Federal Foreign Office Guidelines
on Funding Humanitarian Assistance Projects Abroad

(Chapter 0501, item 687 32)

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The German version is binding.

Contents

A Funding Guidelines

Article 1 – Funding goal and purpose of the allocations

The Federal Foreign Office is responsible in the Federal Government for humanitarian assistance abroad.

1.1 Basis for funding

The Federal Foreign Office grants allocations for humanitarian assistance projects in accordance with these Guidelines, the General Administrative Regulations on **sections 23 and 44 of the Federal Budget Code** and the rights and obligations arising from Article 32 (1) in conjunction with Article 87 (1) of the Basic Law for the Federal Republic of Germany.

Applicants are not automatically entitled to allocations. Instead, the authority awarding the allocations decides after due assessment on the basis of available budget resources.

1.2 Funding policy objectives

As regards practical implementation, the Federal Foreign Office works with experienced civil-society humanitarian actors and supports humanitarian measures planned by these actors by providing financial allocations.

The aim of the project funding under these Guidelines is to provide people affected abroad by natural disasters or human-induced crises and conflicts or other disasters with needs-based assistance, rescue services and protection. The overarching aim is to enable those affected to survive and live in dignity and security, to offer them prospects and to alleviate suffering. The principle of subsidiarity applies, which means that aid measures are only supported where the Government of the country concerned is not able or willing to do so adequately itself and the pledged or approved support from other humanitarian actors is insufficient.

Funding under these Guidelines serves to

- cover the basic and protection needs of those affected
- ensure the survival/livelihoods of those in need from an early stage
- strengthen the response capacity of humanitarian actors, especially at local level
- improve humanitarian preparedness mechanisms
- strengthen and further develop the international humanitarian system

All funding decisions are made on the basis of the humanitarian principles and prioritised needs and in accordance with international humanitarian law.

Article 2 – Areas eligible for funding

The aims stated in Article 1 of these Funding Guidelines are more closely defined in the current version of the Federal Foreign Office Strategy for Humanitarian Assistance Abroad. In addition, there are thematic and regional priorities. The Federal Foreign Office reserves the right to specifically prioritise certain sectors in funding decisions.

When planning its funding, the Federal Foreign Office primarily bases its strategy on the humanitarian response plans and appeals coordinated by the United Nations, the emergency appeals by international organisations and the Red Cross/Red Crescent Movement, discussions with its implementing partners and appeals by the Governments concerned.

Funding is provided for humanitarian assistance projects abroad, including humanitarian mine action, that

- reflect the humanitarian principles of humanity, impartiality, independence and neutrality;
- are based on the "Twelve Basic Rules of Humanitarian Assistance Abroad", the European Consensus on Humanitarian Aid, the Principles and Good Practice of Humanitarian Donorship and the Code of Conduct of the Red Cross and Red Crescent Movement and non-governmental organisations (NGOs) in disaster relief;
- and take international humanitarian assistance standards into account.

2.1 Areas and measures eligible for funding

The following types of activities can be funded: humanitarian immediate, emergency and transitional assistance activities; humanitarian disaster risk reduction and anticipatory action; humanitarian mine action; and measures to strengthen and further develop the humanitarian system.

Humanitarian assistance activities must count in full as official development assistance (ODA).

2.1.1 Immediate, emergency and transitional assistance

Immediate assistance is the prompt and direct provision of basic services in an acute crisis to those in need.

Emergency assistance entails ensuring the provision of basic services and alleviating the suffering of those affected in ongoing crisis and disaster settings.

Humanitarian transitional assistance is the needs-based continuation or supplementing of the immediate and emergency assistance provided in protracted crises that do not have any discernible prospects for development in the short term in order to help create self-reliance capacities for those affected.

As regards the **type of activities eligible for funding** under immediate, emergency and transitional assistance, the Federal Foreign Office bases its decisions on the **humanitarian cluster system**. In this context, funding can be granted to humanitarian measures in the following sectors:

- nutrition;
- food security;
- water, sanitation and hygiene (WASH)
- health / medical basic and emergency healthcare;
- shelter;
- refugee and IDP camp coordination and camp management;
- early recovery;
- protection, including child protection; humanitarian mine action; gender-based violence; housing, land and property;
- education;
- logistics and emergency telecommunications.

2.1.2 Humanitarian disaster risk reduction

By anticipating shocks, humanitarian disaster risk reduction prevents humanitarian needs resulting from crises and extreme natural events including the humanitarian impact of climate change. Activities are funded before, during and after crises and disasters. Funding is provided solely on the basis of the expected humanitarian needs and the population's concrete vulnerability to disasters. The target group comprises the population groups most at risk in particularly disaster-prone contexts.

Humanitarian disaster risk reduction includes:

- anticipatory action, i.e. approaches and instruments that calculate risks and needs on the basis of climate-risk analyses and early warning systems and proactively strengthen humanitarian responsiveness with regard to a concrete threat;
- activities to improve preparedness among humanitarian actors and the affected population in the event of future crises and disasters and to strengthen the humanitarian preparedness for response.

