



Annex 2. Example of budget and financial reporting

	Annual budget ¹	Revised budget	Outcome	Comments	Total budget	Cumulative outcome
Opening balance						
Funds at the start of the period ²						
Income						
Sida grant received						
Own Funds						
Interest income						
Other specified income						
Total income						
Direct programme costs						
Disbursements of funds to implementing partners³						
Disbursement of funds to international implementing partners in non-ODA country⁴						
Capacity-building costs that directly strengthen implementing partners						
<i>[insert relevant subheadings]</i>						
Objectives/activities⁵						

¹ Add columns for more years

² Not year 1.

³ Key Ratio 1. Multiple budget lines can be added. Not relevant for direct implementing partners.

⁴ Key Ratio 2. Not relevant for direct implementing partners.

⁵ All objectives/activities should be included. Not relevant for cooperation partners that forward funds to implementing partners, unless specific activities are included at an overarching level.

<i>[insert relevant subheadings]</i>						
Quality assurance and monitoring⁶						
<i>[insert relevant subheadings]</i>						
Evaluation						
Audit						
Total direct programme costs						
Indirect costs⁷						
<i>[insert relevant subheadings]</i>						
Total indirect costs						
Repayments to Sida						
Repaid funds to Sida						
Repaid interest to Sida						
Total costs and repayments						
Closing balance						
Balance at the end of the period						
of which: interest						
Other information						
Currency exchange gain						
Currency exchange loss						

⁶ Key Ratio 3

⁷ Key Ratio 3



Projects not yet reported ⁸						

⁸ Projects that should have been included in the annual report but, for various reasons, were not reported on time should be included here for information purposes. These must be included in the next annual report or, alternatively, in an updated financial report.