

# PERIODIC ASSESSMENT 2014

## QUICK GUIDE - INSTRUCTIONS

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## 1. INTRODUCTION

You have received an invitation to contribute to the periodic assessment of ECHO partners. This assessment is an important exercise in the lifetime of your Framework Partnership Agreement. (FPA)

Indeed, throughout the duration of its FPA, the partner should<sup>1</sup> maintain compliance with the eligibility and suitability criteria laid down in recitals 13 of the Preamble.

ECHO will check this compliance thanks to the information provided by its partners. This is the reason why when signing the FPA, the partners commit to:

- Inform ECHO immediately of any changes in its legal, financial, technical or organisational situation with a possible impact on the eligibility and suitability criteria;
- Provide on a yearly basis the information concerning the previous financial year based on the annual activity report and the annual statutory accounts certified by an approved external auditor.

The launching of the periodic assessment will enable you to provide the information requested.

In addition, ECHO will use the opportunity of this assessment to:

- Analyse your financial situation based on the data provided
- Review possible operational feedback received from ECHO operational units
- Analyse the actions taken by your organisation on the recommendations received during previous audits of carried out by ECHO external auditors.

The conclusions drawn by ECHO further to this analysis will also serve as a basis for the risks assessment<sup>2</sup> and controls to be applied to the actions funded by ECHO.

Failure to transmit the documents and information requested can lead to the launch of the procedure set out in Article 8 of the FPA, which foresees the suspension of the Framework Partnership Agreement.

This quick guide will help you filling in the questionnaire in APPEL.

For any questions related to the interpretation of the questionnaire, to the process of analysis of the content of the questionnaire and its impact on your FPA, please contact [ECHO-PARTNER-ASSESSMENT@ec.europa.eu](mailto:ECHO-PARTNER-ASSESSMENT@ec.europa.eu).

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<sup>1</sup> Article 6 of the FPA

<sup>2</sup> Article 7 of the FPA

## 2. USER RIGHTS ISSUES IN APPEL

The electronic questionnaire can be completed by APPEL users with "Administrator" and/or "Administrative" rights.

However, once finalised, the questionnaire must be submitted by an APPEL user with "Administrator" rights.

Your organisation is responsible for updating (creating, editing and deleting) the user rights giving access to the various features of your organisation's APPEL account.

There is no limit to the number of users. You can create as many users as necessary to address your internal needs. A user can have several rights.

Please visit the APPEL home page of your organisation to verify or change the user rights. Click on the link "*Manage user rights*". A new access can only be granted by the "Administrator". The names of the "Administrator" in your organisation were sent together with the email launching this questionnaire.

You will find in Annex 2 the charter summarising the various roles in APPEL.



Please make sure you are using a recent version of **Firefox** or **Internet explorer**, otherwise you will encounter technical issues in APPEL.  
If you use internet explorer version 10 or 11, then you need to activate the compatibility mode.  
For Internet Explorer 10, you need to click on the paper icon in your browser window to activate the compatibility mode:



For Internet Explorer 11, you need to go to "tools" and select "compatibility view settings":



Welcome Philippe NAVARRE ( [REDACTED] )

Via this page you can update at any time your organisation's data when changes occur. DG ECHO relies on your collaboration for keeping its database up-to-date. The database is the official source of information for producing grant agreements. Failing to update this information might result in the production of grant agreements and payments of EC contributions being delayed.

[Edit your organisation's data](#)

[Manage user rights](#)

In the section below you will find the link to print out all questionnaires and/or application you have submitted in APPEL.

[My completed questionnaires](#)

[My organisation logbook](#)

In the section below, you will find the link to the last questionnaire that DG ECHO requires your organisation to complete.

- [Continue assessment](#) [PERIODIC ASSESSMENT FPA2014] Please don't forget to submit the questionnaire before: 10/05/2014

### 3. COMMUNICATION AND CONTACTS

#### CONTACTS IN APPEL

During the assessment, automatic messages will be sent to your organisation. They will be sent to the addresses that you encoded in APPEL. ECHO will use the addresses appearing under the tabs "Official address" and "FPA Contact Person" in the "administrative data" section in APPEL.

If you want to know which email addresses will be used, click on the link "Edit your organisation's data" in the home page of your organisation's APPEL account and click on "locations" for the official address and on "persons" for the FPA Contact Person.

Welcome Philippe NAVARRE ( [REDACTED] )

Via this page you can update at any time your organisation's data when changes occur. DG ECHO relies on your collaboration for keeping its database up-to-date. The database is the official source of information for producing grant agreements. Failing to update this information might result in the production of grant agreements and payments of EC contributions being delayed.

[Edit your organisation's data](#)



[Manage user rights](#)

In case you want to modify the addresses to which these automatic messages are sent, you should proceed as follows:

- to change the "Head Office" email: send an email to the functional mailbox [ECHO-APPEL@ec.europa.eu](mailto:ECHO-APPEL@ec.europa.eu) indicating in the subject "Head Office email change for [name of your organisation / FPA 2014 number]".

- to change the "**FPA Contact Person**" email, click on the link "*Edit your organisation's data*" in the home page of your organisation's APPEL account.

Then click on "*Persons*" and modify the email field.

Do not forget to save the modification by clicking on the "SAVE" button

**Greyed fields changes to be requested via e-mail to [echo-appel@ec.europa.eu](mailto:echo-appel@ec.europa.eu)**

Administrative data

- [General information](#)
- [Locations](#)
- [Persons](#)

Save   **Check**

\* required field

**White fields changes to be introduced directly in APPEL**

**Person with the authority to engage the responsibility of the organisation \***

Title

Function (e.g. President, Executive Director,..)

First name and last name

Tel

Fax

E-mail

Link with one of the office addresses Official address

**FPA Contact Person \***

Title Ms.

Function (e.g. President, Executive Director,..)

