "Enhancing Civil Society
Role in Development Partnerships Post
2015"

Financial Statements
On a Modified Cash Basis of Accounting
As at March 31, 2017 and for the
period January 1, 2016 to March 31,
2017

and

Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
IBON International Foundation Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of IBON International Foundation Inc.'s (a nonstock, nonprofit organization) CPDE Project: "Enhancing Civil Society Role in Development Partnerships Post 2015" ("the Project"), which comprise the statements of assets, liabilities and fund balance as at March 31, 2017 and the statements of revenues and expenses, statements of changes in fund balance and statements of cash flows for the period January 1, 2016 to March 31, 2017 and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets, liabilities and fund balance as at March 31, 2017 and its revenues and expenses and its cash flows for the period January 1, 2016 to March 31, 2017 in accordance with the modified cash basis of accounting.

Basis for Opinion

We conducted our audits in accordance with Philippine Standards on Auditing (PSAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Project in accordance with the Code of Ethics for Professional Accountants in the Philippines (Code of Ethics) together with the ethical requirements that are relevant to our audit of the financial statements in the Philippines, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. The financial statements are prepared to assist IBON International Foundation Inc.'s CPDE Project to meet the requirements of the grantors. As a result, the financial statements may not be suitable for another purpose. Our auditor's report is intended solely for IBON International Foundation Inc.'s CPDE Project and grantors and should not be used by parties other than IBON International Foundation Inc.'s CPDE Project and grantors.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Project or to cease operations, or has no realistic alternative but to do so.

Those charged with governance is responsible for overseeing the Project's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with PSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with PSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Project to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

SYCIP GORRES VELAYO & CO.



Alicia O. Lu

Partner

CPA Certificate No. 0062493

SEC Accreditation No. 0661-AR-3 (Group A),

February 9, 2017 valid until February 9, 2020

Tax Identification No. 102-090-613

BIR Accreditation No. 08-001998-66-2015,

February 27, 2015, valid until February 26, 2018

PTR No. 5908713, January 3, 2017, Makati City

July 7, 2017



IBON INTERNATIONAL FOUNDATION INC.’s
(A Nonstock, Nonprofit Organization) CPDE Project: “Enhancing Civil Society Role in
Development Partnerships Post 2015”

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

(Amounts in European Monetary Union Euro)

March 31, 2017

ASSETS

Cash (Note 3)	€247,313
Due from partners (Note 4)	242,119

TOTAL ASSETS	€489,432
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LIABILITY AND FUND BALANCE

Current Liability

Accounts Payable (Note 5)	€112,724
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Fund Balance	376,708
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TOTAL LIABILITY AND FUND BALANCE	€489,432
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See accompanying Notes to the Financial Statements.



IBON INTERNATIONAL FOUNDATION INC.’s
(A Nonstock, Nonprofit Organization) CPDE Project: “Enhancing Civil Society Role in
Development Partnerships Post 2015”

STATEMENTS OF REVENUES AND EXPENSES
(Amounts in European Monetary Union Euro)

	Period Ended
	March 31, 2017
	(15 months, see Note 1)
GRANTS RECEIVED (Note 6)	€1,618,974
EXPENSES (Note 7)	
1. Human Resources	
1.1 Salaries (local staff)	100,132
1.2 Salaries (expat/int. staff)	381,254
1.3 Per Diems	161,796
2. Travel	
2.1 International travel	261,905
3. Equipment and Supplies	
3.2 Furniture, Computer Equipment	4,220
4. Local Office	
4.3 Consumables	12,180
4.4 Other Services	4,320
5. Other costs, Services	
5.2 Studies, research	44,310
5.3 Expenditure verification / Audit	10,021
1.3 Cost of Conference	144,380
6. Other	
6.1 Development and advocacy materials and communication	5,839
6.2 Organizational Capacity Development	20,813
6.3 Regional Skills Training	10,026
8. Indirect Costs	81,283
	1,242,479
OTHER INCOME (CHARGES)	
Interest income (Note 3)	213
	213
EXCESS OF REVENUES OVER EXPENSES	€376,708

See accompanying Notes to the Financial Statements.



