

A woman with short dark hair, wearing a pink patterned top and a necklace, is smiling and looking upwards while holding a young tree sapling with its roots exposed. The background is a blurred outdoor setting with green foliage. The image is framed by a blue diagonal graphic element on the left and bottom right.

# Financial Accountability Manual

A guideline for partners on our  
financial policy, procedures and forms



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# / Introduction

Dear partner,

Hereby we would like to share the Financial Accountability Manual with you, so that you know what we expect in our partnerships. This manual provides you with information on our policy, procedures and forms at **Wilde Ganzen**: from budget preparation to financial reporting. The focus of this document is on the financial aspects of our project cycle, but it also provides general information on our procedures and requirements.

We hope that this guideline will benefit your organisation as well as our partnership.

If there are any questions please do not hesitate to reach out to your contact person at **Wilde Ganzen** or [servicedesk@wildeganzen.nl](mailto:servicedesk@wildeganzen.nl).

We are looking forward to our partnership!





# List of abbreviations and glossary

## **LPO**

Local Partner Organisation. This is your foundation/organisation.

## **PDI**

Private Development Initiative. This is the Dutch foundation that you collaborate with on your project application for **Wilde Ganzen**.

## **CA**

Collaboration Agreement. This is the contract signed by your organisation, the PDI and **Wilde Ganzen** for the duration of the project.

## **Project**

The project you are implementing, that is supported by **Wilde Ganzen** and the PDI. The implementation of the project is for the duration of one year, but can also be extended in consultation with your Project Advisor at **Wilde Ganzen**.

## **Programme**

A three-year (intentional) collaboration between **Wilde Ganzen**, your organisation and the PDI.

The agreements between the 3 parties are recorded in a Memorandum of Understanding.

## **Premium**

The amount that **Wilde Ganzen** contributes to your project is called premium.

## **PA**

Project Advisor. This is your contact person who advises you in your collaboration with **Wilde Ganzen**.

