How to report on a development project that has been granted funds through ForumCiv

Manual on Reporting

Photo: LG, Uganda

October 2014
Contents

Introduction ......................................................................................................................................................... 3
Abbreviations ....................................................................................................................................................... 3
Submitting Reports ........................................................................................................................................... 3
Instructions: Annual Report ................................................................................................................................. 4
  Part 1: Monitoring Report ............................................................................................................................... 4
    Instructions: Method for Team Self-Review ................................................................................................. 5
Instructions: Final Report ................................................................................................................................. 8
  Part 1: Results-Based Report ......................................................................................................................... 8
    Instructions: Results Summary ...................................................................................................................... 8
    Instructions: Project effectiveness ................................................................................................................. 10
    Instructions: Partnership & Learning .......................................................................................................... 14
    Instructions: Management of approved budget ............................................................................................ 17
    Instructions: Wage costs ............................................................................................................................... 20
    Instructions: Audit of Local and Swedish Organisations ........................................................................... 20
Part 3. Results Matrix. ....................................................................................................................................... 22
  Instructions: Result Matrix and example/non-existent project ..................................................................... 22
Appendices: A good audit reporting ................................................................................................................... 25
  Audit certificate according to ISA 805 (800 for the agreements signed in 2011) ......................................... 25
  Review report .................................................................................................................................................. 26
  Management letter .......................................................................................................................................... 27
  Management response ................................................................................................................................... 28
Introduction

This Manual on Reporting is for organisations that have been awarded project grants through ForumCiv. The manual includes instructions for both annual reports and final reports and could be applied to different type projects regardless of the size of the grant.

Use this manual as a guide on how to compile comprehensive, clear reports for ForumCiv that give credit to all the work you and your partners have done during the project period!

We recommend that you read this manual at the beginning of your project so that you know what kind of information to gather from day one in order to complement your own monitoring plan.

In other words: following up on goal achievement and reporting on results are integral parts of project implementation. They help you and your partner organisation to monitor the progress of the project as well as how to best develop and improve your work.

Sometimes the implementing organisations wonder if anyone ever reads what they write… Yes, we do. The information that you give us is collected by ForumCiv. We use it in our own reporting on results back to Sida and to ForumCiv’s member organisations.

Good luck with your reporting! ☺

Abbreviations

SvEO refers to Swedish non-profit associations, foundations and Diaspora organisations that have a non-profit mission and promotes democratic development and the dignity and worth of the human person, in the equal rights of men and women. SvEO has together with LEO applied and implemented the project.

SvEO must have their headquarters in Sweden and statutes or memorandum indicating which activity SvEO engage in and the way in which the Board or management foundation are elected. SvEO must be registered in Sweden as well as have its own corporate identity.

LEO refers to a partner organization that together with SvEO has applied and implemented the project. LEO complies with local laws other than Swedish laws.

Submitting Reports

All reports are to be submitted through the Organisation Portal, unless something else has been agreed upon with your Sub-granting officer. Hard copies do not need to be submitted to ForumCiv.
Instructions: Annual Report

These are the instructions for compiling the Annual Report for development cooperation projects. All the documents to be submitted can be found in the Organisation Portal, including the Audit Instructions. All documents are to be submitted via the Organisation Portal; hard copies do not need to be mailed to ForumCiv.

A complete Annual report consists of the following documents with signatures:

<table>
<thead>
<tr>
<th>Document</th>
<th>Signed by</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report checklist for Annual/Final Reports</td>
<td>Two authorised signatories</td>
</tr>
<tr>
<td>The Annual Report Form (which includes the financial narrative report)</td>
<td>NO signatures required</td>
</tr>
<tr>
<td>Financial Report (printout from the Organisation Portal)</td>
<td>Organisation’s two authorised signatories</td>
</tr>
<tr>
<td>Audit in English which includes 3 documents: (1) the ISA 805 report, (2) the ISRS 4400 report and, (3) a Management Letter. (Please note that if the auditor does not have any observations, this needs to be explicitly stated in the audit report).</td>
<td>Auditor</td>
</tr>
<tr>
<td>A Management Response from the organisation that answers to the problem raised in the Management Letter</td>
<td>Authorised signatories</td>
</tr>
<tr>
<td>Organisation documents (see below)</td>
<td></td>
</tr>
</tbody>
</table>

Organisation documents: Your organisation’s latest yearly documents, signed need to be also included. If you are unsure if ForumCiv has the latest documents, please ask your Sub-granting officer. These documents include:

- Latest annual meeting minutes, signed
- Latest activity report, signed by the departing board
- Latest annual report including income statement and balance report, signed by the departing board
- Latest auditor report, signed and dated by the trustee Auditor or external auditor
- Document confirming authorised signatories for the Swedish organisation
- Statutes with the date of approval if they have been updated

An annual report shall be submitted by organisations for projects that are implemented over 18 months or more, as specified in the General Conditions.

Part 1: Monitoring Report

The Monitoring Report consists of four questions. Question 4 is to be answered only if the area in which your project is being implemented is a conflict or post-conflict area.

How to answer the questions:

The Monitoring Report focuses on deviations from the project plan and lessons learned. When answering the open questions we recommend you to do a team self-
review, which is a form of self-assessment done in a small group.

The team conducting the self-review should include the people implementing the project: the coordinator or project manager from your Swedish organisation along with the project management at your partner organisation. The team self-review can therefore be a fruitful and important part of the partnership between SvEO and LEO. In cases in which the target group is actively participating in the implementation and monitoring of the project, representatives from the target group should also be included in the team.

When you sit down to do your team self-review, make sure that you have all the important verification sources that you might need such as field visit reports, questionnaires, interview protocols, and attendance lists.

Focus on the bigger picture and make sure that you do not get stuck in details. The important thing in this process is openness and honesty – and to avoid becoming defensive regarding possible deviations and their cause. The team self-review should be a learning process that is focused on how to best work towards the set goals.