IBON INTERNATIONAL FOUNDATION INC.’s
(A Nonstock, Nonprofit Organization) CPDE Project: “Enhancing Civil Society Role in
Development Partnerships Post 2015”

STATEMENTS OF CHANGES IN FUND BALANCE
FOR THE PERIOD JANUARY 1, 2016 TO MARCH 31, 2017
(Amounts in European Monetary Union Euro)

Balances at January 1, 2015	€–
Excess of revenues over expenses	376,708
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Balances at March 31, 2017	€376,708

See accompanying Notes to the Financial Statements.



IBON INTERNATIONAL FOUNDATION INC.’s
(A Nonstock, Nonprofit Organization) CPDE Project: “Enhancing Civil Society Role in
Development Partnerships Post 2015”

STATEMENTS OF CASH FLOWS
(Amounts in European Monetary Union Euro)

	Period Ended
	March 31,2017
	(15 months,
	see Note 1)
CASH FLOWS FROM OPERATING ACTIVITIES	
Excess of revenues over expenses	€376,708
Adjustment for interest income	(213)
Operating gain (loss) before working capital changes	376,495
Increase in:	
Due from partners	(242,119)
Accounts payable	112,724
Net cash used in operations	247,100
Interest received	213
NET DECREASE IN CASH	247,313
CASH AT BEGINNING OF PERIOD	–
CASH AT END OF PERIOD (Note 3)	\$247,313

See accompanying Notes to the Financial Statements.



IBON INTERNATIONAL FOUNDATION INC.'s
(A Nonstock, Nonprofit Organization) CPDE Project: "Enhancing Civil Society Role in
Development Partnerships Post 2015"

NOTES TO FINANCIAL STATEMENTS

1. Projects' Profile, Foundation Information and Authorization for the Issuance of the Projects' Financial Statements

Projects' Profile

The CSO Partnership for Development Effectiveness (CPDE), operating in the context of the Global Partnership for Effective Development Cooperation (GPEDC) and the Busan agreements, envisions for a world committed to human rights, social justice, gender equality, and sustainable development. In its engagement with the GPEDC, CPDE welcomes the positive development in the Global Partnership's (GP) initiative of socializing to the ideally more equitable and formal processes of the UN. Currently, the GPEDC is in a cusp of expanding to engage the new Sustainable Development goals (SDGs) post 2015, highlighting the importance of the multi-stakeholder platform in reviewing the efforts of the global partnership for sustainable development. Concretely, two of the five priorities of the GP reflect this expansion, namely: (1) improving quality of Development Partnerships (DPs) and (2) contributing significantly to the promotion of policy coherence in the Post 2015 processes (FfD, UN Summit, and COP) and emphasizing the importance of its future implementation. To respond effectively to this broadening of mandate, CSOs need to similarly increase its efforts in the GPEDC and relevant policy arenas.

Even in this expanding mandate while ensuring the effectiveness of DPs in the light of the new SDGs, the GP still remains committed to its previous monitoring initiatives on CSO Enabling Environment (CSO EE). Its current framework setting agenda of utilising CSO Development Effectiveness (CSO DE) and Istanbul Principles (IPs) in addressing issues of CSO EE poses the need for civil society to carefully document not only the monitoring of the external context but also our organisational capacity on IP implementation.

It is in this regard that CPDE is submitting this application entitled Enhancing Civil Society Role in Development Partnerships Post 2015. This Action aims to ensure significant CSO contribution in global and regional development policy arenas, particularly through the GPEDC and other relevant processes, with focus on the implementation of the SDGs. In order to contribute towards this over-all objective, it sets out the following immediate objectives:

1. Influence favourable policy outcomes in DPs at the global and regional levels through institutionalising CSO participation, and advocating enabling environment for CSOs, and aligning development frameworks to human rights based approaches; and
2. Increase CSO capacity to contribute and monitor DPs and IPs implementation.

