

**IBON International  
Foundation, Inc.**  
*(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 April 30, 2018 and  
March 31, 2017 and for the periods  
April 1, 2017 to April 30, 2018 and  
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. (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 April 30, 2018 and March 31, 2017 and the statements of grants received and expenses, statements of changes in fund balance and statements of cash flows for the periods April 1, 2017 to April 30, 2018 and 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 April 30, 2018 and March 31, 2017 and its grants received and expenses and its cash flows for the period April 1, 2017 to April 30, 2018 and 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. 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. CPDE Project and grantors and should not be used by parties other than IBON International Foundation, Inc. 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:

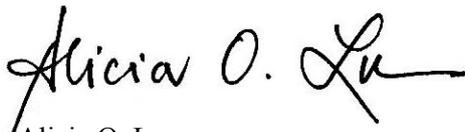
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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. 08-001998-66-2018,

February 26, 2018, valid until February 25, 2021

PTR No. 6621277, January 9, 2018, Makati City

July 17, 2018



**IBON INTERNATIONAL FOUNDATION, INC.**

**(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)**

	<b>April 30, 2018</b>	March 31, 2017
<b>ASSETS</b>		
Cash (Note 3)	<b>€1,041,133</b>	€247,313
Due from partners (Note 4)	<b>33,001</b>	242,119
<b>TOTAL ASSETS</b>	<b>€1,074,134</b>	€489,432
<b>LIABILITY AND FUND BALANCE</b>		
<b>Current Liability</b>		
Accounts Payable (Note 5)	<b>€573,862</b>	€112,724
<b>Fund Balance</b>	<b>500,272</b>	376,708
<b>TOTAL LIABILITY AND FUND BALANCE</b>	<b>€1,074,134</b>	€489,432

*See accompanying Notes to the Financial Statements.*



**IBON INTERNATIONAL FOUNDATION, INC.****(A Nonstock, Nonprofit Organization)****CPDE Project: Enhancing Civil Society Role in Development Partnerships Post 2015****STATEMENTS OF GRANTS RECEIVED AND EXPENSES****(Amounts in European Monetary Union Euro)**

	Period Ended	
	April 30, 2018 (13 months)	March 31, 2017 (15 months)
<b>GRANTS RECEIVED</b> (Note 6)	<b>€1,634,979</b>	<b>€1,618,974</b>
<b>EXPENSES</b> (Note 7)		
<b>1. Human Resources</b>		
1.1 Salaries (local staff)	<b>53,358</b>	100,132
1.2 Salaries (expat/int. staff)	<b>389,441</b>	381,254
1.3 Per Diems	<b>166,986</b>	161,796
<b>2. Travel</b>		
2.1 International travel	<b>191,060</b>	261,905
<b>3. Equipment and Supplies</b>		
3.2 Furniture, Computer Equipment	<b>3,932</b>	4,220
<b>4. Local Office</b>		
4.3 Consumables	<b>4,129</b>	12,180
4.4 Other Services	<b>8,533</b>	4,320
<b>5. Other costs, Services</b>		
5.2 Studies, research	<b>111,241</b>	44,310
5.3 Expenditure verification/Audit	<b>11,793</b>	10,021
5.5 Cost of Conference	<b>74,146</b>	144,380
5.6 Country Focal Points Training	<b>51,958</b>	–
<b>6. Other</b>		
6.1 Development and advocacy materials and communication	<b>13,659</b>	5,839
6.2 Organizational Capacity Development	–	20,813
6.3 Regional Skills Training	<b>174,121</b>	10,026
6.4 Sectoral CSO Training	<b>160,813</b>	–
<b>8. Indirect Costs</b>	<b>99,062</b>	81,283
	<b>1,514,232</b>	<b>1,242,479</b>
<b>OTHER INCOME</b>		
Contributions in-kind	<b>2,800</b>	–
Realized foreign exchange gain	<b>17</b>	–
Interest income (Note 3)	–	213
	<b>2,817</b>	<b>213</b>
<b>EXCESS OF GRANTS RECEIVED OVER EXPENSES</b>	<b>€123,564</b>	<b>€376,708</b>

