



Grant Management Guidelines

for the CKU Fund and the FoRB-window

June 2024



**Center for Church-
Based Development**

TOGETHER WE CREATE HOPE

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1. INTRODUCTION

This grant management guide applies to grants given through the CKU fund and the FoRB-window.

When a Danish organization receives a grant through CKU's funds, a series of conditions and requirements for managing the funds follow, as described in this guide. The guide includes requirements for monitoring, financial and narrative reporting, as well as how the grant should be handled in practice.

It is important that the guidance below is thoroughly read, and that the Danish organization is attentive to whether the rules are being followed during the project. It is also the responsibility of the Danish organization to ensure that the partner is aware of the content of this guide. If the money is not managed correctly, the Danish organization may, worst case, be required to repay it. If the organization later wants to apply for funds from CKU for another project, the application will be assessed based on the organization's track record, i.e., how the organization has managed and reported on previous projects.

The management guide is continuously updated. The Danish organization is responsible for ensuring that the grants are managed according to the current management guide, which is available on the CKU website ([CKU Fund](#) and [FoRB-window](#)).

2. RESPONSIBILITY FOR THE GRANT

The Danish organization bears full responsibility for managing grants according to the current grant management guide, and in accordance with the decision from the Assessment Committee. This overall responsibility includes:

- a. Preventing corruption and misuse of funds.
- b. Preventing sexual harassment, exploitation, and abuse (PSEAH).
- c. Preventing child labor.
- d. Preventing terrorism.
- e. Submitting status reports, final reports, and project accounts to CKU in accordance with agreed formats and deadlines, ensuring high quality.
- f. Ensuring that the implementing partner have a complaint mechanism when implementing grants with a budget above 500.000 DKK.
- g. Ensuring that CKU, the Ministry of Foreign Affairs, the National Audit Office, and the State Auditors have full access and assistance for site visits, document review, financial analysis, inventory control, etc. Access must be available for up to five years after the end of the agreement.
- h. Ensuring that the funds are used for the purposes and activities described in the application.
- i. Ensuring that the necessary administrative and professional capacity remains in place to carry out the intervention, and that efforts continue to have a strong and sustainable popular support in Denmark.
- j. Reporting significant problems and irregularities in projects to CKU immediately (see Chapter 4.7).
- k. Ensuring that both the project and the Danish organizations annual accounts are audited according to the Ministry of Foreign Affairs' audit instructions ([above DKK 500.000](#) or [below DKK 500.000](#))
- l. Ensuring that financial procedures are sound, that there is proper internal control, and that accounting and financial reporting comply with good accounting and financial practices. Additionally, cost-consciousness should be demonstrated in the management of the grant.
- m. Ensuring that none of the organizations receiving funds are listed on the UN's or EU's sanctions lists, and that an ethical code forms the basis for fund management.
- n. Entering into a written cooperation agreement with the local partner regarding project implementation, as well as with any other collaborating partners contributing to the project's implementation.

3. WHEN FUNDS HAVE BEEN GRANTED

3.1 Agreement with CKU

When the Danish organization has received a grant from the CKU fund, CKU sends a grant letter through the project portal ([CKU Fund](#), [FoRB-window](#) or [Modality for Nexusinterventions in Ukraine](#)). Additionally, CKU attaches an agreement document that outlines the terms and conditions of the grant.

As confirmation, the agreement document must be signed and returned to CKU before the first disbursement to the project can take place.

Only expenses occurring after the start date of the project period can be covered, however no expenses occurring earlier than the “granting date” can be reimbursed.



Screenshot from Project portal.

3.2 Agreement with Partner

It is a requirement for project grants that a cooperation agreement be established between the Danish organization and the partner. The cooperation agreement formalizes the specific project collaboration and aims to clarify responsibilities and obligations for all parties during project implementation. [See appendix for a proposed cooperation agreement.](#)

The copy of the cooperation agreement must be submitted via the project portal before the second payment request can be processed.

