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Spot Check Report

Implementing Partner	♦ Organization for Welfare and Humanitarian
Commissioned by	♦ UNICEF Country Office Afghanistan
Submitted by	♦ Grant Thornton Afghanistan
Reporting Period	♦ April 2023 – July 2023



May 2024

Spot Check are performed in accordance with Harmonized Approach to Cash Transfer (HACT) Framework and related guidelines issued from the United Nations Development Group (UNDG)

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Annex A- Checklist for Spot Check- Preparation

<table>
<tr><td>Program title/Section</td><td>Nutrition</td></tr>
<tr><td>Project title:</td><td>1. Provision of essential and lifesaving nutrition services for children, women, children (boys and girls) and their care givers in need affected by the emergency in Afghanistan through Urban Nutrition Programs.
2. Provision of essential and lifesaving H & N services for women and children in need affected by the emergency in Afghanistan through health and nutrition mobile teams and health facilities.</td></tr>
<tr><td>Name of IP:</td><td>Organization for Welfare and Humanitarian (OWH)</td></tr>
<tr><td>Location of IP/program:</td><td>House no. 14, Near to Afghan Red Cresent Society, 5th District Road, Khushal Khan Mena, Kabul, Afghanistan</td></tr>
<tr><td>Amount transferred: in AFN</td><td>61,158,380</td></tr>
<tr><td>Date of the last Audit</td><td>20-October-2023</td></tr>
<tr><td>Date of the last Micro Assessment: (Micro assessments lasts for 5 years)</td><td>30-March-2023</td></tr>
<tr><td>Risk rating (low, medium, significant, high)</td><td>Moderate</td></tr>
<tr><td>Date of last spot check:</td><td>09-Aug-2022</td></tr>
<tr><td>Name of the person conducted the last spot check</td><td>Mr. Sibghatullah Taban</td></tr>
<tr><td>Number/frequency of spot checks required for this/current year</td><td>UNICEF Annual Assurance Plan</td></tr>
<tr><td>Spot check number/frequency number</td><td>This is first Spot Check</td></tr>
<tr><td>IP contact person and position:</td><td>Mr. Fakhar Ul Islam, Executive Director</td></tr>
<tr><td>Planned start/end date of spot check:</td><td>04-April-2024 to 26-April-2024</td></tr>
<tr><td>Dates covered by FACE form selected for testing:</td><td>
<table>
<tr><th>FF #</th><th>From</th><th>To</th><th>AFN</th></tr>
<tr><td>FF-1</td><td>1st May-2023</td><td>4th June-2023</td><td>11,891,622</td></tr>
<tr><td>FF-2</td><td>1st April-2023</td><td>30th April-2023</td><td>9,615,745</td></tr>
<tr><td>FF-3</td><td>1st April-2023</td><td>30th April-2023</td><td>3,297,391</td></tr>
<tr><td>FF-4</td><td>1st May -2023</td><td>15th July-2023</td><td>5,694,211</td></tr>
<tr><td>FF-5</td><td>1st May -2023</td><td>15th July-2023</td><td>24,928,364</td></tr>
<tr><td>FF-6</td><td>1st May -2023</td><td>15th July-2023</td><td>4,157,270</td></tr>
<tr><td>FF-7</td><td>1st April-2023</td><td>30th April-2023</td><td>1,573,777</td></tr>
<tr><td colspan="3">Total</td><td>61,158,380</td></tr>
</table>
</td></tr>
<tr><td>Member(s) of the spot check team (Name, designation, Section):</td><td>Muhammad Junaid Khan – Supervisor
Habib Ullah – Finance Associate</td></tr>
</table>

S. No	ACTIVITY	YES	NO	PERFORMED BY	DATE	COMMENTS
A	**Preparation to be done at least one week before the visit to the IP**					
1.	Received training on how to conduct effective spot checking	☒	☐	Ms. Eva	27 April 2022	Team Meeting
2.	Received a copy of the UNICEF Spot Check Guidance and have understood the contents	☒	☐	Ms. Eva	24 March 2022	Received and understood.
3.	Review the IPs micro assessment report to familiarize yourself with the high-risk areas identified and major recommendations	☒	☐	Junaid Khan	04 April 2024	MA report reviewed
4.	Review the results of the previous spot checks or audits and note any control deficiencies and recommendations.	☒	☐	Junaid Khan	06 April 2024	Spot Check and Audit report was reviewed
5.	Review the agreement and work plan to understand the program background and objectives	☒	☐	Junaid Khan	07 April 2024	Agreement and work plan reviewed and understood.
6.	Obtain the program progress report to familiarize with the status of program implementation	☒	☐	Junaid Khan	09 April 2024	Program Progress report obtained and reviewed.
7.	Discuss with the UNICEF Section Chief/Program Manager/PO the relationship with the partner and any concerns regarding financial management and internal controls	☒	☐	Faheem Raza	12 March 2024	Mr. Yama
8.	Obtain the FACE forms submitted by the partner during the year/quarter for the agreement on which the spot check will be conducted	☒	☐	Junaid Khan	04 April 2023	FACE form received from IP
9.	If more than one FACE forms, have you selected the FACE form on which the spot check will be performed?	☒	☐	Junaid Khan	06 April 2024	All FACE forms were selected.
10.	Contact the implementing partner (IP) to agree on the date of the spot check	☒	☐	Faheem Raza	27 March 2024	
11.	Request the partner to make available the detailed transactions which support the amounts claimed on the FACE form and that can be agreed to the work plan and itemized cost estimate	☒	☐	Junaid Khan	06 April 2024	