These objectives are aligned with the current structure, working arrangements and strategies of CPDE. Programme activities revolve around (1) Policy Engagement and Advocacy specifically, strategy meetings, evidence-based researches, and global and regional workshops on thematic issues; and (2) Capacity Development of CSOs specifically, capacity needs assessment/researches, regional and global workshops on CSO DE, and skills training on different monitoring mechanisms.

The CPDE Project will run from January 2016 until December 2018.



Foundation Information

The IBON International Foundation Inc. (the Foundation) is a nonstock, nonprofit organization duly registered with the Philippine Securities and Exchange Commission (SEC) on February 3, 2011. It was organized to popularize socio-economic data, conduct research, training and other services for group working towards self-reliance.

The responsibilities of the Foundation as the fiscal manager of the CPDE project are as follows:

1. Receive and manage funds for the CPDE project using financial management systems and procedures in keeping with international standards of accounting and procurement;
2. Conduct and manage project activities in accordance with the provisions of the Memorandum of Understanding (MoU) between Grantors and CSOs;
3. Submit narrative and financial reports and audits to grantors;
4. Share information with partner CSOs and with grantors regarding external funds received for the project proposals outside of the pooled funds under the umbrella of the MoU between grantors and CSOs; and
5. Coordinate communication with the grantors via the CSO Management Group and Grantor Coordination Group as appropriate.

The Foundation, being a nonstock, nonprofit organization, falls under Section 30 (E), of Republic Act No. 8424 entitled “An Act Amending the National Internal Revenue Code as Amended, and For Other Purposes”. The income from activities conducted in pursuit of the objectives for which the Foundation was established is exempt from income tax. However, any income on any of its properties, real or personal, or from any activity conducted for profit regardless of the disposition of such income, is subject to income tax.

The Foundation’s registered business address is 3rd Floor IBON Center, 114 Timog Ave., Quezon City, Philippines.

Authorization for the issuance of the Projects’ Financial Statements

The Foundation’s CPDE project’s financial statements for the period from January 1, 2016 to March 31, 2017 were authorized for issuance by the Project’s Director on July 7, 2017.

2. Basis of Preparation and Summary of Significant Accounting Policies

Basis of Preparation

The Project’s financial statements have been prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the Philippines. On this basis, revenues and related assets are recognized when received rather than when earned while expenses are recognized when incurred. The financial statements are presented in European Monetary Union Euro (EUR), which is the Project’s functional and presentation currency. All values are rounded to the nearest EUR except as otherwise indicated.

Summary of Significant Accounting Policies

Cash

Cash includes cash on hand and in bank.

Due from Partners

Advances represent cash advances to CSO partners and employees and are subject to liquidation. These does not bear interest and are reported at their net recoverable amounts.



Accounts Payable

Accounts payable represents expenses advanced by CSO partners and employees on behalf of the Project and does not bear interest. Also, these includes the expenditure verification service provided to the Project prior to the end of the financial period that are unpaid and arise when the Project becomes obliged to make future payments in respect of this service.

Fund Balance

The balance represents cumulative results of operations. A credit balance indicates excess of revenues over expenses, while a debit balance indicates deficiency of revenues over expenses.

Grants

Grants recognized upon actual receipt of funds or when, there is, reasonable assurance that the grants, donations and other supports will be received and the grantors'/donors' conditions have been complied with.

Expenses

Expenses are decreases in economic benefits during the accounting period in the form of outflows or decrease of assets or incurrence of liabilities that result in decrease in fund balance. Cost and expenses are recognized in statement of revenue and expenses in the period these are incurred.

Foreign Currency Denominated Transactions

Transactions in foreign currencies are recorded in the functional currency rate ruling at the date of the transaction. The exchange rate per United States Dollar (USD) 1.00 is €0.9366 as at March 31, 2017, while exchange rate per Philippine peso 1.00 is €0.0187 as at March 31, 2017.

Events After the End of the Reporting Period

Post year-end events that provide additional information about the Projects' position at the reporting date (adjusting events) are reflected in the financial statements. Post year-end events that are not adjusting events are disclosed when material.