*See accompanying Notes to the Financial Statements.*

**IBON INTERNATIONAL FOUNDATION, INC.**

**(A Nonstock, Nonprofit Organization)**

**CPDE Project: Enhancing Civil Society Role in Development Partnerships Post 2015**

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**STATEMENTS OF CHANGES IN FUND BALANCE**

**FOR THE PERIODS APRIL 1, 2017 TO APRIL 30, 2018 AND JANUARY 1, 2016 TO MARCH 31, 2017**

**(Amounts in European Monetary Union Euro)**

	<b>Fund Balance</b>
Balance at January 1, 2016	€-
Excess of grants received over expenses	376,708
Balance at March 31, 2017	<b>376,708</b>
Excess of grants received over expenses	123,564
<b>Balance at April 30, 2018</b>	<b>€500,272</b>

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*See accompanying Notes to the Financial Statements.*



**IBON INTERNATIONAL FOUNDATION, INC.****(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)**

	<b>Period Ended</b>	
	<b>April 30, 2018</b>	<b>March 31, 2017</b>
	<b>(13 months)</b>	<b>(15 months)</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess of grants received over expenses	<b>€123,564</b>	€376,708
Interest income (Note 4)	–	(213)
Operating gain before working capital changes	<b>123,564</b>	376,495
Decrease (increase) in Due from partners	<b>209,118</b>	(242,119)
Increase in Accounts payable	<b>461,138</b>	112,724
Net cash generated from operations	<b>793,820</b>	247,100
Interest received	–	213
<b>NET INCREASE IN CASH</b>	<b>793,820</b>	247,313
<b>CASH AT BEGINNING OF PERIOD</b>	<b>247,313</b>	–
<b>CASH AT END OF PERIOD (Note 3)</b>	<b>€1,041,133</b>	€247,313

*See accompanying Notes to the Financial Statements.*

# **IBON INTERNATIONAL FOUNDATION, INC.**

**(A Nonstock, Nonprofit Organization)**

**CPDE Project: Enhancing Civil Society Role in Development Partnerships Post 2015**

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## **NOTES TO FINANCIAL STATEMENTS**

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

#### Projects' Profile

The Civil Society Organization Partnership for Development Effectiveness (CSO 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 United Nations (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 (Financing for Development, UN Summit, and Conference of Parties) 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 utilizing 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 implementing this project 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 as at April 30, 2018 and March 31, 2017 and for the periods April 1, 2017 to April 30, 2018 and January 1, 2016 to March 31, 2017 were authorized for issuance by the Project’s Director on July 17, 2018.

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## **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.

#### Comparative Financial Information

CPDE project’s, which started in January 2016 until December 2018, balances in the statements of grants received and expenses, statements of changes in fund balance and statements of cash flows for the period April 1, 2017 to April 30, 2018 are not comparable with the balances for the period January 1, 2016 to March 31, 2017.



## Summary of Significant Accounting Policies

### Cash

Cash consists cash on hand and in bank. Interest income from bank deposits is recognized on a time proportion basis on the principal outstanding and at the rate applicable.

### 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 grants received over expenses, while a debit balance indicates deficiency of grants received over expenses.

### Grants Received

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 grants received 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 €0.8246 and €0.9366 as at April 30, 2018 and March 31, 2017, respectively, while exchange rate per Philippine peso 1.00 is €0.0159 and €0.0187 as at April 30, 2018 and March 31, 2017, respectively.

### 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.

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### 3. Cash

	<b>April 30, 2018</b>	March 31, 2017
Cash in bank	<b>€1,041,133</b>	€243,341
Cash on hand	–	3,972
	<b>€1,041,133</b>	€247,313

Cash in bank earn interest at the prevailing bank deposit rates. Interest income on cash in bank amounted to nil and €213 for the period ended April 30, 2018 and March 31, 2017, respectively.