First name and last name

Tel

Fax

E-mail

Link with one of the office addresses Official address

## HOW TO CONTACT ECHO?

The table below summarises the addresses to be contacted in case of specific problems:

Issue	Address	Email subject
<b>Technical problem</b>	<a href="mailto:ECHO-IS-SUPPORT@ec.europa.eu">ECHO-IS-SUPPORT@ec.europa.eu</a>	Technical problem / Partners assessment - [name of your organisation / FPA 2014 n°] "
<b>Questions relating to:</b> - questionnaire - analysis made by ECHO - conclusions of assessment - etc.	<a href="mailto:ECHO-PARTNER-ASSESSMENT@ec.europa.eu">ECHO-PARTNER-ASSESSMENT@ec.europa.eu</a>	[name of your organisation / FPA 2014 n°]
<b>Certified Audit report not yet available</b>	<a href="mailto:ECHO-PARTNER-ASSESSMENT@ec.europa.eu">ECHO-PARTNER-ASSESSMENT@ec.europa.eu</a>	Audit report problem/partner assessment - [ORGANISATION NAME/ FPA 2014 n°]
<b>Errors noticed after submission of the questionnaire</b>	<a href="mailto:ECHO-PARTNER-ASSESSMENT@ec.europa.eu">ECHO-PARTNER-ASSESSMENT@ec.europa.eu</a>	Errors in the questionnaire / Partners assessment for [name of your organisation/FPA 2014 N°]
<b>Questions on Legal modifications</b>	<a href="mailto:ECHO-APPEL@ec.europa.eu">ECHO-APPEL@ec.europa.eu</a>	[name of your organisation / FPA 2014 n°]
<b>Change Head Office address</b>	<a href="mailto:ECHO-APPEL@ec.europa.eu">ECHO-APPEL@ec.europa.eu</a>	Head Office email change for [name of your organisation/FPA 2014 n°]

## 4. AVAILABILITY OF THE QUESTIONNAIRE

The questionnaire has been launched according to your organisation accounting period (based on data extracted from last year assessment)

The deadline for the submission of the online questionnaire is shown on the homepage of your APPEL account.

Welcome Philippe NAVARRE ( [REDACTED] )

Via this page you can update at any time your organisation's data when changes occur. DG ECHO relies on your collaboration for keeping its database up-to-date. The production of grant agreements. Failing to update this information might result in the production of grant agreements and payments of EC contributions being delayed.

[Edit your organisation's data](#)

[Manage user rights](#)

In the section below you will find the link to print out all questionnaires and/or application you have submitted in APPEL.

[My completed questionnaires](#)

[My organisation logbook](#)

In the section below, you will find the link to the last questionnaire that DG ECHO requires your organisation to complete.

- [Continue assessment](#) [PERIODIC ASSESSMENT FPA2014] Please don't forget to submit the questionnaire before: 10/05/2014



After this date, the questionnaire will no longer be available; it will thus be impossible to provide the information or upload the documents required for the assessment process of your organisation.

## 5. INSTRUCTIONS RELATING TO THE QUESTIONNAIRE

### QUESTION 1.1 – ACCOUNTING PERIOD

You are invited to encode the information corresponding to the most recent accounting period for which your organisation has certified statutory annual accounts (Last financial data (Y)):

For instance

Accounting period (financial year)	Last financial data (Y)
1 July 2012- 30 June 2013	30/6/2013
1 October 2012- 30 September 2013	30/9/2013
1 January 2013 - 31 December 2013	31/12/2013
1 March 2013 - 28/29 February 2014	28/2/2014
1 April 2013 - 31 March 2014	31/3/2014

#### **LAST FINANCIAL DATA**

*Please insert information on the most recent accounting period for which your organisation has certified statutory annual accounts. Please also carefully follow the instructions in the pdf document "Quick Guide - Instructions" that can be found on the Periodic assessment homepage in APPEL.*

##### **1.1. What is the last accounting period for which your organisation has certified statutory annual accounts?**

Start date	End date
1/01/2014	31/12/2013

### **QUESTIONS 1.2 TO 3 – CERTIFIED ACCOUNTS BY AN APPROVED EXTERNAL AUDITOR.**

In this section, you are invited to provide information on the certified accounts, such as the name of the approved external auditor, the date of the report, the scope and opinion of the auditors.

An approved external auditor is a certified auditor which is not appointed by or affiliated with the applicant organisation and is thus not accountable to the latter. He acts totally independently of the applicant organisation in the performance of his duties, i.e. when verifying the proper operation of budgetary implementation systems and procedures.

Together with the information provided here, you are requested to upload, in the “upload section”, the entire audit report signed by the auditor and the audit opinion.

### **QUESTIONS 4 – CURRENCY AND ACCOUNTING METHOD**

Under question 4.1, you will indicate the currency used for your certified account and for the financial amount introduced in the questionnaire.

You do not have to convert your figures, ECHO will do the conversion.

ECHO will use the “InforEuro”<sup>3</sup> exchange rate of the last month of your financial year for the conversion of your data into euros.

Example: your financial year ends the 31/12/2013, the InforEuro rate will be “01/12/13 - 31/12/13”.

Under question 4.2, you will click on the accounting method relevant for your organisation.

### **QUESTIONS 5 TO 6 - FINANCIAL DATA**

The financial data to be encoded should refer to the accounts of the organisation that has signed the FPA, i.e. the not-for-profit organisation/charity. In case the organisation is part of a larger group, the assets and unrestricted funds of the group may be taken into consideration if the

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<sup>3</sup> <http://ec.europa.eu/budget/inforeuro>.



organisation can produce a statement demonstrating how the group guarantees the liabilities of its members or of the FPA partner.

Together with the information provided here, you are requested to upload, in the “upload section”, the certified balance sheet and the profit and loss account in English or French and the entire audit report in the language of your accounts.

- Question 5.1 - BALANCE SHEET - ASSETS

#### **Short-term receivables**

The amount to be encoded includes trade receivables, receivables from grants and other short-term receivables.

#### **Cash, cash equivalents and short-term investments**

The amount to be encoded includes cash on hand, demand deposits with banks or other financial institutions, short-term investments and other cash equivalents.