3. **Cash**

	2017
Cash in bank	€243,341
Cash on hand	3,972
	€247,313

Cash in bank earn interest at the prevailing bank deposit rates. Interest income on cash in bank amounted to €213 for the period ended March 31, 2017.



4. Due from Partners

	2017
CPDE Multidonor Project	€132,118
Asia Pacific Research Network	50,394
IBON International	29,392
Confederacion Colombiana De Ong	27,000
Amerina P Ac ac	3,000
Reality of Aid Africa Network	215
	€242,119

Due from partners represent the balance of unutilized sub-grants made to CSO partners and employees in the implementation of activities in line with the advocacy of CPDE.

5. Accounts Payable

	2017
Due to partners:	
Reality of Aid Asia Pacific	€13,760
Canadian Council for Int'l Coop	10,962
Arab NGO Network fro Dev't	9,941
PIANGO	8,278
Coordinadora dela Mujer	8,170
FOND Romania	8,170
ITUC - CSI	8,170
PCFS	8,170
Reality of Aid Global	6,490
APMM Company Ltd.	6,307
Rural Missionaries of the Phil.	3,698
Fundacion SES	2,652
ACT Alliance	2,580
J.A. Baleva	2,106
UBORA	2,080
Gavin Charles	1,169
Accrued Expenses	10,021
	€112,724

Due to partners pertains to allocation of the first tranche of budget for the implementation of the Project's first year of activities. Other advances are due to external consultant for CPDE's strategic planning, accruals of intranet services and travel allowance reimbursements.

Accrued expenses pertain to expenses incurred for expenditure verification services which are unpaid as at the end of the reporting period. Accruals are made based on prior billings and/or existing contracts. These are generally settled within thirty (30) days to sixty (60) days term.



6. **Grants Received**

	2017
European Commission	€1,333,966
Swedish International Development Agency (SIDA)	285,008
	€1,618,974

Grants represent amounts receivable from the Project's donors for the implementation of its different activities. These are based on MoUs contracted by the Foundation and their respective donors.

CPDE recognizes that the global mobilization of CSOs to campaign for development effectiveness requires a sizeable infusion of external funding. The program relies on CSOs being engaged to meet the program objectives. Hence, it is a program premise that CSOs engaged contribute substantially in-kind. This year's project is composed of different donors namely European Commission and SIDA (Sweden Government).



7. Expenses Expenses

2017

Expenditure	Budget as per contract/addendum				Reallocation	(Year 1) Expenditure Incurred				
	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	Allowed reallocation	# of units	Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs before current report (in EUR)	Cumulated costs (from start of implementation to present report included (in EUR)
I. Human Resources										
1.1 Salaries (gross salaries including social security charges and other related costs, local staff)										
1.1.1 Technical										
1.1.1.1 Communication / IT Officer (part time)	per month	39	€1,330	€51,870	€-	16	€1,330	€21,280	€-	€21,280
1.1.2 Administrative/ support staff										
1.1.2.2 Capacity Building Officer	per month	39	2,210	86,190	-	15	2,210	32,966	-	32,966
1.1.2.3 Knowledge Management Consultant	per contract	1	11,500	11,500	-	1	10,526	10,526	-	10,526
1.1.2.4 Planning, Monitoring and Evaluation (PME) Officer	per month	39	2,210	86,190	-	16	2,210	35,360	-	35,360
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)										
1.2.1 EC Project Manager	per month	39	6,000	234,000	-	16	6,000	96,000	-	96,000
1.2.2 Policy and Advocacy Officer	per month	39	5,000	195,000	-	16	5,000	80,000	-	80,000
1.2.3 Regional Secretariats										
Asia - ROA Asia Pacific	per month	39	860	33,540	-	16	860	13,760	-	13,760
Europe – FOND	per month	39	860	33,540	-	16	860	13,760	-	13,760
Africa - ROA Africa	per month	39	860	33,540	-	16	860	13,760	-	13,760
Latin America and the Caribbean - Fundacion SES	per month	39	860	33,540	-	7	860	6,307	-	6,307
Middle East and North Africa – ANND	per month	39	860	33,540	-	16	860	13,760	-	13,760
Pacific – PIANGO	per month	39	860	33,540	-	16	860	13,760	-	13,760
1.3.1.3 Sectoral Secretariats										
Faith Based Organizations - ACT Alliance	per month	39	860	33,540	-	16	860	13,760	-	13,760
Feminists and Women Organizations - Coordinadora dela Mujer	per month	39	860	33,540	-	16	860	13,760	-	13,760
Labour – ITUC	per month	39	860	33,540	-	16	860	13,760	-	13,760
Indigenous Peoples – RMP	per month	39	860	33,540	-	16	860	13,760	-	13,760
Rural – PCFS	per month	39	860	33,540	-	16	860	13,760	-	13,760
Youth – NAYO	per month	39	860	33,540	-	16	860	13,760	-	13,760
Migrants - APMM Co. Limited	per month	39	860	33,540	-	7	860	6,307	-	6,307
Global INGOs - Action Aid	per month	39	860	33,540	-	-	-	-	-	-