2.1.3 Humanitarian mine action

The aim of humanitarian mine action measures is to protect life and limb of the local population, to create access for humanitarian agencies and to enable displaced persons to return in safety and dignity. At the same time, humanitarian mine and ordnance clearance provides the foundation for reconstruction, stabilisation, post-conflict peacebuilding and sustainable development.

In this context, the following measures in particular are eligible for funding:

- explosive ordnance risk education;
- data collection / mapping of contamination from mines and explosive remnants of war; quality management (non-technical and technical surveys, information management, quality assurance/quality control);
- clearance and disposal of mines, improvised explosive devices, unexploded ordnance, cluster munitions and explosive remnants of war;
- victim assistance: medical treatment, provision and adjustment of prostheses, orthoses and other aids, psychosocial and post-traumatic care, rehabilitation and legal advice for survivors and their relatives, referral to further necessary services;
- measures aimed at establishing local capacities in terms of the ownership for the affected countries agreed under the Ottawa Convention (capacity-building, strengthening national ownership);
- measures to improve adherence to international norms and standards and to foster transparency and visibility (advocacy, reporting);
- innovative technical or financial measures that increase clearance efficiency and effectiveness, improve safety for mine and ordnance clearance personnel, and attract new donors;
- funding can also be provided for measures involving civil-society campaigns, the development of new instruments, activities and concepts, the production of surveys and specialised catalogues, and interdisciplinary projects if these measures facilitate, for example, the effectiveness and efficiency of humanitarian mine action or access to new sources of funding.

The aims and measures of humanitarian mine action in these Guidelines are more closely defined in the current version of the [Federal Foreign Office Humanitarian Mine Action Strategy] within the framework of the humanitarian assistance of the Federal Government.

2.1.4 Strengthening and further developing the international humanitarian system

Funding can be provided for projects that help to strengthen and further develop the international humanitarian system in order to ensure its efficiency, effectiveness and relevance in the face of increasing global challenges. In line with the Federal Foreign Office Strategy for Humanitarian Assistance Abroad, the targeted increase in effectiveness and quality focuses on:

- shaping and implementing humanitarian reform processes
- empowering local stakeholders through capacity-strengthening and fair partnerships
- consolidating the humanitarian-development-peace nexus
- taking gender and inclusion aspects systematically into account
- investing in humanitarian innovations and digitisation
- strengthening multilateral coordination mechanisms
- improving personal and material safety and protection for humanitarian aid workers in high-risk and risk countries
- standardising compliance, monitoring and quality-assurance components in humanitarian projects, provided that this does not cover a Federal Foreign Office need (goods and services may not be exchanged)

Article 3 – Recipients

3.1 In the context of these Funding Guidelines, recipients can be legal entities under private law that are based and operate in the Federal Republic of Germany and whose non-profit status is recognised under tax law. Recipients may not be legal entities controlled or governed by a single individual. Where legal entities are controlled or governed by other persons, the person ultimately in charge is taken into account. If the legal entity under private law is part of a German association made up of regional sub-groups in Germany, cooperation will preferably be conducted with the head organisation.

3.2 As far as possible, the recipients should work in implementing the project with local non-profit humanitarian organisations in the project country (local partners) in order to strengthen local humanitarian capacities. The recipient can transfer funds to local partners provided that it has been authorised to do so in the allocation award document.

Before transferring funds to local partners, the recipient must verify their suitability, their previous experience, the criteria listed under 4.2 and their registration in the project country. If the project concerned is the first cooperation between the recipient and the local partner, references must be sought from other aid organisations; should this not be possible, the local partner's reliability must be proven in another appropriate way.

The project implementation may not be transferred to commercial organisations or companies by either the local partner or the recipient.

Article 4 – Specific conditions for allocations

Allocations can only be granted to projects that meet the requirements listed below. The funding application must provide information on how the project meets these requirements.

4.1 Project requirements

4.1.1 Concrete objective

Funding is only allocated to fixed-term projects with a defined humanitarian objective that can be achieved within the estimated funding framework and the planned project duration. The project's theory of change must be coherent and suitable as a reference framework in order to enable the project's achievements to be measured during the monitoring and evaluation stages. Reference data (target data/baseline data), against which changes can be measured at a later stage, must be established.

This also applies if the recipient is planning and implementing humanitarian-assistance measures with a coherent theory of change under its own country or regional programme and the funding is based on this programme (programme-based project funding).

4.1.2 Definable target group

The target group of the assistance must be sufficiently defined, i.e. the group to benefit from the measures must be clearly identified and present an increased or specific humanitarian need compared with other groups. This necessitates a gender, age and disability analysis that takes particularly vulnerable groups, such as people with disabilities, into account. In addition to individuals, target groups may comprise legal entities and institutions so long as they can be defined and provide humanitarian assistance.

4.1.3 Cross-cutting issues

Under the do-no-harm principle, undesirable negative consequences – for example, for the environment, development or gender equality – should be avoided at all stages of the project.

4.1.4 Cash as a transfer modality (= cash assistance)

In order to make humanitarian assistance more cost-efficient and effective and to strengthen the self-determination of those in need, priority is given where possible to funding projects in which "cash" has been selected as the assistance modality at the planning stage. A thorough comparative analysis should show to what extent cash transfers help to achieve the objectives, if monitoring and risk management are conducted, and whether these payments are used individually or in combination with other activities, such as the allocation of vouchers, the distribution of goods or the provision of basic services. Cash transfers / vouchers should be issued in close coordination with the other relevant humanitarian actors on the ground, taking into account the benchmarks and standards recommended by the cash-coordination structures (such as the value of the cash transfers / vouchers or the type of transfer mechanism).

