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REQUEST FOR PROPOSAL

FOR

PROVISION OF AUDIT OF EXPENDITURES FOR JPF PROJECT IN SOUTH DARFUR STATE, WV SUDAN

Release Date: (7th August 2026)

Closing Date: (15th August 2026)

The Japan Platform (JPF) awarded a grant contract to World Vision Japan (WV JPN) for "PBAS#300338": Humanitarian WASH response in South Darfur state. The following Guidelines are set by WV JPN based on the grant regulations by JPF and WV Policies, Standards and Manuals. World Vision Sudan (WV Sudan), as an Implementing Partner of WV JPN in Sudan should fully follow the Guideline.

SECTION A – REQUEST FOR PROPOSAL

1.1 WORLD VISION BACKGROUND

World Vision is a global Christian relief, development and advocacy organization dedicated to working with children, families and communities to overcome poverty and injustice. We serve all people, regardless of religion, race, ethnicity, or gender. For more than 40 years, World Vision has partnered with communities in Republic of Sudan from rural agricultural villages, to disaster, conflict and fragile contexts. World Vision has operations in Republic of Sudan covering several operating states in North Sudan, Central Sudan, Eastern Sudan, West Sudan and Kordofan Region of Republic of Sudan.
For further information, visit our website at www.wvi.org

This document constitutes the formal **Request for Proposal for Audit of Expenditures for JPF Project in Nyala, South Darfur State.**

Please read through this document carefully and provide requested information together with all supporting documents.

1.2 IMPORTANT NOTES TO SUPPLIERS

a) The purpose of this document is to assist World Vision in the identification and evaluation of a potential service provider for **Provision of Audit of Expenditures for JPF Project in South Darfur**
b) The overall summary information regarding the provision of the service is given in section 3 – Terms of Reference.
c) Prospective Service Providers must have experience of offering similar services to Organizations comparable to World Vision and must demonstrate the willingness and commitment to meet the requirements in this RFP.
d) Bidders are requested to hold their proposals valid for Ninety (90) days from the closing date for the submission. World Vision will make its best efforts to arrive at a decision within this period.
e) Upon satisfactory completion of the evaluation process, the successful bidder shall be expected to commence the assignment after the contract agreement is signed and purchase order issued.
f) Nothing in the Request for Proposal shall be construed to give rise to contractual obligations with World Vision.
g) In instances where this tender document has been sent to multiple email addresses within the same company, please note that one (1) submission should be made per company.
h) World Vision, may at its absolute discretion, suspend or defer this RFP process.
i) The Bidder shall bear all costs associated with the preparation and submission of its bid, and World Vision will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.
j) Canvassing is prohibited and will lead to automatic disqualification.

1.3 CLARIFICATION OF BIDDING DOCUMENT

a) All correspondence related to this bid and subsequent contract shall be made in English.

b) Should there be any doubt or uncertainty, the Bidder shall seek clarification in writing through e-mail to: **scm_sudan@wvi.org**

c) Any clarification sought by the bidder in respect of the RFP shall be relayed in writing at least **3 days** before the deadline for submission of bids.

d) Any clarification requests and their associated response will be circulated to all Bidders (without divulging the name of the bidder raising the queries) in the form of an addendum, which shall be acknowledged in writing by the prospective bidders.

SECTION 2 – GENERAL TERMS AND CONDITIONS

2.1 RESPONSIVENESS OF PROPOSALS

The responsiveness of the proposals to the requirements of this RFP will be determined. A responsive proposal is deemed to contain all documents or information specifically called for in this RFP document. A bid determined not responsive will be disqualified by World Vision and may not subsequently be made responsive by the Bidder by correction of the non-conforming item(s).

2.2 BUYERS RIGHTS

World Vision reserves the right to reject any or all RFP without giving any reasons and World Vision has no obligation to accept any offer made. World Vision also reserves the right to keep its selection and selection criteria confidential. World Vision reserves the right to award the tender in part or in whole to either a single vendor or split the award to multiple vendors in the final award. Bids not strictly adhering to RFP conditions may not be considered by World Vision whose decision on the matter shall be final.