(forward)



Expenditure	Budget as per contract/addendum				Reallocation	(Year 1) Expenditure Incurred				
	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	Allowed reallocation	# of units	Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs before current report (in EUR)	Cumulated costs (from start of implementation to present report included) (in EUR)
1.3.1.4 Working Group Secretariats										
Monitoring - ROA Africa	per month	39	€860	€33,540	€-	-	€-	€-	€-	€-
CSO Development Effectiveness - APRN	per month	39	860	33,540	-	16	860	13,760	-	13,760
CSO Enabling Environment - ROA Africa	per month	39	860	33,540	-	16	860	13,760	-	13,760
HRBA – ITUC	per month	39	860	33,540	-	-	-	-	-	-
Post MDG – PCFS	per month	39	860	33,540	-	-	-	-	-	-
South South Cooperation - ROA Global	per month	39	860	33,540	-	16	860	13,760	-	13,760
1.3 Per diems for missions/travel										
1.3.1 Abroad (staff assigned to the Action)										
1.3.1.1 EC Project Manager	-	-	-	-	-	-	-	-	-	-
1.3.1.2 Regional Secretariats	-	-	-	-	-	-	-	-	-	-
1.3.2 Local (staff assigned to the Action)	Per diem	-	-	-	-	-	-	-	-	-
1.3.3 Meetings/Seminar/conference participants	Per diem	-	-	-	-	-	-	-	-	-
1.3.3.1 Coordination Committee Meeting										
1.3.3.1.1 Global and Regional Secretariat	per diem	81	232	18,792	-	40	152	6,081	-	6,081
1.3.3.1.2 CC Members and Co-chairs	per diem	216	232	50,112	-	144	152	21,890	-	21,890
1.3.3.2 CPDE Global Week on Development Effectiveness	per diem	480	232	111,360	-	388	156	60,365	-	60,365
1.3.3.3 Global Strategic Planning Workshop and Consultation	per diem	405	232	93,960	-	81	192	15,550	-	15,550
1.3.3.4 CSO Participation in Major Advocacy Arenas	per diem	270	232	62,640	-	64	96	6,154	-	6,154
1.3.3.5 Participation in the GPEDC and Global Council Meetings	per diem	600	232	139,200	-	320	162	51,756	-	51,756
Subtotal Human Resources				1,811,614	-			643,182	-	643,182
2. Travel										
2.1. International travel										
2.1.1 Coordination Committee Meeting	per flight	99	1,326	131,274	-	44	850	37,407	-	37,407
2.1.2 CPDE Global Week on Development Effectiveness	per flight	120	1,326	159,120	-	97	1,660	161,008	-	161,008
2.1.3 Global Strategic Planning Workshop and Consultation	per flight	105	1,326	139,230	-	15	756	11,347	-	11,347
2.1.4 Participation in Major Advocacy Arenas	per flight	90	1,326	119,340	-	13	1,333	17,323	-	17,323
2.1.5 Participation in the GPEDC and Global Council Meetings	per flight	150	1,326	198,900	-	64	544	34,820	-	34,820
2.2 Local transportation	Per month	-	-	-	-	-	-	-	-	-
Subtotal Travel				747,864	-			261,905	-	261,905
3. Equipment and supplies										
3.1 Purchase or rent of vehicles	Per vehicle	-	-	-	-	-	-	-	-	-
3.2 Furniture, computer equipment										
3.2.1 Equipment (Computer Equipment)										
3.2.1.3 Abroad and Local Office	per abroad and local office	5	1,330	6,650	-	3	1,407	4,220	-	4,220
3.3 Machines, tools...	-	-	-	-	-	-	-	-	-	-