#### **Prepayments and accrued income**

These accounts intend to regulate or spread incomes and expenses over several years. Incomes and expenses are recorded at a certain time even if they exceed the fiscal year. They overlap two years. These accounts allow linking incomes and expenses with their year of reference.

The amount to be inserted corresponds for example to services for which payment was already received at the end of the financial year but for which services have not been provided yet by the organisation.

Suspense accounts, which are used when there is a doubt about where to record certain transactions, are included in this field.

Please do not encode twice "Prepayments and accrued income" amounts in "Prepayments and accrued income" and in "Short-term receivables". If the structure of your balance sheet has no specific category named "Prepayments and accrued income", please encode 0 in this category.

#### **Total current assets (Prepayments and accrued income not included)**

The amount to be encoded includes short-term receivables, cash, cash equivalents and short-term investments as well as inventories and other current assets.

Do not include here prepayments and accrued income mentioned above.

#### **Total assets**

The amount to be encoded is the total of assets and includes fixed assets, current assets and prepayments and accrued income accounts.

#### **Third party guarantees**

Third party guarantees are off-balance-sheet commitments.

This account records a potential asset that the organisation may have with third parties. This potential asset changes into a receivable for example if one of the interested parties does not meet their commitments.

- Question 5.3 - BALANCE SHEET - LIABILITIES

#### **Unrestricted net equity**

It refers to own and permanent resources that the organisation can use without restriction, e.g. bequests, endowment funds, legal reserves, voluntary reserves, operating grants. The unrestricted net equity can provide protection for business continuity and allow the organisation to adjust to changes in its financial position.

The unrestricted net equity to be inserted does not include i) restricted funds for projects; ii) grants given by the government for investment, or iii) provisions.

### **Restricted funds for projects**

Restricted funds relate to funds restricted to certain projects by donors or sponsors and/or by the organisation itself.

They are presented as net equity in some national accounting rules, but they are added to short-term debts and taken into account in the calculation of the liquidity ratio by ECHO.

### **Short-term liabilities (other than restricted funds for projects and accruals and deferred income)**

The amount to be encoded includes financial, trade, wages, social security and tax debts and other short-term debts.

Short-term liabilities to be encoded do not include either restricted funds for projects or accruals and deferred income accounts.

### **Accruals and deferred income**

These accounts intend to regulate or spread incomes and expenses over several years. Incomes and expenses are recorded at a certain time even if they exceed the fiscal year. They overlap two years. These accounts allow linking incomes and expenses with their year of reference.

The amount to be inserted corresponds for example to services that have already been provided by a supplier but for which the invoice was not received at the end of the financial year.

Suspense accounts, which are used when there is a doubt about where to record certain transactions, are included in this field.

Please do not encode twice "Accruals and deferred income" amounts in "Accruals and deferred income" and in "Short-term liabilities". If the structure of your balance sheet has no specific category named "Accruals and deferred income", please encode 0 in this category.

### **Total liabilities**

The amount to be encoded is a total of liabilities and includes notably unrestricted net equity, grants given by the government for investment, restricted funds for projects, provisions, debts and accruals and deferred income accounts.

The amount should match the total assets.

### **Third party guarantees**

Third party guarantees are off-balance-sheet commitments.

This account records a potential liability that the organisation may hold to a third party. This potential liability changes into debt for example if one of the interested parties does not meet their commitments.

- Question 6 - PROFIT AND LOSS ACCOUNT

### **Operating incomes**

The amount to be encoded includes resources (restricted + unrestricted) coming from the normal activity of the organisation, such as sales, services, grants, donations, contributions, write-backs of depreciation, as well as reports of unused projects resources from previous years.

Should be excluded from the amount to be inserted financial incomes (e.g. financial incomes provided by investments, bank interest, discounts obtained, and exchange rate gains) and exceptional incomes (e.g. incomes primarily related to fixed assets sales)

### **Operating result (Operating incomes - Operating expenses)**

The amount to be encoded is the difference between operating incomes (explained above) and operating expenses (restricted + unrestricted).

Operating expenses are expenses related to the normal activity of the organisation, such as purchases, staff expenses, rent, depreciation and provision, VAT, as well as commitments to make on projects resources from previous years.

Should be excluded from operating expenses financial expenses (e.g. Costs of external financing, bank interest, discounts granted, exchange rate losses) and exceptional expenses (e.g. fines, penalties, provisions for exceptional liabilities and charges).

Please indicate the operating result before taxes and transfers of funds (between restricted and unrestricted funds, for example).

### **Unrestricted net result (Total incomes - Total expenses)**

The amount to be encoded is the difference between total incomes and total expenses.

Please indicate the net result only including unrestricted funds, after taxes and after all transfers of funds (between restricted and unrestricted funds, for example). Also called "Unrestricted Net income/(expenditure) after transfers between funds".

## QUESTION 7.1 AND 7.2 - PERCENTAGES

Questions 7.1 and 7.2 help calculating the financial dependence of your organisation from the European Commission and ECHO funding.

For a definition of "operating incomes", refer to the above definition.

The information provided here should be consistent with the amounts indicated in question 6.

## QUESTIONS 7.3, 7.4.1 and 7.4.2 - SECTORS OF INTERVENTION

This question will be used to assess the volume of humanitarian activities of your organisation.

The definition of humanitarian aid should correspond to the ECHO definition, set out in Articles 1, 2 and 4 of Council Regulation (EC) 1257/96 of 20 June 1996<sup>4</sup>.

You will find an explanation of the activities falling under specific sectors in Annex 1 hereafter.

The total sum of the two columns (humanitarian aid purposes + non-humanitarian aid purposes) must equal to 100%.

If your expenses for non-humanitarian purposes do not fall under the sectors proposed in the table, indicate the total percentage of these activities in the box "others" and describe the sectors in the box 7.4.2.

## QUESTIONS 8.1 AND 8.2- IMPLEMENTING PARTNER

It may happen that, in some countries, your organisation does not implement directly an ECHO funded action, but works as an implementing partner (IP) of another ECHO partner.

We ask you here to tell whether you ever worked during the accounting period as an IP and to give the reference of those projects concerned.