The cooperation agreement must include these four clauses from the Ministry of Foreign Affairs

Anti-corruption clause

”No offer, payment, consideration or benefit of any kind, which could be regarded as an illegal or corrupt practice, shall be made - neither directly nor indirectly - as an inducement or reward in relation to tendering, award of the contract, or execution of the contract. Any such practice will be grounds for the immediate cancellation of this contract and for such additional action, civil and/or criminal, as may be appropriate. At the discretion of the Danish Ministry of Foreign Affairs, a further consequence of any such practice can be the definite exclusion from any tendering for projects, funded by the Danish Ministry of Foreign Affairs.”

PSEAH-clause

“The Danish MoFA has a zero tolerance for inaction approach to tackling sexual exploitation, abuse and harassment (SEAH1) as defined in UNSG Bulletin ST/SGB/2003/13 and the definition of sexual harassment in UNGA Resolution A/RES/73/148. The Implementing Partner, and its sub-grantees, will take appropriate measures to protect people, including beneficiaries and staff, from SEAH conducted by its employees and associated personnel including any sub-grantee staff and take timely and appropriate action when reports of SEAH arise. In the event that the Implementing Partner receives reports of allegations of SEAH, the Implementing Partner will take timely and appropriate action to investigate the allegation and, where warranted, take disciplinary measures or civil and/or criminal action. Any violation of this clause will be ground for the immediate termination of this Agreement.

Anti-child labor clause

“The Implementing Partner shall abide by applicable national laws as well as applicable international instruments, including the UN Convention on the Rights of the Child and International Labour Organisation conventions. Any violation will be ground for immediate termination of the Agreement.”

Anti-terror-clause

“If, during the course of implementation of this Project/Programme, the Implementing Partner discovers any link whatsoever with any organization or individual associated with terrorism, it must inform the Danish MoFA immediately and explain the reasons for such transfer, including whether it was made or provided knowingly, voluntarily, accidentally, unintentionally, incidentally or by force. The Implementing Partner agrees that it and/or its implementing partners (including contractors, sub-contractors and sub-grantees) will take all reasonable steps to secure that no transaction made in relation to the Project/Programme will – directly or indirectly – benefit a person, group or entity subject to restrictive measures (sanctions) by the UN or the EU. Any violation of this clause is ground for immediate termination of the Agreement returning to the Danish MoFA of all funds advanced to the Implementing Partner under it.”

When other partners or suppliers are involved in the project, have a significant role in project implementation, and they are already described in the approved application, a cooperation agreement must also be established with them. Alternatively, they can be co-signatories on the cooperation agreement with the partner.

3.3 Requirements for policies and code of conduct

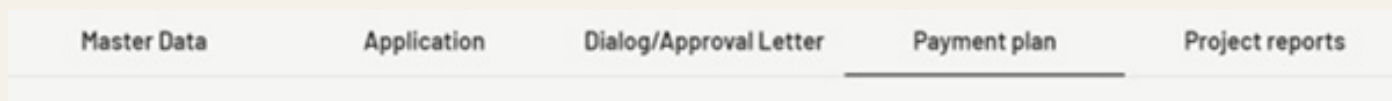
In accordance with the Ministry of Foreign Affairs’ clauses, it is expected that grant recipients with grants exceeding 1 million DKK either have or develop policies and/or ethical codes related to the following 4 themes: a) Anti-corruption b) prevention of sexual harassment, exploitation, and abuse (PSHEA and/or safeguarding) c) prevention of child labor, and d) Anti-terrorism.

CKU requires that self-managing organizations have their own safeguarding policy, including a procedure for receiving and handling complaints. Often, such a policy would fall under point b mentioned above. CKU does not impose policy requirements on organizations in the global south. However, CKU does require that partner organizations have a local complaints mechanism when receiving grants over 500,000 DKK. For guidance on how to establish a local complaints mechanism, refer to CKU’s [How-to Guide](#). For inspiration, you can explore CKU’s policies on [Anti-corruption](#) and [Safeguarding](#).

3.4 Disbursement of the grant

Once the agreement with CKU is signed and submitted, you can request payments through the [project portal](#). Please note that partner organizations can receive funds to cover up to 6 months of expenses at a time, while Danish organizations can request up to 12 months of expenses at once.