(forward)



Expenditure	Budget as per contract/addendum				Reallocation	(Year 1) Expenditure Incurred				
	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	Allowed reallocation	# of units	Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs before current report (in EUR)	Cumulated costs (from start of implementation to present report included (in EUR)
3.4 Spare parts/equipment for machines, tools		-	€-	€-	€-	-	€-	€-	€-	€-
3.5 Other (please specify)										
3.5.1 Strengthening ICT Capacity			-	-	-	-	-	-	-	-
3.5.1.1 Creation of partnership database per regional observatorio	per region	6	1,770	10,620	-	-	-	-	-	-
Subtotal Equipment and supplies				17,270	-	-	-	4,220	-	4,220
4. Local office										
4.1 Vehicle costs	Per month	-	-	-	-	-	-	-	-	-
4.2 Office rent	Per month	-	-	-	-	-	-	-	-	-
4.3 Consumables - logistics and office supplies	Per month	-	-	-	-	-	-	-	-	-
4.3.1 Coordination Committee Meeting	per event	3	500	1,500	-	1	434	434	-	434
4.3.2 CPDE Global Week on Development Effectiveness	per event	1	2,500	2,500	-	1	1,455	1,455	-	1,455
4.3.3 Global Strategic Planning Workshop and Consultation	per event	3	500	1,500	-	-	-	-	-	-
4.3.4 Participation in the GPEDC and Global Council	per event	3	1,500	4,500	-	1	5,791	5,791	-	5,791
4.3.5 Participation in Advocacy Arenas	per year	3	2,500	7,500	-	-	-	-	-	-
4.3.4 Local Office supplies	per month	36	300	10,800	-	15	300	4,500	-	4,500
4.4 Other services (tel/fax, electricity/heating, maintenance)										
4.4.1 Cost of International Telephone Call Conferences and other internal communications	per month	36	442	15,912	-	-	-	-	-	-
4.4.2 Communications (Tel/fax/internet)	per month	36	884	31,824	-	12	360	4,320	-	4,320
4.4.3 External Communications	per month	36	442	15,912	-	-	-	-	-	-
Subtotal Local office				91,948	-	-	-	16,500	-	16,500
5. Other costs, services										
5.1 Publications		-	-	-	-	-	-	-	-	-
5.2 Studies, research										
5.2.1 Action Research and Policy Development on Institutionalizing Participation and Enabling Environment for CSOs										
5.2.1.1 Synthesis Report	Per Case Study	20	885	17,700	-	-	-	-	-	-
	Per Sector	14	2,651	37,114	-	-	-	-	-	-
5.2.1.2 Editorial Consultant	per contract	2	7,000	14,000	-	-	-	-	-	-
5.2.1.3 Editorial Assistant	per contract	2	2,000	4,000	-	-	-	-	-	-
5.2.1.4 Research Adviser	per contract	2	4,000	8,000	-	-	-	-	-	-
	per Case Study output	62	500	31,000	-	-	-	-	-	-

(forward)