2.3 BID EFFECTIVENESS

It is a condition of World Vision that the bidders guarantee the sufficiency and effectiveness of the service proposed to meet World Vision requirements as outlined in this document where applicable. World Vision will hold the bidder solely responsible for the accuracy and completeness of information supplied in response to this tender. World Vision will hold the bidder responsible for the completeness of the service proposed.

2.4 BIDDER’S OBLIGATIONS

a) The Bidder is obliged to work closely with World Vision's staff, act within its own authority, and abide by directives issued by World Vision that are consistent with the terms of the Contract.

b) The Bidder will abide by the job safety measures and will indemnify World Vision from all demands or responsibilities arising from accidents or loss of life, the cause of which is the Bidder's negligence. The Bidder will pay all indemnities arising from such incidents and will not hold the World Vision responsible or obligated.

c) The Bidder is responsible for managing the activities of its personnel, or subcontracted personnel, and will hold itself responsible for any misdemeanors.

d) The Bidder will not disclose World Vision's information it has access to, during the course of the work, to any other third parties without the prior written authorization of World Vision. This clause shall survive the expiry or earlier termination of the contract.

2.5 WORLD VISION’S OBLIGATIONS

In addition to providing Bidder with such information as may be required by the bidder, World Vision shall:

a) Provide the Bidder with specific and detailed relevant information

b) In general, provide all relevant information and access to World Vision's premises as needed.

2.6 CONFIDENTIALITY

The bidder undertakes on behalf of themselves and their employees, agents and permitted subcontractors that they will keep confidential and will not use for their own purposes (other than fulfilling their obligations under the contemplated contract) nor without the prior written consent of the other disclose to any third party any information of a confidential nature relating to the other (including, without limitation, any trade secrets, confidential or proprietary technical information, trading and financial details and any other information of commercial value) which may become known to them under or in connection with the contemplated contract. The terms herein shall survive the expiry or earlier termination of the contract.

2.7 STAFFING

The Service Provider will provide the relevant team to be engaged for offering the service and tools to carry out all the required work under this tender. An account manager is also required to coordinate and report on the work’s progress throughout the contract period.

2.8 DELAYED DELIVERY

If at any time during the performance of the Contract, the Service Provider should encounter conditions impeding timely delivery and performance of the Services, the Service Provider shall promptly notify World Vision in writing of the fact of the delay, its likely duration and its cause(s). As soon as practicable after receipt of the Service Provider's notice, World Vision shall evaluate the situation and may at its discretion extend the Service Provider's time for performance, with or without liquidated damages.

2.9 APPLICABLE LAW

The agreement arising out of this RFP shall be governed by and construed in accordance with the laws of (Republic of Sudan) and the parties submit to the exclusive jurisdiction of the (Sudan) Courts.

2.10 PAYMENT TERMS

World Vision will issue an LPO for all the services ordered. The LPO will be paid within 30 days after successful delivery, and acceptance of the services being rendered and receipt of Invoice.

2.11 SAFEGUARDING BEHAVIOUR PROTOCOL

In the course of performing the contract arising out of this RFP, the Service Provider and it’s employees or anybody engaged in execution of this contract, whether as an independent consultant, temporarily or permanent employees must behave in ways that safeguard all children everywhere and adults living where WV has a programming presence, prevent sexual exploitation and abuse, and prevent any other intentional or unintentional harm to the people WV serves or works amongst and ensure adherence to the safeguarding behaviour protocols.