Indicate only the projects where your organisation acted as an Implementing Partner within an ECHO funded project. It is not necessary to indicate the projects reference numbers of other ECHO funded actions where you acted as the lead organisation.

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<sup>4</sup> [http://ec.europa.eu/echo/about/presentation\\_en.htm](http://ec.europa.eu/echo/about/presentation_en.htm)

If you do not have the exact reference number of the project, just indicate the country of intervention and the name of the FPA partner which had signed the grant agreement with ECHO.

### QUESTION 9 – AUDIT RECOMMENDATIONS FOLLOW-UP

Your organisation should provide here information on the actions taken in response to the latest recommendations received from ECHO external auditors. This question only refer to HQ audits carried out by ECHO, it does not refer to field audits.

You should provide this information in relation to the audit report referenced (date and reference number). **Do not report** on recommendations **not covered** by this specific audit report.

If, instead of a date and number, the mention [NA] appears, it means that your organisation has not yet been audited by ECHO or that the audit report is not relevant for this assessment. You can therefore go to the next question.

You should only report on the recommendations with a **rating of 4 and 5**, i.e. the recommendations considered as important and very important.

You can provide the information either in the box under question 9 or in an annex. In such a case, please indicate in the box “see annex [TITLE]” and go to the upload section 6.

In cases where there was no recommendation rated 4 and 5 in the audit report, you should simply indicated “not applicable” in the box.

### QUESTION 10: OTHER COMMENTS

This section gives you the possibility to add specific comments you would like to pass to ECHO about your organisation.

## UPLOADS

You will find below the list of uploads requested and the language of each document.

The annual report and the activity report should correspond to the accounting period mentioned under question 1.1.

The uploads 1 to 4 relate to the financial information provided in the questionnaire for the accounting period concerned by this assessment.

The audit report should be composed of a balance sheet and a profit and loss account, the approved external auditor's opinion and notes to the accounts. The notes to the accounts are the notes which are annexed to the organisation's accounts in order to complete and/or explain the various headings of the balance sheet and the profit and loss account in addition to explaining in detail variations from one financial year to another. The notes to the accounts also explain the valuation accounting methods of the organisation. Consolidated accounts are not necessary at this stage.

Documents to be uploaded	Languages of the documents
1. Certified balance sheet AND the profit and loss account	English or French translations
2. Audit opinion signed by the approved external auditor	Original language
3. Audit opinion signed by the approved external auditor	Translation in English or French
4. Entire audit report	In the language of your accounts (translation to be provide only upon request)
5. Annual activity report	Original language Translation in French or English if available If not short summary of main activities and humanitarian aid actions
6. Other uploads (e.g. audit follow-up, other comments by partner)	In French or English

## FORMAL DECLARATION

Once you have answered all the questions and uploaded the requested documents, you should press on "Submit". A screen will then appear with the **Formal Declaration**.

With the Formal Declaration, you will confirm that your organisation

- continues to respect the rules of the FPA,
- does not fall in one of the exclusion criteria,
- has no conflict of interest,

- has provided accurate, sincere and complete information.

The questionnaire can only be submitted by a legal representative with authority to engage the responsibility of the organisation and with the "Administrator" user rights in APPEL.

The legal representative must press on the "Submit" button at the end of the declaration to indicate their acceptance of the terms of the declaration.

After pressing on the "Submit" button at the end of the Formal Declaration, it will not be possible anymore to modify the questionnaire. The questionnaire will be submitted to ECHO.

You will be then redirected to APPEL home page.

If you realise afterwards that some of the information provided are not correct, you can inform ECHO by email at [ECHO-Partner-assessment@ec.europa.eu](mailto:ECHO-Partner-assessment@ec.europa.eu). Indicate in the subject field "errors in the questionnaire/partner assessment for [name of your organisation. ]

## 6. LEGAL CHANGES

You should inform ECHO as soon as possible when legal modification occurs. These modifications could be:

- change of the organisation's name,
- merger with an/several organisation(s),
- articles of association changes,
- others.

However, you should inform ECHO only when those modifications are officially approved by the authorities of your organisation's country of establishment or registration, where the latter are required under national law to approve those changes.

The legal modifications are not part of the periodic assessment. You should not wait therefore the periodic assessment to inform ECHO of these changes.

To inform ECHO of these changes and upload the relevant documents, go to APPEL home page and click on "legal updates" [still under development]

Contact [ECHO-APPEL@ec.europa.eu](mailto:ECHO-APPEL@ec.europa.eu) for any questions concerning legal changes.

## 7. INSTRUCTIONS ON DATA ENCODING IN APPEL

### SECTIONS IN THE QUESTIONNAIRE

This online questionnaire includes fields to be completed in the section “last financial data” and an uploading zone.



An electronic Formal Declaration will appear after completion of the two sections and submission of the questionnaire. This declaration is another compulsory field necessary for the finalisation and transmission of the periodic assessment to ECHO.

You can visualise the full questionnaire by clicking on the document “Quick Guides - Questions” which you can find on the homepage of the questionnaire in APPEL.

When filling in the questionnaire, follow the *instructions in italics* appearing below each question:

Example:

**LAST FINANCIAL DATA**

*Please insert information on the most recent accounting period for which your organisation has certified statutory annual accounts. Please also carefully follow the instructions in the pdf document "Quick Guide - Instructions" that can be found on the Periodic assessment homepage in APPEL.*



## TRANSLATION

If a translation is required, please provide the document(s) in either French or English, in accordance with Article 4.3 of the General Conditions of the Framework Partnership Agreement (FPA). Translations **should not be** certified nor signed.

Example:

**UPLOADS - FINANCE**

1. Please upload the English or French translation of the certified balance sheet AND of the profit and loss account, corresponding to the accounting period(s) mentioned in the financial data section(s). *[required]*

## UPLOADS

We invite you to give a name to all your files so as to ease identification.

Example:

nameORGANISATION\_BalanceSheet\_year.pdf

nameORGANISATION\_ProfitandLoss\_year.pdf

**To add a document**, press on the button "Browse" to find in your files the document you want to upload.

To confirm the uploading of the document, please press on the "Upload" button.

