**Financial information to be prepared by the Head of Mission and the Accountant for the local audit and EY Luxembourg**

**Annex 1 to the terms of reference for the Auditors**

**Financial situation of the office as at the 31st of December 2018:**

* **1. List of Incomes and expenses related to the projects funded by the Fondation Caritas Luxembourg (FCL)**
  + **Listed by project detail by budget line** funded by FCL (see monthly financial reports from January to the end of December 2018)
    - Total income listed by source of funding
      * FCL: AC, Rehabilitation, Emergency
      * Others: FAO, local participation, in-kind contribution.
    - Expenses/costs presented by month and by budget line
    - Balance of the project at the end of the period (31st December 2018)
* **2. List and total amount of others incomes/costs related to FCL’s funding** (volunteers, in-kind contribution…)
* **3. List and total amount of other incomes and costs** of the office which are not directly allocated to a specific project funded by the FCL
  + - Total incomes listed by source of funding
    - Total amount of costs
    - Balance between incomes and costs at the end of the period
* **4. Total amount of the operating result** (1+2+3)
  + Sum of the total balance of the projects (1) + total balance of incomes and costs related to FCL’s funding (2) + total balance of incomes and costs not allocated to specific projects funded by FCL (3)
* **5. List and total amount of financial income and costs and total amount of financial balance**
* **6. List and total amounts of exceptional incomes and expenses and exceptional balance**
* **7. Bank accounts** 
  + statements of beginning (1st of January) and to the end of the period (31st of December 2018)
  + Supporting documentation regarding the closure of bank account(s)
* **8. The General Ledger of the total year detailed by account**
* **9. Financial statements established on accrual basis covering the period** **from the 1st of January to the 31st of December 2018**
  + Balance sheet,
  + Statement of all incomes and costs,
  + Cash flow statement,
  + List of inventories and amortizable assets
  + Table of currency conversions