#### 4. Due from Partners

	<b>April 30, 2018</b>	March 31, 2017
ACT Alliance	<b>€17,388</b>	€-
Action Aid Italia	<b>8,084</b>	-
Asia Pacific Research Network	<b>7,022</b>	50,394
Fond Romania	<b>387</b>	-
Fundacion SES	<b>120</b>	-
CPDE Multidonor Project	-	132,118
IBON International	-	29,392
Confederacion Colombiana De Ong	-	27,000
Amerina P Ac ac	-	3,000
Reality of Aid Africa Network	-	215
	<b>€33,001</b>	<b>€242,119</b>

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

	<b>April 30, 2018</b>	March 31, 2017
Due to partners:		
CPDE MultiDonor Program	<b>€404,867</b>	€-
IBON International	<b>63,979</b>	-
Peoples Coalition on Food Sovereignty	<b>39,401</b>	8,170
Rural Missionaries of the Phil.	<b>16,247</b>	3,698
Pacific Islands Association of NGO	<b>4,301</b>	8,278
Coordinadora dela Mujer	<b>4,221</b>	8,170
National Youth Organization	<b>4,219</b>	-
Canadian Council for Int'l Coop	<b>3,928</b>	10,962
Reality of Aid Africa Network	<b>3,468</b>	-
Reality of Aid Asia Pacific	<b>2,811</b>	13,760
International Trade Union Confederation	<b>2,408</b>	8,170
Reality of Aid Global	<b>2,247</b>	6,490
PHRENOS SPRL	<b>2,000</b>	-
Matthew Simonds	<b>1,914</b>	-
Monica Novillo	<b>1,610</b>	-
Arab NGO Network for Dev't	<b>944</b>	9,941
APMM Company Ltd.	<b>857</b>	6,307
Blanche Simonny	<b>328</b>	-
FOND Romania	-	8,170
Fundacion SES	-	2,652
ACT Alliance	-	2,580
J.A. Baleva	-	2,106
UBORA	-	2,080
Gavin Charles	-	1,169
Accrued Expenses: SGV & Co.	<b>10,500</b>	10,021
Accrued Expenses: Fundacion SES	<b>3,612</b>	-
	<b>€573,862</b>	<b>€112,724</b>



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.

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## 6. Grants Received

	<b>For the Period Ended</b>	
	<b>April 30, 2018</b>	March 31, 2017
European Commission	<b>€1,365,829</b>	€1,333,966
Swedish International Development Agency (SIDA)	<b>269,150</b>	285,008
	<b>€1,634,979</b>	€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

### For the Period Ended April 30, 2018

Expenditure	Budget as per contract/addendum				Reallocation	(Year 2) 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)
<b>1. Human Resources</b>										
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	14	€1,330	€18,620	€-	14	€1,330	€18,620	€21,280	€39,900
1.1.2 Administrative/ support staff										
1.1.2.2 Capacity Building Officer	per month	14	2,210	30,940	1,588	1	2,210	2,210	32,966	35,176
1.1.2.3 Knowledge Management Consultant	per contract	-	11,500	-	1,588	1	1,588	1,588	10,526	12,114
1.1.2.4 Planning, Monitoring and Evaluation (PME) Officer	per month	14	2,210	30,940	-	14	2,210	30,940	35,360	66,300
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)										
1.2.1 EC Project Manager	per month	14	6,000	84,000	-	14	6,000	84,000	96,000	180,000
1.2.2 Policy and Advocacy Officer	per month	14	5,000	70,000	-	14	5,000	70,000	80,000	150,000
1.2.3 Regional Secretariats										
Asia - ROA Asia Pacific	per month	14	860	12,040	-	14	899	12,582	13,760	26,342
Europe - FOND	per month	14	860	12,040	-	14	838	11,727	13,760	25,487
Africa - ROA Africa	per month	14	860	12,040	-	14	861	12,052	13,760	25,812
Latin America and the Caribbean - Fundacion SES	per month	14	860	12,040	-	14	860	12,040	6,307	18,347
Middle East and North Africa - ANND	per month	14	860	12,040	-	14	667	9,342	13,760	23,102
Pacific - PIANGO	per month	14	860	12,040	-	14	860	12,038	13,760	25,798
1.3.1.3 Sectoral Secretariats										
Faith Based Organizations - ACT Alliance	per month	14	860	12,040	-	14	860	12,040	13,760	25,800
Feminists and Women Organizations - Coordinadora dela Mujer	per month	14	860	12,040	-	14	860	12,040	13,760	25,800
Labour - ITUC	per month	14	860	12,040	-	14	860	12,040	13,760	25,800
Indigenous Peoples - RMP	per month	14	860	12,040	-	14	860	12,040	13,760	25,800
Rural - PCFS	per month	14	860	12,040	-	14	805	11,265	13,760	25,025
Youth - NAYO	per month	14	860	12,040	-	14	861	12,052	13,760	25,812
Migrants - APMM Co. Limited	per month	14	860	12,040	-	14	847	11,858	6,307	18,165
Global INGOs - Action Aid	per month	14	860	12,040	-	14	733	10,268	-	10,268