Annex B- Spot Check Report

<table>
<tr><td>Name of IP Organization:</td><td>Organization for Welfare and Humanitarian (OWH)</td></tr>
<tr><td>Program Title (section)</td><td>1. Provision of essential and lifesaving nutrition services for children, women, children (boys and girls) and their care givers in need affected by the emergency in Afghanistan through Urban Nutrition Programs.
2. Provision of essential and lifesaving H & N services for women and children in need affected by the emergency in Afghanistan through health and nutrition mobile teams and health facilities</td></tr>
<tr><td>AWP/PCA Reference:</td><td>AFG/PCA2021220/HPD2022403
AFG/PCA2021220/SPD2023581
AFG/PCA2021220/SPD2023582
AFG/PCA2021220/SPD2023583</td></tr>
<tr><td>Location where spot check took place</td><td>OWH Main Office
House no. 14, Near to Afghan Red Cresent Society, 5th District Road, Khushal Khan Mena, Kabul, Afghanistan</td></tr>
<tr><td>IP Contact person and position:</td><td>Mr. Fakhar Ul Islam, Executive Director</td></tr>
<tr><td>Date(s) of Spot check:</td><td>04-April-2024</td></tr>
<tr><td>Period covered by FACE form(s) selected for spot check</td><td>
<table>
<tr><th>FF-#</th><th>From</th><th>To</th><th>AFN</th></tr>
<tr><td>FF-1</td><td>1st May-2023</td><td>4th June-2023</td><td>11,891,622</td></tr>
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<tr><td>FF-7</td><td>1st April-2023</td><td>30th April-2023</td><td>1,573,777</td></tr>
</table>
</td></tr>
<tr><td>Total value of selected FACE form(s)</td><td>AFN 61,158,380</td></tr>
<tr><td>IP staff whom the spot check team met and worked with during the spot check (names & titles)</td><td>Mr. Zamarai Abid, Finance Manager
Mr. Fakhar Ul Islam, Deputy General Director
Mr. Sharifullah Safi, Operation Director
Mr. Abdul Haseeb Safi, Finance Officer
Mr. Jawed Alokozai, HR Manager</td></tr>
<tr><td>Date of report</td><td>15-June-2024</td></tr>
</table>

INTERNAL CONTROLS

• **Internal Controls Overview**	The internal control overview is based on inquiries from management, review of underlying documentation constituting evidence or supporting material and, in some cases, walk-through test to assess a process or the segment of a process but does not include internal control testing, verification of the transactions or substantive testing (except to the extent of transactions appearing in selected face forms). We assessed and evaluated internal controls of Organization for Welfare and Humanitarian through: • Inquiries from Finance Manager, HR Manager, Logistic and Procurement Officer, Deputy General Director, and other relevant staff. • Reviewing the key policies and SOPs of the entity, and • Performing direct observation of internal controls. Following is the summary of the entity's internal control system. **Segregation of duties:** The duties are adequately segregated throughout the organization. All conflicting nature duties are performed by separate individuals, which include initiation of the transaction, review, and approval of transaction, recording of transaction, review and approval of payment, and custody of assets. The finance team has sufficient capacity, and key duties are segregated between the members. The duties which have been adequately segregated include: • Initiation of procurement, authorization of purchase, receipt of goods/ services, payments, and recording of transactions in the financial system. • Staff shortlisting and selection, contract execution, staff time recording, payroll preparation and salary payment. • Assets procurement, acquisition transaction recording and approval, custody of assets, FAR maintenance, etc. • Bank reconciliation, cash custody/payment, transaction approval, payment review & approval. The bank reconciliation review process is however found to be weak, which is discussed below in detail. The entity uses QuickBooks for accounting and financial reporting.

Internal control - Payroll: The HR Manager has the responsibility of preparing the payroll, based on the attendance records and timesheets of all staff. Before the monthly payroll cycle begins, the HR manager incorporates any changes to employee records, such as new hires, departures, promotions, leaves, and any other adjustment. The payroll calculations also consider the applicable withholding taxes and other deductions. The payroll and withholding tax computation is reviewed by the Finance Manager; and the final approval is obtained from the Executive Director. Once the payroll is approved, the Finance Officer generates individual pay slips for each employee, which are then signed by the respective individuals. The payroll process usually commences on 24th of each month, and the payments are made by the 30th of each month.

Internal Control - Procurement: The entity has a separate procurement and logistics department aimed at ensuring timely and efficient procurement in a transparent manner. The user department raises the Purchase Request (PR) through the department head or project manager and forwards it to the procurement and logistic department. The PR includes the detailed technical specifications of the required goods or services.

The procurement manager reviews the PR to ensure that it is aligned with project requirements and is not exceeding the budget. OWH uses the following approval authority matrix:

S. #	Procurement threshold	Final approval authority
1	Up to USD 5,000	Finance Manager or Project Manager or Operations Director
2	USD 5,001- 10,000	Deputy General Director
3	> USD 10,000	General Director or Executive Director

Procurement policy defines the five procurement modes, depending on the size of transaction, summarized below:

Mode	Procurement threshold
1	AFN 0 - 5,000 or $0 - $5
2	AFN 5,001 - 50,000 or $51 - $500
3	AFN 50,001 - 500,000 or $501- $5,000
4	AFN 500,001 – 1,000,000 or $5,001 – $10,000
5	Above AFN 1,000,000 or $10,000

	For Level 1, no quotation is required, only an invoice is obtained. For Level 2, at least three open quotations are required before purchase. For Level 3, at least 3 quotations are obtained on supplier's letter. Comparative bid analysis is performed, and contract is signed. For Level 4, at least 3 sealed bids are obtained, which are opened in the form of a bid committee which performs technical & financial evaluation, and a contract is signed with selected supplier. For Level 5, Local/ International tender is published in newspaper or website, single stage two envelop method is used, at least 4 bids are collected, and technical and financial evaluation is performed by the bid committee. Depending on the size of transaction, following documents are prepared during the procurement of goods or services: • Purchase Requisition • Request for Quotation or RFP • Quotations or Bids • Comparative bid analysis • Contract and Purchase Order • Supplier's Invoice • Goods Receipt Note • Payment Voucher • Cash Receipt Slip **Internal controls: Cash and Bank:** The finance manager carries out monthly bank reconciliations for all bank accounts; however, these reconciliations are not subject to an independent review. Refer the detailed findings in the 'Summary of Findings and Recommendations' section. The entity maintains a petty cash float having a limit of AFN 250,000, used for small payment equivalent to or less than US$ 2,500 to meet the routine expenses. Considering the size of petty cash transactions, the limit of US$ 2,500 for petty cash payment is on a higher side. Cash is kept in a safe by the Finance Officer. Monthly cash reconciliation is performed by the Finance Officer, reviewed by the Finance Manager, and approved by the Executive Director.

