WINPACCS®

SYMPOSIUM 2026

03 NOV. | WETZLAR | On-site and Online

WINPACCS Project Controlling in Practice

How NIRAS uses WINPACCS for effective Pproject Controlling

Shekib Nastoh, NIRAS Germany GmbH

WINPACCS®

ERP for Global Development

SYMPOSIUM ▪ WORKSHOP

WINPACCS Project Controlling in Practice



Shekib Nastoh

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Agenda

01 **Welcome and introduction** — 5 min
Speakers, NIRAS portfolio, role of controlling, objectives

02 **Challenges in international project controlling** — 5 min
Portfolios, countries and teams, transparency, decisions

03 **Use cases and best practices** — 15 min
Framework, deviations, performance, risks, reporting

04 **Practical insights and lessons learned** — 5 min
Success factors, working with mbi, recommendations

05 **Questions and discussion** — 15 min
Your questions and experiences

30 minutes presentation · 15 minutes questions and discussion



Shekib Nastoh
NIRAS Germany GmbH

NIRAS: an international project portfolio

Who we are

- Owned by a foundation and employees: an international, multidisciplinary consultancy, **founded in 1956** · 3,000+ professionals
- Clients: international development organisations, donors, governments, institutional investors and the private sector
- Sectors include education and employment, governance, water, energy, agriculture and fund management
- Large international development projects are controlled in **WINPACCS**

NIRAS in numbers

400+

Projects per year

delivered across 100+ countries

34

Countries with offices

62 offices in Europe, Africa, Asia Pacific and Latin America

20

Large projects in WINPACCS

ongoing international development projects

€540m+

Revenue in 2025

NIRAS-wide








Sources: niras.com, About us (October 2026); NIRAS WINPACCS portfolio · Photos: NIRAS

01 · WELCOME AND INTRODUCTION

Why controlling matters in international projects

The role of project controlling

Funding partner rules

Each funding partner (donor or client) sets its own budget lines, eligibility rules and reporting periods

Distributed teams

Costs arise in several countries, currencies and offices

Fixed ceilings

Budget lines are contractual limits: overruns need justification or an amendment

Timely decisions

Project managers need reliable figures early enough to act

Objectives of this session

1. Show how NIRAS uses WINPACCS Project Controlling today
2. Share the challenges we overcame in implementation and daily use
3. Pass on lessons learned and best practices to other organisations

02 · CHALLENGES

Challenges in international project controlling

Managing portfolios across countries and teams

CHALLENGE

Many projects with different funding partners and budget structures, booked by different teams in several countries

OUR APPROACH

The funding partner's budget-line structure for each project, agreed posting deadlines and the same target-actual analysis across all projects

Managing currency exchange effects

CHALLENGE

Budgets in EUR, costs in local currencies: exchange-rate fluctuations change the EUR value of spending

OUR APPROACH

Correct exchange-rate setup in WINPACCS, the method each funding partner requires, timely (ideally daily) booking and regular monitoring of exchange differences

Keeping receipts and documents accessible

CHALLENGE

Receipts and supporting documents are created in many locations and must be available for review and audit

OUR APPROACH

Digital vouchers and a structured SharePoint folder for every project

Ensuring transparency and accountability

CHALLENGE

Funding partners and auditors expect every figure to be traceable

OUR APPROACH

Full drill-down from budget line to voucher and supporting document, in line with accounting principles

Supporting timely management decisions

CHALLENGE

Deviations discovered at year-end come too late to correct

OUR APPROACH

Traffic-light status and regular reviews with project managers

03 · USE CASES AND BEST PRACTICES

Our controlling framework in WINPACCS

Project structure

Portfolio — 20 large projects · cross-project controlling

- **Project** — Project A · approved budget €6.21m
  - **Budget-line group** — e.g. 3.4 International and national STEs
    - **Budget line** — e.g. 02 Pool of National STEs
      - **Vouchers** — 2,371 voucher positions with supporting documents