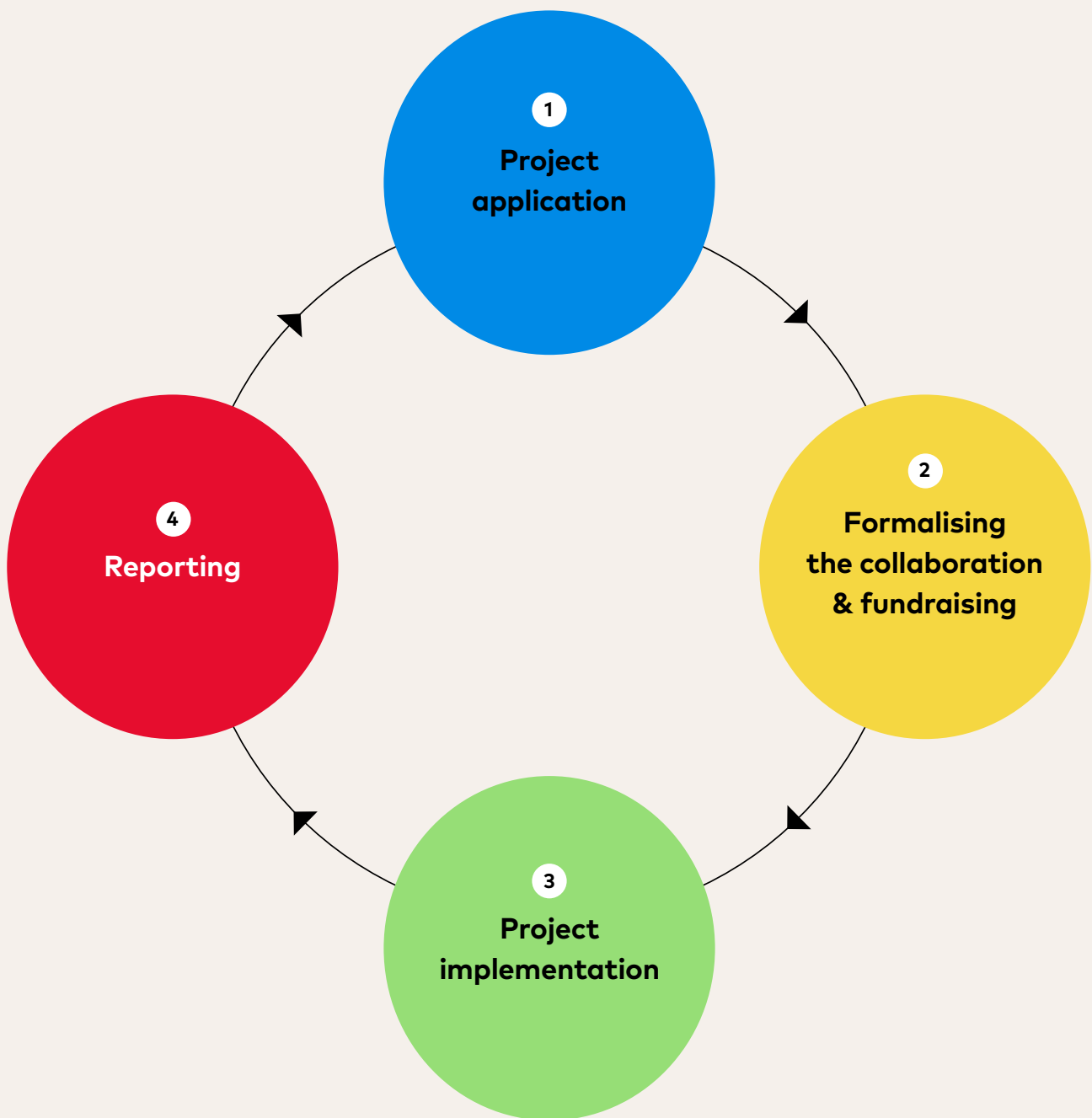
## **My Wilde Ganzen**

A customer portal that contains details of your project, such as your project number and your contact details. You can access your project documents and submit a payment request (together with the PDI). You will receive your activation code once you have signed the CA. If you don't have an account yet, you can request an activation code via [servicedesk@wildeganzen.nl](mailto:servicedesk@wildeganzen.nl).



# Project cycle Wilde Ganzen

Our collaboration includes 4 stages. In this document we explain our policy, procedures and forms for each stage.







# Policy and regulations on project funding



## Introduction

In this section you can read about the policy and regulations that **Wilde Ganzen** maintains concerning the project funding. Please note that exemptions apply for certain types of projects. We encourage you to contact your Project Advisor if any of these regulations form an obstacle for your project. We can discuss together whether an alternative is possible.

## Budget planning



- Wilde Ganzen supports the following three types of projects/strategies
  - 1 Facilities such as buildings, equipment, machinery and furnishing.
  - 2 Projects seeking to develop the capacity of the organisation and/or target group (i.e. training-, transportation, communication costs).
  - 3 Advocacy projects to realise the desired change in the community.
- Wilde Ganzen does not contribute to running costs of the regular activities of the organisation or facility, i.e. costs related to salaries, utilities and maintenance.
- Wilde Ganzen maintains a maximum of 10% of the project budget for the item 'project management costs'. This item should be related to the management of the project to be executed.
- Wilde Ganzen maintains a maximum of 5% of the project budget for contingencies.
- Submit copies of quotations (if applicable) for all individual cost items greater than or equal to €5,000.
- Purchase of goods and services should take place in the project country.

## Wilde Ganzen premium



- Wilde Ganzen provides 50% premium on the funds collected by the PDI (in the Netherlands and/or Belgium) and transferred to Wilde Ganzen. Based on the agreed project budget, this means that 2/3 of this amount is funded by the PDI and 1/3 by Wilde Ganzen.
- The PDI needs to transfer its contribution to the bank account of Wilde Ganzen to make a premium possible. Subsequently, Wilde Ganzen transfers the contribution, including the premium, to the local partner organisation.
- If the PDI transfers less of the required funds than the agreed budget in the cooperation agreement, Wilde Ganzen's premium is lowered accordingly and is limited to 50% of the amount transferred by the PDI.
- If the PDI transfers more than the required funds, the premium that Wilde Ganzen provides is limited to
- the funding result (amount to be raised by the PDI) mentioned in the collaboration agreement.

### Example

Say that you have a project with a budget of €15.000. This means that the PDI raises €10.000 in the Netherlands or Belgium. **Wilde Ganzen** multiplies this amount by 50%; in this case €5.000. We refer to this as the premium. The funds raised by the PDI plus the premium of **Wilde Ganzen** is the total amount required to fund your project.



## Payments



- The first payment for your project can take place when at least 90% of the funds raised by the PDI has been received by **Wilde Ganzen**.
- Each transfer for a project can be a maximum of €50.000. Projects with a total budget over €50.000 are paid in at least 2 installments. Projects with a total budget over €100.000 are paid in a minimum of 3 installments, etc.
- As of the second collaboration, you may have multiple projects running at the same time. However, total outstanding payments - that have not been accounted for by a financial report - may not exceed €50,000.

## Financial report



- The financial report should be consistent with the budget items stated in the final and approved budget.
- Deviations of more than 10% between each budget item and realised expenditures are explained.
- All the planned activities should be fully realised within the approved budget. If not, please provide an explanation.
- The ledger, containing the project administration, should be supplied together with the financial report.
- When reporting, all invoices larger than €5.000 must be supplied. If you do not have expenses higher than €5.000, invoices of the 3 largest expenses need to be provided. If necessary, **Wilde Ganzen** can request further justification of (other) expenses of the project. Please note that a quotation is not eligible for reporting. Instead you need to submit the final bill.
- Exchange rate gain should be spent on the project, and therefore accounted for in the financial report.
- In principle, **Wilde Ganzen** does not compensate for exchange rate losses. If the losses are large due to extreme exchange rate fluctuations, please contact your project officer.
- If the residual balance is higher than €1.000 or higher than 5% of the total budget, please provide **Wilde Ganzen** with a proposal on how to spend the remaining budget. After reporting on this amount, the project can be closed.
- An audit is mandatory if: the project budget exceeds €100.000 or if the total sum of budgets of projects under a programme exceed €100.000.