	Internal controls: Fixed Assets: The responsibility of maintaining the records for fixed assets lies with Inventory Officer, who keeps the data in Excel spreadsheet. The database contains essential details such as asset descriptions, locations, classifications, custodians, project titles, codes, and more. To ensure accuracy, physical verification of fixed assets is conducted on a quarterly basis. During the discussion with management, it was revealed that OWH has transferred all assets acquired from the UNICEF funds to the relevant government ministry. We also reviewed the available documentation in this regard.
Change over information System/Control over Payment systems.	**Implementation status of previous spot check issues** 1. Expenses charged before the date of signing of program document. Implementation status: **Implemented** **Implementation status of previous Audit findings** 1. Excessive payments in cash Implementation status: **Not Implemented** 2. Inadequate bank reconciliation process Implementation status: **Implemented** 3. Missing tags number on fixed assets. Implementation status: **Implemented** 4. Inadequate template for asset verification Implementation status: **Implemented** 5. Invoices without OWH name Implementation status: **Implemented** 6. Expenditure not recorded in the correct period. Implementation status: **Implemented** 7. Late salary tax payment Implementation status: **Implemented** **Implementation status of Micro assessment findings** 1. Lack of cost allocation policy Implementation status: **Implemented**

	2. Excessive use of cash payments for the project Implementation status: **Not Implemented** 3. Lack of stock count process Implementation status: **Implemented**

SUMMARY OF FINDINGS AND RECOMMENDATIONS

S.#	Finding	Recommendation	Agreed Action by IP and deadline
1	**Lack of information on CHS Incentive Payment Sheet** Cash payments were made to the Community Health Supervisor (CHS) for monthly incentives for the period from January to May 2023. During the review of incentive payments, we noted that key information like NID #, copy of NID, and contact details are not mentioned in cash payment sheets. In the absence of key information, there is lack of audit trail which results in enhanced risk of errors and fraud. Instances are outlined in Annex D.	The management should capture key data of all CHS (identity and contact details) to avoid the risk of inadequate payment and lack of documentation.	The recipients are community volunteers working under the supervision of Health Emergency Response (HER) project and Provincial Public Health Director (PPHD) who introduces them. While OWH is only responsibility for making payment. The payment are made in the presence of provincial stakeholders, and secondary verifications were also conducted. We will consider capturing more information in future to further strengthen controls.
2	**Excessive payments in cash** During the spot check, we observed that all payments, including salaries, rentals, office supplies, purchase of goods & materials, etc. are made in cash instead of bank transfers or E-money service available in Afghanistan. Further, the entity has a policy of paying up to US$ 2,500 through petty cash, which, in our opinion, is on the higher side. The practice of excessive payments in cash not only increases the risk of errors and fraud, but it also leaves insufficient audit trail of the cost incurred.	OWH should revisit its payment policy to facilitate payments through the banking channel. Petty cash use should be restricted for minor expenses.	The project was implemented in the years 2022 and 2023, when the banking sector was not fully functional, particularly in remote areas where the project was carried out. Currently, we are ensuring that payments are made through banking channels to the maximum possible extend.
3	**Lack of review and approval of bank reconciliations** The finance manager carries out monthly reconciliations for all bank accounts, however, the same are not reviewed or approved. This is due to the lack of established procedure related to the bank reconciliations process.	Management should re-assign the responsibility of preparation and review of bank reconciliation to separate individuals: preferably to finance officer and manager respectively.	The point has been considered and will be implemented accordingly.

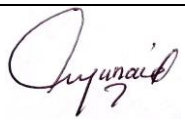
UNICEF FOLLOW-UP ACTIONS

S. #	Follow up action	Responsible UNICEF officer	Expected completion date
1.	Check if they make sure that all expenses are supported EFD receipts.		
2.	Check if cash refund receipts from cash office has been obtained and kept to the respective files.		
3.	Check if the unsupported receipts have been obtained from the accounts department and filed.		

Annexes

C	Expense Testing Worksheet
D	Detailed findings and recommendations

Name, title and signatures of Spot Check team members

Name and title	Signature	Date
1. Saqib Rehman Qureshi, CEO Grant Thornton Afghanistan		15-Jun-2024
2. Faheem Raza, Manager Grant Thornton Afghanistan		12-Jun-2024
3. Junaid Khan, Supervisor Grant Thornton Afghanistan		12-Jun-2024

Annex C- Spot Check Test of Expenditure Worksheet

S. #	Sample expenditure description and voucher number	Sample expenditure amount reported	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 XXX 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	Voucher No CPV-05-017 Salary paid to Main office employees for the month of May 2023.	1,030,058	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. KBL-MG-01	Yes. The expenditure was review by Finance Manager and approved by Executive Director	Yes. Expenditure was Reflected on FACE Form # 1 for the period from 1st May- 4th June 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
2	Voucher No CPV-05-016 Salary paid to field office Urozgan for the month of May and 4 days of June 2023.	1,178,740	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. KBL-MG-01 UNP-URG-01,02,03, 04,05,06,25	Yes. The expenditure was review by Finance Manager and approved by Executive Director	Yes. Expenditure was Reflected on FACE Form # 1 for the period from 1st May- 4th June 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
3	Voucher No CPV-05-009 Cash paid to logistic company to supply distribution of WIFS & MNP campaign for the month May 2023 (Field office Urozgan)	262,000	Yes. Reviewed purchase requisition, quotations, bid analysis sheet, contract, purchase order, GRN, receipt slip cash payment voucher.	Yes. KBL-MG-01URP-URG-10	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was Reflected on FACE Form # 1 for the period from 1st May- 4th June 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
4	Voucher No CPV-05-010 Cash paid for the lease of one vehicle, field office Urozgan, plate number 21235, for the month of May 2023.	71,400	Yes. Reviewed, cash payment voucher, logistic company invoice, contract, and receipt slip.	Yes. KBL-MG-01URP-URG-15	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was Reflected on FACE Form # 1 for the period from 1st May- 4th June 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
5	Voucher no CPV-05-011 Cash paid for the lease of one vehicle, field office Urozgan, plate number 85281, for the month of	71,400	Yes. Reviewed, cash payment voucher, logistic company invoice, contract, and receipt slip.	Yes. KBL-MG-01URP-URG-15	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was Reflected on FACE Form # 1 for the period from 1st May- 4th June 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	