SECTION 3

TERM OF REFERENCE FOR AUDIT OF EXPENDITURES FOR JPF PROJECT IN SOUTH DARFUR STATE

EMERGENCY GRANT ASSISTANCE TO JAPANESE NGO PROJECTS FOR DISASTERS AND HUMANITARIAN CRISIS - JAPAN PLATFORM (JPF)

Expenditure Verification – Agreement Template

Terms of References for an Expenditure Verification

The following are the terms of reference ('ToR') on which

World Vision Sudan

(World Vision Japan's counterpart, referred to as the "PARTNER")

Agrees with

World Vision Japan

(Project holder, referred to as "WVJ")

to engage

XXXXXXX

(Auditor, referred to as the "AUDITOR")

to perform an expenditure verification and

to report in connection with the following Japan Platform financed project:

Expenditure Verification OF 300338 Humanitarian WASH response in South Darfur state

1. Objective

The objective of the Expenditure Verification of the 300338 Humanitarian WASH response in South Darfur State (the "Project") implemented by the "World Vision Sudan" (WV Sudan) is to enable the auditor to provide the expenditure verification report and management representation letter on the funds received and expenditures incurred in the scope of the project for the period from 12 September 2025 through 31 July 2026. **WV Sudan** is required to submit to "World Vision Japan" (WV JPN) an expenditure verification report produced by an external auditor in support of the payment requested by **WV Sudan** under Article 4.1 of the Memorandum of Understanding between **WV JPN** and the **WV Sudan** for the Project.

This constitutes an engagement to perform specific agreed-upon procedures (Annex (a)) regarding an expenditure verification of a Japan Platform financed project. The objective of this expenditure verification is for the **AUDITOR** to verify that the expenditure claimed by **WV Sudan** in the Financial Report has occurred ('reality'), is accurate ('exact') and eligible and to submit to **WV Sudan** a report of factual findings with regard to the agreed-upon procedures performed. Eligibility means that the funds provided by the grant have been spent in accordance with the Project Grant Guideline.

As this engagement is not an assurance engagement, the **AUDITOR** does not provide an audit opinion and expresses no assurance.

2. Subject of the Engagement

The **AUDITOR** is responsible for performing the agreed-upon procedures as specified in this agreement (Refer to Annex (a)) and for submitting a report of factual findings to **WV Sudan**. The **AUDITOR** does not have the responsibility to perform the agreed-upon procedures on the Consolidated Financial Report which includes the expenses in Japan.

The subject of this engagement is the Financial Report in connection with the Grant Contract for the period covering 10 September 2025 through 31 July 2026. The information, both financial and non-financial, which is subject to verification by the **AUDITOR**, is all information which makes it possible to verify that the expenditure claimed by **WV Sudan** in the Financial Report has occurred, and is accurate and eligible. The Chapter 1 of the Project Guideline contains an overview of key information about the Project.

3. Scope of Work

3.1 The **AUDITOR** shall undertake this engagement in accordance with this ToR and:

- in accordance with the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- in compliance with the Code of Ethics for Professional Accountants issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, JPF requires that the **AUDITOR** also complies with the independence requirements of the Code of Ethics for Professional Accountants.

3.2 The Terms and Conditions of the Grant Guideline

The **AUDITOR** verifies that the funds provided by the grant were spent in accordance with the terms and conditions of the Grant Guideline.

3.3 Planning, procedures, documentation and evidence

The **AUDITOR** should plan the work so that effective expenditure verification can be performed. For this purpose he performs the procedures specified in Annex (a) of this ToR ('Scope of Work – Procedures to be performed') and he uses the evidence obtained from these procedures as the basis for the report of factual findings. The **AUDITOR** should document matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and this ToR.

3.4 Report and Recommendations to Management (Management Letter)

The **AUDITOR** shall prepare a letter addressed to **WV Sudan** and **WV JPN** outlining the observations upon the system of accounting and internal controls, together with a detailed list of any significant weaknesses that come to the **AUDITOR's** attention during the course of the Expenditure Verification. The letter will include recommendations as to how these weaknesses may be eliminated and how controls and records might be improved.

The letter will be bound separated from the Expenditure Verification Report.

4. Reporting

The report on this expenditure verification should describe the purpose and the agreed-upon procedures of the engagement in sufficient detail in order to enable **WV Sudan**, **WV JPN** and JPF to understand the nature and extent of the procedures performed by the **AUDITOR**.

