

PROJECT ADMINISTRATION MANUAL – CISU-PROJECTS (Civil Society Development Fund) Seniors without Borders (SwB)

FOREWORD:

This manual describes the procedures, processes and guidelines that must be used when applying for and administering projects and smaller programs under CISU.

Including monitoring and financial management.

Policies regarding anti-corruption, anti-child labour, sexual harassment, exploitation and abuse (PSHEA) and anti-terrorism are contained in a separate document; 'Code of Conduct'.

TABLE OF CONTENTS:

FOREWORD:	1
TABLE OF CONTENTS:	1
PROCEDURE FOR PROJECTS AND SMALLER PROGRAMMES –	2
Seniors without Borders (SwB)	2
1. Project proposal.....	2
2. Project group	2
3. Project approval	3
4. Advice at CISU	4
5. After consulting with CISU and a granted application	4
6. Project cooperation agreement.....	5
7. Irregularities and C-cases (Corruption).....	6
PRE-QUALIFICATION:	7
MAIN POINTS OF MONITORING AND FINANCIAL SUPERVISION:	10
FINANCIAL SUPERVISION:	11
Final report and accounts	12
EXAMPLE OF COOPERATION AGREEMENT:	13

PROCEDURE FOR PROJECTS AND SMALLER PROGRAMMES – Seniors without Borders (SwB)

In this document, the word projects is used as a generic term for projects and smaller programs.

For projects under 50,000 DKK, there is no requirement that the project committee (PU) be involved. However, the committee can be involved and advise if desired.

The National Board (NB) must approve all external project applications of 50,000 DKK and above. Below this amount, the national chairman approves.

Every project in SwB must have a project group (PG). The project group manages the individual project, but the national board has overall responsibility for all projects.

1. Project proposal

- A project must, as a starting point, be based on a formulated problem from a partner in the South.
- The project proposal must be in accordance with SwB's mission and vision: See our strategy paper.
- The partner organization must be actively involved in the further process.

2. Project group

- Members of SwB who are interested in the project form a Project Group (PG). All project groups are open to new members throughout the life of the project. Replacement in PG must be approved by the department management in the department where the project is located (the project manager's department). In special cases, LB may require replacement of members in PG.
- A project group must have a minimum of three members who together have, or obtain, the following competencies:
 - Professional competencies within the project's professional area.
 - Good knowledge of the country where the project is to be implemented.
 - Complete CISU courses regarding project management, monitoring, project evaluation. In accounting, financial reporting and financial standards (at least two in the project group).
 - Missing relevant competencies should be acquired as soon as possible by participating in CISU courses.
- CISU's course overview can be found on CISU's website. The department to which the project belongs pays, upon application, the course fee for relevant courses.
- In addition, there will be ongoing internal training of PG members.
- The PG leads the individual project, but it is LB who has the overall responsibility for all SwB's projects.
- The project group appoints a project manager as the primary contact person in relation to the PG. You can only have project responsibility for a maximum of 3 projects.

- In addition to the project manager, the project group must consist of a finance manager and a communications manager.
- The project manager:
 - Ensures that the group functions optimally, welcomes new members and resolves any conflicts.
 - Ensures that all important decisions are made collectively.
 - Ensures that everyone in the group is kept fully informed and has the opportunity to participate in the work process
- When the project starts, the project manager is responsible for:
 - Ensuring that SwB (department management) is well informed about the project's development via monitoring reports, status reports and reports on special conditions and challenges.
 - Ensuring that all important documents - application, budget, accounts, reports - are archived in SwB's archive system.
 - Ensure that reporting, bookkeeping and accounts meet CISU's requirements for financial supervision.
 - Ensure ongoing updates regarding the project on SwB's website.
- The project manager may delegate tasks in consultation with the rest of the PG.
- Approval of payments. Payments to projects must always be approved by two people, who may not live at the same address and who may not approve payments to themselves.
- PG may seek sparring and exchange of experience with similar SwB projects, thematically or geographically.