S. #	Sample expenditure description and voucher number	Sample expenditure amount reported	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 XXX 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
	May 2023.									
6	Voucher no CPV-05-013 Cash paid for the monthly incentives of the Community Health Supervisor (CHS) for January to May 2023, as well as the partial pending amount for August and September 2022.	188,100	Yes. Reviewed, cash payment voucher, incentive payment sheet and authority letter.	Yes. KBL-MG-01UNP-URG-09 UNP-URG-10	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was Reflected on FACE Form # 1 for the period from 1st May- 4th June 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
7	Voucher no CPV-05-013 Cash paid for the Community Health Supervisor (CHS) monthly incentives for January to May 2023, including the pending amount from August & September 2022.	8,864,100	Yes. Reviewed, cash payment voucher, incentive payment sheet and authority letter.	Yes. KBL-MG-01UNP-URG-10	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was Reflected on FACE Form # 1 for the period from 1st May- 4th June 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
8	Voucher No CPV-05-014 Cash paid for stationery to the field office Urozgan, for the month of May-2023.	76,000	Yes. Reviewed, purchase requisition, quotation, bid analysis sheet, purchase order, GRN, Invoice, and payment voucher.	Yes. KBL-MG-01UNP-URG-12	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was Reflected on FACE Form # 1 for the period from 1st May- 4th June 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
9	Voucher no CPV-05-018 Cash payment of house rent for the month of May 2023 for Main office.	43,264	Yes. Reviewed, the cash payment voucher, share cost sheet, receipt slip and contract.	Yes. KBL-MG-01KBL-MG-01	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was Reflected on FACE Form # 1 for the period from 1st May- 4th June 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
10	Voucher no CPV-05-49 Cash paid for 30 vehicle	2,100,000	Yes. Reviewed, cash payment voucher, logistic company	Yes. KBL-MG-	Yes. The expenditure was review by Finance Manager and approved by Executive	Yes. Expenditure was reflected on the FACE form # 2 for	Yes.	Yes. The expenditure is reflected in the	Yes. The expenditure is incurred as per	

S. #	Sample expenditure description and voucher number	Sample expenditure amount reported	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 XXX 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
	leases for 15 Mobile Health and Nutrition Teams (MHNT) in Kabul main office for the month of April 2023.		invoice, contract, and receipt slip.	01OWH-KBL-08	Director.	the period of April 2023.		correct period.	the approved budget.	
11	Voucher no CPV-05-57 Cash paid for house rent for the month of April 23, 2023, for the main office.	133,729	Yes. Reviewed, cash payment voucher, share cost sheet, receipt slip and contract.	Yes. OWH-KBL-MGMT-5	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was reflected on the FACE form # 2 for the period of April 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
12	Voucher no CPV-05-58 Purchased 4 AC units in the month of May for the main office and charged 51% of the shared cost to KBL MHNT.	143,730	Yes. Reviewed, cash payment voucher, purchase requisition, quotation, bid analysis sheet, purchase order, GRN, invoice, payment voucher and share cost sheet.	Yes. OWH-KBL-MGMT-5	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was reflected on the FACE form # 2 for the period of April 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
13	Voucher No CPV-05-59 Salary paid for the month of April 2023 to main office.	6,261,518	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-KBL-01,02,03,11, 12,13,14	Yes. The expenditure was review by Finance Manager and approved by Executive Director	Yes. Expenditure was reflected on the FACE form # 2 for the period of April 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
14	Voucher # CPV-05-60 69.65% of the salary charged to Kabul MHNT for the month of April 2023 to the field office.	919,581	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. KBL-MG-01	Yes. The expenditure was review by Finance Manager and approved by Executive Director	Yes. Expenditure was reflected on the FACE form # 2 for the period of April 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
15	Voucher # CPV-SO-01-03 Cash paid for 10 rental vehicles for the Laghman office for the month of	770,000	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and contract.	Yes. MHNT-Cl-04	Yes. The expenditure was review by Finance Manager and approved by Deputy General Director.	Yes. Expenditure was reflected on the FACE form # 3 for the period of April 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	

S. #	Sample expenditure description and voucher number	Sample expenditure amount reported	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 XXX 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
	April 2023.									
16	Voucher # CPV-SO-03-14 Purchased 4 AC units on April 30, 2023, for the main office, charged 49% of the shared cost to LGH MHNT.	140,000	Yes. Reviewed, cash payment voucher, purchase requisition, quotation, bid analysis sheet, purchase order, GRN, invoice, payment voucher and share cost sheet.	Yes. LGH-MHNT-39	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was reflected on the FACE form # 3 for the period of April 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
17	Voucher no CPV-SO-03-15 Salary paid for the MHNT project in the month of April 2022 at the Laghman field office.	2,206,297	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-LGM-01,02,03, 11,12,13,14	Yes. The expenditure was review by Finance Manager and approved by Executive Director	Yes. Expenditure was reflected on the FACE form # 3 for the period of April 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
18	Voucher # CPV-SO-05-02 Cash paid for the rent of 10 vehicles for the month of May 30, 2023, at the Laghman field office.	770,000	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and contract.	Yes. OWH-LGM-08	Yes. The expenditure was review by Finance Manager and approved by Deputy General Director.	Yes. Expenditure was reflected on the FACE form # 4 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
19	Voucher No CPV-SO-06-14 Cash paid for the rent of 4 vehicles for the month of June 2023 at the Laghman field office.	308,000	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and contract.	Yes. OWH-LGM-08	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was reflected on the FACE form # 4 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
20	Voucher No CPV-SO-07-17 Cash paid for the rent of 4 vehicles for the month of July 2023, covering a period of 15 days, at the	149,032	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and contract.	Yes. OWH-LGM-08	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was reflected on the FACE form # 4 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	

S. #	Sample expenditure description and voucher number	Sample expenditure amount reported	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 XXX 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
	Laghman field office.									
21	Voucher No CPV-SO-05-08 Salary paid for the MHNT project in the month of May 2022 at the Laghman field office.	2,273,034	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-LGM-01,02,05,11,12,13,14	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was reflected on the FACE form # 4 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
22	Voucher No CPV-SO-06-16 Salary paid for the MHNT project in the month of June 2023 at the Laghman field office.	1,005,920	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-LGM-01,02,05, 11,12,13,14	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was reflected on the FACE form # 4 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
23	Voucher No CPV-SO-07-19 Salary paid for the MHNT project in the month of July 2022 at the Laghman field office.	491,574	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-LGM-01,02,05, 11,12,13,14	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was reflected on the FACE form # 4 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
24	Voucher No, CPV-06-61 Salary paid to MHNT employees at the Field office for the month of June 2023.	6,322,040	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-KBL-01,11,12,14	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
25	Voucher No, CPV-05-42 Salary paid to MHNT employees at the Field office for the month of May 23, 2023.	6,265,661	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-KBL-01,11,12,14	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	