4.1.5 Coordination

The project measures must fit in with the overall context of the humanitarian response. The central aspects are the practical implementation of the coordination on the ground, including the amount and duration of the cash transfers and vouchers and, where relevant, inclusion in the humanitarian cluster system or international humanitarian organisations' country or sector programmes. A particular focus is placed on integrating project activities into the relevant Humanitarian Project Cycle / Humanitarian Needs and Response Plan, achieving synergy or complementarity with other projects, and/or the added value of cooperation with other organisations or actors. Furthermore, the inclusion of local and governmental structures is essential for data collection (assessment), planning, monitoring and evaluation.

4.1.6 Participation of the affected population

Local stakeholders (local authorities, community structures/representatives, the affected population) should be included in the planning, implementation and monitoring of humanitarian activities. Feedback and grievance mechanisms suited to the target groups should also be set up in order to comply with the do-no-harm principle.

4.1.7 Project continuity and transition planning

Depending on the context, the project should either have an exit strategy or its continuity should be ensured. In line with the humanitarian-development-peace nexus, the project planning on the ground should ensure that humanitarian assistance and measures from other areas are dovetailed in the best possible way. Important prerequisites for this include constant dialogue and an exchange of information between all relevant actors. If the project follows on from an earlier humanitarian assistance project, the experience and conclusions derived from this previous project (e.g. from evaluations) must be clearly included in the project design.

4.1.8 Risk analysis and security concept

The project design must be based on a sound analysis that evaluates the risks regarding the project environment, personnel and funding and transparently shares measures for dealing with and mitigating these risks. A security concept containing contingency plans and measures to ensure staff safety should be drawn up by the start of the project.

4.2 Recipient requirements

4.2.1 Prior to approval, the authority awarding the allocations will check the recipient's technical, staffing, organisational and financial capacities.

To this end, applicants undergo a **quality-profile process**, which **begins** with a **preliminary survey** (pre-qualification review) **(step 1)**; **after this step has been passed, it may lead to a quality profile (step 2).**

This process was co-developed by the Federal Foreign Office and NGOs in 2014 and is constantly updated. Under this process, humanitarian organisations are **assessed in line with international standards and review mechanisms**. Among other things, this makes it possible to

- assess the organisations' financial and administrative capacities,
- examine their international contacts and role in the humanitarian system
- and review their general and technical expertise, regional presence and priorities.

Not only are the necessary funding conditions reviewed on the basis of these profiles – cooperation based on partnership and exchange on relevant issues are also fostered. The findings of this review have a direct impact on cooperation with the applicant. In addition to meeting the creditworthiness due diligence requirements of the authority awarding the allocations, they also provide information on the organisations' strengths. **The qualification process is constantly reviewed, expanded and adapted to current international processes,** thus furthering harmonisation of the reviews by various donors and establishing new processes such as the Core Humanitarian Standard (CHS) and new standards. In its work with partner organisations, the Federal Foreign Office places great importance on dealing with corruption risks and on comprehensively addressing irregularities in humanitarian assistance projects. Aid recipients must also be protected as much as possible from ethical misconduct by humanitarian workers, particularly sexual exploitation and abuse, especially in contexts that pose a particular risk of the abuse of power. Organisations must also protect their staff from such abuse by providing suitable concepts. To this end, the Federal Foreign Office expects its partners to adhere to internationally recognised protection standards such as the Inter-Agency Standing Committee's (IASC) Minimum Operating Standards on Protection from Sexual Exploitation and Abuse (PSEA). This also includes prevention mechanisms and codes of conduct for staff. Those who report misconduct must not be disadvantaged in any way. Reported cases of misconduct must be investigated fully and transparently and perpetrators must be held to account. These requirements also apply to partner organisations on the ground. In order to maintain the quality standards, partners fill out a **regular core-data questionnaire (step 3)** after receiving their quality profile, in which they provide information on subjects such as

- creditworthiness,
- the annual project volume,
- possible changes in the regional field and area of activity,
- enhanced cooperation with partners at the local level,
- and adherence to and implementation of international quality standards.

The contents of the core-data questionnaire are regularly adapted to the current needs in humanitarian assistance.

The recipients must prove that they are reliably able to use the funding for the intended purpose(s). They must also meet the following general requirements:

- commitment to humanitarian principles and signing of the Code of Conduct of the International Red Cross and Red Crescent Societies and of non-governmental organisations,
- sufficiently qualified staff,
- sufficient expertise and organisational capacity,
- and sufficient financial capacity.

4.2.2 The recipient's advertising and administrative expenditure should be an appropriate proportion of its revenues (at most 20 percent of total expenditure). A German Central Institute for Social Issues seal of approval or German Donations Council certification, for example, can be used as proof.