There are no fixed deadlines for submitting payment requests. The processing time is approximately one week plus the time required for bank transfers, unless the request is submitted just before a holiday, which may extend the processing time.



Screenshot from Project portal.

3.5 Requirements regarding Bank Account

When managing funds from CKU, it's essential to keep them separate from other donors' funds and the organization's own resources. This separation can be achieved either through the accounting system used or by maintaining a separate bank account. This practice applies both in Denmark and with the partner organization.

If a separate bank account is not opened in Denmark, a written agreement must be made with the bank stating that the unused grant funds belong to CKU, and that the bank may not offset the organization's potential debt to the bank against these funds. Transfers to and from the partner organization should occur through this designated account, and Danish expenses should also be paid from it.

Important note: When receiving a grant from CKU, segregation of duties applies. This means that the bank account where the grant is deposited should not have sole authorization. At least two individuals must approve payments from the account.

3.6 Requirements to Financial Management

The Danish organization's accounting must be continuously updated and include supporting documents, adhering to good accounting and financial practices. It is the Danish organization's responsibility to ensure that the financial management of a grant meets [CKU's minimum financial standards](#) (applicable to both Danish organizations and their partners). The Danish organization must inform the partner organization of these minimum requirements and follow up if the partner fails to meet the specified criteria. The Danish organization must retain accounting records in accordance with the requirements of the Danish Accounting Act and keep the material for five years after the completion of the intervention. It is also a requirement that the Danish Organization has written financial procedures.

3.7 Selecting an Auditor

The Danish organization is responsible for ensuring that the Danish auditor is familiar with CKU's requirements for the audit on behalf of the Ministry of Foreign Affairs.

The auditor oversees the local audit of grants in the global south. Therefore, the Danish organization's auditor approves the local auditor, who must conduct the audit according to international auditing standards and the Ministry of Foreign Affairs' auditing instructions for grants [above DKK 500.000](#) and [below DKK 500.000](#) respectively.

It is recommended that the selection of a local auditor in the global south occurs within the first half year of the grant period, so that the local auditor is aware of the specific requirements regarding the audit well in advance.

3.8 Regarding Staff connected to the grant.

The Danish organization must ensure that staff are hired through open job adverts. An exception to this is a position filling as part of rotation. Additionally, transparent selection procedures must be used to ensure that candidates are not discriminated against based on race, gender, sexual orientation, disability, or political and religious affiliation during the selection process.

Furthermore, the Danish organization must ensure that employees, consultants, etc., working in connection with the intervention do not enjoy more favorable salary and employment conditions than prescribed by the Ministry of Foreign Affairs (if employed by the Danish Organization) and likewise that the salary level of local staff is comparable to similar organizations in the project country. No one can receive double pay.

4. MANAGEMENT DURING IMPLEMENTATION

4.1 Changes to the intervention

The grant must be used in accordance with the decision from the Assessment Committee, i.e., the approved application, the approved budget, as well as other documents that form the basis of the grant. However, it may be necessary to make changes during the implementation.

The following changes must be pre-approved by CKU:

- Changes to the project period. The request must be submitted with a justification before the end of the approved project period. It is not a sufficient justification that there is more money in the project account. It is also possible to request postponing the start date of the project. Please be aware that if the project has not commenced within one year of the grant date, the agreement will be canceled with a requirement to repay the grant funds to CKU.
- Changes regarding the purpose, partnership, or target group of the intervention.
- Specific changes to the approved budget – see the next section regarding budget changes.

Other changes do not require pre-approval by CKU but must be disclosed and justified in the next status or final report, as well as in the final accounts.

Requests for changes in the intervention should be made through the dialogue tool in the project portal.

4.2 Changes to the Budget

Projects are generally expected to be carried out within the approved budget. Redistribution between main budget lines can occur without prior submission to CKU (Center for Arts and Education) if the following conditions are met:

- The redistribution does not exceed 10% of the smallest main budget line being redistributed.
- The redistribution does not pertain to the budget for salary costs, other staff benefits, and auditing.
- The redistribution is justified in subsequent status reports and financial statements.

