

ANNEX I – MINIMUM REQUIREMENTS FOR FINAL REPORT LIQUIDATION

General Consistency:

- Identify any obvious data inconsistencies beyond typographical errors.
- Ensure major discrepancies between targets and achievements are explained.
- Check for significant over- or underperformance in beneficiary numbers, indicators, and outputs and explain.
- Confirm significant over- or underspending deviations at the result level are justified.
- Compare reported values with those from the Interim Report stage.

Sections 2.3 (information on beneficiaries) and 2.4 (sector) – Project Data:

- Verify that beneficiary information and sector details are complete, with disaggregated data and calculations understandable. Avoid double-counting.
- For cash transfers exceeding EUR 1 million, ensure TCTR is provided in section 2.4.7.

Section 7 – Logic of the Intervention:

- Verify that achieved values for indicators, both for Specific Objectives and Results, are provided or justified.
- For each result, assess the final budget consumption is consistent with outputs and achieved indicator values, noting any significant deviations (over- and/or under-spending).

Section 9.4 – Evaluation and Audit:

Evaluation:

- If external evaluations are included, make sure that the Terms of Reference were previously commented on by DG ECHO field staff and validated at DG ECHO HQ level.
- Insert a copy of any external study charged to the action, ensuring acceptable quality. Indicate whether DG ECHO inputs were incorporated. Summarise key learnings from the study.

Audit:

- Make sure that any external audit charged to the action was pre-approved by DG ECHO or use section 9.7 to explain / justify the legal requirement in the country of operations.
- For UN/IO: Make sure that any internal audit conducted during the action is shared with DG ECHO. Share with DG ECHO the list of errors, identified system weaknesses and the

analysis of their nature and extent as well as information on corrective measures taken or planned as per HACA General Conditions (Article 3.7, HACA General Conditions).

Section 10 – Implementation:

- Explain specific procurement issues, especially those linked to the procurement of medicines and food items, (quality, certification, country rules and regulations, use of HPC vs local purchase etc).

Section 10.6.1 – Implementing Partners:

- Fill the final EC amount allocated to each implementing partner and assess consistency with planned amounts.

Section 12 – Visibility:

- Verify that samples of visibility and communication activities are provided per commitments (section A and B).

Sections 13.1 (Estimated costs) - Financial and Equipment Details:

- Check whether the total cost of the action in the Single Form equals the total cost presented in the financial report in annex.

Section 13.2 – Percentage of direct eligible costs allocated to the support costs

- Provide the final ratio “Support costs to total direct costs”, compare it with the initial ratio, and comment on any major deviation.

Section 13.3 – Funding of the action

- In case of (large) underspending, explain the reasons for it. In case DG ECHO has not been informed beforehand (via email, during a monitoring visit or via the intermediate report), explain why.
- Change in the percentage of DG ECHO contribution to the action, ensure that explanation is provided in section 16.3 – Conclusion or in section 1.4.2 – Executive summary of the single form.

Section 13.12 and 13.13 – Remaining goods and equipment

- Make sure that annexes for remaining goods and remaining equipment are provided in the report.
- Make sure that the rules on those remaining goods and equipment are followed. Please refer to the rules on Transfer of assets at the end of the action on [DG ECHO Website](#) .

Financial Report in annex:

- Review discrepancies between the last validated budget and final report. Compare sub-totals to identify possible differences (sub-total = intermediate sum of a selected group of costs). Use section 16.3 to explain potential major difference(s).
- For external evaluation charged to the action, check if they were planned (in the RQ/MR) and if the Terms of Reference were shared and approved by DG ECHO.
- Make sure that visibility expenses adhere to the maximum 1% of DG ECHO's total contribution for standard visibility.

Aid Diversion

Make sure you have provided enough information to assess the eligibility of the costs associated with the aid diversion. See more details on [DGECHO partners Website](#) .