S. #	Sample expenditure description and voucher number	Sample expenditure amount reported	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 XXX 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
26	Voucher No, CPV-07-108 Salary paid to MHNT employees at the field office for the 15-day period of July 2023.	3,063,448	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-KBL-01,11,12,14	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
27	Voucher No, CPV-07-109 Salary paid to the Kabul MHNT employees at the main office for the month of May 2023.	1,147,598	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-KBL-MGMT-5	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
28	Voucher No, CPV-04-007 Salary paid to the Urozgan field office for the month of April 2023.	1,119,520.7	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. URG-MG 01,02,03, 11,12,13.14	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes, Expenditure was reflected on a FACE form #7 for the period of April 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
29	Voucher No, CPV-04-008 6% of the salary paid to the Urozgan field office MHNT for the month of April 2023.	79,203	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. KBL-MG-01	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes, Expenditure was reflected on a FACE form #7 for the period of April 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
30	Voucher No, CPV-05-011 Salary paid to the field office, Urozgan, for the month of May/2023	1,110,282	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-URG-01,03,11, 12,14	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes, Expenditure was reflected on a FACE form # 6 for a period of 1st May-15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
31	Voucher No, CPV-06-017 Salary paid to the field office, Urozgan, for the month of June/2023	1,139,646	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. OWH-URG-01,03,11, 12,14	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes, Expenditure was reflected on a FACE form # 6 for a period of 1st May-15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
32	Voucher No, CPV-07-018	546,944	Yes. Reviewed cash payment voucher,	Yes.	Yes. Fund was approved by Executive Director, review	Yes, Expenditure was reflected on a	Yes.	Yes. The expenditure is	Yes. The expenditure is	

S. #	Sample expenditure description and voucher number	Sample expenditure amount reported	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 XXX 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
	Salary paid to the field office, Urozgan, for the month of July/2023		attendance sheet, payroll, pay slip and contract.	OWH-URG-01,03,11, 12,14	by Finance Manager and prepared by Finance Officer	FACE form # 6 for a period of 1st May-15th July 2023.		reflected in the correct period.	incurred as per the approved budget.	
33	Voucher No, CPV-05-35 Cash paid for 30 vehicle leases for 15 MHNT teams in Kabul for the month of May 2023.	2,100,000	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and contract.	Yes. OWH-KBL-08	Yes. Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
34	Voucher No CPV-05-43 HMIS tools purchased for KBL MHNTs in the months of May and July 2023.	175,000	Yes. Reviewed, purchase requisition, quotation, bid analysis sheet, purchase order, GRN, Invoice, and payment voucher.	Yes. OWH-KBL-04	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
35	Voucher No CPV-05-44 Cash paid for stationary purchased for the MHNTs main office in the months of May and July 2023.	251,900	Yes. Reviewed, purchase requisition, quotation, bid analysis sheet, purchase order, GRN, Invoice, and payment voucher.	Yes. OWH-KBL-08	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget.	
36	Voucher No CPV-05-45 Cash paid against hygiene and sanitation materials to the main office for the months of May and July 2023	192,600	Yes. Reviewed, purchase requisition, quotation, bid analysis sheet, purchase order, GRN, and Invoice,	Yes. OWH-KBL-08	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget	
37	Voucher No CPV-05-46 Cash paid against clothes and running costs related to the MHNTs main office for the months of May and	183,700	Yes. Reviewed, purchase requisition, quotation, bid analysis sheet, purchase order, GRN, and Invoice,	Yes. OWH-KBL-08	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget	

S. #	Sample expenditure description and voucher number	Sample expenditure amount reported	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 XXX 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
	July 2023.									
38	Voucher No CPV-07-97 Cash paid for house rent for the month of June 2023 at the KBL main office.	166,796	Yes. Reviewed cash payment voucher, share cost sheet, receipt slip and contract.	Yes. OWH-KBL-MGMT-5	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget	
39	Voucher No CPV-07-103 Cash paid for 30 vehicle leases for 15 MHNT teams in Kabul for the month of June 2023.	2,100,000	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and contract.	Yes. OWH-KBL-08	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget	
40	Voucher No CPV-07-107 Cash paid for 30 vehicle leases for 15 MHNT teams in Kabul for a 15-day period in July 2023.	1,016,129	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and contract.	Yes. OWH-KBL-08	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes. Expenditure was reflected on the FACE form # 5 for the period from 1st May – 15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget	
41	Voucher No CPV-04-004 Cash paid for 4 vehicle leases for MHNT teams in Uruzgan for the month of April 2023.	364,000	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and contract.	Yes. OWH-URG-08	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes, Expenditure was reflected on a FACE form #7 for the period of April 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget	
42	Voucher No CPV-05-001 Cash paid to the Urozgan field office for 4 vehicles related to the month of May 2023.	364,000	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and contract.	Yes. OWH-URG-08	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes, Expenditure was reflected on a FACE form # 6 for a period of 1st May-15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget	
43	Voucher No CPV-06-001 Cash paid to the Urozgan field office for 4 vehicles	364,000	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and	Yes. OWH-URG-08	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes, Expenditure was reflected on a FACE form # 6 for a period of 1st May-15th	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved	

S. #	Sample expenditure description and voucher number	Sample expenditure amount reported	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 XXX 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
	related to the month of June 2023		contract.			July 2023.			budget	
44	Voucher No, CPV-07-001 cash was paid for 4 vehicles specifically for a 15-day period in July 2023.	176,129	Yes. Reviewed cash payment voucher, receipt slip, logistic company invoice and contract.	Yes. OWH-URG-08	Yes. The expenditure was review by Finance Manager and approved by Operations Director.	Yes, Expenditure was reflected on a FACE form # 6 for a period of 1st May-15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget	
45	Voucher No CPV-07-019 17% salary charged for Urozgan MHNT for the month of May 2023.	267,249	Yes. Reviewed cash payment voucher, attendance sheet, payroll, pay slip and contract.	Yes. URG-MG-03	Yes. The expenditure was review by Finance Manager and approved by Executive Director.	Yes, Expenditure was reflected on a FACE form # 6 for a period of 1st May-15th July 2023.	Yes.	Yes. The expenditure is reflected in the correct period.	Yes. The expenditure is incurred as per the approved budget	
	Total sample expenditures:	**57,973,323**								
	Total expenditures reported on FACE forms during period under spot check:	**61,158,380**								
	Percentage coverage: (Total sample expenditures divided by total expenditures reported on FACE forms during period under spot check	**94%**								

