**Financial Closure & Budget Reconciliation Report**

*Provide detailed accounting, finalize donor reporting, and ensure audit-readiness.*

**Components:**

1. **Funding Source Ledger**
   * List by source: UN core funds, EU consortium, regional grants—with committed and as‑spent totals.
2. **Expense Breakdown**
   * Categories: HR, Software, Training, Travel, Infrastructure, Contingency.
   * Tabular analysis (budgeted vs. actual with variance %, variance reasons).
3. **Budget Reconciliation Schedule**
   * Step-by-step tasks: orphan expense identification, bank reconciliation, vendor invoice clearance.
4. **Variance & Forecast Summary**
   * Examples: “USD 0.4 M under‑spend rolled into contingency”; “+USD 40 k over‑run due to bilingual translation costs”.
5. **Unspent/Returnable Funds Report**
   * Guidance on donor-specific policies (e.g. re-allocation vs. refund).
   * Unspent reserves list (Row IDs, last date, recommendation for use).
6. **Audit Supporting Schedule**
   * Proof of payment docs archived; reference numbers cross-linked to vendor contracts; hint on financial archive retention timelines.
7. **Lessons Learned in Financial Management**
   * e.g. benefits of virtual procurement events, forex exposure in budget line 3.
8. **Sign-off Log**
   * Official closure signatories: UN Finance Officer, NGO Lead Finance, External Auditor clearance.

*This aligns with financial close guidelines and best practices cited in project finance literature and reconciliation frameworks (turn0search16, turn0search26, turn0search36)*.