**UPLOADS - FINANCE**

1. Please upload the English or French translation of the certified balance sheet AND of the profit and loss account, corresponding to the accounting period(s) mentioned in the financial data section(s). *[required]*

C:\Documents and Settings\Desktop\nameORGANISATION\_BalanceSheet\_year.pdf

Small squares which scroll along indicate the progression of the uploading:

■■■■■■■■■■

When the document is uploaded, the name of the document appears in blue and is underlined:

**UPLOADS - FINANCE**

1. Please upload the English or French translation of the certified balance sheet AND of the profit and loss account, corresponding to the accounting period(s) mentioned in the financial data section(s). *[required]*

☒ nameORGANISATION\_BalanceSheet\_year.pdf

Wait until the document is completely uploaded before beginning another upload for the same question or for another question.

You must then press again on the “Browse” button to select a second document and click on “Upload”.

Make sure you upload all the documents requested. Some documents may be merged in one. If this is the case, only provide the document where all the information is regrouped.

**UPLOADS - FINANCE**

1. Please upload the English or French translation of the certified balance sheet AND of the profit and loss account, corresponding to the accounting period(s) mentioned in the financial data section(s). [required]

[nameORGANISATION\\_BalanceSheet\\_year.pdf](#)

[nameORGANISATION\\_ProfitandLoss\\_year.pdf](#)

To delete an uploaded document, please press on the small cross in front of the document you want to delete:

**UPLOADS - FINANCE**

1. Please upload the English or French translation of the certified balance sheet AND of the profit and loss account, corresponding to the accounting period(s) mentioned in the financial data section(s). [required]

[nameORGANISATION\\_BalanceSheet\\_year.pdf](#)

## SAVE

Do not forget to save what you encoded at regular intervals by pressing on the “Save” button in the top left of the screen.



The screenshot shows the top navigation bar with the European Commission logo and the text 'HUMANITARIAN APPEL'. Below this is a breadcrumb trail: 'European commission > Humanitarian aid and Civil p'. The main content area is titled 'PERIODIC ASSESSMENT FPA2014' and contains a list with items 'Last financial data' and 'Uploads'. At the bottom of this list, there are three buttons: 'Save', 'Check', and 'Submit'. A large red arrow points to the 'Save' button. Below the buttons, a note states: 'All required fields have to be filled in before pressing "Submit" button'.

If you do not press regularly on the “Save” button, all additional information you have encoded will be lost during the closing of the session (“Log out”) or during the reload of the page.

## CHECK

**Save** **Check** **Submit**

When you press on the "Check" button, the system will check if all compulsory fields are completed.

If this is the case, a message "Ready for submit!" will appear.

When compulsory fields are not completed, a message "This field is required!" highlighted in yellow appears next to the section where the information is missing.

In the menu on the left, a figure between brackets highlighted in yellow indicates the number of compulsory fields which are not completed for each section of the questionnaire.

### PERIODIC ASSESSMENT FPA2014

- [Last financial data](#) (31)
- [Uploads](#) (4)

**Save** **Check** **Submit**

All required fields have to be filled in before pressing "Submit" button

#### 6. [PROFIT AND LOSS ACCOUNT] Based on the certified accounts, please fill in the table below in the currency you mentioned above. \*

For definitions of the categories in the table below, please refer to the instructions in the pdf document "Quick Guide - Instructions".

PROFIT AND LOSS ACCOUNT	Amount in the currency used in your accounts
Operating incomes	<input type="text"/> This field is required!
Operating result (Operating incomes - Operating expenses)	<input type="text"/> This field is required!
Unrestricted net result (Total incomes - Total expenses)	<input type="text"/> This field is required!

## SUBMIT

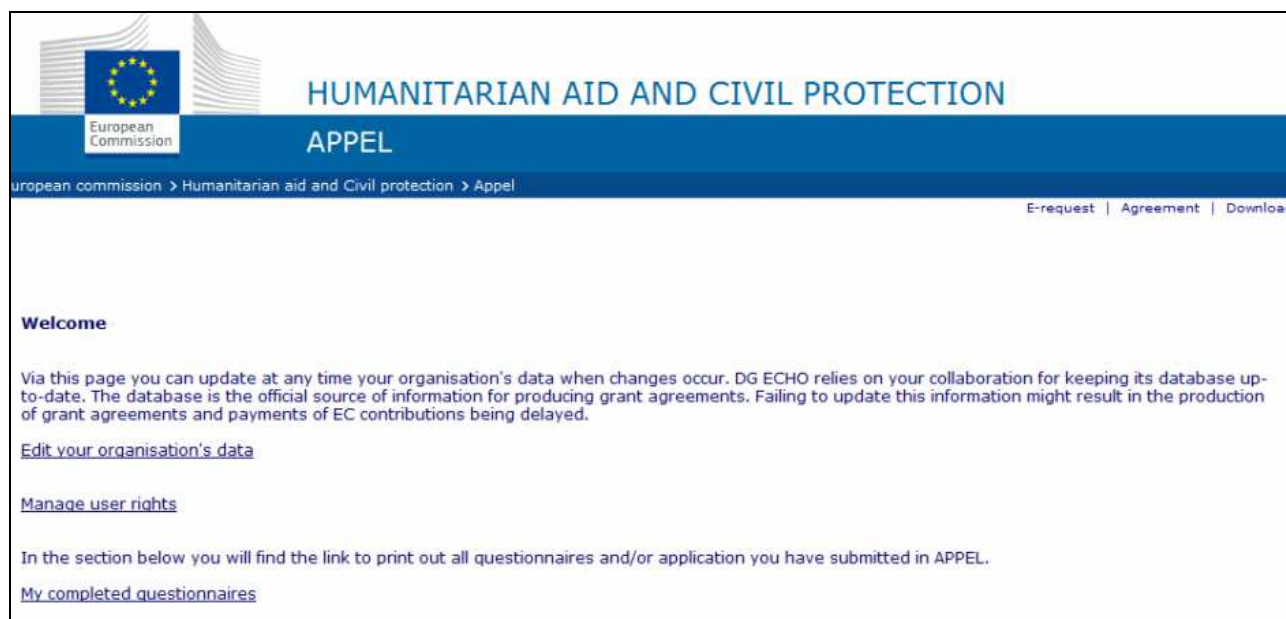
**Save** **Check** **Submit**

As indicated above, alert message will appear when compulsory fields are not completed. As long as all compulsory fields are not completed, it will be impossible for you to submit the questionnaire.