(Forward)



Expenditure	Budget as per contract/addendum				Reallocation	(Year 2) 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)
1.3.1.4 Working Group Secretariats										
Monitoring - ROA Africa	per month	14	€860	€12,040	€-	14	€860	€12,040	€-	€12,040
CSO Development Effectiveness - APRN	per month	14	860	12,040	-	14	860	12,040	13,760	25,800
CSO Enabling Environment - ROA Africa	per month	14	860	12,040	-	14	860	12,040	13,760	25,800
HRBA - ITUC	-	-	-	-	-	-	-	-	-	-
Post MDG - PCFS	-	-	-	-	-	-	-	-	-	-
Private Sector - ITUC	per month	14	860	12,040	-	14	860	12,040	-	12,040
Conflict and Fragility - RMP - NMR	per month	14	860	12,040	-	14	860	12,040	-	12,040
South Cooperation - ROA Global	per month	14	860	12,040	-	14	847	11,857	13,760	25,617
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	27	232	6,264	-	40	201	8,040	6,081	14,121
1.3.3.1.2 CC Members and Co-chairs	per diem	72	232	16,704	-	125	201	25,154	21,890	47,044
1.3.3.2 CPDE Global Week on Development Effectiveness	per diem	-	232	-	-	-	-	-	60,365	60,365
1.3.3.3 Global Strategic Planning Workshop and Consultation	per diem	120	232	27,840	-	168	187	31,490	15,550	47,040
1.3.3.4 CSO Participation in Major Advocacy Arenas	per diem	150	232	34,800	-	125	206	25,744	6,154	31,898
1.3.3.5 Participation in the GPEDC and Global Council Meetings	per diem	248	232	57,536	-	360	213	76,558	51,756	128,314
<b>Subtotal Human Resources</b>				<b>€618,444</b>	-			<b>€609,785</b>	<b>€643,182</b>	<b>€1,252,967</b>
<b>2. Travel</b>										
2.1 International travel										
2.1.1 Coordination Committee Meeting	per flight	33	1,326	43,758	-	49	924	45,290	37,407	82,697
2.1.2 CPDE Global Week on Development Effectiveness	per flight	-	1,326	-	-	15	969	14,537	161,008	175,545
2.1.3 Global Strategic Planning Workshop and Consultation	per flight	40	1,326	53,040	-	25	678	16,950	11,347	28,297
2.1.4 Participation in Major Advocacy Arenas	per flight	50	1,326	66,300	-	31	1,336	41,409	17,323	58,732
2.1.5 Participation in the GPEDC and Global Council Meetings	per flight	62	1,326	82,212	-	61	1,195	72,874	34,820	107,694
2.2 Local transportation	Per month	-	-	-	-	-	-	-	-	-
<b>Subtotal Travel</b>				<b>€245,310</b>	-			<b>€191,060</b>	<b>€261,905</b>	<b>€452,965</b>