Expenditure	Budget as per contract/addendum				Reallocation	(Year 1) Expenditure Incurred				
	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	Allowed reallocation	# of units	Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs before current report (in EUR)	Cumulated costs (from start of implementation to present report included (in EUR)
5.2.2 Policy Research on the Implementation of HRBA in Development Partnerships										
5.2.2.1 Synthesis Report	Per Case									
	Study	10	€885	€8,850	€-	-	€-	€-	€-	€-
	Per Sector	7	2,651	18,557	-	-	-	-	-	-
5.2.2.2 Editorial Consultant	per contract	1	7,000	7,000	-	-	-	-	-	-
5.2.2.3 Editorial Assistant	per contract	1	2,000	2,000	-	-	-	-	-	-
5.2.2.4 Research Adviser	per contract	1	4,000	4,000	-	-	-	-	-	-
5.2.2.5 Translation	per Case									
	Study output	31	500	15,500	-	-	-	-	-	-
5.2.3 Policy Research on the Implementation of Inclusive Partnerships in DPs										
5.2.3.1 Synthesis Report	Per Case									
	Study	10	885	8,850	-	-	-	-	-	-
	Per Sector	7	2,651	18,557	-	-	-	-	-	-
5.2.3.2 Editorial Consultant	per contract	1	7,000	7,000	-	-	-	-	-	-
5.2.3.3 Editorial Assistant	per contract	1	2,000	2,000	-	-	-	-	-	-
5.2.3.4 Research Adviser	per contract	1	4,000	4,000	-	-	-	-	-	-
5.2.3.5 Translation	per Case									
	Study output	31	500	15,500	-	-	-	-	-	-
5.2.4 Action Research on the Current State of CSO Development Effectiveness										
5.2.4.1 Synthesis Report	Per Case									
	Study	20	885	17,700	-	10	1,782	17,816	-	17,816
	Per Sector	14	2,651	37,114	-	-	-	-	-	-
5.2.4.2 Editorial Consultant	per contract	2	7,000	14,000	-	1	7,000	7,000	-	7,000
5.2.4.3 Editorial Assistant	per contract	2	2,000	4,000	-	1	2,000	2,000	-	2,000
5.2.4.4 Research Adviser	per contract	2	4,000	8,000	-	1	4,000	4,000	-	4,000
5.2.4.5 Translation	per Case									
	Study output	62	500	31,000	(6,523)	20	350	7,000	-	7,000
5.2.4.6 Publication	per Report	-	-	-	6,494	1	6,494	6,494	-	6,494
5.3 Expenditure verification/Audit	per year	3	11,048	33,144	-	1	10,021	10,021	-	10,021
5.4 Evaluation costs										
5.4.1 External Evaluation	multi year end	1	10,606	10,606	-	-	-	-	-	-
5.4.2 External Report	multi year end	1	1,768	1,768	-	-	-	-	-	-

(forward)



