

**Requirements for the Resource Allocation Statement:**

Financial management of the project is to occur in a detailed and transparent manner within the scope of funding approval, which can be documented by involving an independent auditor. An allocation statement is to be prepared once a year.

Revenues and expenditures accounted for in the allocation statement must be verifiable by means of auditable documentation (see items 4 and 10 of the Terms and Conditions of Approval issued by Else Kröner-Fresenius-Stiftung). This includes invoices, travel expense accounting, cash reports and similar documents. In particular, in the case of expenditures the utilization thereof must be traceable. The proof of use must confirm that the expenditures were necessary, that economic and economical procedures have been followed and that the details correspond to the books and receipts.

Evidence must be provided in accordance with the principles of proper accounting, in particular itemised receipts must be kept available.

The receipts must be to be submitted to Else Kröner-Fresenius-Stiftung upon request. Else Kröner-Fresenius-Stiftung reserves the right to audit the allocation statement by inspecting the accounts and other documentation, when necessary locally and on-site, or to have them audited by an authorized representative.

To facilitate your preparation of a resource allocation statement, the structure of this type of verifying document is included in the following:

*Funding recipient /  
Project manager:  
Title:  
Financial statement at:*

<i>Carried over from previous year:</i>	<i>EUR</i>
<i>Total revenues:</i>	<i>EUR</i>
<i>Human resources:</i>	<i>EUR</i>
<i>Travel expenses:</i>	<i>EUR</i>
<i>Project activities:</i>	<i>EUR</i>
<i>Consumables:</i>	<i>EUR</i>
<i>Machinery &amp; equipment:</i>	<i>EUR</i>
<i>Other:</i>	<i>EUR</i>
<i>Sum total expenditures:</i>	<i>EUR</i>
<i>Actual balance/excess-expenditure:</i>	<i>EUR</i>

*It is hereby confirmed that the above expenditures were necessary, that actions were taken cost-efficiently and economically, and that the disclosures reconcile with the accounts and receipts.*

Date: \_\_\_\_\_ Location: \_\_\_\_\_  
Signature Management

\_\_\_\_\_  
Signature Project Manager

*In the event of a final financial statement any unused grant funds are to be returned to EKFS.*