Annex D- Spot Check Detailed Findings and Recommendations

S. no	Sample expenditure description and voucher number	Sample expenditure amount reported and currency	Observation description	Category of observation	Management Response	Recommendation	Priority	Due date for implementation
1	Voucher no CPV-05-013 Cash paid for the Community Health Supervisor (CHS) monthly incentives for January to May 2023, including the pending amount from August & September 2022.	188,100	During the review of incentive payments, we noted that key information like NID #, copy of NID, and contact details are not mentioned in cash payment sheets.	1	The point has been noted and will be considered in future payments.	The management should capture key data of all CHS (identity and contact details) to avoid the risk of inadequate payment and lack of documentation.	2	6th June 2024
2	Voucher no CPV-05-013 Cash paid for the Community Health Supervisor (CHS) monthly incentives for January to May 2023, including the pending amount from August & September 2022.	8,864,100		1			2	
	Total	**9,052,200**						

Category of observations

S. no	Category
1	Missing or inadequate documentation
2	Error in calculating or recording the expenditure
3	Expenditure not related to the Program or activity
4	Expenditure exceeds the approved budget rate or amount
5	Expenditure incurred outside the agreement period
6	Expenditure not recorded in the correct period or FACE form
7	Expenditure not approved as per IP policy.
8	Expenditure not compliant with tax, legal or other regulations
9	Lack of proof that expenditure was incurred or no proof of payment
10	Potential fraud or other irregularity
11	Other: specify

Priority Ranking

1.	High: Action that is considered imperative to ensure that the agency is not exposed to high risks (i.e., failure to act could result in major consequences and issues).
2.	Low: Action that is considered desirable and should result in enhanced control or better value for money

Annex E- Face Forms

FACE form #	Amount (AFN)	Period from	Period to
FF-1	11,891,622	1st May-2023	4th June-2023
FF-2	9,615745	1st April-2023	30th April-2023
FF-3	3,297,391	1st April-2023	30th April-2023
FF-4	5,694,211	1st May-2023	15th July-2023
FF-5	24,928,364	1st May-2023	15th July-2023
FF-6	4,157,270	1st May-2023	15th July-2023
FF-7	1,573,777	1st April-2023	30th April-2023
Total	**61,158,380**		

FACE FORM #1

Funding Authorization and Certificate of Expenditures | **UN Agency: UNICEF** | **Date: 26-Jun-23**

Country: Afghanistan

Programme Code & Title: AFG/PCA2021220/HPD2022403 - Nutrition Programme

Project Code & Title: AFG/PCA2021220/HPD2022403 (Provision of essential and lifesaving Nutrition services for Women, Children (boys and girls) and their care givers in need, affected by the emergency in Afghanistan through Urban Nutrition Program)

Responsible Officer(s): Dr.Ahmad Shekib Falah

Work plan Code & Title: AWP 2022

Implementing Partner: Organization for Welfare & Humanitarian (OWH),Vendor ID# 2500244145

Period of this request: 01 May To 04 June 2023

Currency: AFN

Type of Request:
☐ Direct Cash Transfer (DCT)
√ **Reimbursement**
☐ Direct Payment

Currency: AFN		REPORTING				REQUESTS / AUTHORIZATIONS		
Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	Authorized Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorized Amount	Outstanding Authorized Amount
		A	B	C	D=A-C	E	F	G=D+F
Provision of essential and lifesaving nutrition services for children & women (boys and girls) and their care givers in need, affected by emergency in Afghanistan through urban nutrition program Urozgan province 01 May- 04 June 2023		12,291,755	11,891,622	11,891,622	400,133			
Total		**12,291,755**	**11,891,622**	**11,891,622**	**400,133**			

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

☐ **The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.**

√ The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 26-Jun-23 Name: Dr. Ahmad Shekib Falah Title: General Director

NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:

FOR ALL AGENCIES
Approved by:
Name: Francis Busiku Butichi
Title: CFO, SR
Date:

FOR UNICEF USE ONLY			
Account Charges		Liquidation Information	
Cash Transfer Reference: CRQ ref. no., Voucher ref. no.		DCT Reference: CRQ ref. no., Liquidation ref. no.	
GL codes:	0	DCT Amount	12,291,755
Training	0	Less:	
Travel	0	Liquidation	11,891,622
Meetings & Conferences	0	Amount	
Other Cash Transfers	0		
Total	0	Balance	400,133

FOR UNFPA USE ONLY	
New Funding Release	
Activity 1	0
Activity 2	0
Total	0

FACE FORM #2

Funding Authorization and Certificate of Expenditures **UN Agency: UNICEF** **Date: 11-Jun-2023**

Type of Request:
- ☐ Direct Cash Transfer (DCT)
- ☑ Reimbursement
- ☐ Direct Payment

Country:	AFGHANISTAN
Programme Code & Title:	0060/AO/07/881 & 883 [Health and Nutrition Program]
Project Code & Title:	Mobile Health and Nutrition Teams (MHNTs) - AFG/PCA2021220/SPD2023581
Responsible Officer(s):	Dr. Ahmad Shekib Falah
Wrokplan Code & Title: :	Health and Nutrition WP 2021-22
Implementing Partner:	Organization for Welfare and Humanitarian (OWH) - Vendor# 2500244145
Period for this report:	01 April To 30 April 2023

Currency: AFN

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
			01 to 30 April 2023					
		A	B	C	D = A - C		F	G = D + F
Reporting FF: OWH Reimbursement request for the month of 01 April To 30 April 2023 MHNTs projects in Kabul province - CR.		9,615,745	9,615,745	9,615,745	-	-	-	-
Total		**9,615,745**	**9,615,745**	**9,615,745**	-	-	-	-

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

☑ The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 11-Jun-2023 **Name and Signature:** Dr. Ahmad Shekib Falah **Title:** General Director - OWH

NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:

FOR ALL AGENCIES
Approved by:
Name:
Title:
Date:

FOR UNICEF USE ONLY	
Account Charges	**Liquidation Information**
Cash Transfer Reference:	DCT Reference:
CRQ ref. no., Voucher ref. no.	CRQ ref. no., Liquidation ref. no.
GL codes:	DCT Amount
Training	Less:
Travel	Liquidation
Meetings & Conferences	Amount
Other Cash Transfers	
Total	Balance

FOR UNFPA USE ONLY	
New Funding Release	
Activity 1	-
Activity 2	-
Total	

FACE FORM #3

Funding Authorization and Certificate of Expenditures **UN Agency: UNICEF** **Date: 11-Jun-2023**

Country:	AFGHANISTAN
Programme Code & Title:	0060/AO/07/881 & 883 [Health and Nutrition Program]
Project Code & Title:	Mobile Health and Nutrition Teams (MHNTs) - AFG/PCA2021220/SPD2023582
Responsible Officer(s):	Dr. Ahmad Shekib Falah
Wrokplan Code & Title: :	Health and Nutrition WP 2021-22
Implementing Partner:	Organization for Welfare and Humanitarian (OWH) - Vendor# 2500244145
Period for this report:	01 April To 30 April 2023

Type of Request:
- ☐ Direct Cash Transfer (DCT)
- ☑ Reimbursement
- ☐ Direct Payment

Currency: AFN

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
			01 To 30 April 2023					
		A	B	C	D = A - C		F	G = D + F
Reporting-FF: OWH 1st Reimbursement request for the month of 01 April To 30 April 2023 MHNTs projects in Laghman province - ER.		3,297,391	3,297,391	3,297,391	-	-	-	-
Total		**3,297,391**	**3,297,391**	**3,297,391**	-	-	-	-

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

☑ The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 11-Jun-2023 **Name and Signature:** Dr. Ahmad Shekib Falah **Title:** General Director - OWH

NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:

FOR ALL AGENCIES
Approved by:
Name:
Title:
Date:

FOR UNICEF USE ONLY			
Account Charges		Liquidation Information	
Cash Transfer Reference:		DCT Reference:	
CRQ ref. no. - Voucher ref. no.		CRQ ref. no. - Liquidation ref. no.	
GL codes:		DCT Amount	
Training		Less:	
Travel		Liquidation	
Meetings & Conferences		Amount	
Other Cash Transfers			
Total		Balance	

FOR UNFPA USE ONLY	
New Funding Release	
Activity 1	-
Activity 2	-
Total	-

FACE FORM #4

Funding Authorization and Certificate of Expenditures

UN Agency: UNICEF

Date: 7-Oct-2023

Country: AFGHANISTAN
Programme Code & Title: 0060/AO/07/881 & 883 [Health and Nutrition Program]
Project Code & Title: Mobile Health and Nutrition Teams (MHNTs) - AFG/PCA2021220/SPD2023582
Responsible Officer(s): Dr. Ahmad Shekib Falah
Wrokplan Code & Title: : Health and Nutrition WP 2021-22
Implementing Partner: Organization for Welfare and Humanitarian (OWH) - Vendor# 2500244145
Period for this report: 01 May To 15 July 2023

Type of Request:
- ☐ Direct Cash Transfer (DCT)
- ☑ Reimbursement
- ☐ Direct Payment

Currency: AFN

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
			01 May To 15 July 2023					
		A	B	C	D = A - C		F	G = D + F
Reporting-FF: OWH 1st Reimbursement request for the month of 01 May To 15 July 2023 MHNTs projects in Laghman province - ER.		5,694,211	5,694,211	5,694,211	-	-	-	-
Total		5,694,211	5,694,211	5,694,211	-	-	-	-

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:
The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

☑ The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 7-Oct-2023 **Name and Signature:** Dr. Ahmad Shekib Falah **Title:** General Director - OWH

NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:

FOR ALL AGENCIES
Approved by:
Name:
Title:
Date:

FOR UNICEF USE ONLY	
Account Charges	Liquidation Information
Cash Transfer Reference:	DCT Reference:
CRQ ref. no., Voucher ref. no.	CRQ ref. no., Liquidation ref. no.
GL codes:	DCT Amount
Training	Less:
Travel	Liquidation
Meetings & Conferences	Amount
Other Cash Transfers	
Total	Balance

FOR UNFPA USE ONLY	
New Funding Release	
Activity 1	-
Activity 2	
Total	-

FACE FORM #5

Funding Authorization and Certificate of Expenditures — **UN Agency: UNICEF** — **Date: 1-Oct-2023**

Country: AFGHANISTAN

Programme Code & Title: 0060/AO/07/881 & 883 [Health and Nutrition Program]

Project Code & Title: Mobile Health and Nutrition Teams (MHNTs) - AFG/PCA2021220/SPD2023581

Responsible Officer(s): Dr. Ahmad Shekib Falah

Wrokplan Code & Title: : Health and Nutrition WP

Implementing Partner: Organization for Welfare and Humanitarian (OWH) - Vendor# 2500244145

Period for this report: 01 May To 15 July 2023

Type of Request:
- ☐ Direct Cash Transfer (DCT)
- ☑ Reimbursement
- ☐ Direct Payment

Currency: AFN

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorised Amount	Actual Project Expenditure 01 May To 15 July 2023	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
		A	B	C	D = A - C		F	G = D + F
Reporting FF: OWH reimbursement request/report for the month of 01 May To 15 July 2023 MHNT project in Kabul province.		24,928,364	24,928,364	24,928,364	-		-	-
Total		24,928,364	24,928,364	24,928,364	-	-	-	-

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

☑ The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 1-Oct-2023 **Name and Signature:** Dr. Ahmad Shekib Falah **Title:** General Director - OWH

NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:

FOR ALL AGENCIES
Approved by:
Name:
Title:
Date:

FOR UNICEF USE ONLY	
Account Charges	Liquidation Information
Cash Transfer Reference: CRQ ref. no., Voucher ref. no.	DCT Reference: CRQ ref. no., Liquidation ref. no.
GL codes: Training, Travel, Meetings & Conferences, Other Cash Transfers, Total	DCT Amount, Less: Liquidation Amount, Balance