3. Project approval

- A project proposal must go through a pre-qualification by the department management stating problem, target group, goals/objectives, expected results, planned activities, assumptions and risks (including exit strategy), project group members (minimum 3 stating project manager, finance manager and communications manager), financial management, any Danish partners, partner(s) in the recipient country, resource requirements, sustainability and time horizon.
- The project group completes the "Form for approval of project proposals" (found under "My SwB"/Documents/Procedures and forms). The form has 2 steps: 1) points 1-4 are completed in advance, 2) points 5-13 are completed in dialogue with the department management. See form on pages 7-10.
- The form is sent to the chairman of the department management, who ensures that the project is discussed at the next department meeting, and the project group (PG) is then called to a dialogue meeting.
- The chairman of the department management forwards the approved project proposal, with signature, to SwB's national treasurer, who assigns the project a number and creates an account in the association's bank. A folder is created in the 'Projects folder' on 'My SwB'.
- PG sends the signed project proposal to SwB's project committee (PC) for assessment and recommendation on prioritization, cf. NB's guidelines. NB has the final decision.
- PG prepares the first draft of the project application, which is forwarded to PU.
- PC appoints two members to review and comment on the application. The comments are forwarded to PG. In addition to the application text, the submission must include a budget.

- PC then assigns the project one of the colours red, yellow or green based on CISU's point scale. Red must be re-evaluated and yellow must be improved and adjusted before being re-submitted to PU. Both red and yellow must be oriented in relation to other sources of funding. Green indicates that the PG can draft an actual project application.
- The project group prepares the application, cf. advice and guidance from the PC. A note is written as documentation and is attached together with the changes that have been made.
- The project manager ensures, in collaboration with the partner, that all master data regarding the partner is uploaded to 'Our CISU' before the application itself is submitted.
- PG then orders a consultation with CISU, in which one of the 'PU readers' participates.
- After consultation with CISU, the project is elaborated/reformulated if necessary (see point 6).
- Before applying to CISU, the project is sent to LB for final prioritization and approval. Prioritization is carried out according to principles adopted in the NB.

4. Advice at CISU

- Advice may only be ordered (form on CISU's website) when the advice from PC has been incorporated.
- PG can, as a rule, only expect one advice, but upon request, an additional advice can be requested.
- CISU does not provide written comments, only oral ones. Therefore, PG must write a short report of the advice meeting, so that CISU's advice and comments appear.
- One of the two 'readers' from the project committee participates in the advice in CISU.
- The application must be adjusted according to the advice.
- The note must be available as documentation stating changes upon final approval by NB.
- Extension applications are to be considered a new project, as the purpose, target group, strategy or budget must be changed and further developed. Therefore, such applications must be submitted to both the department management and PC
- Re-applications must be processed again by PC.

5. After consulting with CISU and a granted application

- PG elaborates/reformulates the project following CISU's advice. PC makes the final assessment of the project, which is subsequently forwarded to LB for prioritization and approval.
- All documents regarding the project must be in the archive 'Projects folder'. For example, reports from partners, monitoring reports, final reports, etc. Final reports and final accounts must be uploaded to 'Our CISU'.
- Partner must create a separate account for the project and inform which auditor they will use for the local audit. The local auditor must be approved by SwB's auditor. If the grant is less than 200,000, the audit will be carried out by an auditor appointed by CISU. In addition, reference is made to UM's audit instructions, which the partner's auditor must be informed of before the project starts.
- Once the project has been granted, LB has the overall responsibility for ensuring that the project manager and partner update changes in master data on an ongoing basis. The project manager must ensure that milestones and deadlines in 'Our CISU' are met. LB is responsible for ensuring that CISU's rules are complied with. Guidance on this can be found in this form:

stamdata-om-partner-09102023 via this link: How to apply for CISU's pools under the 'pools' tab, then 'step-by-step: how to apply for CISU's pools'.