Below you can read more about team self-review and how it can be used as a project evaluation method.
Instructions: Method for Team Self-Review

Why use team self-reviews?

Who are the best experts in the world on the implementation of a specific project or programme? Answer: the team(s) implementing the work. They are the ones who usually have the most extensive knowledge and understanding of what is being done and what the consequences are, since they have the daily responsibility to make the project reality. They possess a wealth of information and the team self-review process lifts the lid on this treasure trove.

Who/When:

If self-reviews are being used in an evaluation process for a project or programme, they are conducted by the implementing teams at various intervals such as the midpoint and completion. But the method can also be used as part of the regular reflection and learning process of the teams and as such become integral to team activities (and done annually or even every six months). The method can also be used by an entire organisation in which every department, including administration and finance teams, carries out a review.

How:

The team allocates an appropriate length of time to carry out a review. For small projects a few hours may be sufficient, but complicated projects and programmes may need a total of one or two days spread over a few weeks. The task is to answer the

*Three Universal Evaluation Questions:*

1) Are we doing what we said we would do? [Internal validity]
2) Are we making any difference? [Impact assessment]
3) Are we doing the right things? [Strategy and learning]

Step 1. Preparation.

In preparation for the team meeting, members need to re-read any relevant documents that are related to their areas they have been responsibility for since their last review (e.g. project reports, field visit reports, beneficiary surveys, training evaluation forms, work plans, etc.).

Step 2. Facilitation.

The team then comes together and is facilitated by one of the participants (the facilitator can be the team leader or another member of the team). The team looks at each of the three questions and tries to agree upon an answer for each. What is important is openness and honesty, not defensiveness. The facilitator must ensure that the team does not get bogged down in details; the review is an opportunity to see the bigger picture, and should not be a debate about minor aspects of project implementation.

The physical output of the process is a mini self-review report of about 1 to 4 pages (the size depends on the complexity of the project and the diversity of the team roles). It is easy to write pages and pages – but that IS NOT the purpose. The purpose is to produce an agreed essence: a few pages that capture whether the team is doing what it intended to do, the reasons for any divergence(s), the areas in which the project is producing the most observable effects (the most significant changes that can be observed in the target groups or partner organisations), and the teams assessment as to whether they are doing the right things and in the right way. The conclusion of this mini report identifies the main learning points that emerged from the review.

Challenges in the process of self-review.

A. View reporting as an internal development tool.
The first time a team does a review they find it difficult! Difficult because many teams are not used to being asked for their opinions in an open and transparent way; difficult because they often don’t know the answer to the three questions. Even the first question is a challenge because it assumes that the team knows what it was meant to be doing, but often work plans, team objectives and individual objectives are not part of the way teams work. The second question is nearly always a big challenge because most teams collect data and write reports on the things they do but not on the outcomes. So, as part of the review process, the teams need to keep a record of what things they find difficult to answer and why. Is it difficult because some team members do not have clarity as to priorities? Is it because plans change but the institutional memory is poor at recording these changes? Is it that not enough effort is being put into monitoring the effect of the interventions on the target groups? This list of the problems faced by the team in doing the review becomes a basis for the things they need to improve in the coming months.

B. Choose the most significant changes.
When assessing the impact of a project or programme, the team’s answer to the second question should give some very valuable information. To do this well, the team members need to imagine going up in a helicopter and looking down on the project and together decide what are the three or four most significant changes that the work has led to among the intended target group and what is it about these things that have made them the most powerful examples of change.

C. Ownership issue.
The mini-reports can remain the property of the implementing teams, but it is hoped that a culture of trust and mutual learning will lead the team to want to share their conclusions with other stakeholders such as senior managers, partners, funders and representatives of the target groups. When a project/programme evaluation is being conducted by an external consultant, the evaluator can also use the technique with the team as it not only provides very valuable information, but it also, if done well, gets the buy-in (ownership) of the team.

D. When many teams have produced many mini self-review reports.
When the team self-review process is used with a whole organisation or multiple teams, another stage comes into the process – the distillation of the mini-reports. It is quite possible to have organisations with fifteen, twenty or even more teams. This will result in a lot of mini-reports. In this case the organisation needs to set up a distillation team of three people. This group of three reads all the mini-reports and then meets together to go up in the helicopter and, on the basis of the mini-reports, answer the three universal
evaluation questions for the entire organisation. They then write the overall Organisational Self-Review Report. This is a very valuable source document because it captures just how the organisation is doing in terms of implementing its plans, making a difference in the outside world, and checking its strategic direction. For this distillation to be credible, the three distillers need to be seen within the organisation as honest brokers who have the necessary knowledge and intellectual skills to take a big picture view.

**Final remark**
Self-review is a very powerful tool but it does require teams to first try the process then reflect on what they found difficult, introduce changes, conduct a second review, and finally make more improvements to the way they prepare and carry out the review. By the third attempt they will have in place a system that enables them to regularly review their work and produce small reports which contain the essence of what is being done and achieved. These reports can then be used as source documents with funders, evaluators, target groups and other stakeholder groups.

**Part 2: Financial Report**
Instructions: Final Report

These are the instructions for compiling the Final Report for development cooperation projects.

The Final Report package is to be submitted via the Organisation Portal, unless you have been in contact with your Sub-granting officer about submitting it in another way.

