



Rhoem
Investment
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UNICEF
SOUTH SUDAN COUNTRY OFFICE

ACTION FOR CONFLICT RESOLUTION

SPOT CHECK FOLLOW UP REVIEW

SSD/PCA2021651/PD2021714

Review Period: September 2021 to January 2022

DECEMBER 2022

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1 Background

1.1 UNICEF HACT Assurance Activities

UNICEF South Sudan requested a spot check follow up review of Action for Conflict Resolution (ACR) to review the questioned costs raised in the spot check report submitted in July 2022.

1.2 Objectives and Scope of the Follow Up Review

The overall objective of the follow up review is to provide feedback to UNICEF South Sudan on the documentations provided to UNICEF SSCO by Action for Conflict Resolution in the resolution of questioned costs identified in the spot check report. The scope of this follow up review was to:

1. Review the expenditure vouchers, supporting documents and communications to UNICEF relating to the questioned expenditure amounting to USD 30,828.00 reported in the spot check report done in July 2022; and
2. Document and report our factual findings following our review to UNICEF South Sudan.

1.3 Implementing Partner Information:

Name Of Implementing Partner:	Action for Conflict Resolution (ACR)			
Date(s) of Follow Up Review:	02 December 2022			
Area of Collaboration/Programme:	Education			
AWP/PCA References:	SSD/PCA2021651/PD2021714			
Spot Check Follow Up Review Amount:	USD 30,828.00			
IP Contact Persons:	Mabany George C	Executive Director	+211 926 666 400 +211 916 666 401	acrssudan@gmail.com

2 Spot Check and Audit Follow Up Review Findings

2.1 Spot Check Follow Up Review Findings and Comments

No.	Reference Report	Spot Check Findings	Recommendation	Management comments and previous spot check follow up comments	Follow up Review Comments
1	Spot Check Report – July 2022	<p>Questioned costs In our review of reported expenditures, we noted expenditures amounting to USD 30,828 reported to UNICEF and recorded on ACR financial report and categorized as “<i>ineligible expenditures</i>”. A breakdown of these expenses is highlighted below:</p> <p>i). USD 1,500 -reported to UNICEF recorded on ACR financial report incurred by the IP before the PD document was signed in July 2021. <u>(These amounts were not part of the selected sample expenditures reviewed but confirmed on transaction listings shared).</u></p> <p>ii). USD 26,228.00 -spot check reviewed expenditures reported to UNICEF but incurred by the IP before the PD document was signed in July 2021. ACR did not provide any formal approval from UNICEF to report these expenses.</p>	<p>ACR management should ensure that only expenses relating to the current PCA and PD are incurred and reported to UNICEF. Where there is exception to this, formal approval must be sought and granted by UNICEF to report these expenses.</p> <p>ACR should also ensure that for trainings attended, proof/evidence of trainings i.e., training reports/TORs, attendance lists, hall hire, service agreements, etc. are attached to support the expenditure. ACR should refund the amount USD 30,828.00 back to UNICEF.</p>	<p>ACR agreed with UNICEF and the State Ministry of Education to carry out the work. If this cost is to be refunded back, it should be confirmed from UNICEF and the State Ministry of Education. We have sent the distribution of the school supplies bearing the signatures of State Ministry of Education and UNICEF field stamps as confirmation. The documents will be attached to you, when sending the IP Management comments.</p> <p>ACR will not refund the money, simply because it was used according to the agreement and service delivery. Since our service has been acknowledged by UNICEF and State Ministry of Education through their signatures that bearing their stamps it is completely an evident to us that we truly delivered the work.</p>	<p>We held a follow up review meeting with ACR management to discuss the questioned costs were informed by ACR that there was a mix up in recording these expenditures and what was presented during the spot check were the wrong documents. ACR provided us with the correct supporting documents which we reviewed and confirmed they were okay. See documents reviewed in Annex A</p> <p>Status: CLOSED.</p>