- It must be ensured that the partner meets CISU's and SwB's management requirements.
- Financial supervision is carried out at the partner in the south at the same time as the other monitoring of the project. The financial supervision is based on Humentum's Finance Health Check.
- Any payment in the project, both in Denmark and in the partner country, must be approved by two people. These people must not have the same address or be related to each other, and you must not approve payments to yourself.
- In SwB, one of the two who must approve, in addition to the person responsible for finance, can be the project manager or a person with signing authority.
- The project group (PG) prepares a project description for SwB's website (max. 1 A4 page) containing the following points:
- Project title / Project number / Country / Partner in the South / Target group / Project goals / Project activities / Sustainability / Expected start and end date / Names of project group members
- The project description is sent to SwB's webmaster - preferably together with some relevant images. Before using images on the website or at theme meetings, posters, etc., consent must be obtained from the people in the image, if they are recognizable. If the project group wants more members, it must be stated, if necessary, with a request for special experiences and skills.
- PG updates the project descriptions on the website when there is new information and according to guidelines from the communications committee. The updates are sent to SwB's webmaster.
- An inventory list is made for various equipment and furnishings in connection with the project. Typical computer, printer, bicycles, motorcycles, etc. At the end of the project, a hand-over document must be created, which can be found on CISU's website.

6. Project cooperation agreement

- When a CISU application has been approved by CISU, a project cooperation agreement must be drawn up, which must be signed by the chairman of SwB and the partner, who will implement the project. The agreement describes all matters in and around the project, who is responsible for what, which activities must be carried out and what must be reported to the project group in Denmark.
- There are basic requirements for a project cooperation agreement. It must contain the policies that are applicable and set out by the Ministry of Foreign Affairs. Inspiration for wording can be found on CISU's website/Tools (top bar)/Partnership/Partnership Agreement.
- See example of cooperation agreement on page 13 ff.

7. Irregularities and C-cases (Corruption)

- NB is obliged to intervene with a PG at any time if, during the project, uncertainty arises about the PG's composition and ability to implement the project. The same applies if the partner is unable to deliver its part.
- Should a case of corruption (C-case) arise or there is suspicion of corruption, fraud, abuse or other irregularities, PG is obliged to inform NB immediately and to report to CISU within a maximum of 14 days. The following form is used for this: (<https://cisudk/media/mtoafdyw/eng-form-for-reporting-of-irregularities.doc>), which can be found on CISU's website.
- PG and NB jointly coordinate with CISU on further measures in the C-case. The decision-making authority regarding C-cases lies with the Ministry of Foreign Affairs and the National Audit Office.

PRE-QUALIFICATION:

The first step in the process is to present the idea to the department management using this form.

<p>Project/program proposal for approval in the SwB department: _____ Note: Only sections 1-4 of the form must be completed before submitting a proposal to the department (the rest is completed in dialogue with the department management)</p>	
Country	Project title
Basic project/program idea	
<p>1. Situation: Briefly describe the problem(s) in the recipient country that the project will contribute to solving.</p>	
<p>2. Target group: Describe the target group in the recipient country that the project is aimed at.</p>	
<p>3. Purpose/Objectives: Explain the project's purpose/overall objectives and describe some specific (measurable) project goals (max 3).</p>	
<p>4. Project Manager Name: Address: Telephone: Email: Background/Experience: (If applicable, indicate participation in relevant CISU courses)</p>	
<p>The following fields are filled in in dialogue with the department management - preferably with information for use in the dialogue.</p>	

Elements of project execution	
<p>5. Results Discuss/assess the expected results of the project in relation to the specific project goals.</p>	
<p>6. Planned activities: Describe (in broad outline) the planned activities - and how they support the expected results (point 5).</p>	
<p>7. Assumptions / risks:</p> <p>Indicate:</p> <p>a. Which assumptions (e.g. infrastructure, recipient's receptivity, willingness to cooperate with any institutions) are assumed to apply to the implementation of the project - and</p> <p>b. Which potential risks that may counteract/prevent the implementation of the project.</p>	