In order for a Final Report to be complete, the following documents with signatures need to be submitted:

<table>
<thead>
<tr>
<th>Document</th>
<th>Signed by</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report checklist for Annual/Final Reports</td>
<td>Two authorised signatories</td>
</tr>
<tr>
<td>The narrative report (which includes the financial narrative report and Results Matrix)</td>
<td>NO signatures required</td>
</tr>
<tr>
<td>Financial Report (printout from the Organisation Portal)</td>
<td>Organisation’s two authorised signatories</td>
</tr>
<tr>
<td>Audit in English which includes 3 documents: (1) the ISA 805 report, (2) the ISRS 4400 report and, (3) a Management Letter. (Please note that if the auditor does not have any observations, this needs to be explicitly stated in the audit report).</td>
<td>Auditor</td>
</tr>
<tr>
<td>A Management Response from the organisation that answers to the problem raised in the Management Letter</td>
<td>Authorised signatories</td>
</tr>
<tr>
<td>Organisation documents (see below)</td>
<td></td>
</tr>
</tbody>
</table>

Organisation documents: Your organisation’s latest yearly documents, signed need to be also included. If you are unsure if ForumCiv has the latest documents, please ask your Sub-granting Officer. These documents include:

- Latest annual meeting minutes, signed
- Latest activity report, signed by the departing board
- Latest annual report including income statement and balance report, signed by the departing board
- Latest auditor report, signed and dated by the trustee Auditor or external auditor
- Document confirming authorised signatories for the Swedish organisation
- Statutes with the date of approval if they have been updated

How?

ForumCiv recommends using the team self-review method as a preparatory step for analysing the results and the processes of the project implementation. This method is described in detail in the section on the Annual Report.

Other methods are described under the respective questions. You can also attend ForumCiv’s courses in reporting to prepare yourself and get inspired.

ForumCiv uses the caption Results-Based Report instead of Factual report as in
previous years in order to emphasise that the focus is on the project’s outcomes; that is what change the project has brought about and what lessons have been learned for future work.

Remember that those questions that we propose as a guide allow you to choose what is most relevant for your project. Formulate your answers as concretely as possible.

Part 1: Results-Based Report

Instructions: Results Summary

The Results Summary is the story of the project.

All results count! Both expected and unexpected (so called side-effects), positive and negative, deliberate and unintended.

What do you need to have at hand?

You will need access to your Results matrix (based on the granted goal and risk matrix) and other relevant documentation you have collected during the project period, such as reports from team self-reviews evaluations of the project results, interviews from the most significant change exercise and other relevant documents.

Follow the seven steps below to tell your story. Remember to keep it short – the results summary is meant to be a sort of informative teaser that you could, for instance, use externally to communicate information to possible future donors.

You can switch the order of the steps if the story runs better that way provided that you do not omit any steps. 😊
The 7-step method:

1. **WHAT**
   What problem has the project addressed? What change was brought about by the project’s activities? Refer to previous achievements if they are important to understand this project’s contribution to the change.

2. **WHO or WHAT is affected**
   Who or what was affected? For example, Organisation X, target group Y, law Z, ecosystem A.

3. **BY WHOM**
   What actor contributed to the change? If a greater change has been brought about by the combined efforts of several actors, describe the project’s particular contribution as specifically as you can.

4. **WHERE**
   Where the change has taken place (region, town)?

5. **HOW was it achieved**
   What did you do to make an impact on the problem? Include what the project did (activities/outputs/methods) in order to bring about the change.

6. **VERIFIABILITY**
   How did you verify it? What evidence is there? (Evaluations, interviews, surveys, etc.)

7. **LESSONS learned**
   What lessons were learned from the project and how will these lessons affect future work?

See the example of the results summary on the next page.
Fishing communities in Eastern Cape in South Africa with small-scale fishing as their main livelihood have never before received an approval status as legal actors, or have had legal rights to their fishing areas. Through the support of the Swedish Marine Conservation Society to COMFISH, the fishing communities built their own organisation “Fishing Links” in 2015–2016.

The activities have strengthened the capacity of 20 local leaders – 5 women and 15 men – to represent their communities in decisions affecting livelihoods, and resulted in increased legitimacy of Fishing Links as an organisation. An external evaluation (Fish on the Dish, May 2017) commissioned by COMFISH showed that the fishing communities are more recognised as actors by the local fishing authority in Bhisho, that Fishing Links acts as a unifying voice for the demands of the communities, and they have started to influence local and national authorities on fishing issues.

One unexpected outcome was that women started to participate in organising the communities and also started a network of women groups. As a result, both men and women in Fishing Links have participated in the reference group for a new policy draft that recognises the role of small-scale fishing communities in the preservation of marine resources. The evaluation also showed that Fishing Links is a new organisation that needs to strengthen internal capacities and participation.
**Instructions: Project effectiveness**

**Effectiveness** assesses whether the set objectives of the project were achieved and whether the implementation strategy was an appropriate way of achieving the objectives under the circumstances that prevailed.

While the Results summary *describes* the project’s results, effectiveness *compares* expected results (goals as planned) with achieved results (goal fulfilment).

**Question 1. Has the project goal been achieved? Explain the reasons for results being greater or less than expected.**

Use the following questions as guides to answer this question:

- Has the *project goal* been set adequately in relation to the achieved results? Or was it over-ambitious/too moderate?
- What factors helped you to achieve more than was planned? / What factors hindered the goal fulfilment?
- Have all the *sub-goals* you described in the granted goal and risk matrix been achieved? Describe the reasons for deviations.
- Are there any *unexpected results* that occurred during the project period? What in your opinion has contributed to this?

**Question 2. What methods and activities among those you used have been the most effective for goal fulfilment?**

You can use the method of team self-review to answer this question or relate to the team self-reports you might have performed during the project implementation / preparing the annual report. Use the following questions as a guide:

- Are our methods and activities adequate for the goals we were working to achieve?
- Do they fit the target group’s requirements?
- Do they fit the context in which we were working?

**Question 3. Have you reviewed your risk analysis or risk management measures during the project implementation?**

- Relate to the approved goal and risk matrix. What factors motivated the review?
- Have the risks identified in your goal and risk matrix affected the goal fulfilment? In what way? Look at both preventive and reactive measures.
- What lessons have you learned to strengthen your risk analysis in the future?

**Question 4. Reflect on how the project’s results are verified in the attached Results Matrix.**

SIMPLY ANSWER EACH SUB-QUESTION A-D.