4.2.3 The recipient is obliged to apply mutatis mutandis the Federal Government Directive concerning the Prevention of Corruption in the Federal Administration of 30 July 2004. Furthermore, the recipient must have appropriate standards on protection from sexual exploitation, abuse and harassment. In order to prevent the misuse of funds through influence on business operations, fraud, corruption or violations of sanctions law, and to prevent sexual exploitation, abuse and harassment, the recipient must implement appropriate staffing and organisational/administrative measures and adapt them to the project-specific requirements to ensure compliance. For information on reporting (suspected) misconduct, the recipient should consult the Federal Foreign Office Reporting Policy. Appropriate measures include the multi-verification principle and adherence to transparent and standardised procurement procedures, as well as grievance mechanisms.

4.2.4 The recipient should play a role on the ground in coordinating the humanitarian assistance and integrate its projects into the United Nations' Humanitarian Needs and Response Plans.

4.2.5 The Bundestag decision of 17 May 2019 on the BDS movement applies.

The authority awarding the allocations reserves the right to revoke the allocation award document and, if necessary, to demand repayment of funds that have already been disbursed if the recipient

(a) participates in or supports terrorist activities or

(b) incites hatred against a national or religious group or a group defined by their ethnic origin, against sections of the population or individuals on account of their belonging to one of the aforementioned groups or sections of the population, or calls for violent or arbitrary measures against them.

(c) The recipient is obliged to take appropriate measures to ensure that funding from federal sources in Germany is not used to finance terrorist activities and is not granted to recipients that are, or support, terrorist organisations.

Article 5 – Type, scope and amount of funding

5.1 Allocation type

Allocations are awarded as project funding.

5.2 Form, types and scope of financing

Allocations are awarded as a non-repayable or conditionally-repayable grant and, as a general rule, as a part of the financing required (partial financing, shortfall financing, fixed-amount financing) on an expenditure basis. Allocations are limited to a specified maximum amount. As a general rule, the funding for a project covers at most 90 percent of the total eligible expenditure. Own resources may not come from allocations from other public donors (e.g. the European Union, a *Land* or municipalities). If funds from other public donors are to be used as third-party funds, the Federal Foreign Office must be informed in advance of the nature and amount of the allocations and the donor. Material resources (e.g. donated supplies) cannot be included in a project as own resources. (Estimated) imputed costs are not eligible for allocations and are not regarded as own resources.

When making (funding) decisions, the authority awarding the allocations takes into account that forgotten crises do not attract high levels of donations. Depending on the context, the Federal Foreign Office also takes underfunded sectors into account when awarding funding.

In exceptional cases, allocations may be granted as full financing if the applicant can show that no own resources or third-party funds are available for a project whose implementation is of significant federal interest (e.g. an overview of donations received for the crisis/country concerned and an overview of ongoing projects for which the donations are already being used; where relevant, proof of a decrease in the volume of donations).

As a general rule, funding for a project should not exceed a period of 48 months.

5.3 Expenditure that is eligible for allocations

Under these Guidelines, eligible expenditure is defined as all payments to be made by the recipient for commitments during the project's authorised period that are essential as regards achieving the purpose of the allocation; receipts must be provided for all payments. The authority awarding the allocations reviews and decides whether the expenditure is eligible for allocations. When calculating the planned expenditure, the recipient must observe the principles of cost-effectiveness and economy, as well as local standards.

Payments for loan interest and refundable taxes are not eligible for allocations.

5.3.1 Direct expenditure

Direct expenditure is defined as all expenditure directly attributable to the project. It includes project-related expenditure on materials/equipment, personnel expenditure (or a share of these costs, as relevant) for the staff employed to implement the project in the recipient's project office and/or country office and for the staff of national/local partners, as well as remuneration for the project's freelance staff, insofar as they are recognised in the allocation award document.

The following (direct) expenditure is eligible for allocations:

- humanitarian assistance materials/equipment
- procurement, customs clearance and storage of humanitarian supplies and materials
- transport and distribution of humanitarian supplies and materials
- cash payments and vouchers, including the fees they entail
- pre-defined and anticipatory action measures (early actions) on the basis of specific scientific forecasts (e.g. on extreme weather events), certain thresholds and crisis projection
- travel, accommodation and food/meals for voluntary workers in the project area in line with local costs, per diem rates to be at most the amounts defined under the Federal Travel Expenses Act
- third-party and accident insurance for the voluntary workers in the project
- construction costs as part of the humanitarian activities
- rental of office space for the humanitarian activities
- rental and/or purchase of vehicles to implement the humanitarian activities
- staff for humanitarian assistance and its coordination in the international humanitarian system
- administrative project staff in the project office and/or country office (or a share of these costs, as relevant)
- trips by project staff in connection with the project implementation in accordance with the Federal Travel Expenses Act
- monitoring trips by staff from the recipient's central office, regional office or country office in line with the Federal Travel Expenses Act
- monitoring by consultancies (third-party monitoring) in justified individual cases
- evaluation of projects by independent experts (e.g. for complex multiannual projects or pilot projects)
- external auditing of the project
- publicity for the project (PR)

- further training for local project staff, particularly staff from the local partner
- security measures for staff deployments to crisis regions, including security assessments during the project in the case of a changing security situation
- running the country and/or project offices (or a share of these costs, as relevant)
- additional IT infrastructure (hardware and software) needed for the project in the project office (field or country office)
- additional office equipment needed for the project in the project office (field or country office)
- additional office materials needed in the project office (field or country office)
- rental of office space for the staff deployed to the project (e.g. a field office)
- seminars and events on humanitarian assistance
- other (direct) expenses, only where justified in special circumstances

In cases where expenses directly and additionally incurred by the project can only be accurately determined and documented in advance with considerable effort, a lump sum payment is possible, e.g. for office supplies. The application must state which expenses are included in the lump sum and how the amount of the lump sum was calculated.