Once all compulsory fields are completed, the questionnaire can be transmitted to ECHO by pressing on the "Submit" button in the top left of the screen.

## PRINTED VERSION OF THE QUESTIONNAIRE SUBMITTED

If you wish to visualise the data you submitted and print the completed questionnaire, click on the link "My completed questionnaires" on the APPEL home page of your organisation.



In this new screen, you can visualise the last submitted questionnaire. The submission date appears beside the name of the questionnaire.

**Validated Questionnaire** PERIODIC ASSESSMENT FPA2014 (22/04/2014) ▾

### Last financial data

**1.1. What is the last accounting period for which your organisation has certified statutory annual accounts?**

Start date	End date
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To visualise or print an older questionnaire, click on the drop-down menu and select the desired questionnaire.

If your organisation notices errors in the submitted questionnaire, please send an email to the functional mailbox [ECHO-PARTNER-ASSESSMENT@ec.europa.eu](mailto:ECHO-PARTNER-ASSESSMENT@ec.europa.eu) indicating in the subject "Errors in the questionnaire / Partners assessment for [name of your organisation / FPA 2014 number]".

## 8. ELIGIBILITY AND SUITABILITY CRITERIA

The signature of the FPA is based on the assessment by the Commission of the Humanitarian Organisation's compliance with the conditions and criteria laid down in Article 7 of the Humanitarian Aid Regulation<sup>5</sup>, and a check against the exclusion criteria in Article 106(1) and 107 of the Financial Regulation. The Parties acknowledge that non-compliance with the conditions and criteria laid down in recital 13 of the Preamble of the FPA may entail the suspension or termination of the FPA<sup>6</sup>.

The table summarises the eligibility and suitability criteria established by the Humanitarian Aid Regulation. It indicates also which documents are used by ECHO to check the organisation against those criteria.

ELIGIBILITY CRITERIA	HOW THEY ARE CHECKED
<b>(a) Be a non-governmental and non-profit making autonomous organisation.</b>	Articles / annual report/certified account
<b>(b) Have a legal personality in the European Union.</b>	Articles – registration
<b>(c) The headquarters must be in a Member State, in the third countries in receipt of EU aid, or in a third donor country, in accordance with Article 7.1 of the Humanitarian Aid Regulation.</b>	Articles / annual report/certified account
<b>(d) Have certified audited financial statements</b>	Financial assessment
<b>(e) Demonstrate absence of any exclusion situation (Articles 106[1] and 107 of the Financial Regulation).</b>	Declaration when submitting the periodic assessment

<sup>5</sup> Article 7 of Council Regulation (EC) No 1257/96 of 20 June 1996 concerning humanitarian aid:

<sup>6</sup> Recitals 13 and 14 of the Preamble to the FPA for NGOs.

SUITABILITY CRITERIA	HOW THEY ARE CHECKED
(f) The applicant should demonstrate sufficient administrative and financial management capacities.	Financial assessment, audit follow-up
(g) The applicant should demonstrate sufficient technical and logistical capacities.	Operational feedback, audit follow-up
(h) The applicant should demonstrate sufficient experience in the field of humanitarian aid.	Annual report, operational feedback
(i) Quality of the results of previous actions carried out by the applicant, and in particular those financed by the European Union (ex-Community).	Annual report, operational feedback
(j) The applicant should demonstrate readiness to take part, if need be, in the coordination system set up for a humanitarian operation.	Annual report, operational feedback
(k) The applicant should demonstrate ability and readiness to work with humanitarian agencies and the basic communities in the third countries concerned.	Annual report, operational feedback
(l) The applicant should demonstrate impartiality in the implementation of humanitarian aid.	Annual report, operational feedback

As mentioned above, **the financial information** provided with this periodic assessment will enable ECHO to confirm that the financial capacity of your organisation is still compliant with the FPA requirements. It will also permit ECHO to carry out its risks assessment.

ECHO is particularly attentive to the following points:

- that your organisation has annual statutory accounts certified by an approved external auditor;
- whether the opinion of the auditor is qualified, negative or whether s/he could not decide;
- the audit is a full scope audit;
- your accounting method is a double-entry accrual accounting method;
- that the unrestricted net equity of your organisation is positive;
- that your organisation has the ability to maintain positive unrestricted net equity;

- that the liquidity ratio of your organisation is at least 0.95;
- whether your organisation is highly dependent on EU funds.

It is important to note that, when necessary to compare accounts of different countries and apply equal treatment to all Partners, ECHO might apply rules for reallocating financial amounts to assess specific financial criteria and ratios.

## 9. CONCLUSIONS OF THE PERIODIC ASSESSMENT

You will receive in writing the conclusions drawn by ECHO on the assessment of your organisation.

As a result of the conclusions of the assessment, the controls (based on risks assessment at contracting stage) referred to in article 7 of the FPA might be updated. The risks assessment at contracting stage will be updated.

