**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