If the change exceeds the 10% rule or affects budget lines related to salary costs, other staff benefits, or auditing, prior approval from CKU is required. You can request budget changes through the dialogue tool in the project portal by submitting a revised budget proposal.

4.3 Using interest and exchange gain.

Income from interest (both in Denmark and abroad) and exchange gains (due to fluctuations in the exchange rate between DKK and local currency) can be used within the approved budget for activities. Earned interest and exchange gains are considered part of the grant, and therefore, their utilization must be accounted for in the final report and financial statement.

4.4 Using the budget reserve.

The budget includes an amount under the budget line 'Budget Reserve.' A minimum of 6% and a maximum of 10% must be allocated to this budget line. The budget reserve is primarily intended to offset any losses due to exchange rate fluctuations, but it can also be used to transfer funds to one or more of the other main budget lines if there is a need for additional funds on a specific item due to price increases.

The use of the budget reserve requires written approval if:

- The budget reserve is to be used to expand or redefine the project's scope.
- The budget reserve is to be used for salary costs, other staff benefits, or auditing.

Note: All redistributions of the budget reserve must be disclosed and justified in the next status report (with a revised budget) and in the final financial statement. Redistribution and utilization of the budget reserve must always align with the project's overall purpose.

4.5 Using the Administration Fee

In the budget, up to 7% of project costs can be allocated as a contribution to administration for the Danish organization (only applicable if the Danish organization has the sole responsibility for managing the grant). In the financial statement, the administrative fee must always be calculated based on the actual expenditure of the grant. If fewer funds are used for project implementation than budgeted, there will be a smaller amount available for the administration fee. The fee is used to cover the organization's general expenses that are not directly related to the grant. For more details, refer to the [budget guidelines](#).

Note that there is no requirement to account for how the administrative contribution is used. However, the funds must be included in the organization's annual financial statement.

4.6 Using Danish Work Hours and Fair Share

The total staff related expenses in Denmark that can be charged to the project grant consist of:

- Danish Work Hours (A1): The total salary expenses for individual employees directly contributing to the project. Whether permanent, temporary, or volunteer staff, their hourly rate cannot exceed their current wage.
- Project-Supporting Functions/Fair Share (A3): A fair share of the Danish organization's project-related expenses can also be included. These expenses must align with the [budget guidelines](#).

CKU may request documentation for both of the above points in connection to receiving the annual organizational accounts from the Danish Organization.

4.7 Reporting Irregularities

The Danish organization is required to immediately notify CKU in the following situations:

- If you have reasonable suspicion of or discover theft, fraud, corruption, abuse, support for terrorist activities, financial losses, or other similar irregularities or suspicions of irregularities.
- If you witness or experience abuse of power, sexual harassment, or sexual exploitation.
- If significant issues arise in the relationship between the partner and the recipient country's authorities, the partner organization, or deployed staff.
- If the auditor in Denmark or in the global South has additional information.

Notifications to CKU can be made via email to puljer@cku.dk or directly to the Danish organization's CKU project consultant, providing details of the circumstances and reasons for the observed situations.

Suspicions of abuse of power, exploitation, or sexual harassment can also be reported anonymously through CKU's complaint mechanism. Complaints are handled by an independent complaint committee consisting of CKU's safeguarding officer (when relevant), a CKU employee outside of management, and a representative from CKU's board. Investigations are based on principles of confidentiality, security, legality, professionalism, independence, respect, and timeliness.

CKU requires Danish organizations who manage projects on their own to have their own safeguarding policy and a procedure for receiving and handling complaints. Additionally, CKU requires that partner organizations establish a local complaint mechanism when receiving grants exceeding 500,000 DKK. Learn more about building a local complaint mechanism in CKU's How-to Guide.

For further details, please refer to CKU's policies on [Anti-corruption](#) and [Safeguarding](#).

The Danish organization is welcome to contact CKU for guidance on handling the specific case.