Involved in project execution		
<p>8. Project group: Members of the project group (Min. 3-4 including the project manager listed in point 4) Indicate names and a brief description of, among other things, background, experience, input to the project, language skills. Note: 1 member with financial responsibility (see point 9)</p>	1) Name Background	
	2) Name Background	
	3) Name Background	
	4) Name Background	
	5) Name Background	

1 member with communication responsibility		
<p>9. Financial management: How is financial management of the project ensured? In Denmark we use E-conomic! – which accounting/bookkeeping systems are planned to be used by the partner? Who is financially responsible?</p>		
<p>10. Danish partners: Please list any other Danish organizations, CSOs, etc. that may be collaborating on this project.</p>		
<p>11. Partners in recipient country: Indicate partner(s) in the South (or other area) and their project experience. Are there any partnership agreements? Will the partner be able to work independently and ensure regular reporting of project progress?</p>		

Resources and sustainability	
<p>12. Necessary resources: Describe how the necessary efforts and funds are expected to be provided: a) Voluntary efforts b) Private financing c) Application to private/public funds d) Application to CISU</p>	

a) (If applicable, state the expected date of application and amount).	
13. Sustainability/exit strategy: Describe how you expect the project to continue once the project period has ended or you are no longer involved in the project. Expected time horizon?	

The department's final assessment	
Any comments from department management	
Approved as a project proposal	Date _____ Signature: _____ Chairman of the department management

In the further work, reference is made to the procedures for project applications, administration, etc., which can be found on the website.

MAIN POINTS OF MONITORING AND FINANCIAL SUPERVISION:

A monitoring visit not only deals with the project's condition, degree of goal achievement, assessment of activities carried out, etc., but also financial supervision.

The National Board (NB) ensures that documents and financial reports from partners are submitted by the deadline and that samples of documents are taken. Financial reports from the project groups are approved by the National Board. The partner's annual accounts are included in SwB's project accounts, which are approved by the association's auditor and NB.

Payment of money for the project is made using the form on the CISU website. Payments can be made for a maximum of 6 months at a time.

It is extremely important to be in dialogue with the target group for the project to obtain a regular assessment of the project's significance for them through conversations/interviews. It may also be relevant to enter dialogue with the local authorities and gain their support for the project. Here, consideration must be given to whether there may be undesirable consequences for the project and the target group(s) if the project's content and objectives include topics within human rights and democratic development that may be seen as problematic by the authorities.

Such situations are best avoided if the project has assessed such risks from the start and planned the project accordingly. Here, a MEL (Monitoring, Evaluation, Learning) form can be

used to advantage, which can be found in CISU's project guide and CISU's accountability checklist.

In addition, reference is made to CISU's current **management guidelines**.

The monitoring should cover the following:

Identification of the project's main actors in the south:

- which persons are responsible for the overall coordination of the project
 - who plans and decides on changes to the project plan
 - who approves the payment of expenses
 - who is authorized to make payments
 - who is responsible for the project's accounts
 - what family and private relationships exist between these actors
- The monitoring should cover the following:

1. *Have the planned activities been implemented?*
2. *The extent to which the project description's measurement points are met is verified/documented, and a decision is made as to whether these measurement points should be adjusted.*
3. *Interviews are conducted with individual project participants to determine the extent to which the project's goals are being pursued.*
4. *Has the partner encountered many challenges in connection with the implementation? If so, which ones: Cultural, lack of knowledge and education, financial or other.*
5. *To what extent have the observations and recommendations from previous visits been implemented?*
6. *Have the status reports been accurate enough compared to own observations?*
7. *Changes in personnel composition and master data must be updated in 'Our CISU'.*
8. *Does the partner have organizational procedures for how to handle allegations of sexual harassment, exploitation, abuse (PSHEA) or other forms of unethical behaviour.*
9. *Confirm that sexual harassment, child labour, anti-corruption, are handled as written in the partnership agreement.*

FINANCIAL SUPERVISION:

The financial supervision of the project in the south is based on the project budget and measurement points, as contained in the project description.

