# Appendix 3

**Template for Management Endorsement of Accounts**

(if the audit responsibility rests with the National Audit Office of Denmark)

Ref.: Accounts for project *[project no.+ project title]* for the period January 1 – December 31, *[year]* showing expenditure of DKK *[total expenditure of the year, including partner expenditure if applicable]*.

The annual accounts of our institution are *(tick the appropriate box)*

* audited by an external auditor designated to do so by the National Audit Office of Denmark (in the majority of the cases)
* directly audited by personnel of the National Audit Office of Denmark.

On behalf of the *[name of institution]* as the project coordinator and as the institution’s responsible accounting officer we declare that:

The accounts are prepared in conformity with the General Conditions and the grant framework, as stated in the Letter of Grant (or later submitted and accepted conditions).

Furthermore, we declare:

* The project accounts are consolidated based on audited accounts from foreign partners, financial statements/final audited accounts of Danish partners and a financial statement of our own institution.
* The project accounts are correct and accurate, i.e. without significant errors and omissions;
* The grant conditions described in the grant framework are fulfilled;
* The accounts from foreign partners, which are the basis for settling of the total accounts, are all audited by external certified auditor(s) according to the audit instructions issued by DFC, and the auditor’s endorsement includes no qualifications.
* The accounts from Danish partners, which also are the basis for settling of the total accounts, are all either received with a none-qualified certified auditor’s statement or with a Management Endorsement of Accounts.

and we declare the following regarding the project accounts from our institution:

* The grant has been spent as specified;
* All expenses included in the accounts are related to the project
* All expenses related to the project have been included in the project accounts;
* The expenses are included and accounted for in accordance with the grant framework;
* The expenses have been incurred after the starting date of the grant;
* All salaries and emoluments included are based on documentation by management-endorsed registration of hours, and with hourly rates in accordance with collective agreements, employment contracts or other rules for fixing of wages and emoluments;
* Purchase of equipment, materials, services etc. is in accordance with invoices, and in compliance with the grant framework. Relevant tender and procurement regulations are adhered to;
* Thrift and in general due economic considerations have been applied at the implementation of the project;
* All relevant disbursement vouchers relating to the expenditure in the project accounts are available.

Date: Date:

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Project Coordinator Responsible accounting officer of the institution

*[institution/stamp]*

*Signature* *Signature*