

Annex 1: Details on The Agreed-Upon Procedures for Audit

1	List of exchange rates applied
1-1	Exchange rates indicated in a list of exchange rates applied should match those in the evidence documents.
2	Grant Assistance for Japanese NGO Projects Income and Expenditures Statement (Audit report)
2-1	General information, such as the organization name, the registration number, the project title including the country name, and the project period, in the Audit report, should match that of the grant agreement and other reference documents. (In case MoFA approved changes in the project period with a submitted project revision application or a project revision report, the revised project period on the Audit report should be the same as the one indicated in the application or the report)
2-2	The amount of the total income indicated in the Audit report should be the same as the grant amount stipulated in the grant agreement, and the amount received from MoFA indicated in the bank statement.
2-3	The amounts of each expenditure item on the Audit report should be the same as those recorded in the financial report. The currency stipulated in the grant agreement (hereinafter referred to as the ‘contract currency’) should be the same as the one used in the financial report.
2-4	The total expenditure should be the same as the summed amount of expenditure items listed in 1 Psychological Assistance, 2 Local Office, 3

	Personnel, and 4 Other supplies in the Audit report.
3	Grant Assistance for Japanese NGO Projects Usage Statement
3-1	General information, such as the implementing organization name, the registration number, the project title including the country name, and the project period, should match that in the grant agreement and other reference documents. (In case MoFA approved changes in the project period with a submitted project revision application or a project revision report, the revised project period on the Audit report should be the same as the one indicated in the application or the report).
3-2	The amount of each expenditure written on the financial report should match the amount of original receipts or related documents proving expenditures. (All original receipts or related documents proving expenditures, in principle, should be checked by the auditing firm.) The amount of expense in currencies other than USD (the contract currency) should be re-calculated in USD with the exchange rates in the list of exchange rates applied, and the calculated amount should be the same as the amount recorded in the financial report.
3-3	The total expenditure stated in the financial report should be the same as the result of manual calculations summing up the amounts of each expenditure item in the financial report
3-4	Descriptions stated in the financial report should comply with the Annex 2 'checklist for completion report submission, 2. (3)'.
3-5	All expense items should be included in any of the following documents; project budget including detailed expenditures and project revision applications and project revision reports submitted to MoFA for budget revision. Items not indicated in the above-mentioned documents should not

	be included in the financial report.
4	Personnel Expenses Table
4-1	Staff names indicated should be included in any of the following sections; staff salary details in the project budget and sections indicating staff changes in project revision applications and project revision reports. Staff names not indicated in the above-mentioned sections should not be included in the report.
4-2	Amounts of each staff salary in the contract currency indicated in the financial report should be the same as those indicated in the Audit report
5	Overhead Expenses Summary Table (Form 4-d)
5-1	The total amount of the administrative cost on the financial report should match the amount indicated in the section of administrative cost in the Audit report