

Statement of Accounts by Chartered Accountants

1. The chartered accountant shall structure his auditor's certificate according to the quantitative documentary proof of the statement of application of funds (cf. Annex 2). He must record the commissions and documents which make up the terms of use made available on which the audit is based.
2. Expenditure which exceeds the budget appropriations by more than 30% shall be explained separately, if the approval of the BMZ has not previously been obtained.
3. The final auditor's certificate shall contain the following (minimum requirement):

"We hereby certify that we have audited the statement of accounts of (name of the project-executing agency in the developing country) in respect of the financing of the project (name) on the basis of the following terms of use made available to us (list of commissions and documents). To this end, we have inspected the books and vouchers and report that:

1. Proofs of receipts and expenditure have been properly furnished in the form of vouchers.
2. The expenditures, for which evidence has been supplied, are in keeping with the appointed purpose as set out in the Financing Plan. Any deviations from the Financing Plan are described and explained separately.
3. The amount and origin of documented income which is accounted for as counterpart contributions made by the project executing agency, the target group and/or other agencies in the project country have been specified.
4. The terms set by the donor have been observed/have not been observed in the following points.
5. Special notes."

B. Quantitative documentary proof**Statement of application of funds**

BMZ project number

Statement of accounts for 20 to 20

Financial statement as at

4.1	<u>Expenditure</u>	Appropriation according to Financing Plan of [date] in local currency	Actual expenditure in local currency	Deviation – as a % –
4.1.1	<u>for investments</u>			
4.1.1.1.				
4.1.1.2				
4.1.1.3				
4.1.1.4				
4.1.2	<u>for operating expenditure</u>			
4.1.2.1				
4.1.2.2				
4.1.2.3				
4.1.2.4				
4.1.3	<u>for personnel</u>			
4.1.3.1				
4.1.3.2				
4.1.3.3				
4.1.3.4				
4.1.5	<u>for evaluation or study</u>			
	Project expenditure			
4.1.6	<u>Reserve funds</u> (appropriations only)		—	
	<u>Total expenditure</u>			

4.2. Receipts	Budgeted receipts according to Financing Plan of [date] – in local currency –	Actual receipts – in local currency –	Deviation – as a % –
4.2.1	BMZ grant and financial contribution from private executing organisation		
4.2.2	Contribution from project-executing agency, target group and/or other source in developing country		
4.2.3	Additional resources (e.g. interest, sales revenue)		
	Total receipts		

4.3 Financial statement as at	
	– in local currency –
Total receipts	
Total expenditure	./.
Balance	_____
Overspending ¹	

It is confirmed that no funds were available for the financing of the project other than the receipts detailed above. It is also confirmed that all expenditure was necessary, that funds were utilised efficiently and economically and that the information given conforms with the books and vouchers.

.....
(Place)

.....
(Date)

.....
(Signature and stamp)

¹ Overspending = Actual total expenditure – Appropriation total expenditure according to Financing Plan