Accounting view	Budget view
By account, e.g. 5702 Running costs office	By funding partner budget line, e.g. 3.4 STEs
Used by finance	*Used for reporting*

Same 2,371 vouchers, same €3.40m in costs: both views reconcile

Controlling cycle



01 Review data

Check completeness, period and posting status



02 Compare

Actual costs against the approved budget



03 Investigate

Trace significant deviations to transactions



04 Follow up

Explain the impact and agree next steps

03 · USE CASES · DEEP DIVE

Two sides of controlling: postings and budgets

1 Correct booking of transactions

Budget pre-approval	Purchases, services and procurement start only with budget approval
Invoice approval	Invoices approved under our SOP
Posting with four eyes	Recorded in WINPACCS under the four-eyes principle: no one handles a transaction alone
Month-end closing	Bank and petty cash reconciled; reviewed by the team leader (optional), approved by the PM
Release by the German office	Period locked in WINPACCS, next month opened, data posted to the group finance system
Documentation	Every voucher backed by supporting documents, scanned to SharePoint and kept in hard copy

2 Budget control

Target-actual analysis with traffic-light status per budget line in WINPACCS

Within budget
Keep monitoring

Approaching the limit
Check commitments and forecast

Over budget
Investigate, correct or reallocate

Correct postings make the traffic lights reliable: budget control is only as good as the data behind it.

03 · USE CASES · EARLY IDENTIFICATION OF DEVIATIONS

WINPACCS view: the traffic lights flag where to look

	Project A (anonymised)	Budget (EUR)	Costs (EUR)	Budget spent (%)	Status of residual...	Residual budget (...
+	05 Component Leader A	191,597.94	128,960.44	67.31 %		62,637.50
+	06 Component Leader B	162,838.24	100,205.43	61.54 %		62,632.81
+	07 Capacity Building Communication Advisor	136,893.90	103,771.19	75.80 %		33,122.71
	3.2. Travel expenses of resident expatriates & dep...	19,759.72	13,288.90	67.25 %		6,470.82
+	01 Flights for int. and nat consultant	9,803.47	11,344.21	115.72 %		-1,540.74
+	02 All LTEs members during field trips	9,956.25	1,944.69	19.53 %		8,011.56
	3.3. International and national short-term experts	110,002.52	0.00	0.00 %		110,002.52
+	01 Head of Project - Accommodation	110,002.52	0.00	0.00 %		110,002.52
	3.4. International and national short-term experts	54,547.98	50,542.85	92.66 %		4,005.13
+	01 Pool of International STEs	22,941.00	5,158.00	22.48 %		17,783.00
+	02 Pool of National STEs	31,606.98	45,384.85	143.59 %		-13,777.87
	3.5. Travel, accommodation and others (Int+Na)	10,389.13	5,968.01	57.44 %		4,421.12
	Number of voucher positions: 2,371	**Grand total: 6,208,177.91**	**Grand total: 3,398,893.37**	**Grand total: 54.75 %**		**Grand total: 2,809,284.54**

Excerpt: WINPACCS target-actual analysis, Project A (budget lines 3.1–3.5)

What the system flags

OVER BUDGET

- **Pool of National STEs**
  143.59% spent · −€13,777.87
- **Flights for int. and nat consultant**
  115.72% spent · −€1,540.74

WATCH

- **3.4 Int. and national STEs**
  92.66% spent · €4,005.13 left

Ask before drawing a conclusion

Which activities remain?
What costs are committed?
Is the forecast still realistic?