# Project application





## Introduction

This section presents information on the project application. You will receive a link to our project application form in an e-mail from our Service Desk. We kindly request you to use this form. The form is self explanatory as it contains many explanations to provide you with a context for the posed questions. Links to courses offered by our Change the Game Academy have been added to support you in answering the questions.

The checklist can help to remind you which annexes need to be sent with the application.

Please return the filled out and signed application, as a PDF file to [servicedesk@wildeganzen.nl](mailto:servicedesk@wildeganzen.nl).

Checklist of documents accompanying application
Statutes (articles of incorporation) of the organisation
Registration document of the organisation
Project budget
Bank statement
Quotations of items equal to or greater than €5.000
3 pictures of the initial phase of the project
Annexes - in case of construction activities
Proof of land ownership
Building permit
Building plans
Building plans
Terms of reference

## Drawing up the budget: good to know

For filling in the project budget you can use the Excel form '**Wilde Ganzen** financial budget and report', if you wish. The link to this form was sent to you together with the link to the application form. This form contains detailed instructions and links to short explanation videos. If you cannot find this link, please contact [servicedesk@wildeganzen.nl](mailto:servicedesk@wildeganzen.nl) to send you the link to the format.

Please feel free to use your own budget format if this is more practical for you. We request that you include the information mentioned in the following section, in your budget.

# Budget: an example

The following example and guidelines may help you when filling in your budget.

Please fill in the amounts in your local currency.

For the final budget, the PA uses the current exchange rate (local currency purchase rate, see [Oanda](http://www.oanda.com)) to convert the total project budget to euros.

Please justify the budget as specifically as possible with explanations and quotations.

PROJECT BUDGET					
Name of the currency		Ugandan Shillings		Date: 23/02/2023	
Exchange rate: € 1,- = Ush 4.000,00 ( <a href="http://www.oanda.com">www.oanda.com</a> )					
Budget items	Quantity	Unit price	Budgeted amounts Ush	Budgeted amounts EUR	Explanation
<b>Installation for children's ward</b>					
Airconditioning	1	8.300.000	8.300.000	2.075	
<b>Inventory children's ward</b>					
Paediatric beds	30	900.224	27.006.720	6.751,68	
Paediatric mattresses	30	67.534	2.026.020	506,51	
<b>Training for paediatric nurses</b>					
Materials	10	10.000	100.000	25,00	5 manuals and 5 textbooks
Trainer	5	400.000	2.000.000	500,00	Wages for 1 trainer for a 5 day training
Subtotal			39.432.740	9.858,19	
<b>Organisational Costs</b>					
Allowance for project manager	10	160.000	1.600.000	400,00	Allowance for 10 months
Contingencies (max. 5%)			2.073.837	518,46	
Audit (max. 2%)			500.000	125,00	
Subtotal general costs			4.173.837	1.043,46	
<b>TOTAL BUDGET</b>			<b>43.606.577</b>	<b>10.901,65</b>	

Project management costs may be added up to a maximum of 10% of the budget. This post includes all costs that are related to managing or coordinating the project.

We recommend including a 'contingency' item in the budget to cover possible exchange rate losses and price increases (max. 5% of the total budget).

If applicable, you can include costs for conducting an audit (max. 2% of the total budget).



### Project management costs include:

- a Salary of the project manager for the period of time spent on supervision of the project.
- b Transportation of project manager to the project location, and communication costs (internet, smartphone).
- c Administrative support (office supplies, repair of computers necessary for the project).
- d Monitoring and evaluation of the project.

### Specifying cost items

If the project activity is **'conducting a training'**, the cost items could be: hire a venue, trainer, catering, training materials.

For the project activity **'furnishing a classroom'** the cost items might be: chairs, desks, black board, cupboards. Please mention these cost items separately in the budget, as sub-activities. In addition, please state the amounts needed for each product, and the price per unit. This can be justified with a quotation.

In case of **salaries**: please state the number of people, the salary, and the length of time these people will be involved in the project.

## Funding plan

**Wilde Ganzen** would like to know the different (expected) funding sources for your project. For this purpose, you can fill in the third worksheet of the Excel document **'Wilde Ganzen financial budget and report'**, named **'Funding plan'**. You can also use your own format as long as it contains the following information. See the example below.

FUNDING PARTNERS	Amount in local currency	Remarks
<b>Total project budget</b>	<b>45.650.577</b>	
Contribution of PDI and <b>Wilde Ganzen</b>	34.650.577	
Contribution of own organization	1.000.000	
Contribution of other local donors / sources	0	
Contribution of other foreign donors / sources	10.000.000	From donor xx
<b>Total amount funding partners</b>	<b>45.650.577</b>	

For each funding source please fill in the amounts in local currency.