**Question 5. Has the project achieved gender equality results?**

In question 5 we want you to describe any results related to gender equality. Describe both expected and unexpected results and how you achieved them. If you cannot see
any gender equality results, describe how you worked with issues related to gender equality within the project.

Examples of what you can describe here:

- How the project has resulted in more equal power relations between women and men within the target group, when it comes to:
  - participation
  - decision-making
  - working conditions
  - work division on a household level
  - economic empowerment
  - gender-based violence
  - sexual and reproductive rights.
- How the project increased awareness of women’s rights among right holders and duty bearers.
- How the project achieved results in abolition of discriminatory legislation against women.
- How you included men in the activities related to gender equality.
- How you worked with increasing gender equality within the organisation (for example development and implementation of gender equality policies, gender-equality training, gender mainstreaming and gender budgeting).
- If and how you used gender-sensitive indicators.

Projects that had gender equality as a **principal focus** (meaning that the project goal or the majority of the sub-goals aimed to achieve a change) can describe their achieved results in more detail here than you have done in the results summary.

**Question 6. Has the project achieved results in relation to environment/climate?**

Describe results related to environment/climate. Describe both expected and unexpected results and how you achieved them. If you cannot see any results related to these issues, describe how you worked with issues related to environment/climate within the project.

Examples of what you can describe here:

- How the target group has increased its awareness on environmental issues.
- How the partner organisation has increased its awareness on how to work more sustainably with a positive impact on the environment.
- How the partner organisation has developed its working methods, for example developed an environmental policy.
- How duty bearers have changed their attitudes toward working with issues related to environmental problems in the local community.
- How the external environmental situation affected the project. Have you changed the project in any way to adapt to the environmental situation?

Those projects that had environment/climate change as a **principal focus** (meaning that the project goal or the majority of the sub-goals aimed to achieve a change) can describe their achieved results more in detail here than you have done in the results summary.
**Question 7.** Reflect on whether SvEO’s or LEO’s activities within other projects or/regular operations have contributed to the results.

**Question 8.** Reflect on whether the development in the region where the project was implemented or work done by other actors has contributed to the achieved results.

In question 7 and 8 we would like you to reflect whether your project has contributed to a change due to the work done in previous projects. Or maybe the results were strengthened due to favourable conditions created by other actors/changes in the context? If it is relevant for your project, describe this relationship to other actors or previous work.

If LEO or SvEO carry out activities supported by other donors, it might also strengthen the achieved results. Reflect upon the effects of co-financing on your project results or on LEO’s organisational development.

**Question 9.** Reflect on the project’s cost-effectiveness.

*Cost-effectiveness* assesses the relation between used resources (time, money, materials etc.) and achieved results in connection to the approved project plan and budget.

Use the following questions as a guide to answer. Choose those aspects that are relevant for your project:

- Has the calculated activity budget been proven correct?
- How are the changes in the budget motivated? For example, methods other than those planned were used or risk management has demanded reallocation of funds.
- If the SvEO’s own contribution has greatly exceeded the 5% requirement, how did it affect the project’s results and cost-effectiveness?
- Comment if costs for Swedish expertise were included in the project budget and how this affected the achieved results.
Instructions: Partnership & Learning

**Monitoring**: the continuous, methodical process of data collection and information gathering throughout the life of a project.

**Evaluation**: assessing what has taken place in order to improve future work.

**Partnership & Learning** gives you a possibility to analyse the process of cooperation between implementing parties: SvEO, LEO and project’s target groups.

**Question 10.** Describe the division of roles between SvEO and LEO in the implementation, monitoring and evaluation of the project.

Use the following questions as a guide:

- How has the delegation of responsibilities and division of roles worked? Has the division of roles been clearly described in the agreement between SvEO and LEO? Has the agreement served as a useful tool in your partnership?
- How has the partnership between SvEO and LEO developed during the project?
- What was SvEOs added value (apart from the financial contribution) to the project implementation, evaluation and reporting?

**Question 11.** How did the rights-holders participate in the implementation and follow-up of the results?

Rights-based approach aims to increase people's capacity to claim their rights. It is important to show that your project has a clear connection to the rights holders, even if you have chosen to work with other actors for change, duty bearers or civil society.

Comment on the column “**Target group**” in the Results matrix. Use the following questions as a guide:

- Is it clear in the matrix what methods/sources you used to estimate how many people (women, men, and other groups) were reached within each sub-goal? Comment if needed.
- Can you estimate the number of people reached by the project indirectly?
- Have you reached those target groups you’ve planned to reach? Have you targeted even other groups during the project implementation?
- What methods were used to engage the rights-holders on the stage of implementation and in the follow-up?
- If the rights-holders, i.e. the final target group whose rights situation was in the project’s focus, were not the direct target group, describe how the rights-holders were involved in the follow-up.

**Question 12.** Reflect on how the project’s monitoring and evaluation process has been functioning.

Reflect on the following aspects:

- Have you had a written monitoring plan from the start of the project period?
How did SvEO and LEO exchange knowledge and skills regarding the monitoring and evaluation?

Refer to possible team self-review reports you have done in connection with annual reports. Have the lessons learned during the monitoring process motivated any changes during implementation?

**Question 13. Has the project led to a change in LEO’s capacity [...]**

Think also about those changes in LEO’s capacity which occurred during the project period that are not visible in the Results Matrix.

**Question 14. Describe the sustainability of the project’s results.**

**Sustainability:** The probability of continued long-term benefits from a development intervention after major assistance has been completed.

Analyse the sustainability of the results of your project using the following questions as a guide. Choose the aspects relevant for your project:

**Rights holders:**
What change in the capacity of the rights-holders or in the situation they live is likely to remain or continue to develop after the project is completed?

**Civil society and LEO:**
What change in the capacity of LEO/other civil society actors or in the situation they work in is likely to remain or continue to develop after the project is completed?

