## Checklist

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| **1.** |  | **Compliance of Accounting** | **Yes** | **part** | **no** | **not relevant** | **Comments** |
| 1. | 1. | Accounting |  |  |  |  |  |
| 1. | 1.01 | Are local laws and regulations for accounting respected? |  |  |  |  |  |
| 1. | 1.02 | Are the project expenditures properly accounted for? |  |  |  |  |  |
| 1. | 1.03 | Have cash–in-advance payments been identified and properly accounted for? |  |  |  |  |  |
| 1. | 1.04 | Do the receipts and accounting journals clearly indicate in which currency they have been made? |  |  |  |  |  |
| 1. | 1.05 | Has a separate project account been set up in the accounts? |  |  |  |  |  |
| 1. | 2. | Payment transactions |  |  |  |  |  |
| 1. | 2.01 | Is there a solid banking system in place locally? |  |  |  |  |  |
| 1. | 2.02 | Has a separate bank account been opened for tthe project? |  |  |  |  |  |
| 1. | 2.03 | Have all expenses been paid via the separate bank account? |  |  |  |  |  |
| 1. | 2.04 | Have cash payments been recorded seperately petty-cash journal? |  |  |  |  |  |
| 1. | 2.05 | Are payments primarily made on the basis of payment by check or bank transfers? |  |  |  |  |  |
| 1. | 2.06 | Has any interest or additional income been generated? |  |  |  |  |  |
| 1. | 2.07 | Has all the expected income actually been received for the project? |  |  |  |  |  |
| 1. | 2.08 | Has all income been used for project expenditure? |  |  |  |  |  |
| 1. | 2.09 | Does the currency exchange of the project correspond with the legal regulations? |  |  |  |  |  |
| 1. | 2.10 | Are the currency conversions evidenced by bank statements? |  |  |  |  |  |
| 1. | 2.11 | Was expenditure in foreign currency adequately labeled? |  |  |  |  |  |
| **2.** |  | Administration of project | **Yes** | **part** | **no** | **not relevant** | **Comments** |
| 2. | 1. | Receipts and payments |  |  |  |  |  |
| 2. | 1.01 | Were only original receipts posted? |  |  |  |  |  |
| 2. | 1.02 | Were imputed values or depreciation made declared as expenditure? |  |  |  |  |  |
| 2. | 1.03 | Were the original receipts provided with a stamp "paid"? |  |  |  |  |  |
| 2. | 1.04 | Does every such receipt include the minimum information in accordance with project contract? |  |  |  |  |  |
| 2. | 1.05 | Is the respective evidence of payment included within the receipts? |  |  |  |  |  |
| 2. | 2. | Running office costs |  |  |  |  |  |
| 2. | 2.01 | Can the costs e.g. Office rent, utility costs, communication costs clearly be assigned to the project? |  |  |  |  |  |
| 2. | 2.02 | Are rental costs reasonable and according to local standard? |  |  |  |  |  |
| 2. | 3. | Office Management |  |  |  |  |  |
| 2. | 3.01 | Are internal controls conducted and are these sufficient? |  |  |  |  |  |
| 2. | 3.02 | Is there storage capacity to comply with the retention periods of the project documentation? |  |  |  |  |  |
| 2. | 4. | Management of vehicles |  |  |  |  |  |
| 2. | 4.01 | Are there logbooks for all vehicles which are used in the project? |  |  |  |  |  |
| 2. | 4.02 | Are vehicle expenses calculated via mileage allowance? |  |  |  |  |  |
| 2. | 4.03 | Is the mileage allowance transparent? |  |  |  |  |  |

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| **3.** |  | **Procurement / distribution / inventory** | **Yes** | **part** | **no** | **not relevant** | **Comments** |
| 3. | 1. | Local Procurement |  |  |  |  |  |
| 3. | 1.01 | Are the provisions for procurement (obtaining three offers at a value >1000 EUR, documentation of decision) met on site? |  |  |  |  |  |
| 3. | 1.02 | If this is not the case, is there an acceptable justification? |  |  |  |  |  |
| 3. | 1.03 | Has Caritas Germany been consulted before awarding a contract of an order value >25.000 EUR? |  |  |  |  |  |
| 3. | 1.04 | Has an exemption of VAT payment been requested at the local authorities? |  |  |  |  |  |
| 3. | 2. | Warehousing and distribution of aid |  |  |  |  |  |
| 3. | 2.01 | If there is a storage warehouse with a stock ledger? |  |  |  |  |  |
| 3. | 2.02 | Is the entry and exit of procured goods of the project shown separately in the stock ledger? |  |  |  |  |  |
| 3. | 2.03 | Are there distribution lists for aid distributions, including information on the type of aid, quantities, place of distribution, name of recipient and receipt? |  |  |  |  |  |
| 3. | 2.04 | Were there any losses and are they understandably reasoned? |  |  |  |  |  |
| 3. | 3. | Inventory / transfer of ownership |  |  |  |  |  |
| 3. | 3.01 | Have all capital goods of the project (>410EUR) been added to an ongoing inventory list? |  |  |  |  |  |
| 3. | 3.02 | Have those goods, mentioned in the stock register, been transferred through a limited contract of usage between DCV and partners at the end of the project? |  |  |  |  |  |
| **4.** |  | **Local Personal** | **Yes** | **part** | **no** | **not relevant** | **Comments** |
| 4. | 1. | Personal |  |  |  |  |  |
| 4. | 1.01 | Were written employment- /honoraria contracts concluded? |  |  |  |  |  |
| 4. | 1.02 | Is the approved staff appointment scheme adhered to? |  |  |  |  |  |
| 4. | 1.03 | If the employment contract regulations of the country adhered to? |  |  |  |  |  |
| 4. | 1.04 | Are salaries (wages and any additional bonus payments) according to local standards? |  |  |  |  |  |
| 4. | 2. | Travelling expenses |  |  |  |  |  |
| 4. | 2.01 | Are there any travel expenses policies of the organization? |  |  |  |  |  |
| 4. | 2.02 | Have travel costs of local employees been settled according to their own country-specific regulations? |  |  |  |  |  |
| 4. | 3. | Hospitality |  |  |  |  |  |
| 4. | 3.01 | Have all costs of food and drink been justified by specifying the persons involved and an indication of the hospitality event? |  |  |  |  |  |
| **5.** |  | **Training** | **Yes** | **part** | **no** | **not relevant** | **Comments** |
| 5. | 1. | Have the rules of the project contract complied with the training and education activities? |  |  |  |  |  |
| **6.** |  | **Construction works** | **Yes** | **part** | **no** | **not relevant** | **Comments** |
| 6. | 1. | Have the rules of the project contract complied with the construction works? |  |  |  |  |  |
| **7.** |  | **Evaluation of previous audits** | **Yes** | **part** | **no** | **not relevant** | **Comments** |
| 7. | 1. | Were audit observations / - findings / recommendations from previous audits implemented by the project partners and tracked? |  |  |  |  |  |