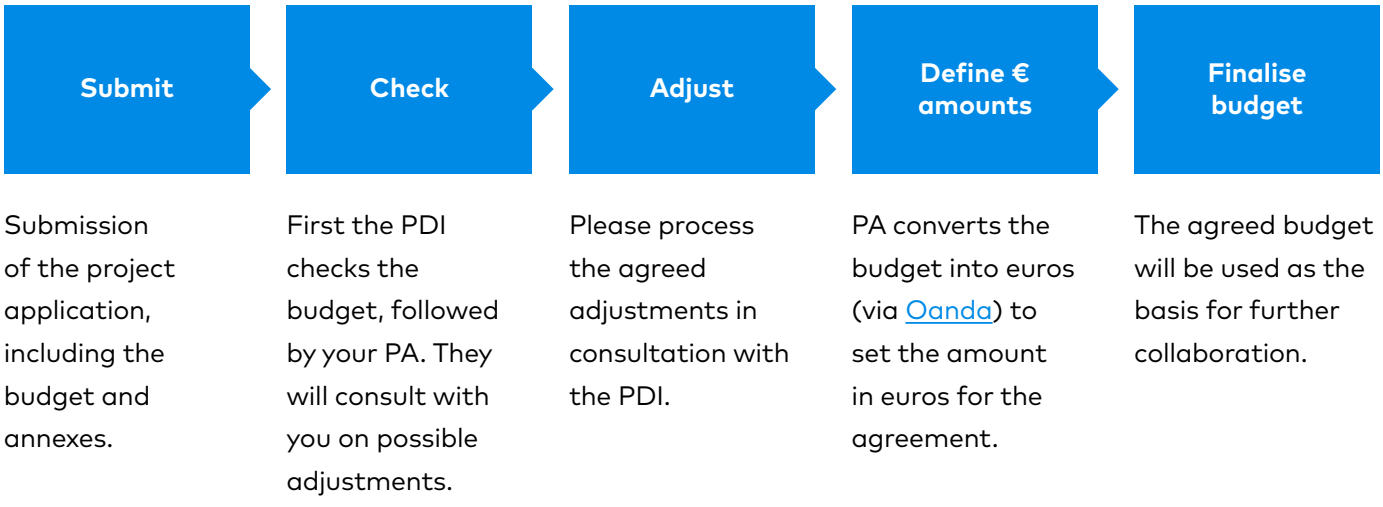
The total amount should correspond with the total amount on your project budget.

## Bank statement

A copy of a bank statement is necessary to verify the bank account that will be used for the project payments. The following should be clearly legible on the copy/scan/PDF/print screen of a recent bank statement:

- the name of the account holder
- the account number
- date on which the statement was issued

## Project application submission procedure



### Budget adjustments

If cost items differ by more than 10% from the project budget, please consult your project advisor. Agreements on budget adjustments are laid down in an addendum for the collaboration agreement.



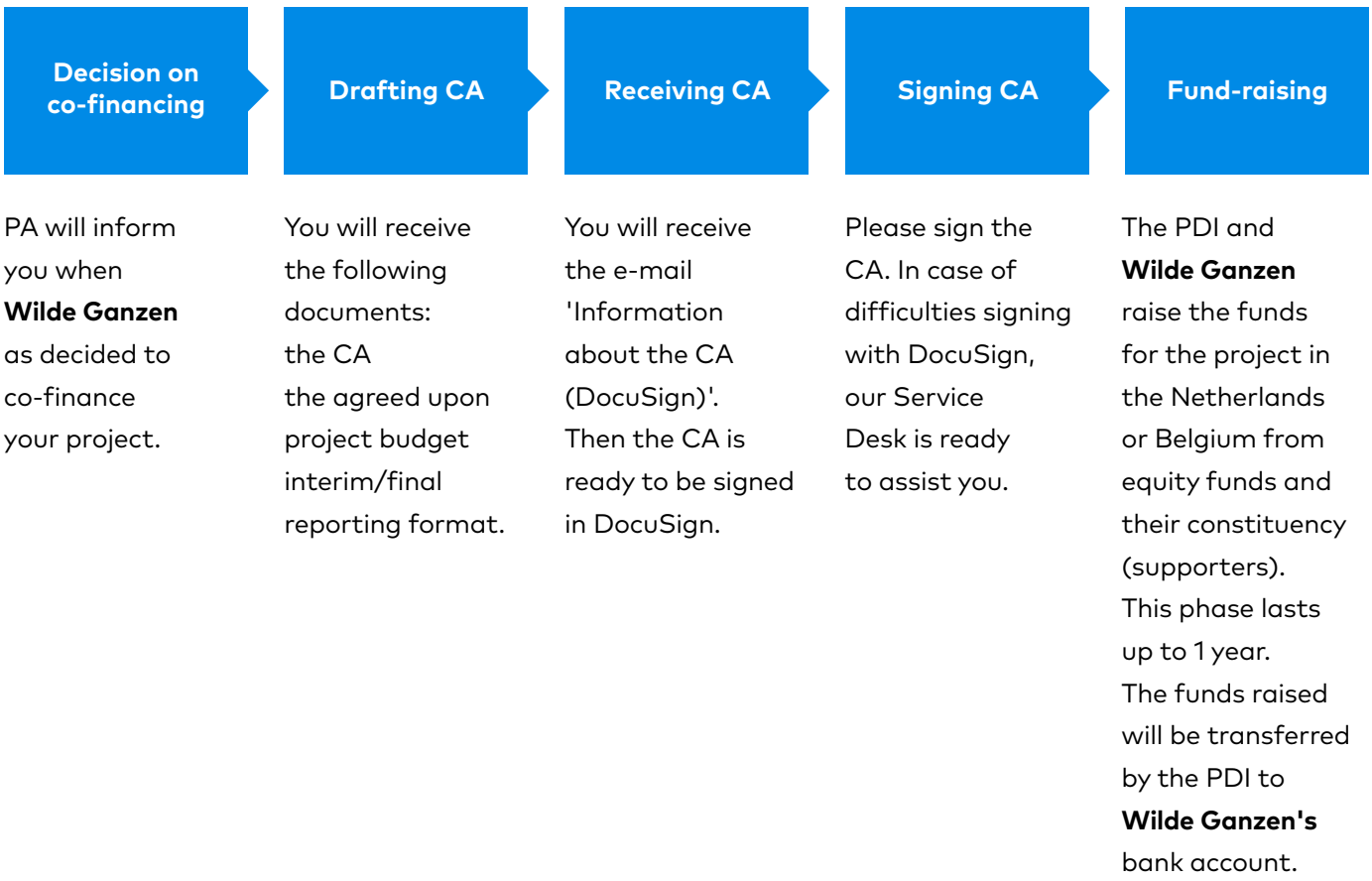
# The collaboration agreement and fundraising