No.	Reference Report	Spot Check Findings	Recommendation	Management comments and previous spot check follow up comments	Follow up Review Comments
		<p>iii). USD 3,100 -unsupported expenditures for allowances paid to ACR staff for security training. No evidence/proof provided to show that training was conducted.</p>		<p>It is not agreement that amount of money to be return back at the end of work. If so, you can provide with budget line that says return it back.</p> <p><i>Spot Check Consultant follow up comments:</i> <i>We have noted ACR management comments to the findings and however we disagree that this activity was undertaken as part of the project. Our observation during the spot check and discussed with management was that these questioned expenditures were incurred in the months of March, May and June 2021 and through verbal agreements with suppliers to provide the services and that once UNICEF money is disbursed, ACR would pay for the services. This was done before the PD was signed between UNICEF and ACR (in July 2021) and ACR has not provided to us any evidence of formal written approval via letters and/or emails to show that they got permission/approval from</i></p>	

No.	Reference Report	Spot Check Findings	Recommendation	Management comments and previous spot check follow up comments	Follow up Review Comments
				<p><i>UNICEF to undertake these activities, incur these expenses and report them to UNICEF. In addition, we also noted that ACR undertook security trainings for staff and no evidence of these training was provided and only documentations provided was for staff allowances paid for these trainings. We therefore maintain our finding that these expenditures are ineligible and ACR should refund the amounts back to UNICEF.</i></p>	

3 Questioned Costs Support Documentation Reviews

3.1 Spot Check Follow Up Review – Questioned Costs

No.	SPOT CHECK REPORT FINDINGS				SPOT CHECK FOLLOW UP REVIEW		
	Date	Transaction No.	Description	Questioned Amount (USD)	Spot Check Findings	Spot Follow up Comments	Questioned costs (USD)
1.	4-Jun-21	175	Fuel for Generator and Fuel vehicle	72.00	Reported expenditures outside period of signed PD (July 2021). No formal approval from UNICEF provided to incur and report expenses.	The IP provided the correct vouchers and supporting documents which we reviewed and found to be okay. Details of transaction documents reviewed are provided in Annex A	-
2.	4-May-21	183	Incentives School inspectors (from state ministry of General Education and instructions)	2,400.00	Reported expenditures outside period of signed PD (July 2021). No formal approval from UNICEF provided to incur and report expenses.	The IP provided the correct vouchers and supporting documents which we reviewed and found to be okay. Details of transaction documents reviewed are provided in Annex A	-
3.	5-May-21	186	Transportation of metric ton Textbooks (Car hiring)	5,976.00	Reported expenditures outside period of signed PD (July 2021). No formal approval from UNICEF provided to incur and report expenses.	The IP provided the correct vouchers and supporting documents which we reviewed and found to be okay. Details of transaction documents reviewed are provided in Annex A	-
4.	26-Jun-21	185	Loading and offloading of supplies	9,060.00	Reported expenditures outside period of signed PD (July 2021). No formal approval from UNICEF provided to incur and report expenses.	The IP provided the correct vouchers and supporting documents which we reviewed and found to be okay. Details of transaction documents reviewed are provided in Annex A	-
5.	4-Jun-21	184	Transportation and distribution of Scholastic material (Hire of vehicles and boats)	8,000.00	Reported expenditures outside period of signed PD (July 2021). No formal approval from UNICEF provided to incur and report expenses.	The IP provided the correct vouchers and supporting documents which we reviewed and found to be okay. Details of transaction documents reviewed are provided in Annex A	-
6.	27-Mar-21	180	Joint Monitoring and Evaluation of the Project Ticket	720.00	Reported expenditures outside period of signed PD (July 2021). No formal approval from UNICEF	The IP provided the correct vouchers and supporting documents which we reviewed	-