**Duty bearers and other actors in society:**
Has the project been a part of a change at the duty-bearer’s level so this might be seen as contribution to sustainability of the project’s results?

**Question 15. Have the SvEO and LEO followed the phase-out plan/exit strategy? How has it functioned?**

ForumCiv sees the phase-out as a part of the sustainability of the project results and the sustainability of the partnership. While summarising your reflections on the phase-out of the project, consider the following:

- Time (how long have the activities/project been going on?)
- Effectiveness (did you achieve the expected results?)
- Direction (does the project/partnership support LEO’s operations, its organisational development, capacity to advocate or other)
- Dependence (how dependent is LEO of the support from SvEO?)
- Region (what are the preconditions for civil society to operate?)
- Do you plan to continue your cooperation through ForumCiv’s funding?
Personal Stories

An example of a story published in the ForumCiv’s Annual Report 2012 follows below. You can use this as a template or tell your story with your own words. It can be shorter than our example: a few quotes which should, nonetheless, give an understanding of the context and the actors of change.

Cambodia

“If I don’t do something, no one else will either.” These are the words of Nheu Lebh, a 25-year old mother of two living in the rural north-east province of Mondulkiri in Cambodia. When not taking care of her home, her children and her land, Lebh leads a network set up to strengthen women’s rights. This is done through discussion and education on women’s rights and gives the women in the network greater access to society. As is the case in many other countries, although the law gives equal rights to men and women in Cambodia, such equality is not practised in society. The network seeks to improve the influence and participation of women in decision-making process at a local and regional level. This long-term work, driven by the local organisation My Village with support from ForumCiv, has managed to advance the position of women over the years. The women in Lebh’s village appreciate her efforts and feel that they are on the right path. Today, the women are treated with respect and have a strong public voice.

Cambodia
Photo: Johannes Nilsson

Instructions: Management of approved budget

Question 1 and 3. Describe deviations from the granted budget.

Here you describe which budget items deviate from the approved budget.

- If there have been any exchange rate earnings and you have used these additional funds, describe what activities you conducted. The same goes for any interest rate earnings that you have used for project activities.
- If there has been an exchange rate loss, describe how this affected the project implementation.
- If the exchange rate gains or interest rate gains have not been used for project activities, they must be repaid to ForumCiv in conjunction with the final report. ForumCiv’s account number is stated on the report form.

***

Exchange rates effects

Budgeting exchange rates

Budgeting exchange rates is hard and should be carried out carefully with knowledge regarding the financial context in which the project is being carried out. It is difficult to predict how the exchange rates are going to fluctuate but it is possible to make more or less educated predictions. On the website http://www.oanda.com/currency/converter/ you can find statistics regarding past exchange rates and other valuable information. Remember to not only look at how the local currency have related to the currency you are trading. Also look at other dominant currencies as the dollar, euro, renminbi / yuan, ruble, rand, rupees, pesos, etc. Another tip is to check with your bank if the price at which the currency is sold in “currency futures”. A currency future is basically a contract between the bank and the organization in which it is agreed that in the future the organization will buy a foreign currency at a given price. For example, if 1 USD today stands in 6 SEK and the bank believes that the USD will strengthen against the USD, you can commit to buying 1 USD in 3 months for 6.2 SEK. Even if you do not want to do this, the information gives the bank's analysis of how the exchange rate will develop.

Exchange rate gains or losses

Exchange rate gains or losses can occur at different points in time during a project cycle. They can occur when money that once has been transferred to a local organization is repaid to the Swedish organization, when money is withdrawn from a dollar account and exchanged to local currency or when money is transferred to a local organization at a different exchange rate than budgeted.
A first example

The budgeted exchange rate is 6,1 USD/SEK.

The first transaction takes place in January 2014. At this point in time the exchange rate is lower than budgeted which means that we have an exchange rate gain. We can carry out more of the budgeted activities if this has been approved by ForumCiv or save the money and repay them at the end of the project.

The fifth transaction takes place in June 2016. At this point in time the exchange rate is higher than budgeted; this means that we have an exchange rate loss. We can carry out less of the budgeted activities or increase the self-financing in order to carry out all activities.

At the end of the project we can conclude that the project made some exchange rate gains, in relation to the budgeted exchange rate. The exchange rates given were on an average lower than budgeted. The result is that we have more USD in the project than expected, which means that the project costs are lower than expected in SEK. This money should be repaid to ForumCiv, unless it has been approved by ForumCiv that the money is spent within the project.

Exchange rate
USD/SEK

<table>
<thead>
<tr>
<th></th>
<th>jan-14</th>
<th>jun-14</th>
<th>dec-14</th>
<th>jun-15</th>
<th>dec-15</th>
<th>jun-16</th>
<th>dec-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgeted exchange rate: 6,1</td>
<td>6</td>
<td>6,5</td>
<td>5,8</td>
<td>7</td>
<td>6</td>
<td>6,25</td>
<td>5,75</td>
</tr>
<tr>
<td>Exchange rate USD/SEK</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**A second example**

Exchange rate effects can be especially tricky to monitor if the project funds are kept in a dollar account and withdrawals are being made from this account at various points in time. Let’s say that 100 000 USD is kept in a dollar account in Tanzania and the local organization makes several withdrawals monthly from this account. At the time of every withdrawal the dollars are being exchanged for shillings, this means that the exchange rate between SEK - USD - TZS is more than likely to differ from the budgeted exchange rate between SEK and TZS.

However, the procedure is the same in this example as in the first example. Every transaction is creating an exchange rate gain or loss. The exchange rate effects from these transactions can be managed by calculating monthly average exchange rates and booking these in the local accounting. By doing this, all costs are connected to the correct exchange rate. At the end of the project the average exchange rate of all transactions should be calculated and used in the final financial reporting to the Swedish organization. If monthly accounting with correct exchange rates has been done, the average exchange rate of all transactions is given.