5.3.2 Lump sums for administration overheads

For the use of existing infrastructure belonging to the recipient and the local partners, indirect expenses are eligible for allocations as a lump sum for administration overheads of **up to 7 percent** of the direct project expenditure. Indirect expenditure is defined as pro-ratio expenses that cannot be directly attributed to a project, but which arise in the immediate context of the project expenditure that is directly eligible for allocations.

In particular, the following (indirect) expenditure that is eligible for allocations is covered under lump sums for administration overheads:

- field office staff (including for a regional office, if applicable)
- field office space (including for a regional office, if applicable)
- field office equipment (including for a regional office, if applicable)
- field office expenses (including for a regional office, if applicable)
- field office accounting (including for a regional office, if applicable)
- other field office expenses (project-related insurance policies, membership of humanitarian assistance NGO associations)

The lump sum for administration overheads rises from a maximum of 7 percent to a maximum of 9 percent of the direct project expenditure if the project is co-implemented with local partners. Recipients that already receive institutional support may not request a lump sum for administration overheads for the project.

In cases where allocations are transferred to local partners, an appropriate amount of the lump sum for administration overheads (at least 2 percent) is designated for the local partners and must be transferred to them.

Expenses that are already covered under direct expenditure in the financing plan (e.g. for running a project office) are not eligible for allocations as a lump sum for administration overheads.

The Federal Foreign Office has the right to verify via the proof of employment of funds that the lump sum for administration overheads has been used in accordance with the intended purposes.

After the lump sum for administration overheads has been set when defining reimbursable expenditure during the approval procedure, these expenses are reimbursed in the proof of employment of funds without a need to submit individual receipts.

In the event of lower expenditure, the amount of the lump sum for administration overheads must, in the proof of employment of funds, be adapted to the percentage stated in the allocation award document.

5.3.3 Procurement of replacements for humanitarian supplies

If the recipient has its own warehouses for humanitarian supplies and provides some of these supplies in urgent cases in order to implement the project, expenditure on the same value, number and type of replacements is eligible for allocations, taking into account the principles of cost-effectiveness and economy. This must be stated and documented with receipts in the proof of employment of funds.

5.3.4 Remuneration (freelance services)

Expenditure on freelance services is only eligible for allocations if they are needed to achieve the project aim and if the tasks concerned cannot be carried out by regular employees. The benchmark of the ban on preferential treatment is to be used in determining the amount of expenditure. Freelance remuneration may not be paid to the recipient's or local partner's employees.

5.3.5 Secondary employment of local skilled staff

In project areas that are not accessible to international experts for security reasons and where suitable skilled staff cannot be recruited on the ground, remuneration for local volunteers who work in implementing project measures in addition to their main employment (e.g. in addition to working as a doctor in a public hospital) is eligible for allocations. As a general rule, the secondary employment of local skilled staff should not account for more than a third of a comparable full-time job in their profession in terms of the number of hours worked. The fixed rates must be appropriate and in line with local standards as regards the time worked. The benchmark of the ban on preferential treatment is to be used; in particular, pro-ratio higher renumeration than that received by local employees may not be paid.

5.3.6 Insurance premiums

Expenditure on stand-by insurance policies concluded as a framework contract between the recipient and the insurer is only eligible for funding if activated when staff are actually deployed. Premiums incurred during the project period for occupational risk insurance policies (e.g. income protection insurance) for project staff can be recognised as eligible for allocations in particular crisis situations upon application and with good grounds. In this context, expenses incurred during the project period for insurance for project-related risks specified in the approval document are eligible for allocations.

5.3.7 Exchange-rate fluctuations

The recipient bears the risk of any exchange-rate losses. Exchange-rate profits are to be used for the project as the recipient's own resources.

In particularly justified exceptional cases, the authority awarding the allocations can adapt the expenditure eligible for allocations to the changed circumstances. This applies inter alia if the project implementation is disrupted because of unforeseeable events to such an extent that achieving the project aim would be at risk for this reason alone.

Article 6 – Other allocation provisions

The General Supplementary Provisions for Project Allocations (ANBest-P) and the Particular Supplementary Provisions of the Federal Foreign Office for the award of allocations to fund humanitarian assistance projects abroad (BNBest-AA) will form an integral part of the respective allocation award document.

Article 6 contains a summary of additional regulations that supplement or deviate from the General Supplementary Provisions for Project Allocations and the Particular Supplementary Provisions of the Federal Foreign Office for the award of allocations.

In addition to these Guidelines, the Particular Supplementary Provisions of the Federal Foreign Office for the award of allocations to recipients based solely abroad apply unless otherwise explicitly agreed.