# Introduction

Thank you for all your efforts in writing the project plan and drawing up the budget! After agreeing on the project plan and budget, the collaboration agreement (CA) is drafted. This agreement contains conditions and agreements that all three parties involved (your organisation, the PDI and **Wilde Ganzen**), consent with during the course of the project. It is sent out to be signed by you, the PDI and **Wilde Ganzen**.

## Procedure collaboration agreement and fundraising



### Bank form

After signing the CA you will receive a confirmation e-mail containing a link to our bank form. A correctly and fully filled out bank form is required for the project payments. Please fill out this form and send it to [servicedesk@wildeganzen.nl](mailto:servicedesk@wildeganzen.nl).



# Project implementation



# Introduction

Congratulations! All funds have been raised. Now the project implementation can start. In this section, we discuss project payments: the payment request, conditions for bank transfers, installments, exchange rates, and conversion to local currency. The implementation phase lasts a maximum of one year. Should the implementation of your project need more time, you can request an extension.

## Payments: good to know

### Payment request

- A payment request can be submitted by either the PDI or your organisation on our client portal [My Wilde Ganzen](#). Please always consult the PDI before submitting a payment request.
- If preferred, you can also submit your payment request directly to your project advisor. Please consult with the PDI before submitting the request.
- You will receive an e-mail from **Wilde Ganzen** with a confirmation of the payment with StoneX's payment statement attached. This amount serves as a starting point for the final financial report.

### Transfer and withdrawal of funds

- It is possible to have the project budget paid out in several installments.
- The **costs of transfers** are shared between **Wilde Ganzen** and your organisation, and can be administrated as bank costs. Any charges for **withdrawal** of funds are on your organisation.
- Payment to the local currency bank account is made through StoneX. They exchange euros into local currency at the best possible rate and then transfer that amount to the LPO. No intermediary bank is used in this process.

### Euro and US Dollar accounts

- Payments in U.S. Dollars go through StoneX. These do have to go through an intermediary bank. The intermediary bank is retrieved from StoneX by **Wilde Ganzen**.
- Payments in euros go through ABN AMRO bank.
- If you convert euros or dollars to local currency, please provide a document in the justification showing how much local currency you received for the euro amount transferred (Bank conversion certificate).

