###### Final Accounts

|  |  |
| --- | --- |
| Pool of Funds | Danish Emergency Relief Fund (DERF) |
| Danish Grant holder |  |
| Implementing Organisation |  |
| Intervention title |  |
| Grant Number | xx-xxxx-xx-xxx |
| Modality |  |
| No. and title of Call |  |
| Country of intervention |  |
| Location of intervention |  |
| Intervention period (start and end date) |  |
| Granted amount from DERF | DKK |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Method of Implementation (tick one) | 🞏       *Through local partner organisation* | | | |
|  | 🞏       *Through own organisation* | | | |
|  | 🞏       *Through other DK or international organisation* | | | |
| What sectors did the intervention most relate to (please tick ALL that apply) | | | |
|  | | | 🞏     *WASH* |
|  | | | 🞏     *Health* |
|  | | | 🞏     *Shelter* |
|  | | | 🞏     *Nutrition* |
|  | | | 🞏    *Camp Management* |
|  | | | 🞏     *Education* |
|  | | | 🞏     *Protection* |
|  | | | 🞏     *Emergency FSL* |
|  | | | 🞏     *Other (specify)* |

**Before submission to CISU/DERF, please ensure that the following has been fulfilled:**

Management report is composed and signed by the signatory of the Danish grant holder.

The independent auditor’s report is composed and signed by the auditor.

Applied accounting practices is composed, and if a local audit has been carried out, the name of the audit company is mentioned in this section.

Management Review is composed and any deviations between the budget and actual utilization larger or smaller than 10% and spending of contingency is explained.

The profit and loss are composed, and the latest approved budget by CISU is inserted.

The required notes to the accounts are composed.

The management report, auditor’s report, applied accounting practices, management review, the profit and loss and the notes are collected **in one document** as per this format.

Documentation of performance and compliance audit have been carried out, which is described by the auditor in the auditor's report and long-form audit report (for interventions above 500.000 DKK).

For investments with a bookkeeping value exceeding the definition of "minor acquisitions", according to the Danish tax law, i.e., the depreciation rules, a signed transfer document entrusting these to the local partner(s) is signed and attached.

# **Management/Board Report**

It is hereby declared that

* The final accounts are prepared based on the applied accounting policies described, which are in line with the accounting requirements from the Danish Ministry of Foreign Affairs and CISU.
* The final accounts give a true and fair view of the intervention activities and the financial position with regards to CISU.
* The management review includes a fair statement regarding the events taken place and the results achieved during the implementation of the intervention.
* Due financial considerations have been taken in the management of the funds and the operation of the activities covered by the project financial statements
* The signatory of the organisation, according to current statues and/or procedures, hereby sign the report.

[place, date]

[Signature]

[Full name]

[Title in the organisation]

[Signature]

[Full name]

[Title in the organisation]

# **Independent Auditor's report**

# **This is only the titles of the paragraphs to be covered by the report. It is the responsibility of the auditor to ensure that the final report fulfils the legal requirements and current SOR standards.**

### **For [Grant holder] and DERF/CISU Civilsamfund i Udvikling**

*Opinion*

*Basis for opinion*

*Matters regarding accounting policies and limitation of distribution and application*

*Other matters regarding the audit*

*Management’s responsibility for the project financial statements*

*Auditor’s responsibilities for the audit of the project financial statements*

*Statement on compliance audit and performance audit*

*Other/Opinion*

[place, date]

[Signature]

[Full name]

[Position/title]

[Company name and registration no.]

# **Applied accounting policies**

The final accounts for the intervention are prepared in accordance with the accounting guidelines from the Danish Ministry of Foreign Affairs, as well as the CISU guidelines.

In accordance with the before mentioned guidelines, the audited accounts for the local partner(s) [Insert name of partner], audited by the external auditor [Insert name of company] is integrated in the final accounts.

For the conversion of foreign and local currencies, the weighted average rate of exchange has been applied.

Special accounting policies, please describe/insert…

# **Management review**

Assess in brief the fulfilment of the purpose with the intervention.

[write here max ½ page. In addition, you can refer to the final report, but a brief description is required.]

Assess the quality of the documentation for the utilization of the grant, including information on any missing, inadequate, or faulty documentation.

[write here]

Assess any deviations between the budgeted and the actual utilization of the grant on main budget line level (i.e., 1. Local Partner Activities, 2. Local Partner Investments, etc.).

[write here – deviations of more than 10% between actual and budgeted usage of funds]

Assess utilization of the contingency, and budget reviews taken place during the intervention period.

[write here – describe which budget lines the contingency has been allocated to, and how it has been spent]

​​☐​ Describe the use of interest gains during the intervention period if relevant.

[write here – if interest gains have been used in the intervention, please describe what amount and to which budget lines, the interest gains have been allocated to, and o the interest gains have been spent]

State whether there are unused grant funds, and when the funds will be returned to CISU.

