**Annex I: Accounting system**

[Name, address of your organisation]

GIZ GmbH

European Climate Initiative EUKI

Germany

[Date]

**EUKI Application Call 6 for the project [project title]**

**Accounting system**

By signing this document, we confirm that our software-based accounting system [name of the accounting system] meets the national standard in [country of origin of your organisation].

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Name, role in the organisation

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Signature, Stamp

**Annex K: Time recording system**

[Name, address of your organisation]

GIZ GmbH

European Climate Initiative EUKI

Germany

[Date]

**EUKI Application Call 6 for the project [project title]**

**Time recording system**

By signing this document, we commit ourselves to installing *[Option 1]* a manual time recording system (according/similar [to this template](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.giz.de%2Fde%2Fdownloads%2Fgiz2020-en-annex-3i-timesheet-templates-06-2020.xls&wdOrigin=BROWSELINK)) or *[Option 2]* electronic time recording system **(please delete the option that is not applicable)** for the duration of the project. It will be used to record the actual number of hours worked on the project. The system will present these hours in a verifiable form.

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Name, role in the organisation

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Signature, Stamp

**Annex M: Checklist – Internal control system**

**Principles of internal control measures: all below mentioned measures need to follow the following principles**

1. **The principle of transparency:**

*Processes must be established in a way that enables an outsider to assess the extent to which participants work in conformity with this process-concept.*

**The cross-check principle / principle of four eyes**:

*This principle states that every key procedure in a well-functioning control system can be cross-checked by a second person.*

**The principle of separation of functions:**

*This principle states that executive tasks (e.g. processing purchases), booking tasks (e.g. financial accounting, stock records) and administrative tasks (e.g. stock management) that are carried out as part of a corporate process (e.g. purchasing process seen as a process that extends from determining requirements up to outgoing payments) should not be performed by one and the same person.*

**The minimum information principle**:

*This principle states that staff members should only be provided with the information they need to perform their work. This also covers the pertinent security measures for IT systems.*

**All existing control measures must be documented in a verifiable way in case your project will be audited.**

**Please fill out the table below.**

|  |  |  |
| --- | --- | --- |
| **Internal controls** | Existing (yes/no) | Short description of the involved roles; certifying body/authority, description of the process; intervals, securing of documentation etc.) |
| **Rules, guidelines and records (in written form)**  |  |  |
| Rules for internal signature policy |  | *No description needed as rules/guidelines exist in writing* |
| Organisation chart including roles |  |  |
| Detailed process description with value threshold and responsibilities for 1. Procurement of goods and services (preparation, request of offers, award decision, order)
2. Hospitality rules
3. Business trips
 | a)b)c) | *See chapter 3 of the CLI (contract award procedure): this document needs to be presented as* ***Annex L*** |
| Record/protocol of surrender of equipment and materials (with a value that needs to be posted in your accounting system) |  |  |
| *Please add here further rules, guidelines or according records that exist in your organisation* |  |  |
| **Further regular processes that are established in your organisation** |  |  |
| Unannounced cash box controls (by an internal employee) |  |  |
| Control of the bank account/bank statements including online banking activities (by an internal employee) |  |  |
| **Validation process for invoices:**1. Validation and check of incoming / outgoing invoices
2. Confirmation of services / delivery of goods
3. Release for payment
 | a)b)c) |  |
| Cross-check and approval of financial statements for funding programs by a bookkeeping employee  |  |  |
| Inventory, Stocktaking |  |  |
| **Securing compliance with general rules & guidelines** |  |  |
| Password protected IT-equipment; access authorization for (certain) software/programmes/applications |  |  |
| Compliance with data protection guidelines |  |  |
| Compliance with a “code of conduct” (Regulations on corruption, conflict of interest etc.) |  |  |
| **Further own measures:**  |  |  |
| *Please add here any further measures you have in your organisation*  |  |  |
|  |  |  |
|  |  |  |

I declare that the above-mentioned internal control measures of my organization follow the four principles of an internal control system.

[Name, address of your organisation]

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Name, role in the organisation

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Signature, Stamp

**Annex P**

[Name, address of your organisation]

GIZ GmbH

European Climate Initiative EUKI

Germany

[Date]

**EUKI Application Call 6 for the project [project title]**

**Compliance with the law and anti-corruption**

I hereby confirm that no allegations have been made or investigations carried out in the last five years in relation to the organisation, members of its executive bodies or executive managers concerning violations of the law, corruption or other offences (e.g. fraud, embezzlement, breach of trust).

In addition, we confirm that an effective system for preventing and combating corruption has been established and is consistently implemented.

**Alternatively (please delete if not applicable):**

Allegations have been made or investigations have been carried out in the last five years in relation to the organisation, members of its executive bodies or executive managers concerning breaches of the law, corruption or other offences (e.g. fraud, misappropriation, breach of trust).

We took the following measures as a consequence:

*[Please specify your measures here. Please answer if an effective system has been put in place to prevent and combat corruption, and if it is being used consistently]*

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Name, role in the organisation

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Signature