***

**Question 7. Have the Swedish organisation and the partner organisation(s) adhered to the generally accepted accounting principles in each country? If not, what discrepancies have occurred?**

By generally accepted accounting principles it is meant that the organisation’s accounting is being carried out in accordance with current laws and standards regarding accounting.

According to Sida’s instructions “Stöd genom svenska organisationer i det civila samhället” (= Development through Swedish organisations in civil society), all organisations that receive funding from Sida must follow generally accepted accounting principles regardless if it is a requirement of national law or not.

**Question 8. Which bookkeeping principle has been applied for the project (accounting on a cash basis or earnings basis)?**

**Cash basis** accounting recognizes income and expense when physical cash is actually received or paid out. For example, an invoice is booked as an expense when it is paid, not when the invoice is received.

**Earning basis** or the accruals concept of accounting requires that income and expense be recognised in the accounting periods to which they relate. For example an invoice is being booked as a debt when it is received by the organisation, and this debt is removed when the invoice is paid. So even if the invoice is not paid directly it is considered an expense directly.
Question 9. Have you procured any products or services?

Procurement principles need to be followed as regulated in Forum Civ’s General Conditions. The principles also apply when you procure the same product more than once for a total cost of 50,000 SEK or more per year, excluding VAT. For example, several flight tickets from the same travel agency on different occasions or an external evaluator who evaluates the project twice during a year.

Instructions: Wage costs

Question 10. Describe the wage costs included in the project budget by both the Swedish and the partner organisation.

The question should be answered if the project budget has included any costs for personnel. The main point of this question is that the routines for setting wage cost levels and wage distribution shall be clear and transparent. Wage costs should be reported as a percentage of a full time employment.

Explain the specification of the wage costs in your report. How many people are employed in the project? Do the personnel work full-time with the project or only a part of the work time goes to the project? How much of the 100% employment the personnel spend on the project? How do the personnel report the time? Are there timesheets or any other arrangements?

The description of the wage costs can be used by the auditor to assess if the wage costs have been distributed according to the description.

Instructions: Audit of Local and Swedish Organisations

Question 12. Has the audit been performed in accordance with Forum Civ’s auditing instructions and/or in the Grant Agreement?

The auditor must be external and independent to the organisation that he/she is auditing. This means that the auditor cannot have any interest that can affect the audit. The conclusions of the audit could be questioned if there is any doubt as to the independence of the auditor.

A membership in IFAC means that the auditor or audit firm is being monitored by IFAC which is a form of quality assurance. It is not required for the auditor to be a member of IFAC. However, the auditor should follow the International Standards of Auditing, ISA, which is a standard set by IFAC.
There are various types of classifications of auditors in different countries. A general requirement for all projects funded by Sida is that the audit is conducted by an auditor certified by a central authority responsible for certifying auditors.

**Question 13 a. Have you assessed the report submitted by the local auditor?**

SvEO shall make sure that the audit instructions in ForumCiv’s auditing instructions has been communicated to the local auditor and that the auditor has followed the instructions. SvEO shall also assess the content of the audit report and act on the information in the report. If there are any significant remarks by the auditor, this should be communicated to ForumCiv in the annual or final report. The same principle applies for LEO if the organisation is transferring funds to a third organisation.

**Question 13 b. Describe possible significant shortcomings that appear in the audit and how you have responded to them.**

SvEO should both respond to any significant shortcomings in the audit report and submit an action plan for how to prevent a similar shortcoming in the future. The action plan should be appended to the annual or final report. No specific form is required.
Part 3. Results Matrix.

Instructions: Result Matrix and example/non-existent project:

- The matrix is not designed to contain any analysis or any longer explanations. Please develop your thoughts and comments under the respective questions in the Result-Based Report.
- Column “expected results”: cut and paste project goal and sub goals from the Decision Memo (part of the agreement between your organisation and Forum Civ).
- The rest of the columns: provide the data that has been measured by the end of the project and is verified. It is important that you include all the indicators that were in the approved goal and risk matrix. If these are not included, please explain why.
- Baseline values: some projects might have defined baseline values during the initial stage of the project implementation. Fill in these values. Comment under question 4.
- We have marked some words to show how these key words in the goal definition are connected to baseline values and indicators.

State the overall project goal(s): Increased democratic influence for the young people from the marginalised group in region X