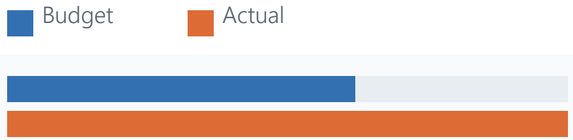
03 · USE CASES · EARLY IDENTIFICATION OF DEVIATIONS

€2.8m headroom overall, but €105k in line overruns

TOTAL APPROVED BUDGET	ACTUAL COSTS	REMAINING (AGGREGATE)	BUDGET-LINE EXCESS
€6.208m	€3.399m	€2.809m	€105.4k
Approved project budget	54.75% of total budget	No overall budget overrun	10 funded lines over budget

Largest budget-line overruns

Top four = €85.2k, i.e. 80.8% of the €105.4k excess · bars on the same scale



	Budget → actual	Variance
Digital training & follow-up	€47.9k → €77.2k	+€29.3k 161% of budget
Service package: co-financing	€22.9k → €49.6k	+€26.7k 217% of budget
Software licence fee	€16.3k → €31.7k	+€15.4k 194% of budget
Pool of National STEs	€31.6k → €45.4k	+€13.8k 144% of budget
Brand & website	€15.3k → €21.1k	+€5.9k 138% of budget

Source: project analysis workbook and WINPACCS (Project A, anonymised). Line overruns exclude subtotal rows; the zero-budget cost is shown separately.

Evaluation

OVERALL POSITION

Not over budget in aggregate: 54.75% spent. Spend rate alone does not show whether delivery is on track.

CRITICAL EXCEPTIONS

- 10 funded lines exceed budget by €105.4k
- €623.38 booked on a €0 budget line
- A travel line is 99.94% spent (€11.37 left)

ELEVATED LINE-LEVEL CONTROL RISK

Verify coding, eligibility and forecast first

WHAT WE DID

1 Traced the variances to vouchers and approvals
2 Reforecast the remaining activities
3 **Amended the contract to cover the excess**

03 · USE CASES · SUPPORTING CORRECTIVE ACTIONS

From a variance to corrective action

Trace the transaction

1

Budget line

Select the line with the deviation and the reporting period

2

Voucher list

Open the relevant voucher or posting list

3

Posting details

Review the details of the postings behind the figure

4

Supporting documents

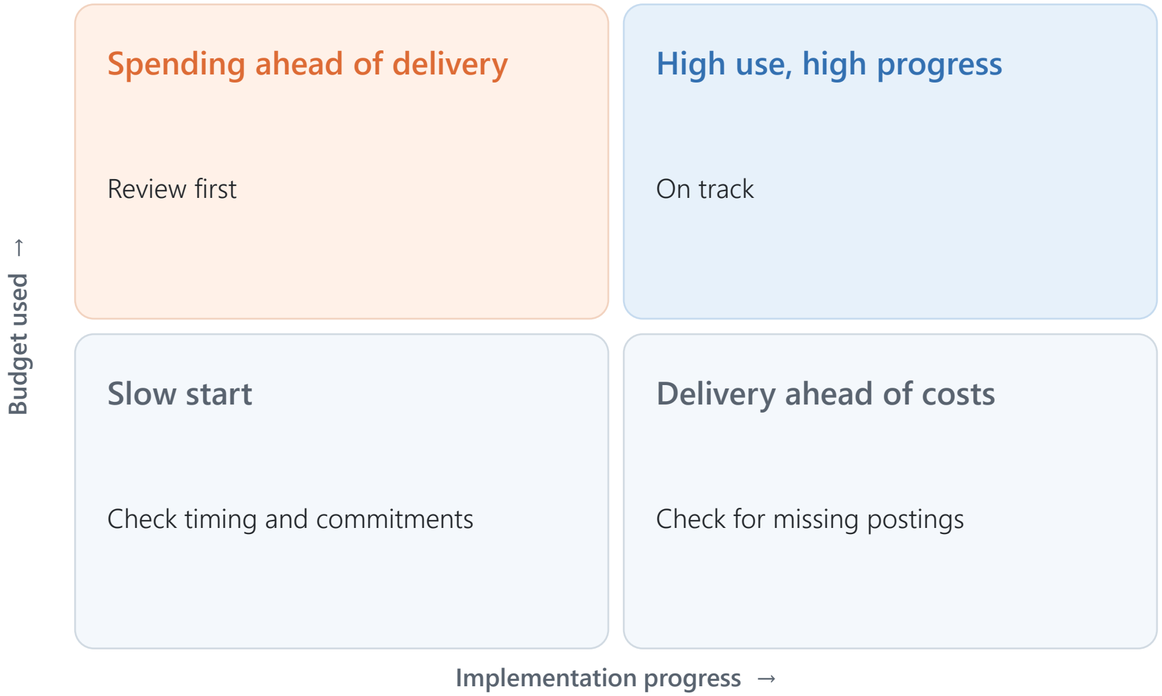
Check the supporting document in the shared folder or hard-copy file