6.1 Request for and use of the allocation

6.1.1 All expenditure funded by the allocation must be **in line with local standards and reasonable**.

6.1.2 The budget lines (A.1, A.2 etc.) may be exceeded by **a maximum of 30 percent**, provided that it is possible to compensate for such excess expenditure by saving in other budget lines and there is no essential change to the concept of the project. Excess expenditure must be substantiated in the relevant proof of employment of funds.

Price increases when purchasing relief supplies mean that less can be purchased. **Price reductions** mean that the **amount may be increased correspondingly where necessary**. Changes to amounts must be explained in interim reports and in the proof of employment of funds.

6.1.3 The allocation may only be requested if and when it is required to cover payments due shortly after disbursement, and not before (**request procedure**).

If funding is spent outside of the Single Euro Payments Area (SEPA), the allocation may only be requested if and when it is required to cover payments due **within a period of three months after disbursement** including processing of the payment, and not before. Within the SEPA, the spending deadline is six weeks, including processing of the payment. The request for each partial amount must contain the grounds for the current funding requirements.

6.1.4 In the case of **multiannual projects**, the recipient's **own resources** may be **spread over the separate financial years**. In the first financial year, they must be paid in at the start of the funding period and in subsequent years at the beginning of the year, prior to the first request for the allocation for that year.

6.1.5 To avoid a premature request for funds and ensure timely use of the funds, the recipient must establish an appropriate monitoring and control system. Separate accounts must be set up for all income and expenditure generated in connection with the project, in line with the principles of orderly accounting. The above also applies to project implementation in the project country.

6.2 Subsequent reduction in expenditure or change to financing arrangements

6.2.1 Interest accrued from the allocation on project accounts in the project countries reduces the amount of the allocation. If the allocation has already been paid to the recipient in full, the interest received must be transferred immediately to the Federal Cash Office.

As a rule, income from project activities reduces the amount of the allocation and may only be used for additional project measures within the framework of the funding purpose with the approval of the Federal Foreign Office.

6.2.2 Interest accrued from the allocation on the recipient's accounts in Germany reduces the amount of the allocation and must be transferred immediately to the Federal Cash Office.

6.2.3 The amount of additional income and how it has been used, where relevant, must be reported in the proof of employment of funds.

6.3 Objects procured in pursuit of the intended purpose of the allocation

6.3.1 The inventory requirement – taking into account the thresholds – covers equipment, technical devices and vehicles as well as software products, etc. Inventory lists must include at least the following details:

- a consecutive item number for each object procured
- the date of procurement or – if applicable – of any transfer of ownership
- the number of items
- the name of the object, including the number of the piece of equipment or vehicle
- the purchase price and value in euro
- the unit price
- the total price
- the repository
- the reason for and date of disposal
- sales revenue in the case of sale

6.3.2 Objects procured in pursuit of the intended purpose of the allocation remain committed for the following binding timeframes:

- for movable objects with a procurement value of between 800 and 5000 euro: two years,
- for movable objects with a procurement value of more than 5000 euro: five years,
- for property built or procured with allocations from the Federal Government:
    - with a procurement value of up to 50,000 euro: five years
    - with a procurement value of more than 50,000 euro: 30 years.

Rights of the Federation to plots of land, including binding timeframes, must be secured *in rem*. The authority awarding the allocations can grant exceptions if securing rights *in rem* is not possible abroad or would involve an unreasonable amount of time and expense.

6.3.3 Two months before the end of the authorised period at the latest, the recipient must communicate whether, and if so, in what way, objects purchased or manufactured in pursuit of the intended purpose of allocation with a procurement value of more than 800 euro (not including VAT) may continue to be used for humanitarian assistance purposes.

6.3.4 In the absence of provisions to the contrary in the allocation award document, ownership of objects destined for use by partner organisations in the project countries must be transferred to the respective partner organisations. The date of such transfer of ownership will be set by the recipient at its informed discretion. Transfers of ownership must be covered by agreements to be concluded with the respective partner organisations. The same applies to objects directly procured by a partner organisation. Whenever ownership is transferred during the lifetime of a project, the respective partner organisation must be contractually obligated to permit the recipient to use the objects in question free of charge for the duration of the funding period.

6.3.5 Any objects valued at more than 800 euro (not including VAT) at the time of procurement that are no longer used for humanitarian assistance purposes or are to be sold, rented, or leased before expiry of the binding timeframe must be paid for by the recipient at their current market value. Such payments must be made to the Federal Cash Office.

6.3.6 If objects are used for a different purpose against the will of the recipient, e.g. in the case of expropriation, or there is other divestment of ownership or use, then – if compensation is paid – the compensation amount must be transferred to the Federal Cash Office.

6.3.7 Amounts that have to be returned where objects were used for other than their intended purpose must be transferred to the Federal Cash Office. In justified exceptional cases and with the approval of the authority awarding the allocations, an equivalent payment does not have to be made, particularly where the objects are to be used for purposes similar to the project.

6.4 Recipient disclosure requirement

6.4.1 The recipient is required to **inform the authority awarding the allocations without delay if**

- funds requested or disbursed cannot be used within three months or within six weeks of disbursement;
- additional project staff are to be employed during the course of the project.