### Client portal '[My Wilde Ganzen](#)'

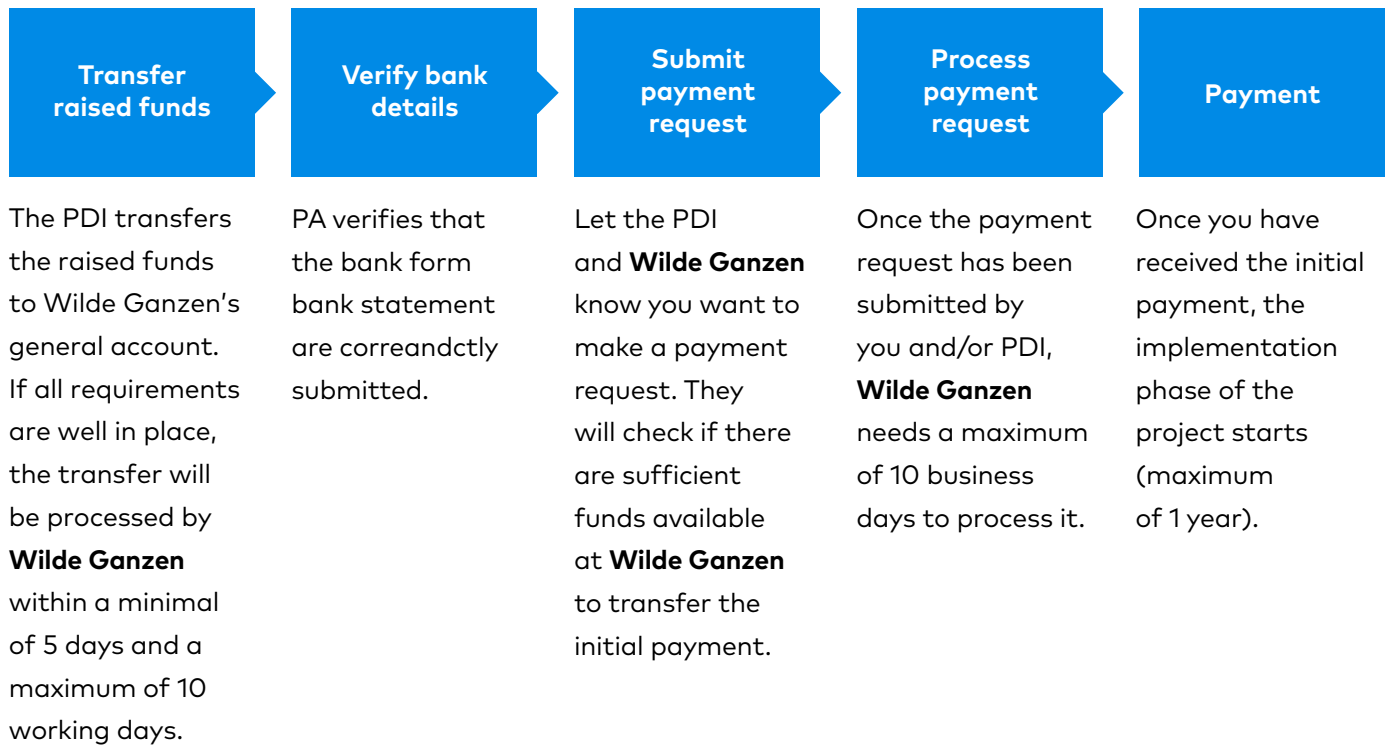
You can consult the client portal to track the status of a payment request. If you don't have an My Wilde Ganzen account yet, contact our service desk via [servicedesk@wildeganzen.nl](mailto:servicedesk@wildeganzen.nl) to receive your activation code.





# Payment procedure

## First payment



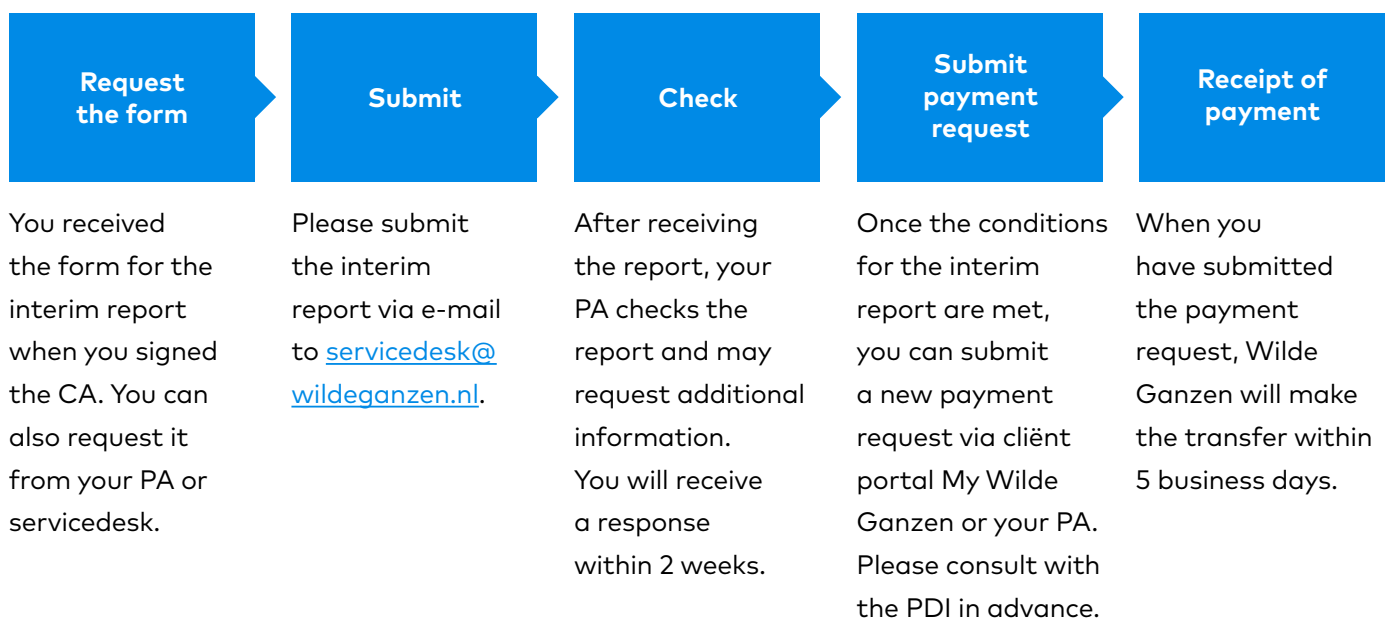
### Delay in transfer of funds

Please contact [servicedesk@wildeganzen.nl](mailto:servicedesk@wildeganzen.nl) if you have not received the funds 10 business days after submitting the payment request.

## Subsequent payments & Interim report

### Regulation interim report

Does the total amount of your project exceed **€50,000**? If so, we will need to receive your interim report before a subsequent transfer can be made.