Support corrective action

- Is the allocation to this budget line appropriate?
- Were the costs expected and justified?
- Agree any correction, forecast update or follow-up

Tracking performance and profitability

Budget use vs. implementation progress



High budget use is not automatically poor performance: read it against progress.

Project profitability

Revenue
fees and reimbursables invoiced

−

Costs
personnel, travel, subcontracts

=

Margin
vs. bid calculation

- Monitor the margin against the bid calculation
- Forecast remaining revenue and costs to completion
- Flag projects with eroding margins for management decisions

HOW PROFITABILITY IS SHOWN

WINPACCS
all project costs, transferred monthly

›

Maconomy
our ERP: costs and revenue

›

Profitability
shown per project

Financial risks: early signals and responses

RISK	EARLY SIGNAL IN THE FIGURES	RESPONSE
Budget-line overrun	Red status, more than 100% of the line spent	**Reallocate within the funding partner's flexibility or request an amendment**
Ineligible or misallocated costs	Unusual postings in the voucher list	**Correct the coding, document and approve**
Underspending	Low spend against progress near the project end	**Re-plan activities early to avoid returning funds**
Exchange-rate effects	Currency differences on field-office postings	**Check conversion settings and monitor rates**
Pre-financing and cash flow	Costs incurred ahead of funding partner payments	**Invoice and request funds on time**

Finance and project managers: who needs what

Project managers

Steer their project

FOCUS

- Clear processes and correct booking of transactions
- Target-actual analysis by budget line
- Voucher lists for their project
- Remaining budget and forecast

Finance and controlling

Ensure correct figures

FOCUS

- Month-end closing on time
- Correct bookings, supported by proper documentation
- Regular reviews and timely corrections where needed

Management

Decide and prioritise

FOCUS

- Portfolio KPIs: spend, residual budget, margin
- Projects needing attention
- Summary of financial risks

Regular review: controller and project manager go through the deviations together and agree actions, owners and deadlines.

04 · PRACTICAL INSIGHTS AND LESSONS LEARNED

Lessons learned: key success factors

01
Define clear processes, rules and principles

02
Train every team member to apply them

03
Apply the four-eyes principle to every transaction

04
Record transactions completely and on time

05
Correct incorrect bookings promptly

06
Update budgets as soon as plans change

07
Review deviations against progress before concluding

08
Present financials in a fixed, consistent format

09
Agree actions, assign owners and follow up

"WINPACCS provides the financial information; effective project controlling turns that information into decisions."

04 · PRACTICAL INSIGHTS AND LESSONS LEARNED

Working with WINPACCS and mbi

Training for accountants and finance staff

Training sessions for accountants and for finance and controlling staff

Tailored training on request

Training can be organised on request, tailored to each organisation

Free training on every topic

Open sessions on all WINPACCS topics, where everyone is welcome

Answers when we need them

Questions and challenges are answered by the WINPACCS/mbi team

Recommendations for other organisations

1. Set up each project properly in WINPACCS from the start
2. Train your staff and keep their knowledge up to date
3. Post transactions daily and correct incorrect postings on time
4. Apply budget changes and all other changes on time
5. Make full use of the training offered by WINPACCS







Any questions?

THANK YOU

Shekib Nastoh · NIRAS Germany GmbH