Cases of irregularities contrary to the Anti-Corruption Policy will be reported to the Ministry of Foreign Affairs by CKU.

5. REPORTING, EVALUATION AND LEARNING WORKSHOPS

When a grant has been given, the Danish organization commits to closely monitoring the project and providing ongoing reports to CKU as described in the agreement. Deadlines for each grant will be specified in the project portal under “Project Reports”:

Master Data	Application	Dialog/Approval Letter	Payment plan	Project reports
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Screenshot fra GrantOne.

The Danish organization must ensure that reports are received from the partner organization, conduct supervision visits, and collect results. For inspiration, please refer to [CKU's Monitoring and Evaluation \(M&E\) guide](#).

5.1 Status Report

For grants with a duration of 24 months or more, the Danish organization must submit an annual status report during the implementation period. The financial part of the report must be audited, see instruction regarding the performance of audit tasks ([above DKK 500.000](#) or [below DKK 500.000](#)) and submitted no later than three months after the closing of the fiscal year (usually the calendar year).

For grants shorter than 24 months, only a final report needs to be submitted.

In the status report, a brief overview of the implementation should be provided and a Log-frame status must be uploaded. Budget changes should also be included in the report. The status report is completed and submitted electronically.

5.2 Monitoring

Ongoing project monitoring is a prerequisite for following up on project implementation, asking questions, and providing advice throughout the process.

At the start of the project, baseline data is collected for the indicators outlined in the project's log frame. Baseline data provides the project's starting point and serves as a basis for measuring project progress and results.

Continuous project monitoring is carried out through the collection of semi-annual financial and status reports. It is recommended that partner organizations with less experience also submit quarterly financial reports. CKU recommends semi-annual log frame status reports, where the partner reports on the implementation of the project's log frame. The collection of baseline data and log frame reporting is described in [CKU's M&E guide](#).

Partners are advised to conduct semi-annual status meetings where project challenges and progress are discussed.

Monitoring Visit

CKU expects that the Danish organization visits the project at least once depending on the duration of the project. The purpose of the monitoring visit is to monitor the project as well as the partners organizational and financial systems. During the visit, project progress and efficiency are assessed. It is essential to meet with the project's target group, stakeholders, and networks to gather information about positive changes for the beneficiaries.

The monitoring visit also includes a review of organizational systems, particularly related to M&E. Here the partners M&E system and how they collect and utilize data in their work is assessed.

Additionally, it is central to investigate whether the partner organization has a local complaint mechanism. As mentioned above. In this context, it should be examined whether the partner has procedures for receiving and handling complaints in line with [CKU's Safeguarding policy](#). It is also important to assess whether the beneficiaries are aware of the complaint mechanism and whether the leadership is held accountable through this process.

Finally, a monitoring visit includes a financial review, where the Danish organization examines the partner organization's financial systems and practices.

Before monitoring visits, a [Terms of Reference \(ToR\)](#) must be prepared. CKU has developed a template for ToR with a comprehensive questionnaire for monitoring visits, covering organizational and financial aspects.

After the monitoring visit, a report is prepared, containing observations, conclusions, and recommendations. The visit may lead to valuable advice and recommendations that the Danish organization and their partner can follow up on in their partnership. It is recommended that the Danish organization create a document with recommendations and track the implementation thereof. CKU's ToR template can also serve as a format for the monitoring report.

If a member organization that receives management support conducts a monitoring visit alone, CKU must approve the Terms of Reference (ToR) and the report. If CKU conducts the monitoring visit together with a representative from the Danish organization, CKU will take responsibility for preparing the ToR and the report.

In relation to travel activities CKU requires the following:

- **Bonus Miles from Airlines** earned on work-related travel must not be used privately by employees. Instead, they may contribute to reducing the cost of other business trips.
- **Flights** related to CKU activities should be booked in economy class and on the most cost-effective, convenient, and safe route available.
- **Per Diem** for Danish staff must not exceed the Governments rates (as determined by [Moderniseringsstyrelsen](#)) at any time.
- **Accommodation** cannot exceed the price of a standard tourist-class hotel.
- **Work Hours** can be recorded for up to maximum 8 hours daily according to the guidelines provided by the Ministry of Foreign Affairs.