The financial supervision is carried out based on Humentum's Finance Health Check.

1. *Has the partner been fully informed about SwB's and CISU's requirements for project administration, accounting and reporting, and are these requirements fully understood.*

2. *Accounting system, double or single entry. If the grant is over DKK 500,000, there must be double entry in an electronic accounting system.*
3. *Check that withdrawals of money from the bank require two signatures from authorized persons.*
4. *Check that bank reconciliation is carried out monthly.*
5. *Check random samples of vouchers to see what has been purchased and paid for and delivered, that vouchers have been signed/approved by two persons who have the authority to do so.*
6. *That the partner keeps a separate inventory list for project investments.*
7. *Get the name of the auditor and check that it is the same company that carries out the final audit.*
8. *Have there been critical remarks in the latest audit report.*
9. *Has an engagement letter been signed with the auditor, including references to the CISU requirements? In addition, reference is made to the Ministry of Finance's audit instructions, which the partner's auditor must be informed of before the start of the project.*
10. *Write a short note about what has been checked and the names of the staff who have been spoken to. Also state which attachments have been checked. The note must be placed in the project's folder in 'Mit SuG'.*

Documentation

The financial audit must result in a written report, which must contain a brief summary of the topics mentioned in the previous section. A brief account of the audit participants' impressions of the general course of the visit and the status of the project, as well as who has participated in the audit visit. A list of recommendations and requirements for adjustments and changes. The report must be accompanied by documentation in the form of photographed key documents and bank statements.

Financial reports are prepared at least three times a year. The reports must be approved by a person other than the person who prepared the report. The local partner shares financial reports with SwB to follow up on over- and underspending, and possibly request budget changes in the project. Status reports and financial reports must be finally approved by the national council.

Final report and accounts

NB is responsible for ensuring that the project managers, in accordance with CISU's rules, comply with milestones and deadlines.

When the effort is completed, a final report for the grant is prepared. Here, CISU's format for final reports is used, which can be found at www.cisu.dk/skemaer. The final report is uploaded to 'Vores CISU' in a signed version, as specified in CISU's rules.

The project group must write a short summary (maximum ten lines) of what has been achieved with the effort. This text is used as part of CISU's communication of results. If relevant, the report is

supplemented with images, video, documents, screenshots from social media or other material produced during the effort that can be shared electronically with CISU. Please note applicable GDPR rules.

When the effort is completed, a final account for the grant must be prepared. Here too, the relevant CISU format for final accounts is used, which can be found at www.cisu.dk/skemaer. The final accounts are uploaded via 'Vores CISU' in a signed version.

EXAMPLE OF COOPERATION AGREEMENT:

Partnership Agreement

between

Seniors without Borders,

Emiliedalsvej 99, 1. -2, 8270 Højbjerg, Denmark

and

xxxx

Project Title: xxxx

Time frame: 30 months (From 1st September 2024)

Budget. The budget funded by CISU of Denmark is yy DKK. The amount includes also costs in Denmark.

The Agreement comprises two parts: the Partnership Agreement and the Annexed project documents.

Article 1: Obligations by the parties:

Both Parties

Both partners have the obligation that the project will be implemented in a good spirit of cooperation and in accordance with the rules and regulations set forth by CISU. Both parties further have the obligation to keep the other part informed of any unforeseen development in the implementation or significant changes in the daily operation.

