**TERMS OF REFERENCE**

**Agreed Upon Procedure (AUP) of Project “Emergency nutrition and water and sanitation project for South Sudanese refugees and host communities in White Nile State” for the period from 15th March 2023 to 31st March 2024**

**General Information:**

|  |  |  |
| --- | --- | --- |
| 1 | Project Title | Emergency nutrition and water and sanitation project for South Sudanese refugees and host communities in White Nile State |
| 2 | Implementing organization | Plan International Sudan in partnership with Plan International Japan |
| 3 | Funding donor | Japan Platform (JPF) |
| 4 | Total budget proposed | 48,936,893 Japanese Yen (JPY) |
| 5 | Project duration | 15th March 2023 to 31st March 2024 |
| 6 | Total estimated expenditure to be verified | 48,936,893 Japanese Yen (JPY) |
| 7 | Project location | White Nile State, Japan |

**Summary of the project**

The project aimed to address the acute malnutrition among 6 to 59-month-old newborn babies, and the deteriorating WASH conditions at 7 IDP camps in the White Nile State. The primary outputs of the project included a decrease in acute malnutrition cases among children through community-based outreach efforts, as well as an improvement in the water and sanitation facilities within the Al Jamiah IDP camp through distribution of sanitation kits and construction of WASH facilities.

The project period was originally agreed with Japan Platform to end on 14th March 2024; however, it has been extended till 31st March 2024 to recover some delay in activity delivery due to the interruption of nationwide telecommunication in February 2024.

**Objective and Scope of Agreed Upon Procedure (AUP)**

The agreed-upon procedures were to be executed in accordance with the instructions from Japan Platform as the donor of the project, and produce a factual finding report clearly addressing the results of each procedure. The following methods of audits were proposed by the donor.

· The receipts and supporting documents for all expenses are verified, in principle; and

· The original receipts and supporting documents are checked, in principle. The original document proving the payment must be verified.

**Agreed Upon Procedure (AUP) Requirements:**

Plan International Sudan requires the external auditor (or public accountant) to carry out the AUP of the Project for its implementation period 15th March 2023 to 31st March 2024, and produce an AUP report following donor instructions in Annex I.

**AUP Timeframe and reporting:**

The AUP work is scheduled to be carried out in 15th June 2024 and the audit report needs to be submitted by 15th July 2024.

**Annex I**

**Guidelines for Check list for “Agreed-upon procedures (herein after AUP)”**

|  |  |
| --- | --- |
| 1. **Procedures related to a list of income and expenditure** | |
| 1.1 | Inspect whether the name of the program, project and the organization in the list of income and expenditure corresponds to the description in the implementation agreement. |
| 1.2 | Inspect whether the name of the program, project and the organization in the list of income and expenditure corresponds to the description in the implementation agreement. |
| 1.3 | Inspect whether the total amount in the list of income and expenditure is correctly calculated. |
| 1. **Procedures related to budget execution status** | |
| 2.1 | Each expenditure matches with the amount shown on receipt. |
| 1. **Procedures related to a list of voucher** | |
| 3.1 | Inspect whether the Japanese yen (JPY) denominated amount in the list of voucher is correctly calculated based on the exchange rate in the table of foreign exchange rate. |
| 3.2 | Inspect whether the secondary items as well as the direct project costs of “each component”, “local office equipment and office supplies expenses”, “local staff personnel expense”, “international staff personnel expense”, “head office staff personnel expense” do not exceed 120% of the approved budget. |
| 3.3 | Inspect whether each amount in the list of voucher corresponds to the amount in the voucher. |
| 3.4 | Inspect whether the unit price of daily allowance and accommodation expense for staff in the list of voucher does not exceed JPY4,500 for “Daily allowance”, and JPY13,500 for “Accommodation expenses”. |
| 3.5 | Inspect whether the monthly salary for staff in the list of voucher does not exceed JPY 433,300. |
| 3.6 | Inspect whether there are expenditures that occurred outside the project period. |
| 1. **Procedures related to a list of fixed assets** | |
| 4.1 | Inspect whether the acquisition amount of fixed assets corresponds to the amount in the list of voucher. |
| 4.2 | Inspect whether the exchange rate is in accordance with the accounting rules of the organization or any other certain rules. |
| 4.3 | Inspect whether the calculation method of the applicable exchange rate is written in the table of foreign exchange rate. |
| 4.4 | Inspect whether an applicable exchange rate in the table of foreign exchange rate corresponds to the exchange rate used in the list of voucher. |

|  |  |
| --- | --- |
| 1. **Measures of external inspection** | |
| 5.1 | In principle, all expense item should be inspected. |
| 5.2 | In principle, the original documents should be used for inspection. Make sure to confirm all voucher of payments. |

End