6.4.2 The recipient must **submit an amendment request if**

- the budget lines of the financial plan are exceeded by more than 30 percent,
- the project's intervention logic changes significantly (c.f. 7.4),
- circumstances have arisen leading to a change in the target group, project region and/or project duration,
- cooperation with a new partner organisation is commenced and/or existing cooperation is terminated.

6.5 Proof of employment of funds

The recipient must account to the authority awarding the allocations for the course of the project, the economical use of funds and the achievement of the purpose of the allocation. To this end, interim reports and proof of employment of funds must be submitted.

6.5.1 The frequency of the interim reports is defined in the allocation award document. The updated logframe must be enclosed to illustrate the degree to which the goals have been achieved. In the interim report, details must be provided in particular of changes to the framework conditions relevant to the project or programme, partner structures and target groups, along with the potential consequences for further implementation and goal achievement.

6.5.2 The proof of employment of funds comprises a factual report, including a logframe, and a record of accounts (including a list of receipts). A copy of any evaluation reports and reports by auditors concerning the project receiving the allocation must be enclosed with the proof of employment of funds.

The factual report must list the use of the allocation, any changes to project-relevant framework conditions and adaptation of the project concept as well as the recipient's own quality control measures flanking the project and details of the result achieved, and compare these with the goals that have been defined. The logframe serves to illustrate the degree to which the goals have been achieved, using appropriate indicators. The effectiveness, cost-effectiveness and relevance of the measures implemented must be explained. Lessons learned with a view to future projects must also be presented.

6.5.3 In countries where receipts for the purchase of foreign currency in conformance with applicable foreign-currency regulations cannot be provided, this must be stated. In these cases, the Federal Foreign Office can accept substitute receipts from the recipient or the recipient's own receipts as long as they have been signed by two persons.

The retention period for original receipts also applies to cases where receipts are audited by independent chartered accountants. If legal or other binding regulations in a partner country do not permit original receipts to be submitted, copies will be sufficient. The Federal Foreign Office, the authority awarding the allocations, the Bundesrechnungshof (Germany's Supreme Audit Institution) and third parties commissioned by them are authorised to check original receipts also on site.

6.5.4 Instead of original receipts being stored at the German Head Office of the recipient, recognised, independent chartered accountants in the project countries may be commissioned, with the approval of the Federal Foreign Office, once the proofs of employment of funds have been drawn up. The recipient must have an appropriate say in selecting the chartered accountant. Proof must be provided that the recognised, independent chartered accountant has the necessary qualifications. Certificates issued by independent chartered accountants must show that

- accounts were substantiated by proper documentation,
- all income and expenditure was documented with receipts in accordance with the Supplementary Provisions,
- the cost and financial plan was adhered to,
- funds were used thriftily and economically,
- the donor's requirements regarding the use of funds have been complied with.

The certificates may not be limited to a simple record of financial transactions; they must furnish comprehensive proof that the funds have been used for the intended purpose. The recipient must ensure that the independent chartered accountants have all the documents needed for this.

The audit report (in English or German) must be enclosed with the record of accounts. Costs incurred for the audit by the accountants may be paid for using project funds.

6.5.5 Humanitarian assistance measures should be flanked by **public relations work** in Germany and in the project country. Humanitarian supplies must be labelled with the German humanitarian assistance logo. Appropriate mention of the German Government's contribution must be made within the context of the recipient's public relations work. Relevant publications must be attached to the proof of employment of funds. If, in exceptional cases, certain public relations measures are not possible (e.g. for security reasons), this must be explained and justified in the proof of employment of funds (if this deviates from the application).

6.6 Audit of the employment of funds

Independently of the reporting by the recipient, the Federal Foreign Office can at any time evaluate the projects itself or commission third parties to do so; the recipient must cooperate constructively with these evaluations.

6.7 Interest payments

The right to collect interest payments not exceeding seven euro is hereby waived.

6.8 Transfer of project funds

The partner organisations benefiting from the transferred funds must fulfil the requirements for project funding. In particular, funds may only be transferred to recipients who appear able to guarantee sound management and can prove that the funds will be used for the agreed purpose (c.f. Article 3 of the Funding Guidelines).

Article 7 – Procedures

Allocations will be awarded only upon written (electronic) application: oral applications and approvals are not permitted. Applicants must use the respective German or English form for the project outline, the application, the financial plan and the logframe, etc. in the version currently in force (see annexes).

The Federal Foreign Office can opt to commission a subordinate authority or another appropriate third party with parts of the allocation procedure (e.g. approval/payment procedure, proof of employment of funds).

7.1 Project outline

Project proposals in the form of outlines must be submitted in advance of the application. The project outline must include key data on the planned project: project goal, project activities or measures, project region, envisaged project-related income and expenditure, the level of allocation required and the amount of the recipient's own resources. Project outlines can be submitted throughout the financial year. In the case of sudden humanitarian crises (e.g. in the wake of natural disasters) requiring a rapid response, informal project proposals will be coordinated with the Federal Foreign Office at short notice and the measures implemented immediately following the approval of the Federal Foreign Office.