5.3 Evaluation

CKU recommends external evaluations after each project to collect results and learning. If the Danish organization has received support for an evaluation, the evaluation must meet CKU's requirements. CKU's evaluation requirements are described in [CKU's M&E Guide](#).

The purpose of an evaluation is to investigate the changes the project has contributed to. The evaluation examines what works well and what could have worked better, as well as the reasons behind it. The focus of the evaluation is on learning that can be carried forward in the partnership's future project activities.

Evaluations can be either external or internal. External evaluations must be conducted by an independent person.

Prior to the evaluation, a [Terms of Reference \(ToR\)](#) is prepared, which must be submitted and approved by CKU at least one month before the evaluation is conducted. The structure and requirements for the ToR are described in [CKU's M&E guide](#). In the ToR, it is essential for the partner to develop specific learning questions relevant to the given project, based on log frame indicators. The purpose is to ensure good quality and relevant learning in the evaluation.

The evaluation must be publicly accessible on the Danish organization's website. Additionally, the organization must submit the evaluation to CKU and inform CKU when the evaluation is available on the website.

5.4 Completion Report

When the intervention is completed, a final narrative report and a final log frame status must be submitted. These documents describe how the intervention was carried out and whether it met the objectives outlined in the application.

The final report should be completed and submitted via the project portal, along with the final financial statement. The submission deadlines are as follows:

- » For projects over 500,000 DKK: Within six months after the project's completion.
- » For projects under 500,000 DKK: Within three months after the project's completion.
- » For smaller activities below 150.000 DKK: Within two months after the activity's conclusion

5.5 Learning Workshops

CKU facilitates learning workshops every year, which all Danish grantees are expected to participate in. CKU member organizations and other grantees using CKU's Funding opportunities will receive an invitation including a program for the various events.

6. ACCOUNTS AND AUDITING

6.1 The organizational accounts of the Danish Organization

When a Danish organization manages a grant from CKU, it is a requirement from the Ministry of Foreign Affairs that the organization's annual financial statements undergo an audit. Additionally, the Danish organization is required to submit the audited financial statements, for the years during which the grant is valid, to CKU. The expenses related to auditing the organization's financial statements cannot be covered directly by the grant.

The annual financial statements should include an account of the financial transactions with CKU. For each grant, the received funds, expended funds, and unused funds at the end of the fiscal year should be clearly presented. Please note that the account with CKU must either be included as a note in the audited annual financial statements or be audited separately.

The following documents must be submitted by June 1st:

- The organization's audited annual financial statements for the preceding fiscal year, including:
 - » A breakdown of project transfers for the year.
 - » Administration fee from projects.
 - » Professional project support (A1).
 - » Project support/fair share (A3).
- An annual narrative report

6.2 Financial Completion Reports

6.2.1 Audit

All final accounts must be audited according to Instruction regarding the performance of audit tasks ([over DKK 500.000](#), or [below DKK 500.000](#)). Generally, the following applies:

Development projects (modalities A, TA, B, TB, F, TF, G, and TG) must undergo local audit in the project implementation country. When implementation period is more than 24 months, yearly, local audits must be made. The final financial report must be audited in Denmark by a Danish auditor.

Activities with a budget below 150,000DKK (C, TC, D, E, TE) can be audited in the project implementation country or in Denmark.

The audit must cover the grant from CKU. In case of contribution from other sources, these must be shown in the accounts, although specific audit of these is not a requirement from CKU.