<table>
<thead>
<tr>
<th>Expected results (goals and sub goals as granted in the Decision Memo)</th>
<th>Target group</th>
<th>Baseline values as measured in the beginning of the project (if there were any)</th>
<th>Indicators as measured in the end of the project</th>
<th>List methods used to measure indicators</th>
<th>List verification sources</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Reached within each goal. Specify number of women/men/other groups</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manual on Reporting</td>
<td>Instructions Final Report</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------</td>
<td>--------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>State project goal here</strong></td>
<td><strong>1. and 2. Questionnaire among project participants; deep interviews with 10 girls and 10 boys.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marginalised youth in the towns A, B and C have the <strong>capacity</strong> to claim their rights through engagement in the local civil society.</td>
<td>Published also in 3 articles in the local newspaper with information from the interviews.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>325 girls 370 boys 20 people in local CBOs</td>
<td>Results published in the school newspaper.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LEO</td>
<td>3. Membership register</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1. Mapping shows that 25% of school youth</strong> know about HR on a basic level (there is a description in the mapping paper)</td>
<td>Meeting minutes from annual meeting and other organisational documents.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. LEO, which is a youth organisation, has 1 representative from the target group.</td>
<td><strong>2. Increased capacity:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. LEO has done a mapping</td>
<td>a. LEO has a manual on advocacy methods</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b. LEO has increased its <strong>capacity</strong> to influence the local authorities in the issues concerning youth rights</strong></td>
<td>A group of LEO members (2 girls, 2 boys) is trained in</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LEO: 15 girls and 10 boys, and LEO’s board</td>
<td>4 certificates from the completed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>LEO has made one campaign for the right of the girls to play team sports in town C.</strong></td>
<td><strong>a. LEO has a manual on advocacy methods</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1. 50% of the school youth</strong> learn about HR conventions, rights of the child, and women rights.</td>
<td>All methods that LEO has received training in are collected in the Manual, available in few copies in LEOs office</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2. Only 5% know about LEO and what it does</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3. a. LEO has a manual on advocacy methods</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b.75% of youth know about LEO’s activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3. a. One initiative group was built in towns A and B consisting of 6 girls and 3 boys who cooperate with LEO but want to register as an own NGO.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3b.3 girls and 4 boys from town C joined LEO.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1. a. LEO has made one campaign for the right of the girls to play team sports in town C.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b. LEO has done a mapping</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2. a. 25% have learned the role of civil society and the right to association.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b.75% of youth know about LEO’s activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3. a. LEO has made one campaign for the right of the girls to play team sports in town C.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b. LEO has done a mapping</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2. a. 25% have learned the role of civil society and the right to association.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b.75% of youth know about LEO’s activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3. a. One initiative group was built in towns A and B consisting of 6 girls and 3 boys who cooperate with LEO but want to register as an own NGO.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3b.3 girls and 4 boys from town C joined LEO.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1. Increased capacity:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. LEO has a manual on advocacy methods</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. LEO has done a mapping</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2. a. 25% have learned the role of civil society and the right to association.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b.75% of youth know about LEO’s activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3. a. One initiative group was built in towns A and B consisting of 6 girls and 3 boys who cooperate with LEO but want to register as an own NGO.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3b.3 girls and 4 boys from town C joined LEO.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

1. In the Results-Based Report, you can comment for example that up to 75% of the *school youth* that participated in the project were representatives of the target group (marginalised people in the region X). That is why LEO chose to work in schools to reach youth from the target group most efficiently.

2. The choice of indicators tells us that you see **capacity** in increased knowledge combined with increased **membership** in civil society **organisations**.
Civ will assess it as relevant based on Forum Synt Resu Rm Rt Rept.
on how the situation for the targeted youth looks like
2. There are 2 CBOs consisting of adult representatives of the target group
advocacy
2. a. Networking established with other 2 CBOs
b. Cooperation with local newspaper established3

Meeting notes are published on the billboard in the offices, once a month
Articles in the newspaper

State sub-goal 2 here
Local authorities actively support youth’s participation in decision-making in issues concerning their lives
25 men and 7 women in various departments of local authorities
1. There is no council or other mechanism within local authorities to consult with the youth on issues concerning them
1. a. Local authorities are positive to meet and to cooperate with the youth and LEO
b. Local authorities create a reference group to consult with the youth from the target group
c. 1 girl (LEO’s chairperson) and 2 boys from LEO are in the council
d. More light posts in the park in town B are budgeted for the next year as suggested by the group (based on mapping)
a. Interview with the representatives of town A, B and C in the newspaper
b. Schedule of meetings with the reference group in the activity plan
local authorities in A, B, C
c. Budget for town B for next year

3 For example, this could be described as indicator for an unexpected result. In our example we assumed that SvEO and LEO did not plan on involving media (that is why there is no baseline value in regard to mass media). But if the project has led to a result, it is good to show what indicates that this unexpected result is achieved and how it is verified. With other words, treat your unexpected results the same way as the planned ones when you report to ForumCiv! ☺
Appendices: A good audit reporting

A complete audit report consists of 4 parts:

1. An independent auditor’s report in accordance with ISA 805, signed by the auditor
2. A report of factual findings in accordance with ISRS 4400, signed by the auditor
3. A management letter, signed by the auditor
4. A management response, signed by two authorised signatories

All the above-mentioned parts must be issued as separate documents and the auditor’s report must be in English.

All information on audits can be found in ForumCiv’s Audit Instructions that are part of the Grant Agreement.

If you are unsure about the Audit Instructions provided by ForumCiv, please contact your Sub-granting officer directly.
Independent auditor's report in accordance with ISA 805

INDEPENDENT AUDITOR'S REPORT

To:

Corporate Identity Number:

Opinion

I have audited the financial report in respect of the project "[redacted]" regarding agreement for contribution 2017 for the period 2017-01-01 - 2017-12-31, indicating total costs of [redacted].

In my opinion, the financial report corresponds, in all material respects, with the organisation's accounts, and has also, in all material respects, been prepared in accordance with the agreement between [redacted], as well as on the basis of instructions for financial reporting.

Basis for Opinion

I have conducted the audit in accordance with International Standards on Auditing (ISA) my responsibility according to these standards is further described in the section "Auditor's responsibility for the audit of the financial report" in my report. I am independent in relation to [redacted] according to the professional ethical requirements that are relevant for the audit of the financial report in Sweden and have otherwise fulfilled my professional ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting and restrictions on use

I would like to draw attention to the fact that the financial report has been prepared in accordance with the agreement between [redacted]. The financial report has been prepared in order for [redacted] to fulfil the requirements imposed, [redacted] it is not suitable for any other purposes. My report [redacted] should not be used by anyone other than [redacted]. My opinion is not modified in respect of this matter.
Responsibilities of Project Management and Those Charged with Governance (Management) for the Financial Reporting

Project Management is responsible for the preparation of the financial report in accordance with the above-mentioned agreement and for the financial control which the Management deems necessary in order to prepare the financial report free from material misstatements, whether due to fraud or error.

In preparing the financial report, Project Management is responsible for taking into account Management’s assessment of the Organization’s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern basis of accounting unless Management either intends to liquidate the Organization or cease operations, or has no realistic alternative but to do so.

Management are responsible for the supervision of the Organization’s processes for financial reporting.

