

※ In case of any conflict or discrepancy between the Japanese version and the English version of guidelines etc., the Japanese version shall prevail.

Guidelines for Project Implementation and Subsidies
Rules 9 “Measures for external inspection”
Procedures 4 Check list for
“Agreed-upon procedures (herein after AUP)”

| Procedures related to a list of income and expenditure | |
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| 1 | Inspect whether the name of the program, project and the organization in the list of income and expenditure corresponds to the description in the implementation agreement. |
| 2 | Inspect whether the income amount in the list of income and expenditure corresponds to the amount in the implementation contract and the bank statement. |
| 3 | Inspect whether the implementation period, budget items and the budget amount in the list of income and expenditure correspond to the approved final version with amendments, if any. |
| 4 | Inspect whether each resulting figure in the list of income and expenditure corresponds to the total amount in the list of voucher. Moreover, check whether the amount is correctly calculated in Japanese yen. |
| 5 | Inspect whether the total amount in the list of income and expenditure is correctly calculated. |
| Procedures related to budget execution status | |
| 6 | Inspect whether the budget execution ratio in the budget execution status corresponds to the budget execution ratio in list of income and expenditure. |
| Procedures related to a list of voucher | |
| 7 | Inspect whether the yen denominated amount in the list of voucher is correctly calculated based on the exchange rate in the table of foreign exchange rate (only for overseas projects). |
| 8 | Inspect whether the secondary items as well as the direct project costs of “each component”, “local office equipment and office supplies expenses”, “local staff personnel expense”, “international staff (or dispatched staff when implementing the domestic project) personnel expense”, “head office staff personnel expense” do not exceed 120% of the approved budget. |
| 9 | Inspect whether each amount in the list of voucher corresponds to the amount in the voucher. |
| 10 | Inspect whether the items required by “Notes for settlement of expenses [list of voucher]” in the Procedures 5 “Accounting Rules” are written in the “Remarks column” of the list of voucher. |
| 11 | Inspect whether the name of international staff (or dispatched staff when implementing a domestic project) and headquarters staff in the list of voucher corresponds to the staff name in the list of staff personnel expenses enclosed in the implementation agreement or corresponds |

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| | to the changed staff name if a report of partial amendment in the implementation agreement has been issued. |
| 12 | Inspect whether the unit price of daily allowance and accommodation expense for local staff, international staff (or dispatched staff when implementing a domestic project) and headquarters staff in the list of voucher does not exceed the amount described in JPF Rules 11 Procedures 7 “Daily allowance, accommodation expenses JPF standard upper limit”. |
| 13 | Inspect whether the monthly salary for international staff (or dispatched staff when implementing a domestic project), headquarters staff and local staff in the list of voucher does not exceed the amount described in JPF Rules 11 Procedures 10 “JPF standard upper limit of salary scale”. |
| 14 | Inspect whether there are expenditures that occurred outside the project period except for expenses described in item 1 and 2 of Article 8, Rules 11 “Accounting Measures”. |
| Procedures related to a list of fixed assets | |
| 15 | Inspect whether the acquisition amount of fixed assets corresponds to the amount in the list of voucher. |
| Procedures related to a table of foreign exchange rate (Only for overseas projects) | |
| 16 | Inspect whether the exchange rate is in accordance with the accounting rules of the organization or any other certain rules. |
| 17 | Inspect whether the calculation method of the applicable exchange rate is written in the table of foreign exchange rate. |
| 18 | Inspect whether an applicable exchange rate in the table of foreign exchange rate corresponds to the exchange rate used in the list of voucher. |
| Procedures related to general and administrative expenses (including others) | |
| 19 | Compare general and administrative expenses (including others) in the list of voucher with amounts multiplied by the applicable rate whichever the smaller between a budget and an actual of “Local project implementation cost” (hereinafter “upper limit of general and administrative expenses (including others)”) and inspect whether the amount does not exceed the “upper limit of general and administrative expenses (including others)”. |
| 20 | Inspect whether the items on “Remarks column” of “3 General and administrative expenses (including others)” in the list of voucher are expenses described in Procedures 8 “Accounting items for general and administrative expenses (including others)” of Rules 11 “Accounting Measures”. |
| Other | |
| 21 | Inspect whether the necessary documents required by “Notes for settlement of expenses (vouchers specified other than receipts)” in Procedures 5 “Accounting Rules” are complied with. |

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

1st April 2014 revised

17th March 2017 revised

20th July 2018 revised

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