6.2.2 Content of the final Financial Report

The financial completion report for projects is to be submitted by the Danish organization and must include at least the following (please use [CKU's financial template](#)):

- Auditor's opinion: Signed by the auditor.
- Management Letter: Signed by authorized signatories within the organization.
- Applied Accounting Practices: Prepared by the organization.
- Financial Report: Any deviations exceeding +/- 10% should be explained, and the use of budget margins should be clarified.
- Financial Statement:
 - » Revenues: Specify received funds for the project, including contributions from CKU's fund and any financial contributions from other donors, including the Danish organization and the partner. Interest income should also be included.
 - » Expenditures: Show expenses in line with the approved budget.
 - » Latest Approved Budget: Display the most recent approved budget in the financial statement.
- Please note that grants exceeding 500,000 DKK have heightened requirements for auditing, which is why a revision protocol must also be prepared.
- Only grants under 50,000 DKK can also be audited by a non-certified accountant appointed by the Danish association, while adhering to regular capacity requirements, i.e. there must not be any apparent circumstances that might raise doubts as to her/his independence.

Additionally, several notes should be prepared for the financial statement:

- Disbursements from CKU: Indicate the date and amount.
- Transfers to the partner organization:
Specify the date and value in both DKK and local currency.
These are used to calculate a weighted average exchange rate, verifying the Danish value of the partner's accounts.
- Investments and Project Equipment:
Provide details of specific investments, which should be included in the financial statement. If project equipment or inventory is transferred to the partner organization or local authorities at the end of the intervention, the final financial statement must be accompanied by a [signed transfer document](#).
Only equipment with a value exceeding the tax rate for immediate depreciation of small acquisitions in Denmark requires a transfer document.
- Accounts (tally) with CKU:
If there are unused funds within the organization or receivables with CKU, this calculation should be shown.

6.6.3 Submission of report

After the audit, the audited financial completion report should be submitted along with the narrative report via the project portal.

Any unused grant funds must be refunded to CKU when submitting the final report and any accounting records. The Danish organization is also liable for any project funds that cannot be satisfactorily accounted for.

7. CKU'S OBLIGATION TO MONITOR GRANTS

On behalf of the Danish Ministry of Foreign Affairs, CKU is required to monitor grantees compliance with the overall requirements and the management of grants. This occurs through an assessment of the Danish organization's narrative reporting and financial statements, as well as during administrative monitoring visits where the Danish organization's financial management and project administration are reviewed. Additionally, CKU may conduct monitoring visits to the partner organization.

Annexes

1. Ministry of Foreign Affairs' audit instructions above DKK 500.000

<https://cku.dk/wp-content/uploads/2023/05/DMFA-Audit-Instruction-Above-500.000-DKK.docx>

2. Ministry of Foreign Affairs' audit instructions under DKK 500.000

<https://cku.dk/wp-content/uploads/2023/05/DMFA-Audit-Instruction-Below-500.000-DKK.docx>

3. Example for proposed cooperation agreement

<https://cku.dk/wp-content/uploads/2021/11/Example-of-Agreement-between-MO-and-SP-for-organisationer-der-selv-forvalter-1.docx>

4. How to establish a complaint and response mechanism

https://cku.dk/wp-content/uploads/2024/06/How-to-establish-a-complaint-and-response-mechanism_CKU.pdf

5. Anti Corruption Policy 2021

<https://cku.dk/wp-content/uploads/2021/01/CKU-Anti-Corruption-Policy-2021.pdf>

6. Safeguarding policy 2024

<https://cku.dk/wp-content/uploads/2024/02/Safeguarding-policy.pdf>

7. Financial Minimum Standards

<https://cku.dk/wp-content/uploads/2024/06/Finansielle-minimumsstandard.pdf>

8. Guide To Budget Preparation

<https://cku.dk/wp-content/uploads/2023/04/Budget-Guidelines-for-Applications-for-CKU-Fund-and-FoRB-Window-1.pdf>

9. Guide to Monitoring and Evaluation in CKU projects

<https://cku.dk/wp-content/uploads/2024/02/ME-guide-CKU.pdf>

10. Terms of reference for project monitoring visit

<https://cku.dk/wp-content/uploads/2021/01/Project-Monitoring-Terms-of-Reference-2020.docx>

11. CKU's Financial Template

<https://cku.dk/wp-content/uploads/2023/09/Afsluttede-Regnskab-for-A-og-B-Projekter-forvaltet-af-MO.docx>

12. Document of Transfer

<https://cku.dk/wp-content/uploads/2024/06/Transfer-of-assets.docx>

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