No.	SPOT CHECK REPORT FINDINGS				SPOT CHECK FOLLOW UP REVIEW		
	Date	Transaction No.	Description	Questioned Amount (USD)	Spot Check Findings	Spot Follow up Comments	Questioned costs (USD)
					provided to incur and report expenses.	and found to be okay. Details of transaction documents reviewed are provided in Annex A	
7.	25-Nov-21	195	Security Management Training for Field staff, Refreshment and Incentive((Juba)	700.00	Allowances paid to staff for security training. No evidence/proof provided to show that training was conducted.	The IP provided the correct vouchers and supporting documents which we reviewed and found to be okay. Details of transaction documents reviewed are provided in Annex A	-
8.	20-Nov-21	193	Security Management Training for Field staff, Refreshment and Incentive (Bentiu)	2,400.00	Allowances paid to staff for security training. No evidence/proof provided to show that training was conducted.	The IP provided the correct vouchers and supporting documents which we reviewed and found to be okay. Details of transaction documents reviewed are provided in Annex A	-
9.	27-Mar-21	179	Joint Monitoring and Evaluation of the Project Ticket	720.00	Reported expenditures outside period of signed PD (July 2021). No formal approval from UNICEF provided to incur and report expenses.	The IP provided the correct vouchers and supporting documents which we reviewed and found to be okay. Details of transaction documents reviewed are provided in Annex A	-
10.	20-Jun-21	180	DSA For field travels	400.00	Reported expenditures outside period of signed PD (July 2021). No formal approval from UNICEF provided to incur and report expenses.	The IP provided the correct vouchers and supporting documents which we reviewed and found to be okay. Details of transaction documents reviewed are provided in Annex A	-
11.	16-Apr-21	196	Buy Airtime for Communication and Mobilization	380.00	Reported expenditures outside period of signed PD (July 2021). No formal approval from UNICEF provided to incur and report expenses.	The IP provided the correct vouchers and supporting documents which we reviewed and found to be okay. Details of transaction documents reviewed are provided in Annex A	-
TOTAL Questioned Expenditures				30,828.00		Total	0.00

4 Annex A: Verification of Questioned Expenditure

PCA NO. SSD/PCA2021651/PD2021714 (Education)	
Period September 2021 to January 2022	Total questioned costs from previous spot check : USD 30,828.00
Currency: USD	Total expenditures reviewed/verified: USD 30,828.00
	Sample Percentage coverage: 100%

No.	Date	Transaction No.	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from UNICEF grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment/ finding
1	20-Jul-21	178	Fuel for Generator and Fuel vehicle	72.00	Yes. Documents reviewed: 1. Approved cash payment voucher 2. Approved request for payment, Advance or Reimbursement form 3. Invoice # 00289/90 4. Goods Received Note # 161 5. Receipt # 0876	Yes. Agreed to activity line 5.2.2 on approved budget/workplan	Yes. Requested by M&E Officer; reviewed by Finance Officer and approved by Executive Director	Yes. Expenditure reflected on certified FACE Form submitted for Q1	No. Support documents not stamped "PAID from UNICEF Fund".	Yes. Expenditure recorded in IPs records and confirmed on the transaction listings shared and reflected on certified FACE Form submitted for Q1	Yes. Expenditure was in line with approved PD activity item budget.	None
2	31-Aug-21	206	Incentives School inspectors	2,400.00	Yes. Documents reviewed: 1. Approved cash	Yes. Agreed to activity line 1.4.5 on	Yes. Requested by M&E	Yes. Expenditure reflected on	No. Support documents	Yes. Expenditure recorded in	Yes. Expenditure was in line	None