(Forward)



Expenditure	Budget as per contract/addendum				Reallocation	(Year 2) 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)
<b>3. Equipment and supplies</b>										
3.1 Purchase or rent of vehicles	-	-	€-	€-	€-	-	€-	€-	€-	€-
3.2 Furniture, computer equipment										
3.2.1 Equipment (Computer Equipment)										
3.2.1.3 Abroad and Local Office	per abroad and local office	2	1,330	2,660	-	3	904	2,711	4,220	6,931
3.3 Machines, tools	-	-	-	-	-	-	-	-	-	-
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	-	1	1,221	1,221	-	1,221
<b>Subtotal Equipment and supplies</b>				<b>€13,280</b>	-	-	-	<b>€3,932</b>	<b>€4,220</b>	<b>€8,152</b>
<b>4. Local office</b>										
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	1	500	500	-	-	-	-	434	434
4.3.2 CPDE Global Week on Development Effectiveness	per event	-	-	-	-	-	-	-	1,455	1,455
4.3.3 Global Strategic Planning Workshop and Consultation	per event	2	500	1,000	-	1	503	503	-	503
4.3.4 Participation in the GPEDC and Global Council	per event	1	1,500	1,500	-	1	2,085	2,085	5,791	7,876
4.3.5 Participation in Advocacy Arenas	per year	1	2,500	2,500	-	-	-	-	-	-
4.3.4 Local Office supplies	per month	13	300	3,900	-	13	119	1,541	4,500	6,041
4.4 Other services (tel/fax, electricity/heating, maintenance)										
4.4.1 Cost of International Telephone Call Conferences and other internal communications	per month	13	442	5,746	-	13	295	3,840	-	3,840
4.4.2 Communications (Tel/fax/internet)	per month	13	884	11,492	-	13	361	4,693	4,320	9,013
4.4.3 External Communications	per month	13	442	5,746	-	-	-	-	-	-
<b>Subtotal Local office</b>				<b>€32,384</b>	-	-	-	<b>€12,662</b>	<b>€16,500</b>	<b>€29,162</b>
<b>5. Other costs, services</b>										
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	10	885	8,850	-	-	-	-	-	-
	Per Sector	7	2,651	18,557	-	-	-	-	-	-

(Forward)



Expenditure	Budget as per contract/addendum				Reallocation	(Year 2) 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)
5.2.1.2 Editorial Consultant	per contract	1	€7,000	€7,000	€-	-	€-	€-	€-	€-
5.2.1.3 Editorial Assistant	per contract	1	2,000	2,000	-	-	-	-	-	-
5.2.1.4 Research Adviser	per contract	1	4,000	4,000	-	-	-	-	-	-
5.2.1.5 Translation	per Case Study output	31	500	15,500	-	-	-	-	-	-
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	-	15	2,037	30,559	-	30,559
	Per Sector	7	2,651	18,557	-	-	-	-	-	-
5.2.2.2 Editorial Consultant	per contract	1	7,000	7,000	-	1	3,398	3,398	-	3,398
5.2.2.3 Editorial Assistant	per contract	1	2,000	2,000	-	1	3,398	3,398	-	3,398
5.2.2.4 Research Adviser	per contract	1	4,000	4,000	-	1	4,248	4,248	-	4,248
	per Case Study output	31	500	15,500	5,845	20	427	8,546	-	8,546
5.2.2.5 Translation	output	31	500	15,500	5,845	20	427	8,546	-	8,546
5.2.2.6 Layout and Printing	Per output	-	-	-	5,845	1	5,845	5,845	-	5,845
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	-	18	2,035	36,632	-	36,632
	Per Sector	7	2,651	18,557	-	-	-	-	-	-
5.2.3.2 Editorial Consultant	per contract	1	7,000	7,000	-	1	4,579	4,579	-	4,579
5.2.3.3 Editorial Assistant	per contract	1	2,000	2,000	-	1	2,544	2,544	-	2,544
5.2.3.4 Research Adviser	per contract	1	4,000	4,000	-	-	-	-	-	-
	per Case Study output	31	500	15,500	5,223	31	202	6,269	-	6,269
5.2.3.5 Translation	output	31	500	15,500	5,223	31	202	6,269	-	6,269
5.2.3.6 Layout and Printing	Per output	-	-	-	5,223	1	5,223	5,223	-	5,223
5.2.4 Action Research on the Current State of CSO Development Effectiveness										
5.2.4.1 Synthesis Report	Per Case Study	-	-	-	-	-	-	-	17,816	17,816
	Per Sector	-	-	-	-	-	-	-	-	-
5.2.4.2 Editorial Consultant	per contract	-	-	-	-	-	-	-	7,000	7,000
5.2.4.3 Editorial Assistant	per contract	-	-	-	-	-	-	-	2,000	2,000
5.2.4.4 Research Adviser	per contract	-	-	-	-	-	-	-	4,000	4,000
	per Case Study output	-	-	-	-	-	-	-	7,000	7,000
5.2.4.5 Translation	output	-	-	-	-	-	-	-	7,000	7,000
5.2.4.6 Publication	per Report	-	-	-	-	-	-	-	6,494	6,494
5.3 Expenditure verification/Audit	per year	1	11,048	11,048	-	1	11,793	11,793	10,021	21,814
5.4 Evaluation costs										
5.4.1 External Evaluation	multi year end	-	-	-	-	-	-	-	-	-
5.4.2 External Report	multi year end	-	-	-	-	-	-	-	-	-