[write here]

If funding from other financial sources (e.g., other donations, fundraising, own contribution etc.) were included in the approved budget, please account for the amount and usage of these funds.   
[write here]

# **Profit & Loss for the intervention period**

|  |  |  |  |
| --- | --- | --- | --- |
| **Income** | **Final Accounts** |  | **Latest Approved Budget** |
|  |
| Funds disbursed from CISU | 0 |  | 0 |
| Interest gains | 0 |  | 0 |
| **Total income** | **0** |  | **0** |
|  |  |  |  |
| **Expenditure:** |  |  |  |
| 1.Local Partner Activities | 0 |  | 0 |
| 2. Local Partner Investments | 0 |  | 0 |
| 3. Local Partner Staff and Volunteers | 0 |  | 0 |
| 4. Local Partner Administration | 0 |  | 0 |
| 5. Local Partner Risk Management & Safety Measures | 0 |  | 0 |
| 6. Local Assessments | 0 |  | 0 |
| 7. Local/Regional Coordination Participation | 0 |  | 0 |
| 8. DK Partner Activities & Project Monitoring | 0 |  | 0 |
| 9. DK Partner Project Support Costs | 0 |  | 0 |
| **10. Total Project Costs** | **0** |  | **0** |
| 11. Contingency ***(From DERF min. 6% - max. 10% of 10)*** |  |  | 0 |
| 12. DK Partner Auditing | 0 |  | 0 |
| **13. Total Costs** | **0** |  | **0** |
| 14. DK Partner Administration (From DERF max 5**% of 13)** | 0 |  | 0 |
| **15. Grand total costs** | **0** |  | **0** |
|  |  |  |  |
| **Unspent funds** | 0 |  | 0 |
|  |  |  |  |
|  |  |  |  |
| **Disability Compensation** |  |  |  |
|  |  |  |  |
| **Expenses in Denmark, DKK** |  |  |  |
|  |  |  |  |
| **Expenses in the crisis Area, DKK** |  |  |  |
|  |  |  |  |
| **Funding from other financial sources** |  |  |  |
|  | |  |  |
| **Total budget of the project, DKK** | 0 |  | 0 |

\* Bookkeep interest expenses at budget line ”4. Lokal Partner Administration” or ”8. DK Partner Project Support Costs” depending on in what country, the expenditure is.   
\* You cannot bookkeep funds at budget line "11. Contingency". Always bookkeep funds allocated to the contingency on the budget lines, where the contingency was spent.   
\* If there have been interest gains, they cannot be used in the project. They must be returned to CISU upon closure of the project.  
\* If a disability compensation has been granted as a supplement, please account for the use of the disability compensation under the relevant lines.  
\* Expences that are not covered by the DERF grant, including overspent amounts covered by your own funds, must only be bookkept under “Funding from other financial sources.”

**If you wish to compose this in Excel, please use the DERF account assist sheets and copy the cells into this format.**

# **Notes for the accounts**

**If you wish to compose this in Excel, please use the DERF account assist sheets and copy the cells into this format.**

|  |  |
| --- | --- |
| **1. Disbursements from CISU/DERF** |  |
| [date] | [amount] |
| [date] | [amount] |
| [date] | [amount] |
| **Total Disbursements** | **0** |

|  |  |
| --- | --- |
| **2. Investments specification** |  |
| [Investment 1] | [amount] |
| [Investment 2] | [amount] |
| [Investment 3] | [amount] |
| **Total investments** | **0** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **3. Transfers to partners** |  |  | |  | |  | |
| Local currency | *E.g., US Dollars* | | |  | |  | |
| The 3-letter acronym for the currency | *E.g., USD* |  | |  | |  | |
|  |  |  | |  | |  | |
| **Name of partner** | **Date** | **Rate of Exchange** | **Amount local curr.** | | **Amount DKK** | |
|  | [date] |  | [amount] | | [amount] | |
|  | [date] |  | [amount] | | [amount] | |
|  | [date] |  | [amount] | | [amount] | |
|  | [date] |  | [amount] | | [amount] | |
| **Total transfers** |  |  | **0** | | **0** | |
|  |  |  | |  | |  | |
| **Weighted average rate of exchange =** |  |  | |  | |  | |
|  |  |  | |  | |  | |
| **Utilization of the grant stated in the local currency** |  |  | | **[amount]** | |  | |

|  |  |
| --- | --- |
| **4. Account between the parties, i.e., grantee and CISU** |  |
| Funds disbursed from CISU | 0 |
| Interest gains if relevant | 0 |
| Total gained amount | 0 |
| Grand total costs | 0 |
|  |  |
| **= Unused grant funds, including interests to be returned to CISU (i.e., C – (minus) D)** | **0** |