Obligations by xxxx

xxxx is the primary organisation responsible for the implementation of the project and the activities described in the project document (annexed to this Agreement). xxxx should therefore provide sufficient professional and administrative capacity to manage the project in a qualified, proper and appropriate manner. The daily progress of activities, keeping the accounts, and reporting to SwB as described in Article 4 and 5 below.

xxxx should further allow and facilitate any inspection of project activities, reports, accounts, documents, inventory etc. which might be desired by SwB and /or CISU, Danida, the Danish Auditor General, and the Danish Parliament's Finance Committee.

xxxx shall maintain all project documents including accounts for 10 years after termination of the project and upon request, make all materials- project documents, reports, evaluations, budgets and accounting material concerning the project grant available to Danida, the project funder (CISU), the Danish parliament's finance committee, the Auditor General and SwB

xxxx shall ensure that all project activities are carried out in accordance with national laws and regulations of Uganda.

Obligations by SwB

SwB is responsible for keeping xxxx updated on any development of or new requirements introduced by CISU.

SwB shall support xxxx with project documentation vis-a-vis authorities, if needed.

SwB is responsible for timely transfer of funds in accordance with budget and agreed activities.

Article 2: Budget Management

The budget [.....] must be administered in accordance with the CISU budget procedures. This includes, inter alia, that there are limitations of transfer of funds between the budget lines. A deviation up to 10% is acceptable for CISU but will need SwB's approval. Major changes must be approved by CISU before being implemented. The amount allocated to the budget margin of approx. 6%, will also need CISU's approval before spending.

Article 3: Disbursement

Article 4: Financial Management, Accounting and Auditing

xxxx will conduct transparent financial management in accordance with internationally accepted accounting standards and the rules of CISU.

xxxx will be responsible for accounting for all expenditure to be spent in [Name of Country] and submit bank statements on a monthly basis to SwB in Denmark. Bookkeeping should be done in accordance with good international standards and meet CISU's rules and requirements.

It is planned that auditing of accounts in [Name of country] will be done locally. In this connection xxxx will engage an auditor, who can be accepted by SwB's auditor in Denmark. This is being made in order to comply with CISU's requirements.

All bills and vouchers should be submitted to SwB in Denmark. Most likely via an internet-based option. All invoices and attachments must be kept by xxxx for 10 years. PG may take samples, for example in connection with financial supervision.

Article 5: Reporting to SwB

The following reporting should be made:

Quarterly Progress Reports must be submitted to SwB not later than one month after the end of the quarterly reporting period. The reports should as a minimum contain the following information:

- i) Planned and implemented activities.
- ii) Challenges encountered in connection with implementation.
- iii) Planned activities, including financial requirements, for the next quarter; iv). Financial Reporting comprising Bank Statement, and accounting of expenditures and invoices requested by SwB.

Invoices and supporting vouchers must be submitted together with the quarterly reports. Failure to submit the invoices and supporting vouchers over a period of three months will be

regarded as a violation of this Agreement and therefore SwB reserves the right to terminate the Agreement and Project as stipulated under articles 9 and 10.

Project Completion Report to be submitted not later than 3 months after the completion of the project,

One Consolidated Auditing Report covering the entire project period. To be submitted not later than 3 months after the completion of the project. Auditing must be made according to the budget lines and commented. The audit report should include interests earned from funds on project accounts. The report should have a standard, which comply with CISU's requirements.

In addition to the above requirements, monthly online meetings will be held.

Article 6: Monitoring and Evaluation

To follow the implementation, SwB will pay upstart and/or monitoring visits during the implementation. A likely upstart visit will primarily be to ensure that the correct formats and reports are agreed at/adhered to as well as having the xxxx activities well integrated in the xxxx project. The monitoring visit will primarily focus on the progress of project activities and financial issues. Close to completion, SwB is expected to carry out an evaluation according to CISU's standards. Such a visit might be linked closely with initiating of a proposed project extension. All travels need to be mutually agreed upon.

In case an evaluation should be needed during the implementation, this will be made by an external national consultant and only after agreement between SwB and CISU.