Expenditure	Budget as per contract/addendum				Reallocation	(Year 1) Expenditure Incurred				
	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	Allowed reallocation	# of units	Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs before current report (in EUR)	Cumulated costs (from start of implementation to present report included) (in EUR)
5.5 Costs of conferences/seminars										
5.5.1 Coordinating Committee Meeting										
Conference Venue	per event	3	€9,900	€29,700	€-	1	€6,908	€6,908	€-	€6,908
Interpretation	per event	3	10,000	30,000	-	1	3,553	3,553	-	3,553
Documentation	per event	3	442	1,326	-	-	-	-	-	-
Local Organizing Cost	per event	3	1,000	3,000	-	-	-	-	-	-
5.5.2 CPDE Global Week on Development Effectiveness										
Conference Venue	per event	1	35,355	35,355	(15,005)	1	20,350	20,350	-	20,350
Interpretation	per event	1	25,000	25,000	(14,692)	1	10,308	10,308	-	10,308
Documentation	per event	1	2,000	2,000	(1,780)	1	220	220	-	220
Local Organizing Cost	per event	1	4,000	4,000	28,658	1	32,658	32,658	-	32,658
5.5.3 Global Strategic Planning Workshop and Consultation										
Conference Venue	per event	3	13,500	40,500	-	1	9,601	9,601	-	9,601
Interpretation	per event	3	10,000	30,000	-	1	9,088	9,088	-	9,088
Documentation	per event	3	500	1,500	-	-	-	-	-	-
Local Organizing Cost	per event	3	1,000	3,000	-	-	-	-	-	-
5.5.4 Participation in the Global Council and GPEDC										
Conference Venue	per event	3	15,000	45,000	-	1	24,356	24,356	-	24,356
Interpretation	per event	3	12,000	36,000	-	1	17,783	17,783	-	17,783
Documentation	per event	3	1,000	3,000	-	-	-	-	-	-
Local Organizing Cost	per event	3	3,000	9,000	-	1	6,708	6,708	-	6,708
5.5.5 Participation in Major Advocacy Arenas										
Conference Venue	-	-	-	-	2,847	2	1,423	2,847	-	2,847
Subtotal Other costs, services				679,341	-			198,711	-	198,711
6. Other										
6.1 Development of advocacy materials and communication										
6.1.1 Writing and Editing	per material	18	1,326	23,868	-	-	-	-	-	-
6.1.2 Design and printing	per material	18	1,768	31,824	-	1	3,014	3,014	-	3,014
6.1.3 Distribution	per material	18	1,768	31,824	-	2	1,412	2,825	-	2,825
6.1.4 Translation	per material	18	600	10,800	-	-	-	-	-	-
6.2 Organizational Capacity Assessment										
6.2.1 Development of Survey Instrument	per item	2	10,000	20,000	-	1	2,050	2,050	-	2,050
6.2.2 Pre-testing	per case study	6	500	3,000	-	-	-	-	-	-
6.2.3 Data analysis and report writing	per report writing	2	10,000	20,000	-	-	-	-	-	-
6.2.4 Survey implementation and analysis	per case study	100	500	50,000	-	50	375	18,763	-	18,763

(forward)



Expenditure	Budget as per contract/addendum				Reallocation	(Year 1) Expenditure Incurred				
	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)	Allowed reallocation	# of units	Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs before current report (in EUR)	Cumulated costs (from start of implementation to present report included (in EUR)
6.3 CSO Regional Skills Training										
Asia	per region	1	€30,000	€30,000	€-	-	€-	€-	€-	€-
Europe	per region	1	22,300	22,300	-	-	-	-	-	-
Africa	per region	1	30,000	30,000	-	-	-	-	-	-
Latin America and the Caribbean	per region	1	30,000	30,000	-	1	13	13	-	13
Middle East and North Africa	per region	1	30,000	30,000	-	-	-	-	-	-
North America	per region	3	10,000	30,000	-	1	10,013	10,013	-	10,013
Pacific	per region	1	30,000	30,000	-	-	-	-	-	-
6.4 Sectoral CSO Skills Training										
Faith Based Organizations	per sector	1	30,000	30,000	-	-	-	-	-	-
Feminists and Women Organizations	per sector	1	30,000	30,000	-	-	-	-	-	-
Global CSOs	per sector	1	30,000	30,000	-	-	-	-	-	-
Indigenous Peoples	per sector	1	30,000	30,000	-	-	-	-	-	-
Rural	per sector	1	30,000	30,000	-	-	-	-	-	-
Youth	per sector	1	30,000	30,000	-	-	-	-	-	-
Migrants	per sector	1	30,000	30,000	-	-	-	-	-	-
Subtotal Other				593,616	-			36,678	-	36,678
7. Subtotal direct eligible costs of the Action (1-6)				3,941,653	-			1,161,196	-	1,161,196
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)				275,916	-	-	-	81,283	-	81,283
9. Total eligible costs of the Action (7+ 8)				4,217,569	-			1,242,479	-	1,242, 479
10. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)				157,431	-	-	-	-	-	-
11. Total eligible costs (9+10)				4,375,000	-			1,242, 479	-	1,242, 479
12. Taxes - Contributions in kind				-	-	-	-	-	-	-
13. Total accepted costs of the Action (11+12)				€4,375,000	-			€1,242, 479	€-	€1,242, 479

Budgeted amounts are based on agreements with CSO partners.

