

**EUROPEAN COMMISSION**DIRECTORATE-GENERAL FOR EUROPEAN CIVIL PROTECTION AND HUMANITARIAN AID  
OPERATIONS (ECHO)

General Affairs

Brussels  
ECHO.E**NOTE FOR THE ATTENTION OF DG ECHO NGO PARTNERS**

**Subject: Temporary relaxation of the requirement of signed distribution lists during the COVID-19 crisis**

According to Article 17(b) of the General Conditions applicable to Humanitarian Aid actions financed by the European Union (Annex II to the 2014 FPA), if requested to do so in the context of the checks or audits referred to in Article 23 of the General Conditions, the Humanitarian Organisation must provide adequate supporting documents to prove the eligible direct costs as actually incurred, such as distribution records. Article 23(1)(c) of the General Conditions lays down further that the Humanitarian Organisation must ensure that a sufficiently detailed audit trail exists to facilitate the verification of the nature, the value, and the necessity of every individual transaction and of the eligibility of costs. In addition, Article 8(1)(c) of the General Conditions requires that costs are identifiable and verifiable, and backed by supporting evidence.

For actions involving distribution, the above-mentioned provisions have been applied by requiring that distributions include acknowledgement of receipt by final beneficiaries of the distributed assistance items, usually in the form of signed distribution lists.

Given the exceptional circumstances occurring in the context of the COVID-19 crisis, and in order to take account of and minimise the associated contamination risks, DG ECHO will not expect audited Humanitarian Organisations to obtain final beneficiaries' signatures on the distribution lists that are retained as evidence for the associated costs to be considered eligible.

The above-mentioned relaxation will apply with respect to distributions that are performed during the period starting on 15 March 2020 until an end date to be notified by DG ECHO to partner organisations, once the COVID-19 crisis has been overcome. During this period, it will be expected that Humanitarian Organisations continue to perform monitoring, checks and controls of the distribution process to get adequate assurance that the distributions are reaching the intended beneficiaries, as the evidence and documentation so collected will be even more important in case of audit.

To the extent that the above would imply that post-distribution monitoring be performed, it may be useful to recall that the related costs are eligible even if incurred after the

eligibility period (under the second subparagraph of Article 8(1)(b) of the General Conditions).

Partner organisations are invited to visit the DG ECHO Partners' website on a regular basis to inform themselves of any possible developments on the above or more generally on DG ECHO's approach towards partner organisations in the specific context of the COVID-19 crisis.

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