The Expenditure Verification Report shall be addressed to the **WV Sudan** and **WV JPN,** and three (3) original copies shall be sent to **WV Sudan** along with the Management Letter thereon within 15 days of the submission of the Financial Report by **WV Sudan.**

5 Duration of Appointment and Estimation of Costs for Expenditure Verification

5.1 This Agreement shall commence when signed by the **WV Sudan** and the **AUDITOR** and **WV JPN**. This Agreement terminates after the final Financial Report has been accepted by **WV JPN**. Unless earlier notice is given by either party.

5.2 The costs to perform Expenditure Verification for the entire project period is estimated to amount to: USD xxxx.xx inclusive of tax payable as follows:

5.3 The cost for Expenditure Verification shall be paid by the **WV Sudan** out of the Project Funds. If the actual Expenditure Verification costs exceed the estimated amount, then the **WV Sudan** will inform **WV JPN** in writing as to the reasons for the increase.

6 Liability

WV JPN shall not be liable for any theft damage or injury which might result during the course of the Expenditure Verification whilst the **AUDITOR** attends the offices or Project site of the **WV Sudan**.

7 Legal Validity

If any of the provisions of these ToR is contrary to the law of the country concerned, the latter shall take precedence over this ToR. The legal validity of the other provisions in this ToR shall not be affected.

Annex (a)
Scope of Work (Agreed-upon Procedures) – Procedures to be followed:

The **AUDITOR** designs and carries out this verification in accordance with the objective and scope of this engagement and the procedures to be followed as specified below. When following these procedures the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets, obtaining confirmations or any others deemed necessary in carrying out these procedures.

The **AUDITOR** obtains sufficient appropriate verification evidence from these procedures to be able to draw up a report of factual findings. For this purpose the **AUDITOR** can refer to the guidance provided by International Standard on Auditing and in particular by the paragraphs relating to 'sufficient appropriate Financial Expenditure Verification evidence' (ISA-500) and 'internal control' (ISA-315). The **AUDITOR** exercises professional judgment as to what is sufficient and appropriate verification evidence where he believes that the guidance provided by ISA 500, the terms and conditions of the Grant Guideline and the ToR for this engagement are not sufficient.

The procedures to be performed are listed as follows:

Procedures related to a list of income and expenditure

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.[i]
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. [ii]
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 USD. [iii]
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. [i]

Procedures related to a list of voucher

7. Inspect whether the USD denominated amount in the list of voucher is correctly calculated based on the exchange rate in the table of foreign exchange rate. [iii]
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]" are written in the "Remarks column" of the list of voucher. (see table below).

Type of Exp.	When	What (Why)	Who	Where/how
Goods and Services	Date when the good/service was delivered	The name of the goods or services		
Rent, utility	Period	Rent or utility		Location (Office name)
Travel	Period / Date of travel	Type of travel (Vehicle, flights, etc.)	Name of person travelling	Route
Communication	Period	Telephone / Fax / Mobile / Internet		Location (Office name)
Office Supplies / Equipment	Date of purchasing	Name of supplies / equipment		
Casual (if any)	Period / date	The type of work undertaken	Number of people	
Per Diem and Accommodation	Period / date	Per diem / accommodation	Title and name of the person	
Food and Drinks at Workshop	Period / date	Food/Drink + Name of the workshop	Number of people	
Bank charge	Date of charge	For what payment		
Personnel cost	Period	Salary	Title and name of the person	
Security related cost (if any)	Date of purchasing / Period	Name of security goods / services		

*In case total amount exceeds USD341.82 (JPY50,000@146.2743), information of amount per unit and number of goods is necessary.

11. Inspect whether the name of international staff 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 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 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", which are USD34.18 (JPY5,000@146.2743), and USD103.23 (JPY15,100@146.2743) per day respectively.

13. Inspect whether the monthly salary for international staff, headquarters staff and local staff in the list of voucher does not exceed the amount described in JPF Rules "JPF standard upper limit of salary scale" (below).

    - International staff (Others): JPY493,000 (USD3,370.38@146.2743)
    - Local staff: JPY493,000 (USD3,370.38@146.2743)

14. Inspect whether there are expenditures that occurred outside the project period except for expenses (Social insurance required by the local government, airfare and visa fee are chargeable even before the project period only if there is an unavoidable reason and the amount of the cost could be calculated then. Travel itself must be done after the project begins.).