7.2 Application

If the project outline receives a positive response, application documents must be submitted electronically as soon as possible, as a rule at least six weeks before the start of the planned project. Once coordination with the authority awarding the allocations is completed, the final version with the named authorised signatories will be sent to the authority.

Applications can be submitted as an individual application by a legal person or as a joint application by several legal persons (e.g. after forming a consortium with several NGOs). Only the consortium leader may submit an application on behalf of a consortium.

A financial plan must always be enclosed with the application, listing the envisaged income and expenditure in connection with the achievement of the purpose of the allocation.

The application documents also include the logframe, which sets out the project's intervention logic specifically and comprehensibly. The goal achievement indicators listed in the logframe must be suitable to allow a subsequent performance assessment. Submission of further annexes to the application, e.g. the country overview, is not necessary for all projects.

7.3 Approval

The authority awarding the allocations will send the allocation award document to the recipient. Compulsory components include the final version of the logframe and the most recent financial plan approved by the authority awarding the allocations, in addition to the General Supplementary Provisions for Project Allocations and the Particular Supplementary Provisions of the Federal Foreign Office for the award of allocations in the currently applicable version. Furthermore, the code of conduct on corruption prevention, the renunciation of recourse to legal means, the form for requesting funds and the proof of employment of funds, the data protection declaration in accordance with Article 13 of the GDPR (provision of information) and other annexes where appropriate.

7.4 Request for, use and proof of employment of funds

The Particular Supplementary Provisions of the Federal Foreign Office for the award of allocations in the currently applicable version apply to the request for, use and proof of employment of funds. Applicants must use the German or English forms listed as annexes to the Funding Guidelines in the currently applicable version. The allocation will be paid out within four weeks of the date on which notice is served only if the recipient has renounced recourse to legal means against the allocation award document. The recipient must be in possession of a business account for approved funding payments to be transferred. Transfer to a private account is not possible.

In the case of multiannual projects ending after 31 March of a financial year, funding requested for payments outside the SEPA due by the end of the year may be spent up to the end of March of the following year (three months after its due date). In the financial accounting for the interim proof of employment of funds, this expenditure must be included in the financial year in which the funds were requested.

The savings in the following year related to funds being rolled over, where there is no legal obligation for them to be used in the previous year, can be used in full for the project if the intervention logic of the project remains unchanged. It is not necessary to apply for approval. The intervention logic is considered to have changed if new measures (outcomes/outputs), new expenditure items or new locations/regions are added or if the 30% flexibility rule is exceeded.

The financial plan most recently declared binding (in Excel) must be continued and serves as a reporting basis for the interim proofs of employment of funds, for amendment requests and for the proof of employment of funds respectively.

The results of the audit of the proof of employment of funds, including performance assessment, will be sent to the recipient in written form.

7.5 Performance assessment, monitoring and evaluation

On the basis of the monitoring and evaluation concept for humanitarian assistance in the currently applicable version, the Federal Foreign Office as a rule conducts a performance assessment for projects receiving funding in the form of independent or internal monitoring activities and/or evaluations. In this context, information must be provided at the application stage on the recipient's own quality control measures. The recipient will support such evaluations as far as possible by granting the inspection of project-related files and access to the project. Evaluations conducted by the recipient which could be relevant for the project context must be disclosed to the Federal Foreign Office at the planning stage, where possible. If the Federal Foreign Office finances evaluations via its allocation, the recipient must coordinate these evaluations with the Federal Foreign Office. Prior to the commissioning of an evaluation financed with allocation funds, Federal Foreign Office approval of the Terms of Reference must be obtained. The results of the evaluation must be disclosed to the Federal Foreign Office.

7.6 Regulations to be observed

The approval and payment of the allocation, the settlement of related accounts, the documentation and auditing of use and any cancellation of the allocation award document and reclamation of the allocation that may occur is covered by Sections 48 to 49a of the Administrative Procedure Act (Verwaltungsverfahrensgesetz – VwVfG), Sections 23, 44 of the Federal Budget Code (Bundeshaushaltsordnung – BHO) and the related General Administrative Regulations, unless exceptions have been permitted in the present Guidelines. In accordance with Sections 91 and 100 of the Federal Budget Code, the Bundesrechnungshof (Germany's Supreme Audit Institution) is entitled to conduct an audit.

In addition to these Guidelines, the Particular Supplementary Provisions of the Federal Foreign Office for the award of allocations to recipients based solely abroad apply unless otherwise explicitly agreed.

Article 8 – Period of validity/final provisions

Entry into force

These Funding Guidelines will enter into force on 1 January 2026 and will apply to all new applications for an allocation from this date.

Period of validity

The Funding Guidelines will initially be valid for a period of six years following their entry into force.

Applicability

The Funding Guidelines will apply to all new projects following their entry into force.

B Supplementary provisions

The General Supplementary Provisions for Project Allocations (ANBest-P) and the Particular Supplementary Provisions of the Federal Foreign Office for the award of allocations to fund humanitarian assistance projects abroad (BNBest-AA) will form an integral part of the respective allocation award document.

C Annexes to the Funding Guidelines/forms

- FORM Concept note
- FORM Application with annexes
- FORM Interim report
- FORM Factual report on the proof of employment of funds
- TEMPLATE Audit note on the proof of the ultimate recipient's employment of funds