Article 7: Other obligations

In connection with implementation of project:

Article 8: Clauses required by the Danish Ministry of Foreign Affairs

The Danish Ministry of Foreign Affairs (MoFA) has a policy to fight against corruption; sexual harassment, exploitation and abuse; Child labour and support to organization linked to terror. The same policy must be followed by all organizations receiving support from the Ministry. It is, therefore, a requirement that the following 4 clauses shown below are included as part of the Partnership Agreement:

Anti-corruption clause: *Current*

PSHEA (Preventing Sexual Harassment Exploitation and Abuse) clause: *Applicable*

Anti-Child labour - clause: *Current*

Anti-terror-clause: *Current*

Article 9: Breach of Agreement

In case xxxx fails to fulfil any provisions in this Agreement and/or the Annexed documents, SwB is entitled to take relevant measures aimed at mitigating the consequences. This may take the form of written complaints or launching inquiries by external consultants or auditors, or by staff from SwB.

Should xxxx fail to submit invoices and supporting vouchers over a period of three consecutive months SwB reserves the right to terminate this Agreement and suspend further disbursements.

In case of corruption SwB have the right with one month notice to terminate the Agreement and suspend further disbursement of funds.

Annexes to this Agreement:

- a. Project description as approved by CISU
- b. Budget for the project
- c. CISU: Guide to administration of grant from The Civil Society Fund, 2023.

FINANCIAL MANAGEMENT – PROJECTS/PROGRAMMES

Procedure:

1. The National Board is primarily responsible for all projects. The National Treasurer is the supervisor of the project finances.
2. The project group and its accounting officer ensure that the project budgets and finances correspond to the budget of the grant and the terms of the cooperation contract. This is done through monitoring visits and financial supervision.
3. Payments to the project must be approved by 2 independent persons (separation of functions), typically the project manager and the financial officer. One of the association's authorized signatories can also sign as the 2nd approver, cf. SwB's statutes.
4. Payments in the project must be signed by 2 independent persons (separation of functions) – typically the local project manager and the accounting officer.
5. The partner's external auditor must be approved by SwB's auditor.
6. Budget changes must be approved by the project manager who ensures that CISU accepts the budget change.
7. SwB uses the accounting system E-conomics, which is fully integrated with the association's banks. Bank integration means that automatic bank reconciliation is set up.
8. Bank reconciliations of all the association's accounts are thus carried out continuously, and at least monthly, by SwB's national treasurer and accountant.
9. Bank reconciliations at the partner are carried out by the partner sending bank statements to the project group in SwB every month. Financial reporting is sent to the project group quarterly and in this connection the project group (project manager and finance manager) ensures that there is agreement between bank statements and accounting.
10. Furthermore, with each transfer of amounts to the partner in the South, a prior assessment will be made of whether the amount requested by the partner in the South is consistent with budgets and amounts spent according to received accounting reports and bank statements.
11. Partner chooses their own accounting system. For projects > 500,000 DKR, double-entry bookkeeping is required. Double-entry bookkeeping is recommended in all projects.

12. Partner submits bank statements monthly. All supporting documents in the accounts must be available to the partner and must be kept for 10 years. Samples are taken to check the purpose of the expenses and whether they have been approved by 2 persons.
13. Financial reports are prepared at regular intervals, but at least three times a year. The reports must be approved by a person other than the person who prepared the report. The local partner shares financial reports with the Danish partner to follow up on over- and under-spending, and possibly request budget changes in the project. Financial reports from the project groups must be approved by the national board.
14. Final accounts for the projects are audited by a local auditor and sent to SwB's auditor via the project or accounting officer for the project and the national treasurer. Auditing of projects must be carried out in accordance with audit instructions from CISU and the Ministry of Foreign Affairs.
15. The national board must approve locally audited accounts. In addition, it is the national board's responsibility to ensure that annexes and financial reports from partners are submitted by the deadline and that samples of annexes are taken.
16. SwB's annual accounts are audited by an approved, registered auditor. The audited annual accounts and annual report are uploaded via 'Our CISU' and must be signed by the organization's authorized signatory, either in the document or by electronic signature.
17. The national treasurer prepares an annual report for SwB's operating accounts. Each project has its own account number in SwB's bank.

Approved by the National Board 06.01.2025