# Reporting





## Introduction

Congratulations! Your organisation has completed the project. We would like to hear more about your results and therefore **Wilde Ganzen** requests you to draft a final report. This final report contains a narrative report and a financial report. In certain cases an interim report is also necessary. This section deals with the final financial report. We explain what information to include in the financial report, and inform you about our procedure.

**Wilde Ganzen** offers you an Excel form consisting of 4 different worksheets for the budget and financial report of your project. You received a link to this form together with your project application. If you cannot find this link, please contact [servicedesk@wildeganzen.nl](mailto:servicedesk@wildeganzen.nl) to send you the link to the form. The form contains instructions and links to explanatory video's.

Please feel free to use your own format if this is more practical for you.

## Checklist

Here is a checklist of the documents and annexes that together comprise the final report.

Checklist of documents final report	
<input type="checkbox"/>	Filled out narrative reporting form
<input type="checkbox"/>	Filled out financial reporting form
<input type="checkbox"/>	Copy of your project administration (in case you do not use the ledger in the <b>Wilde Ganzen</b> form)
<input type="checkbox"/>	Invoices of all expenditures equal to or greater than €5.000 or invoices of the three largest expenditures.
<input type="checkbox"/>	Pictures of your project, and a short video (if possible)
<input type="checkbox"/>	<a href="#">Declaration of honor</a>

# Amounts received

The financial report of your project includes an overview of the income you received for the project. In the table below you can see an example and guidelines that may be helpful for you.

Please fill in the exchange rate (based on [oanda.com](https://oanda.com)) on the date of receipt of the installment. If there were 2 or more installments, please calculate the (weighted) average of the exchange rates on the dates of receipt.

For each installment from **Wilde Ganzen**, please fill in the amount in local currency, the date of receipt, and the amount in euro's transferred by **Wilde Ganzen**.

TOTAL AMOUNT RECEIVED for project				
Financial contributions	Amount received in local currency			
From PDI and Wilde Ganzen	Amount in Ush	Date of receipt	Amount in EUR	Remarks
Installment 1	17.325.288	01-09-2023	4.331,32	
Installment 2	17.325.289	02-03-2023	4.331,32	
<b>Total received through Wilde Ganzen</b>	<b>34.650.577</b>		<b>8.662,64</b>	
Average Exchange rate			€1 = Ush 4.000	

Contributions from other sources		REMARKS
From your own organisation	1.000.000	
From local donors	0	
From other foreign donors	10.000.000	
<b>TOTAL AMOUNT RECEIVED</b>	<b>45.650.577</b>	
Contribution in kind (description)		The local church provided us with groceries for the lunches during the training.

The sum of all these transfers is the total income you have received for this project.

If applicable, please describe the contribution in kind.

For each contribution from other parties, please indicate the amount received in local currency.



# Expenditures

The main part of the financial report is an overview of all the project's expenditures, in relation to the budgeted amounts. See the example and guidelines mentioned below.

Fill in the activities and sub-activities and amounts (in your local currency) as stated in the final budget, transferred by **Wilde Ganzen**.

Please fill in alle expenses per sub-activity in your local currency and in euro's.

Please fill in the average exchange rate of the installments you received from **Wilde Ganzen**.

Project expenditures				
Average exchange rate: €1 = 4.000 Ush				
Average exchange rate: €1 = 4.000 Ush	Budgeted Amounts Ush	Expenditures Ush	Expenditures €	Remarks
<b>Inventory children's ward</b>				
Paediatric beds	27.006.720	24.306.048	6.076,51	We were given a 10% discount by the store.
Paediatric matrasses	2.026.020	2.026.000	506,50	
Mosquito nets	1.554.000	1.750.000	437,50	The mosquito nets were more expensive due to inflation.
<b>Subtotal</b>	<b>30.586.740</b>	<b>28.082.048</b>	<b>7.020,51</b>	
<b>Organisational costs (max. 10%)</b>				
Allowance for project manager	1.600.000	1.600.000	400	
<b>Contingencies (max. 5%)</b>				
Inflation		196.000	49	
<b>Subtotal organisational costs</b>	<b>1.600.000</b>	<b>1.796.000</b>	<b>449</b>	
<b>TOTAL</b>	<b>32.186.740</b>	<b>29.878.048</b>	<b>7.469,51</b>	<b>BALANCE</b>

Please provide a short explanation in case expenses have a variation of 10% or more with the budget.

The balance is the total income (in local currency) minus the total expenses.

# Ledger

The last component of the financial report is a ledger in which you keep track of your project expenses. You can use the **Wilde Ganzen** form, or submit a copy of your own project administration. If you submit your own project administration, we request you to clearly mark the expenses that are related to the project for which you received funding from **Wilde Ganzen** and the PDI. The example below shows you which information should be included.

Please state the amount, date and description for each expense.

