

AgriCord functioning and audit trail

	Contracting bodies	Contract content	Reporting	Audit	Specificities
3	Farmers Organisations in developing countries + Agri-agencies member of AgriCord	<u>Project contract</u> categories of expenditures 1- direct fund to FO	Annual technical and financial reports (supporting documents remain at FO level)	Annual audit of FO accounts, with reference to donors funding or, if the FO does not have annual audit, activity/project audit	Following procurement rules of - the FO country - co-financers rules Reporting on the total project (co-financing included)
2	Agri-agencies member of AgriCord + AgriCord Secretariat	<u>Project(s) contract</u> categories of expenditures 1- direct fund to FO 2- farmer-to-farmer services 3- workshops and external services	Annual technical and financial reports (supporting documents remain at agri-agency level)	Annual audit of agri-agency accounts, with reference (in the general audit) to donors funding	Reporting on the total project (co-financing included) Audit realised by official certified auditors in the country where the agri-agency has its headquarter
1	AgriCord Secretariat + Donor	<u>Programme contract</u> categories of expenditures 1- direct fund to FO 2- farmer-to-farmer services 3- workshops and external services 4- programme coordination, monitoring and evaluation	Consolidation of annual technical and financial reports received from agri-agencies	Annual audit of AgriCord accounts, with reference (in the general audit) to donors funding (Final audit covering the full donor fund received and spent)	Audit realised by KPMG, official certified auditor in Belgium, where AgriCord vzw is registered