(Forward)



Expenditure	Budget as per contract/addendum				Reallocation	(Year 2) 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										
5.5.1.1 Conference Venue	per event	1	€9,900	€9,900	€-	1	€11,896	€11,896	€6,908	€18,804
5.5.1.2 Interpretation	per event	1	10,000	10,000	-	1	5,942	5,942	3,553	9,495
5.5.1.3 Documentation	per event	1	442	442	-	-	-	-	-	-
5.5.1.4 Local Organizing Cost	per event	1	1,000	1,000	-	-	-	-	-	-
5.5.2 CPDE Global Week on Development Effectiveness										
5.5.2.1 Conference Venue	per event	1	35,355	-	-	-	-	-	20,350	20,350
5.5.2.2 Interpretation	per event	1	25,000	-	-	-	-	-	10,308	10,308
5.5.2.3 Documentation	per event	1	2,000	-	-	1	150	150	220	370
5.5.2.4 Local Organizing Cost	per event	1	4,000	-	-	-	-	-	32,658	32,658
5.5.3 Global Strategic Planning Workshop and Consultation										
5.5.3.1 Conference Venue	per event	2	13,500	27,000	-	1	1,762	1,762	9,601	11,363
5.5.3.2 Interpretation	per event	1	10,000	10,000	-	-	-	-	9,088	9,088
5.5.3.3 Documentation	per event	2	500	1,000	-	1	641	641	-	641
5.5.3.4 Local Organizing Cost	per event	2	1,000	2,000	-	1	3,930	3,930	-	3,930
5.5.4 Participation in the Global Council and GPEDC										
5.5.4.1 Conference Venue	per event	1	15,000	15,000	-	1	33,163	33,163	24,356	57,519
5.5.4.2 Interpretation	per event	1	12,000	12,000	-	1	15,421	15,421	17,783	33,204
5.5.4.3 Documentation	per event	1	1,000	1,000	-	1	375	375	-	375
5.5.4.4 Local Organizing Cost	per event	1	3,000	3,000	-	1	866	866	6,708	7,574
5.5.5 Participation in Major Advocacy Arenas										
5.5.5.1 Conference Venue	-	-	-	-	2,847	-	-	-	2,847	2,847
5.6 Country Focal Points Training	per event				51,958	1	51,958	51,958	-	51,958
<b>Subtotal Other costs, services</b>				<b>€271,111</b>	<b>-</b>			<b>€249,138</b>	<b>€198,711</b>	<b>€447,849</b>
<b>6. Other</b>										
6.1 Development of advocacy materials and communication										
6.1.1 Writing and Editing	per material	6	1,326	7,956	-	-	-	-	-	-
6.1.2 Design and printing	per material	6	1,768	10,608	-	5	585	2,926	3,014	5,940
6.1.3 Distribution	per material	6	1,768	10,608	-	10	408	4,083	2,825	6,908
6.1.4 Translation	per material	6	600	3,600	-	15	443	6,650	-	6,650

