

Attachment

In accordance with the Agreed-upon Procedures specified by Japan Platform, we have investigated each and every expense item against the original evidence, with the result as follows:

Income and Expense Report

1. We have checked if the titles of the project/ name of implementing organization on the Income and Expense Report correspond to those on the grant agreement.

As a result, the titles of the project/ name of implementing organization on the Income and Expense Report correspond to those on the grant agreement.

2. We have checked if the income corresponds to the amount indicated in the grant agreement and the credit indicated in the bankbook.

As a result, the income corresponds to the amount indicated in the grant agreement and the credit indicated in the bankbook.

3. We have checked if the project period and items/amounts of budget in the Income and Expense Report correspond to the final version of the approved budget.

As a result, the project period and items/amounts of budget in the Income and Expense Report correspond to the final version of the approved budget.

4. We have checked if the figures of undertakings in the Income and Expense Report correspond to those described in the List of Vouchers and if the figures calculated in Yen are accurate.

As a result, the figures of undertakings in the Income and Expense Report correspond to those described in the List of Vouchers and the figures calculated in Yen are accurate.

5. We have checked if all the sub-totals and totals calculated in the Income and Expense Report are accurate.

As a result, all the sub-totals and totals calculated in the Income and Expense Report are accurate.

Budget Execution

6. We have checked if the percentages in Budget Execution tally those in the Income and Expense Report.

As a result, the percentages in Budget Execution tally those in the Income and Expense Report.

List of Evidence

7. We have checked if the figures in Yen are calculated using the exchange rates stated in the list of applied exchange rates and if the total amount in Yen is accurate.

As a result, the figures in Yen are calculated using the exchange rates stated in the list of applied exchange rates, and the total amount in Yen is accurate.

8. We have checked if the totals of each of mid-category items, each component of "Direct Cost", "Local office equipment and supplies", "Local personnel", "International personnel", and "Headquarters personnel" do not exceed 120% of the respective approved budget.

As a result, the totals of each of mid-category items, each component of "Direct Cost", "Local office equipment and supplies", "Local personnel", "International personnel", and "Headquarters personnel" do not exceed 120% of the respective approved budget.

9. We have checked if each amount recorded in the List of Vouchers tallies the amount of corresponding evidenced document.

As a result, each amount recorded in the List of Vouchers tallies the amount of corresponding evidenced document.

10. We have checked if the descriptions in remarks column include all the necessary details given in "Considerations for reporting" of Operation Points 5: Accounting Rules.

As a result, the descriptions in remarks column include all the necessary details given in "Considerations for reporting" of Operation Points 5: Accounting Rules.

11. We have checked if the names of international/ headquarter staff members described in the List of Vouchers correspond to the names listed in the staff information bound in the agreement and, if staff change has been reported, to the names of which the changes have been reported.

As a result, the names of international/ headquarter staff members described in the List of Vouchers correspond to the names listed in the staff information bound in the agreement and, if staff change has been reported, to the names of which the changes have been reported.

12. We have checked if the per diem amount and accommodation fees for international, headquarters, and local staff do not exceed the amount described in "Operation Points 7: Per diem and Accommodation Rate."

As a result, the per diem amount and accommodation fees for international, headquarters, and local staff do not exceed the amount described in "Operation Points 7: Per diem and Accommodation

Rate.”

13. We have checked if the monthly salaries of international/headquarter staff do not exceed the amount described in “Operation Points 10: Staff Salary.”

This issue is not applicable to the current audit as monthly salary charge of international/headquarters’ staff is made by Peace Winds Japan Headquarter.

14. We have checked if any expenses incurred outside of the project period are charged except for those specified in Paragraph 2, Article 8 of “Regulations 11: Measures regarding accounting.”

As a result, no expenses incurred outside of the project period are charged except for those specified in Paragraph 2, Article 8 of “Regulations 11: Measures regarding accounting.”

Fixed Asset

15. We have checked if the costs of purchased fixed asset correspond to those recorded in the List of Evidence.

This issue is not applicable to the current audit as there was no Fixed Asset Purchase under this project.

List of Applied Exchange Rates

16. We have checked if the appropriate exchange rates are used, based on the grantee’s regulations of account processing or on a certain standard set.

As a result, the appropriate exchange rates are used, based on the grantee’s regulations of account processing or on a certain standard set.

17. We have checked if the list of Applied Exchange Rates includes explanation of the rate calculation methodology.

As a result, the list of Applied Exchange Rates includes explanation of the rate calculation methodology.

18. We have checked if the exchange rates in the List of Applied Exchange Rates are same as those used in the List of Evidence.

As a result, the exchange rates in the List of Applied Exchange Rates are same as those used in the List of Evidence.

Overhead Cost

19. We have checked if Overhead Cost of the List of Evidence does not exceed the ceiling of Overhead Cost by comparing with the amount that the smaller one of either budget or expenditure of 1. Project Cost is multiplied by the applied rate.

This issue is not applicable to the current audit as Peace Winds Japan Headquarter manages the Overhead cost.

20. We have checked if the items in Overhead Cost of the List of Evidence correspond to the expense which is listed in "Operation Points 8: Overhead Cost" of "Regulations 11: Measures regarding accounting."

The items of Overhead Cost of the List of Evidence is not checked by the field audit team and it will be done at the Japan Audit level.

Others

21. We have checked if the vouchers as specified by "Vouchers required other than receipts" in Operation Points 5: Accounting Rules are presented.

As a result, the vouchers as specified by "Vouchers required other than receipts" in Operation Points 5: Accounting Rules are presented.

Each and every expense item has been investigated. All evidence of payment has been checked against the original documents.