## 10. ANNEXES

### ANNEX 1 – LIST OF SECTORS

#### Food assistance, short term food security and livelihood support

Sub-Sector	Comments
General food aid	General in-kind food distributions, blanket in-kind food distributions, targeted in-kind food distributions etc.
Activity-linked food aid	In-kind food-for-work, in-kind food-for-assets, in-kind food as incentive (for training) etc.
Cash and vouchers	General or targeted distribution of cash, vouchers etc. to achieve food security or nutritional objectives
Activity linked cash and vouchers	Cash-for work, vouchers for work, cash for training etc. to achieve food security or nutritional objectives
Short-term livelihood support and emergency food-security.	Distribution of agricultural inputs, distribution of livestock, distribution of other productive assets, provision of livelihood-related services (animal health, agricultural extension etc); training, etc.
Food security information and analysis	Early-warning systems, food-security monitoring systems, market analysis mechanisms etc.
Constitution of emergency food stocks	Support to strategic grain reserves, cereal banks, etc.
Other	None of the above, to specify

#### Water, sanitation and hygiene promotion

Rehabilitation, development and operation of water supply and treatment systems	Actions related to provision of water in humanitarian crisis including (but not limited to); construction/rehabilitation of urban and rural water supplies, drilling of boreholes, digging wells, installation of hand pumps, temporary emergency water supplies, distribution of water treatment materials and capacity building for sustainable operational and maintenance of water supplies.
Sanitary facilities and waste management	Construction of sanitation facilities including latrines, support to urban sanitation systems, capacity building for sustainable management, waste disposal and management systems for urban areas or camps.
Hygiene promotion	Hygiene promotion campaigns, development of hygiene promotion materials, training of leaders, distribution of hygiene items, KAP surveys, etc.
Use of unconditional or conditional cash; vouchers	
Other	None of the above, to specify



## Health

Prevention and response to outbreaks/epidemics	
Preventative and curative care	Preventive and curative primary and secondary health care activities (not including epidemics).
HIV/AIDS	
Health infrastructure rehabilitation	Health clinics/posts, hospital rehabilitation.
Mental and psycho-social support	Mental and psycho-social support; including educational and recreational activities (for children).
Emergency health assistance	Health care services delivered in acute circumstances such as war situations (trauma surgery, first aid, evacuation of injured) or in areas with extremely difficult access (mobile clinics).
Reproductive health	Obstetric Care, family planning, medical care for survivors of Sexual and Gender-based Violence
Use of unconditional or conditional cash; vouchers	
Advocacy, awareness raising	
Other	None of the above, to specify

## Nutrition

Prevention of under nutrition, nutritional rehabilitation and supplementation	Activities that aim at preventing or treating malnutrition (Supplementary and therapeutic feeding centres, Community based treatment, education, training, etc.)
Surveys and surveillance	Ad hoc nutritional surveys or stand by surveillance or monitoring systems
Use of unconditional or conditional cash; vouchers	
Other	None of the above, to specify

## Shelter and Non Food Items

Emergency temporary shelter	Actions related to the provision of temporary shelter in humanitarian crisis including (but not limited to): the provision of tents, materials for the construction of temporary shelter (plastic sheeting, wood, roofing-sheets, nails, tools, rope, etc.) and the repair and / or modification of public buildings to temporarily accommodate the homeless.
Post emergency rehabilitation / semi-permanent shelter	Actions related to the provision of shelter in humanitarian crisis that is recognized as a solution for the longer term, including (but not limited to): the provision of materials and tools for the construction or repair of shelters and in exceptional cases the actual reconstruction or repair of shelters.
Provision of Non Food Items	Actions related to the provision of non-food items in humanitarian crisis including (but not limited to): buckets, jerry-cans, cooking kits, plastic sheeting, rope, cooking/heating fuel, sanitation kits (soap, sanitary napkins etc.), clothing, blankets, etc.
Use of unconditional or conditional cash; vouchers	
Other	None of the above, to specify

## Disaster Risk Reduction/ Disaster Preparedness

Local disaster management components	Community preparedness, local EWS, evacuation plans, contingency planning etc. & capacity building (training) for local DM institutions.
Institutional linkages and advocacy	Advocacy - Facilitation of co-ordination; institutional strengthening (linked to institutions involved in disaster management)
Information, education, communication	Public awareness raising; education (linked with activities in schools of catchment population), National/Regional EWS
Small-scale infrastructure and services	Infrastructure support including construction/rehabilitation of bunds, water supplies, drainage channels, disaster resistant housing, facilities etc. Mitigation works including resettlement, natural resource management, livelihood protection and/or diversification.
Constituting stocks of emergency and relief items	Strategic pre-positioning of selected items, logistics systems for rapid disbursement, warehouse systems for tracking stocks etc.
Livelihoods and economic assets protection	
Other	None of the above, to specify

## Protection

Prevention of and response to violence	Including psycho-social support to and medical care for victims of violence. (Except Sexual and Gender-Based Violence)
Prevention of and response to Sexual and Gender-based violence	Safe shelters; medical care for survivors (if not included under health/reproductive health); mental health and psychosocial support; legal assistance; awareness raising about sexual and gender-based violence and availability of services; livelihood support for victims; awareness raising, training or other initiatives on Sexual Exploitation and Abuse.
Refugee/IDP protection	Registration and formal identification; profiling; legal aid; protection of physical safety and security; educational activities; return programmes; protection activities through assistance (watsan; food; health)
Strengthening of protection sensitivity	IHL dissemination; advocacy; awareness raising campaigns.
Detainees protection	Monitoring of the treatment of detainees, (including conventional assistance interventions whose primary purpose is to access the detainees for the purpose of protection and in order to monitor their treatment.
Other	None of the above, to specify

## Child Protection

Child soldiers/ Children Associated with Armed Forces and Armed Groups (CAAC)	Prevention of recruitment of children, reception centres for demobilised children; training and education activities for demobilised children; information and awareness raising activities; advocacy
Education, training and educational activities	Education services during emergencies; child friendly spaces
Support to separated/unaccompanied children	prevention of separation measures; family tracing; birth registration; foster care; reunification activities
Psychosocial support	
Advocacy, awareness raising	
Other	None of the above, to specify

## Gender

Gender-targeted measures	Targeted measures (based on gender analysis) that respond to the specific need of a gender group (women, girls, boys, men); positive measures to redress gender discrimination in the allocation of resources (specific distributions, livelihood programmes etc...)
Other	None of the above, to specify