No.	Date	Transaction No.	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from UNICEF grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment/ finding
			(from state ministry of General Education and instructions)		payment voucher 2. Approved request for payment, Advance or Reimbursement form 3. Payment Acknowledgement receipt 4. Signed payslips	approved budget/workplan	Officer; reviewed by Finance Officer and approved by Executive Director	certified FACE Form submitted for Q1	not stamped "PAID from UNICEF Fund".	IPs records and confirmed on the transaction listings shared and reflected on certified FACE Form submitted for Q1	with approved PD activity item budget.	
3	24-Sep-21	203	Transportation of metric ton Textbooks (Car hiring)	5,976.00	Yes. Documents reviewed: 1. Approved cash payment voucher 2. Approved request for payment, Advance or Reimbursement form 3. Receipt # 00018 4. Invoice # 00034 5. Service completion form 6. Signed contract for transportation of text books 7. Quotation review form	Yes. Agreed to activity line 1.4.3 on approved budget/workplan	Yes. Requested by M&E Officer; reviewed by Finance Officer and approved by Executive Director	Yes. Expenditure reflected on certified FACE Form submitted for Q1	No. Support documents not stamped "PAID from UNICEF Fund".	Yes. Expenditure recorded in IPs records and confirmed on the transaction listings shared and reflected on certified FACE Form submitted for Q1	Yes. Expenditure was in line with approved PD activity item budget.	None

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					8. Request for Quotation form 9. Three quotations							
4	24-Aug-21	204	Vehicle hire and Transportation	9,060.00	Yes. Documents reviewed: 1. Approved cash payment voucher 2. Approved request for payment, Advance or Reimbursement form 3. Receipt # 743 4. Invoice # 759 5. Job card 6. Signed contract for vehicle hire 7. Quotation review form 8. Request for Quotation form 9. Three quotations	Yes. Agreed to activity line 1.4.2 on approved budget/workplan	Yes. Requested by M&E Officer; reviewed by Finance Officer and approved by Executive Director	Yes. Expenditure reflected on certified FACE Form submitted for Q1	No. Support documents not stamped "PAID from UNICEF Fund".	Yes. Expenditure recorded in IP's records and confirmed on the transaction listings shared and reflected on certified FACE Form submitted for Q1	Yes. Expenditure was in line with approved PD activity item budget.	None
5	2-Sep-21	205	Transportation and distribution of Scholastic material (Hire of vehicles and boats)	8,000.00	Yes. Documents reviewed: 1. Approved cash payment voucher 2. Approved request for payment, Advance or	Yes. Agreed to activity line 1.4.1 on approved budget/workplan	Yes. Requested by M&E Officer; reviewed by Finance Officer and approved by	Yes. Expenditure reflected on certified FACE Form submitted for Q1	No. Support documents not stamped "PAID from UNICEF	Yes. Expenditure recorded in IP's records and confirmed on the transaction	Yes. Expenditure was in line with approved PD activity item budget.	None

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					Reimbursement form 3. Receipt # 00011 4. Invoice # 00014 5. Service completion form 6. Signed contract for vehicle hire 7. Quotation review form 8. Request for Quotation form 9. Two quotations		Executive Director		Fund".	listings shared and reflected on certified FACE Form submitted for Q1		
6	28-Aug-21	201	Joint Monitoring and Evaluation of the Project Ticket	720.00	Yes. Documents reviewed: 1. Approved cash payment voucher 2. Approved request for payment, Advance or Reimbursement form 3. Receipt # 065 4. Invoice # 007 5. One quotation 6. Air tickets 7. Travel authorisation form (dated 28 feb 2021)	Yes. Agreed to activity line 5.3.1 on approved budget/workplan	Yes. Requested by M&E Officer; reviewed by Finance Officer and approved by Executive Director	Yes. Expenditure reflected on certified FACE Form submitted for Q1	No. Support documents not stamped "PAID from UNICEF Fund".	Yes. Expenditure recorded in IPs records and confirmed on the transaction listings shared and reflected on certified FACE Form submitted for Q1	Yes. Expenditure was in line with approved PD activity item budget.	None