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)

1. 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)". Error! Bookmark not defined.
2. 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". [i]

Others

3. Inspect whether the necessary documents required by “Notes for settlement of expenses (vouchers specified other than receipts)” are complied with. (see below table).

Type of Exp.	Required documents
Food and Drinks at Workshop	Document that shows participants surely had the food and/or drinks (ex. Participants list with their signatures)
Airfare (if any)	Ticket stub (boarding pass)
Per Diem and Accommodation	Document that shows the staff had been involved in the project during the period (ex. Daily working report). Including 1) Staff name 2) Title of the staff 3) Working hour 4) Kind of work he/she has done
Office rent	Copy of rental agreement or equivalent of it
Phone charge	Where the office has several projects, document that shows the charge is validly relevant to this project (ex. detailed bill)
Personnel Costs	・Copy of employment agreement or document that shows employment condition ・Document that shows the staff had been involved in the project (ex. Working record, Daily working report)

Measures of external inspection

4. In principle, all expense item should be inspected.

5. In principle, the original documents should be used for inspection. Make sure to confirm all voucher of payments. The use of scanned data will be approved only under the condition where original documents are difficult to acquire for inspection due to unavoidable circumstances, such as the occurrence of an emergency (requires prior donor approval).

6. If scanned data is used during the inspection, it must be clearly stated in the expenditure verification report.

Schedule for Expenditure Verification

7. Schedule of the work is as follow;

Types of Work	Dates (tentative)
Start of Expenditure Verification in Sudan	From 02 Sep 2026
Auditor issues draft Expenditure Verification report and briefs findings to WV Sudan	By 22 Sep 2026
Auditor issues 3 copies of final Expenditure Verification report	By 29 Sep 2026
2 copies to be sent to WV JPN office in Japan by DHL and 1 copy to WV Sudan office	by 30 Sep 2026

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[i] Clause 2, 6, 19 and 20 are not subject to investigation in Expenditure Verification in Field Office, because it is investigated in Expenditure Verification in Japan only. Please state "N/A, because it is investigated in Japan only " in the Expenditure verification report as a result.

[ii] Budget items and the budget amount should be investigated against the final version of the Field Office budget document in Expenditure Verification in Field Office.

[iii] Clause 4 and 7 should be investigated based on "USD" in Expenditure Verification in Field Office. Investigating based on "JPY" is conducted in Expenditure Verification in Japan only. Please state "it was investigated based on "USD" in the Expenditure verification report.

ANNEX 1

PRICE SCHEDULE

S/NO	Detail	UOM	Unit Price (USD)	VAT / TAX	Total Price (USD)

Important Notes:

i. The Costs should be in (USD United State Dollar) inclusive of all applicable taxes.

ii. All taxes and VAT amount must be clearly stipulated and separated from the base costs and should be valid for the contract period.

iii. Minimum **Credit Period is 30 Days** after submission of invoice

iv. Tender prices must remain valid for **90 days** from the date of tender closing.

a. Financial evaluation will include:

- Value for money
- Equity – investment capacity

2. Submission of Proposals - Time Lines and Submissions

All interested bidders are requested to submit their proposals in order of **Financial Proposal, Technical Proposal** and **Mandatory Requirements** within below Submission Deadline or Timeline.

a. All documents should be submitted electronically via Email: **scm_sudan@wvi.org**
b. Optionally, Physical Hand Delivery in sealed Envelope to World Vision Sudan Offices
c. Persons dropping Bid should register in record provided at reception at drop-off point.
d. Bidder should not submit partial documents as application will not be considered.
e. Deadline to submit Technical & Financial Proposals is by **Saturday 15th August 2026**
f. For any clarifications relating to the Technical & financial Proposal, such should be sent to below Email: **scm_sudan@wvi.org**

World Vision International reserves the right to accept or reject any Tender and is not bound to give reasons for its decision".

Proposals received after deadline shall not be considered.

Kind Regards

Secretariat of Procurement Committee

World Vision International Sudan

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