**< Insert Logo/name and address of the commercial partner>**

**Danida Green Business Partnerships (DGBP)**

**<Insert DGBP project name>**

**DMFA File Number XXXX/XXXXX**

**Request for disbursement from**

**The Ministry of Foreign Affairs of Denmark/Danida**

through **<Insert name of the Administrative Partner>**

**Covering the period <insert date> to <insert date>**

**MANAGEMENT DECLARATION**

<**Insert name of commercial partner**> is responsible for the preparation of the disbursement request related to the DGBP project <**insert project name**> for the period <**insert audited period**> and confirms that:

* We have complied with all grant conditions;
* The costs included in the financial statements, including staff costs at “all-inclusive rates” have been incurred for and are eligible by the DGBP partnership project;
* The hourly rate for staff is compliant with the maximum “all-inclusive rates” as per the guidelines for the applicable DGBP application round and used to cover all costs, except where specific activities have been approved by the DGBP Secretariat to be covered at cost price;
* The costs included in the financial statements have been incurred for and are eligible for support as per the EU State Aid Rules and the General Block Exemption Regulation (GBER);
* The costs included in the financial statements will not be fully or partly claimed from other sources e.g., VAT;
* The costs included in the financial statements in support of capital assets have been included at a cost compliant with our depreciation policies, which is noted in the Notes to the Financial Statements, if applicable;
* The applied funding from the Ministry of Foreign Affairs of Denmark (DMFA) has not been and will not be used for export related activities;
* We have undertaken due economic considerations in exercising our financial responsibilities in all project matters, and:
* We have given <**insert name of external auditor**> access to all data on which the financial statements and audit is based;

We do, in connection with the funding received from the DMFA, accept full responsibility for compliance with the regulations as per the EU State Aid Rules and the General Block Exemption Regulation (GBER) and further confirm that:

**<Remove from the list below what is not applicable and subsequently this line>**

Only available to SMEs:

* We are an SME as per the EU definition[[1]](#footnote-1) and the support received for consultancies in favour of SMEs as per the GBER article 18 is within a maximum of 50% of the total eligible costs and obtained in due respect of the EU definition of small and medium sized enterprises.

Available to all companies:

* The support received for research and development as per the GBER article 25 is within the maximum of 50% of the total eligible costs towards feasibility studies as per the EU definitions of such.
* The support received for research and development as per the GBER article 25 is within the maximum of 25% of the total eligible costs towards experimental development as per the EU definition of such.
* The support received for training as per the GBER article 31 is within the maximum of 50% of the total eligible costs in relation to training activities that are an integrated part of the overall project and not in support of any training carried out for commercial partners to comply with national mandatory standards.

Our amount requested from the DMFA is summarised as follows with specifications provided in the financial statements, including the notes to these:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Article** | **Maximum GBER aid intensity****(%)** | **Total eligible expenses****(DKK)** | **Amount requested from the DMFA****(DKK)** | **Requested aid intensity****(%)** |
| 18 Aid for consultancy in favour of SMEs | 50% |  |  |  |
| 25 Aid for research and development (feasibility studies) | 50% |  |  |  |
| 25 Aid for research and development (experimental development) | 25% |  |  |  |
| 31 Training | 50% |  |  |  |
| **Total project activities** | **N/A** |  |  |  |
| Audit cost | N/A |  |  |  |
| **Total requested** | **N/A** |  |  |  |

Commercial Partner

(Company stamp and signature)

(Name and designation of the authorised signatory)

**DMFA/DGBP Reference No. XXXX/XXXXX**

To **<insert the name of the commercial partner>** and to the Ministry of Foreign Affairs of Denmark

We have performed the audit procedures agreed-upon with **<insert the name of the commercial partner>** and enumerated below with respect to the accompanying disbursement request under the Danida Green Business Partnerships (DGBP) for the period **<insert date>** to **<insert date>** showing a total settlement of DKK <**insert amount, which must match what will be requested**>.

Our engagement was undertaken in accordance with the International Audit Standard No. 4400: Engagements to perform agreed-upon procedures regarding financial information. The procedures were performed solely to assist you in evaluating if the request for disbursement specified above has been prepared in accordance with the Ministry of Foreign Affairs of Denmark’s commitment letter to the DGBP partnership project through **<insert name of the Administrative Partner>** dated **<insert date>** and the terms and conditions governing financial support, and are summarized as follows:

*We have:*

1. Obtained:
	1. The application/project proposal as approved by the Ministry of Foreign Affairs of Denmark through the DGBP Administrative Partner, **<insert name>**, including the budget for the audited period;
	2. The disbursement request for DMFA grants to Commercial Partners;
	3. The invoice(s) from all external providers/suppliers related to the eligible expenditure as per GBER regulations; and
	4. The signed time sheets for the Client’s personnel.
2. Compared the Ministry of Foreign Affairs of Denmark file reference number in the commitment to that of the disbursement request.
3. Checked that all the mandatory data fields in the financial statement are correctly summarised and the disbursement form is correctly completed.
4. Checked that the Management Declaration and financial statements, respectively, have been signed by persons authorized to sign for **<insert name of commercial partner>** to which the grant has been assigned.
5. Obtained confirmation from the <**insert name of the commercial partner**> to the effect that the funded activities have been completed or are ongoing at the time of request for disbursement.
6. Checked that the total amount applied is within the thresholds for the maximum support that can be provided as per the General Block Exemption Regulation (GBER).
7. Checked all (100%) staff expenses are reconciled to time sheets and that the hourly rate is compliant with the maximum “all-inclusive rates” as per the guidelines for the applicable DGBP application round.
8. Checked all (100%) other eligible costs covered outside the “all-inclusive rates” have been approved by the DGBP Secretariat to be covered at cost price.

We report our findings below:

1. With respect to item 1 we found **<Insert a description of the actual findings including sufficient details of errors and exceptions found>**
2. With respect to item 2 we found **<Insert a description of the actual findings including sufficient details of errors and exceptions found>**
3. With respect to item 3 we found there **<Insert a description of the actual findings including sufficient details of errors and exceptions found>**
4. etc, e.g. a description of the auditor's factual findings including sufficient details of errors and exceptions found for all the listed, specific procedures performed.

Because the above procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying request for disbursement of expenses eligible for support specified above. Had we performed additional procedures, or had we performed an audit or review of the request for disbursement in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

This report relates only to the accompanying request for disbursement eligible for support specified above and does not extend to any financial statements of **<insert the name of the commercial partner>** taken as a whole.

AUDITOR

(Company stamp and signature)

Date

Address









Insert as many items as required

If multiple GBER articles are applied under the same output, separate lists should be provided (i.e., one list per GBER-article per output).

**Notes to summary statements**

1. **Description of outputs/activities linked to the eligible GBER article:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item #** | **Output number and name** | **Description of and justification of the supported output/activity as per the approved project budget and/or approved annual work plans and budgets** | **GBER article applied** | **Aid intensity** |
| 1 |  | Description of the undertaken output or activity that substantiates the link to the applicable GBER article and aid intensity applied. | 18/25/31 | 25%/50% |
| 2 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

Input more lines per output if more GBER articles are applied in the output.

Remove the highlighted lines in the submission.

1. **Exchange rates:**

<Insert source of exchange rates and actual rates used>

1. **Depreciation policies**

Delete or include as applicable.

|  |
| --- |
| **DANIDA GREEN BUSINES PARTNERSHIPS****Disbursement request for DMFA support to Commercial Partners****This request is an integrated part of the audit report** |
| DMFA Reference No. | XXXX/XXXXX |
| Name of DGBP project |  |

|  |
| --- |
| **The Commercial Partner** |
| Name |  |
| Address |  |
| Contact person |  |
| Telephone |  |
| e-mail |  |
| Bank details |  |

|  |
| --- |
| **SUMMARY OF EXPENSES (Further specified in audited financial statements)** |
|  | **Amount in DKK** |
| Total eligible expenditure | Amount to be covered by DMFA under GBER | Requested percentage to be covered by DMFA[[2]](#footnote-2) |
| 1. <Insert DGBP output name> |  |  |  |
| 2. <Insert DGBP output name> |  |  |  |
| 3. <Insert DGBP output name> |  |  |  |
| 4. <Insert DGBP output name> |  |  |  |
| 5. <Insert DGBP output name> |  |  |  |
| 6. <Insert DGBP output name> |  |  |  |
| 7. <Insert DGBP output name> |  |  |  |
| 8. <Insert DGBP output name> |  |  |  |
| **Totals** |  |  |  |
| **Audit cost** |  |  |  |
| **Requested reimbursement** |  Insert total amount |

By submitting this document with the intention of applying for the disbursement of a grant from the Ministry of Foreign Affairs of Denmark in accordance with the EU regulations for state subsidies as per the General Block Exemption Regulation (GBER), we solemnly declare that:

* The information given in this form is correct and true,
* The request and associated expenditure are fully audited by a recognised auditor as per the DGBP Administrative Guidelines, and
* The two persons named below are authorised to sign on behalf of the Commercial Partner.

|  |  |  |  |
| --- | --- | --- | --- |
| Place and date: |  | Place and date: |  |
| Organisation: |  | Organisation: |  |
| Name: |  | Name: |  |
| Position:  |  | Position:  |  |
| Stamp and signature: |  | Stamp and signature: |  |

1. The category of micro, small and medium-sized enterprises (SMEs) is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding 50 million euro, and/or an annual balance sheet total not exceeding 43 million euro. [↑](#footnote-ref-1)
2. Insert more lines if different percentages are used for more activities under the same output. [↑](#footnote-ref-2)