## Coordination

Facilitation of coordination/information management	Actions related to the provision and facilitation of coordination in humanitarian crisis, including (but not limited to) Actions to provide and/or enhance information management, the provision of humanitarian information centres and the provision of other coordination services, including civil-military coordination
Public awareness and advocacy	Public awareness and advocacy
Other	None of the above, to specify

## Support to Special Operations

Special logistic operations	Such as air support or common transport facilities
Security	Security services provided.
Capacity Building	Specific activities related to capacity building of the implementing organisation
Feasibility studies, needs assessment and other studies	Feasibility studies, needs assessment and other studies
Emergency infrastructure	Including rehabilitation and / or reconstruction (not covered under any of the above sectors)
Other	None of the above, to specify

## Mine Actions

Humanitarian demining	
Assistance to victims	
Mine education and mine risk reductions	education; mine awareness; information campaign; local capacity building
Other	None of the above, to specify

## Annex 2 – APPEL charter

### CHARTER ESTABLISHING THE PRINCIPLES GOVERNING ACCESS TO APPEL

APPEL is the application for electronic exchange of information between Directorate-General Humanitarian Aid and Civil Protection (ECHO) and its Partners, including Non-Governmental Organisations (NGOs), International Organisations (IOs), the United Nations (UN) and Member States Specialised Agencies (MSSAs). Using APPEL, ECHO Partners can update their administrative data necessary for the management of agreements, transmit operational and financial information and submit action proposals, action reports and modification requests through the e-Single Form (E-Request). Organisations which are not yet Partners use APPEL to submit their application(s) for the signature of a Framework Partnership Agreement (FPA) with ECHO.

Connection to APPEL is only possible through the European Commission Authentication System (ECAS), a system aiming to facilitate the communication between the European Commission and external organisations. It allows these organisations to safely access and manage their records in different protected databases of the European Commission through user account(s), created by individual users within the respective organisations. ECAS user accounts are personal and consist of a single identifier, i.e. a single unique username and password per user.

Within APPEL, there are 6 categories of user rights:

(1) The **Legal Entity Appointed Representative (LEAR) role** shall be assigned to the person who is empowered by the constituent act or the internal rules of the organisation to represent and legally bind the organisation. He/she shall sign the FPA and this Charter and shall have the legal responsibility for the management of all other APPEL users of the organisation and their respective user rights. He/she will be able to delegate the management of APPEL user rights by designating User Rights Administrators (URAs).

APPEL user rights will be granted to the LEAR by ECHO and they can only be deleted by ECHO. The organisation shall thus inform ECHO of any changes in the person empowered to represent and legally commit the organisation. This information shall be sent by e-mail to the following e-mail address: [echo-appel@ec.europa.eu](mailto:echo-appel@ec.europa.eu). ECHO will proceed to update the LEAR role accordingly.

(2) The **User Rights Administrator role** allows the user to grant access to APPEL to other staff members and to coordinate with ECHO in relation to the implementation of APPEL-related user rights, *e.g.* on the appropriate action to be taken in the event of problems with the system.

URAs can manage user rights of other users of the organisation in the following two ways:

- (i) wait until a user requests rights for using APPEL, or
- (ii) proactively grant user rights to staff members of the organisation.

The assignment of rights shall be documented and retained for the purpose of monitoring and URAs should endeavour to regularly update the list of users. URA user rights can be granted and deleted only by the LEAR.

(3) The **Administrative role** allows the user to modify the organisation's administrative data, it however does not allow for the management of E-requests. For this task, other rights described below, need to be assigned.

(4) The **Reader role** allows the user to consult E-requests in APPEL, it however does not allow for the user to encode, modify or send data to ECHO.

(5) The **Encoder role** allows the user to consult, encode or modify E-requests in APPEL.

(6) The **Sender role** allows the user to consult, encode or modify E-requests in APPEL and to send E-requests to ECHO. It is recommended to have 2 senders per organisation in case of absence of one of them. When submitting the final payment request and the therewith related declaration, pursuant to

Article 18(4)(c)(ii) of the General Conditions to the NGO FPA, the organisation shall ensure that the sender has the ability to legally bind the organisation.

With the exception of the LEAR role that is limited to one LEAR per organisation, there are no limitations to the number of users with the above categories of user rights and to the number of user rights assigned to an individual user. Depending on internal needs, as many users as necessary can be created. It is however advisable to keep the number of users within reasonable limits to assure continuity of operations and to guarantee data quality and coherence.

It is the responsibility of each organisation using APPEL to manage its own user rights, from creation to modification and deletion. Partners shall ensure that all users with access to the system use their access only for the purposes intended, according to their roles and responsibilities and within the scope of the access rights granted to them. Partners shall put in place adequate procedures to ensure that the access rights granted to its staff continuously remain in line with the tasks delegated to them and that they are aware of the obligations deriving from each category of user rights. The organisation shall ensure that the users are aware of their obligations and responsibilities.

Users shall not reveal their passwords under any circumstances, except where remote assistance is required from specialised personnel not disposing of screen capture software, and not located in the same building. After such assistance, the user shall immediately change his/her password. Where passwords are disclosed to other persons, the password owner remains responsible for the actions undertaken under his/her username/password. ECHO shall under no circumstances, not even when providing support, request the disclosure of passwords from users.

The Commission cannot be held liable for any inaccuracy of information supplied in APPEL by APPEL users and for any miscommunication resulting from it.

Protection of personnel data is regulated by Regulation (EC) No 45/2001 of the European Parliament and the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the European Union institutions and bodies and on the free movement of such data.

This Charter shall be signed by the Legal Entity Appointed Representative. A copy of the Charter shall be sent to ECHO to the following email address: [echo-appel@ec.europa.eu](mailto:echo-appel@ec.europa.eu).

I, ..... (Forename SURNAME, Function), in the name of ..... (Name of the Organisation), hereby accept the terms and conditions set out in this Charter and declare that I received a copy thereof.

Done at ..... (Place and date)

.....  
(Forename SURNAME)

.....  
(Function)

.....  
(E-mail address/username)<sup>7</sup>

Signature

\_\_\_\_\_

<sup>7</sup> Please provide the same email address as the one used to connect to APPEL/ECAS.