(Forward)



Expenditure	Budget as per contract/addendum				Reallocation	(Year 2) 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)
6.2 Organizational Capacity Assessment										
6.2.1 Development of Survey Instrument	per item	–	€–	€–	€–	–	€–	€–	€2,050	€2,050
6.2.2 Pre-testing	per case study	–	–	–	–	–	–	–	–	–
6.2.3 Data analysis and report writing	per report writing	–	–	–	–	–	–	–	–	–
6.2.4 Survey implementation and analysis	per case study	–	–	–	–	–	–	–	18,763	18,763
6.3 CSO Regional Skills Training										
6.3.1 Asia	per region	1	30,000	30,000	–	1	29,846	29,846	–	29,846
6.3.2 Europe	per region	1	22,300	22,300	–	1	16,568	16,568	–	16,568
6.3.3 Africa	per region	1	30,000	30,000	–	1	27,584	27,584	–	27,584
6.3.4 Latin America and the Caribbean	per region	1	30,000	30,000	–	1	30,013	30,013	13	30,026
6.3.5 Middle East and North Africa	per region	1	30,000	30,000	–	1	30,000	30,000	–	30,000
6.3.6 North America	per region	1	10,000	10,000	–	1	10,000	10,000	10,013	20,013
6.3.7 Pacific	per region	1	30,000	30,000	–	1	30,110	30,110	–	30,110
6.4 Sectoral CSO Skills Training										
6.4.1 Faith Based Organizations	per sector	1	30,000	30,000	–	1	–	–	–	–
6.4.2 Feminists and Women Organizations	per sector	1	30,000	30,000	–	1	30,029	30,029	–	30,029
6.4.3 Global CSOs	per sector	1	20,000	20,000	–	1	10,444	10,444	–	10,444
6.4.4 Indigenous Peoples	per sector	1	30,000	30,000	–	3	10,444	32,163	–	32,163
6.4.5 Rural	per sector	1	30,000	30,000	–	1	28,136	28,136	–	28,136
6.4.6 Youth	per sector	1	30,000	30,000	–	1	30,028	30,028	–	30,028
6.4.7 Migrants	per sector	1	30,000	30,000	–	1	30,013	30,013	–	30,013
<b>Subtotal Other</b>				<b>€415,072</b>	–			<b>€348,593</b>	<b>€36,678</b>	<b>€385,271</b>
<b>7. Subtotal direct eligible costs of the Action (1-6)</b>				<b>€1,595,601</b>	–			<b>€1,415,170</b>	<b>€1,161,196</b>	<b>€2,576,366</b>
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)				111,692	–			99,062	81,283	180,345
<b>9. Total eligible costs of the Action (7+ 8)</b>				<b>€1,707,293</b>	–			<b>€1,514,232</b>	<b>€1,242,479</b>	<b>€2,756,711</b>
10. Provision for contingency reserve (maximum 5% of 7, subtotal of direct eligible costs of the Action)				79,780	–			–	–	–
<b>11. Total eligible costs (9+10)</b>				<b>€1,787,073</b>	–			<b>€1,514,232</b>	<b>€1,242,479</b>	<b>€2,759,711</b>
12. Taxes - Contributions in kind				–	–			–	–	–
<b>13. Total accepted costs of the Action (11+12)</b>				<b>€1,787,073</b>	–			<b>€1,514,232</b>	<b>€1,242,479</b>	<b>€2,759,711</b>

Budgeted amounts are based on agreements with CSO partners.