FOR UNFPA USE ONLY	
New Funding Release	
Activity 1	-
Activity 2	-
Total	-

FACE FORM #6

Funding Authorization and Certificate of Expenditures UN Agency: UNICEF Date: 9-Oct-2023

Country: AFGHANISTAN
Programme Code & Title: 0060/AO/07/881 & 883 [Health and Nutrition Program]
Project Code & Title: Mobile Health and Nutrition Teams (MHNTs) - AFG/PCA2021220/SPD2023583
Responsible Officer(s): Dr. Ahmad Shekib Falah
Wrokplan Code & Title: : Health and Nutrition WP 2021-22
Implementing Partner: Organization for Welfare and Humanitarian (OWH) - Vendor# 2500244145
Period for this report: 01 May To 15 July 2023

Type of Request:
- ☐ Direct Cash Transfer (DCT)
- ☑ Reimbursement
- ☐ Direct Payment

Currency: AFN

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorised Amount	Actual Project Expenditure	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
			01 May To 15 July 2023					
		A	B	C	D = A - C		F	G = D + F
Reporting FF: OWH 1st Reimbursement request for the month of 01 May To 15 July 2023 MHNTs projects in Urozgan province - SR.		4,157,270	4,157,270	4,157,270	-	-	-	-
Total		**4,157,270**	**4,157,270**	**4,157,270**	-	-	-	-

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

☑ The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 9-Oct-2023 Name and Signature: Dr. Ahmad Shekib Falah Title: General Director - OWH

NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:

FOR ALL AGENCIES
Approved by:
Name:
Title:
Date:

FOR UNICEF USE ONLY	
Account Charges	Liquidation Information
Cash Transfer Reference:	DCT Reference:
CRQ ref. no., Voucher ref. no.	CRQ ref. no., Liquidation ref. no.
GL codes:	DCT Amount
Training	Less:
Travel	Liquidation
Meetings & Conferences	Amount
Other Cash Transfers	
Total	Balance

FOR UNFPA USE ONLY	
New Funding Release	
Activity 1	
Activity 2	
Total	

FACE FORM #7

Funding Authorization and Certificate of Expenditures **UN Agency: UNICEF** **Date: 6-Jul-2023**

Country:	AFGHANISTAN
Programme Code & Title:	0060/AO/07/881 & 883 [Health and Nutrition Program]
Project Code & Title:	Mobile Health and Nutrition Teams (MHNTs) - AFG/PCA2021220/SPD2023583
Responsible Officer(s):	Dr. Ahmad Shekib Falah
Wrokplan Code & Title: :	Health and Nutrition WP 2021-22
Implementing Partner:	Organization for Welfare and Humanitarian (OWH) - Vendor# 2500244145
Period for this report:	01 April To 30 April 2023

Type of Request:
- ☐ Direct Cash Transfer (DCT)
- ☑ Reimbursement
- ☐ Direct Payment

Currency: AFN

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING				REQUESTS / AUTHORIZATIONS		
		Authorised Amount	Actual Project Expenditure 01 to 30 April 2023	Expenditures accepted by Agency	Balance	New Request Period & Amount	Authorised Amount	Outstanding Authorised Amount
		A	B	C	D = A - C		F	G = D + F
Reporting FF: OWH 1st Reimbursement request for the month of 01 April To 30 April 2023 MHNTs projects in Urozgan province - SR.		1,583,345	1,573,777	1,573,777	9,568	-	-	-
Total		**1,583,345**	**1,573,777**	**1,573,777**	**9,568**	-	-	-

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

☑ The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 6-Jul-2023 **Name and Signature:** Dr. Ahmad Shekib Falah **Title:** General Director - OWH

NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:

FOR ALL AGENCIES
Approved by:
Name:
Title:
Date:

FOR UNICEF USE ONLY	
Account Charges	Liquidation Information
Cash Transfer Reference:	DCT Reference:
CRQ ref. no., Voucher ref. no.	CRQ ref. no., Liquidation ref. no.
GL codes:	DCT Amount
Training	Less:
Travel	Liquidation
Meetings & Conferences	Amount
Other Cash Transfers	
Total	Balance

FOR UNFPA USE ONLY	
New Funding Release	
Activity 1	-
Activity 2	-
Total	

Annex F- Exit Meeting Minutes

Minutes of Exit Meeting

IP Name: Organization for Welfare and Humanitarian
Date: 09/05/2024

Attendees:

IP:	Fakhar ul Islam - Deputy General Director	**GTA:**	
	Mr. Zamarai Abid, Finance Manager		Muhammad Junaid Khan - Supervisor
			Habib Ullah - Audit Associate

Item #	Matter	GTA Comments	IP's management comments	Status
1	Cash Payment Sheet	Cash payments were made to the Community Health Supervisor (CHS) for monthly incentives covering the period from January to May 2023. During the review of the incentive payment sheet, it has come to our attention that essential information such as the National ID numbers or copies of the IDs, as well as contact details, have not been included. Instances are outlined in Annex D.	The responsibility for the payment was attributed to OWH; however, the recipients were not our staff but rather community volunteers working under the supervision of the HER (Health E,eregency Response) project implementer and the PPHD (Provincial Public Health Director) . These recipients were officially introduced to us by the PPHDand the HER implementer. Furthermore, all payments were made in the presence of provincial stakeholders, and secondary verifications were also conducted. These details were not included in the payment sheets, and we will ensure that we adhere to this suggestion in the future.	
2	Payments made in cash	During audit, we observed that all the payments are made in cash without utilizing the banking and electronic transfer channels conveniently available in Afghanistan. Besides the fact that this practice increases the risk of error and fraud, it also leaves insufficient audit trail of the transaction incurred.	As you are aware, the project was implemented in the years 2022 and 2023. During this period, the banking sector was not fully operational, particularly in the remote areas where the project was carried out. Consequently, making payments via bank was neither possible nor feasible. We have ensured that in the year 2024, wherever possible, all payments will be made through banking channels.	
3	Bank Reconciliations, Lack of Review and Approval Process:	The finance manager carries out monthly reconciliations for all bank accounts; However, the bank reconciliations do not undergo any review or approval process. Furthermore, there is currently no established procedure in place to determine the appropriate individual or authority responsible for reviewing and approving these reconciliations.	The point has been taken into account and will be implemented accordingly.	

Muhammad Junaid Khan
Supervisor - GT AFG

Fakhar ul Islam
Deputy General Director