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7	26-Nov-21	210/212	Security Management Training for Field staff, Refreshment and Incentive((Juba)	700.00	Yes. Documents reviewed: 1. Approved cash payment voucher 2. Approved request for payment, Advance or Reimbursement form 3. Payment Acknowledgement receipt 4. Signed transport and refreshments reimbursement sheet 5. Signed attendance sheet 6. Training reports	Yes. Agreed to activity line 1.4.1 on approved budget/workplan	Yes. Requested by M&E Officer; reviewed by Finance Officer and approved by Executive Director	Yes. Expenditure reflected on certified FACE Form submitted for Q1	No. Support documents not stamped "PAID from UNICEF Fund".	Yes. Expenditure recorded in IPs records and confirmed on the transaction listings shared and reflected on certified FACE Form submitted for Q1	Yes. Expenditure was in line with approved PD activity item budget.	None
8	4-Dec-21	213/211	Security Management Training for Field staff, Refreshment and Incentive (Bentiu)	2,400.00	Yes. Documents reviewed: 1. Approved cash payment voucher 2. Approved request for payment, Advance or Reimbursement form 3. Payment Acknowledgement	Yes. Agreed to activity line 1.4.1 on approved budget/workplan	Yes. Requested by M&E Officer; reviewed by Finance Officer and approved by Executive Director	Yes. Expenditure reflected on certified FACE Form submitted for Q1	No. Support documents not stamped "PAID from UNICEF Fund".	Yes. Expenditure recorded in IPs records and confirmed on the transaction listings shared and reflected on certified	Yes. Expenditure was in line with approved PD activity item budget.	None

No.	Date	Transaction No.	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from UNICEF grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment/ finding
					t receipt 4. Training reports					FACE Form submitted for Q1		
9	27-Aug-21	179	Joint Monitoring and Evaluation of the Project Ticket	720.00	Yes. Documents reviewed: 1. Approved cash payment voucher 2. Approved request for payment, Advance or Reimbursement form 3. Receipt # 063 4. Invoice # 004 5. One quotation 6. Air tickets 7. Travel authorisation form (dated 28 feb 2021)	Yes. Agreed to activity line 5.3.1 on approved budget/workplan	Yes. Requested by M&E Officer; reviewed by Finance Officer and approved by Executive Director	Yes. Expenditure reflected on certified FACE Form submitted for Q1	No. Support documents not stamped "PAID from UNICEF Fund".	Yes. Expenditure recorded in IPs records and confirmed on the transaction listings shared and reflected on certified FACE Form submitted for Q1	Yes. Expenditure was in line with approved PD activity item budget.	None
10	28-Sep-21	202	DSA For field travels	400.00	Yes. Documents reviewed: 1. Approved cash payment voucher 2. Approved request for payment, Advance or Reimbursement form 3. Payment acknowledgement	Yes. Agreed to activity line 5.2.2 on approved budget/workplan	Yes. Requested by M&E Officer; reviewed by Finance Officer and approved by Executive Director	Yes. Expenditure reflected on certified FACE Form submitted for Q1	No. Support documents not stamped "PAID from UNICEF Fund".	Yes. Expenditure recorded in IPs records and confirmed on the transaction listings shared and reflected on certified	Yes. Expenditure was in line with approved PD activity item budget.	None

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					form 4. Travel approval					FACE Form submitted for Q1		
11	5-Aug-21	215	Buy Airtime for Communication and Mobilization	380.00	Yes. Documents reviewed: 1. Approved cash payment voucher 2. Approved request for payment, Advance or Reimbursement form 3. Receipt # 023 4. Payment acknowledgement receipt 5. List of the staff given airtime	Yes. Agreed to activity line 5.3.1 on approved budget/workplan	Yes. Requested by M&E Officer; reviewed by Finance Officer and approved by Executive Director	Yes. Expenditure reflected on certified FACE Form submitted for Q1	No. Support documents not stamped "PAID from UNICEF Fund".	Yes. Expenditure recorded in IP's records and confirmed on the transaction listings shared and reflected on certified FACE Form submitted for Q1	Yes. Expenditure was in line with approved PD activity item budget.	None