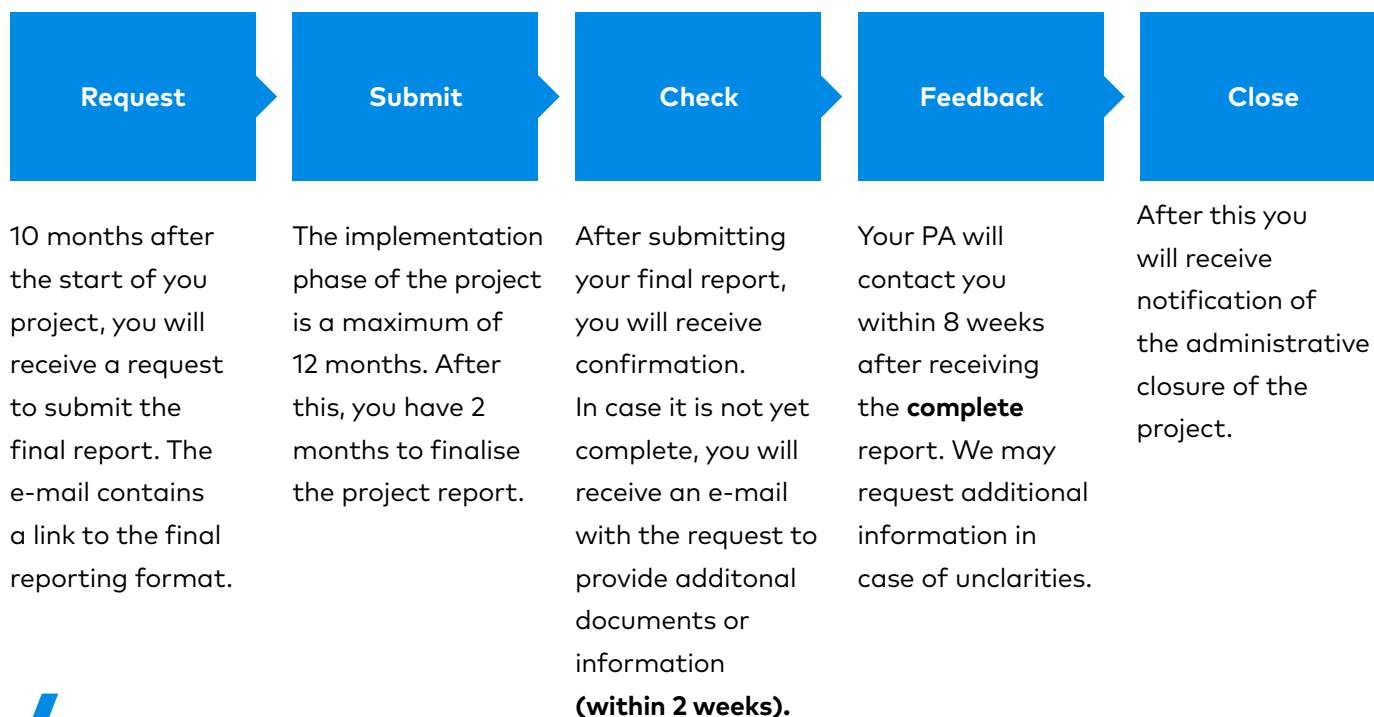
Ledger				
Date	Invoice number	Description	Sub-activity/item	Amount in local currency
01-01-2023	100	Plates and cutlery for lunch	3.3 Lunch	100.00
05-01-2023	211	Groceries for lunch	3.3 Lunch	120.000
06-02-2023	312	Invoice for 30 beds	2.1 Paedriatric beds	28.000.000
08-02-2023	98	Invoice for 30 mosquito nets	2.3 Mosquito nets	1.600.000
15-02-2023	123	Invoice for Air conditioner	1.1 Air conditioner	22.039.000
16-02-2023	150	Invoice for 6 textbooks	3.1 Materials	280.000
20-02-2023	170	Invoice for 6 manuals	3.1 Materials	260.000

If you have sent an invoice, please state the invoice number so that we can easily match it with the expense and activity.

Clearly state the corresponding sub-activity as mentioned in the final budget and financial report.



## Final report procedure



## Audit

An audit is mandatory if:

- The project budget exceeds €100.000
- The total sum of project budgets under a programme collaboration exceed €100.000

### Good to know

If an audit is mandatory for your project, you will receive the audit instructions together with the CA. The audit should be conducted by an independent and registered auditor. During an audit, the following items in the administration and procedures are checked, in accordance with audit instructions from **Wilde Ganzen** for the LPA (Layered Process Audits).

#### Audit instructions

- The presence of adequate and 'up to date' financial records.
  - Income and expenditures match general ledger.
  - Income and expenditures match bank statements.
  - Underpinning documents (such as invoices) are in place and are consistent with expenditures.
  - The expenditure took place in the agreed term as stated in the cooperation agreement.
  - There is a procedure for checking payments according to the 4-eye principle.
  - The ratio of cash to bank payments.
  - The presence of a procurement process. The monitoring of this procurement process.
- If not: measures to prevent conflicts of interest.



## **In conclusion**

We would like to thank you for the collaboration on your project and/or programme. Together with the PDI, you have contributed towards improving living conditions and reducing poverty in the community where your project took place. We hope to continue working together with you. If you have any questions or feedback concerning this manual, please contact us at [servicedesk@wildeganzen.nl](mailto:servicedesk@wildeganzen.nl).





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