Auditor’s responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report, on the basis of my assessment of the relevant sections of the agreement, is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is no guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with ISAs I apply professional judgement and maintain a professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate in order to form a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization’s internal control.
- Conclude on the appropriateness of Project Management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization’s ability to...
continue as a going concern. If I conclude that a material uncertainty exists, I am required to
draw attention in my auditor’s report to the related disclosures in the financial report or, if
such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit
evidence obtained up to the date of my auditor’s report. However, future events or conditions
may cause the organization to cease to continue as a going concern.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting
  estimates, if any, and related disclosures made by Project Management.

- Evaluate the overall presentation, structure and content of the financial report, including
disclosures, and whether the financial report represents the underlying transactions and
  events in a manner that achieves fair presentation.

I communicate with Project Management (and if necessary with Management) regarding, among other
matters, the planned scope and timing of the audit and significant audit findings, including any
significant deficiencies in internal control that I identify during my audit.

[Redacted]

Authorised Public Accountant
Report of factual findings in accordance with ISRS 4400

Please note that this is an example using previous audit instructions where the auditor was asked to provide information on 7 points. These points have now been expanded and you are required to include all of the points (See the Audit Instructions). The purpose of this document is to provide you with an example of what the audit report looks like.

REPORT OF FACTUAL FINDINGS

To [Redacted]

I have performed the procedures agreed with you and enumerated below concerning the attached financial report to [Redacted] regarding [Redacted] for the year [Redacted], indicating total adjustments/credits of [Redacted]. My engagement was undertaken in accordance with the International Standard on Related Services (ISRS) 4400, applicable to agreed-upon procedures engagements.

Agreed-upon procedures:
The procedures were performed solely to assist you in your commitment to [Redacted] to provide a financial report regarding how funds [Redacted] have been utilized and are summarized as follows:

1. Follow up whether [Redacted] has made a contribution equivalent to a minimum of [Redacted] of the operations grant [Redacted].

2. Review whether there is an unbroken chain of audited financial reports in accordance with the requirements stipulated in the agreement between [Redacted] and review whether [Redacted] follows up on observations reported by local auditors and [Redacted], are informed about partner balances and significant observations.

3. Follow up whether [Redacted] has signed agreements with partner organizations.

4. Follow up whether agreements with partner organizations include the same audit requirements as stipulated in [Redacted].

5. Follow up whether [Redacted] has adhered to the procurement guidelines as stipulated in the agreement with [Redacted].

6. Report on observations made in conjunction with the audit and the recommendations that those observations have given rise to, and, if applicable, follow up whether [Redacted] has implemented recommendations from previous years.

7. If applicable, summarize the most significant observations made in conjunction with the audit.

Findings:

3. I have been informed that the own contribution is based on outcome of operations financed by [Redacted] and outlined in [Redacted]. The own contribution exceeds [Redacted].
The own contribution reported in the financial report refers to own programs.

2. I have reviewed this noted some instances where the auditors have not conducted a report of factual findings (according to ISRS 4400). I have no other observations to report.

3. I have reviewed this and there are no observation to report.

4. I have reviewed this and there are no observation to report.

5. I have reviewed this and there are no observation to report.

6. I present below the observations that I have made in conjunction with the audit and the recommendation that those observations have given rise to.

Observations:

The budgeted amount for total disbursements/costs was SEK 18 592 182.82 for the year 2017, however only SEK 18 579 230.00 has been utilized.

Based on my sample test, I have noted one instance where the auditor has not conducted a report of factual findings (according to ISRS 4400).

I also noted instances where the auditors have reported on internal control deficiencies in management letters, however, none so significant as to result in a qualified opinion. It is important that the board monitor these observations and continuously assess at strengthening the internal control in their cooperation with local partner organizations.

7. I refer to my observations presented under point 6 above.

My report is intended solely for the purpose stated in the first paragraph of this report and for your information, and is not to be used for any other purpose or disclosed to parties. The report only applies to the financial report specified above and does not include any of the association’s financial statements in their entirety.

Authorized Public Accountant
Management letter

Management letter

Till Styrelsen för

Stockholm 2013-08-26

Gällande Projekt Forum Syd

Vi har i vår granskning noterat att kostnaderna för administration i Sverige avviker mer än 10% mot den av Forum Syd godkända budgeten. Enligt villkoren ska avvikelser > 10% stämmas av med Forum Syd vilket inte gjorts. Vi förstår att det kommer av att man inte löpande hanterat redovisningen och avstämning mot budget.

Det är mycket viktigt att hålla sin redovisning uppdaterad enligt Bokföringslagen men också för att kunna följa upp sina kostnader mot budget.

Telefonkostnader är upptagna med 15 000 kr, 1 500 kr/mån i 10 månader (15 telefonkort Amigo å 100 kr). Då det inte går att få ut samtalslistor på telefonkort är det nödvändigt att ha annan dokumentation som stöder kostnaden. Ett förslag kan vara att notera på det använda telefonkortet (eller på annat sätt), vilka dagar det använts och med vilka man pratar.

Vänligen

Auktoriserad Revisor
Management response

Svenska Organisationens ställningstagande och åtgärdsplan efter revision
Gällande projektnummer __________

Vi har fått påpekande från revisoren att administrations kostnader överstiger godkänt budget mer än 10 % dvs budgeterat administrations kostnad var 14000 kr och utfallet blev 15 744 kr. Och att SVEO inte stämde av med Forumsyd innan avvikelse upptäcktes.

Åtgärdsplan efter revision

1. Att rapportera och stämma av med Forumsyd om utfallet ser ut att den kommer att överstiga den planerade budgeten även om det verkar liten jämförelse till hela projektets budget.

2. Att göra en avstämning med budgeten och kostnader i varje månad framför allt administrations kostnader i Sverige.

3. Dokumentation om olika samtal som vi gör till projektorerna och spara kvitto plus själva telefonkortet.