



Terms of Reference

Expenditure verification

Project name: Mental Health Community-based Awareness Campaign

PSE22002-10013

Date: 27/08/2025

Country: Palestine

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1 SUMMARY TABLE

Project title	Mental Health Community-based Awareness Campaign
Grant Agreement Number	PSE22002-10013
Grant Agreement title	Relative to the Mental Health Community – Based Awareness Campaign
Contacting beneficiary name	Young Women Christian Association of Palestine – YWCA
Region	Palestine
Date of agreement signature	August 29, 2023
Amount of agreement	149,793 EUR
Start date of the agreement	August 29, 2023
End date of the agreement	August 28, 2025
Amendment if any	New agreement amounts 118,234 EUR
Period to be verified	24 Month
Year (1,2,3...+ final if that is the case)	
Amount to be verified (estimate)	100,000 EUR
Number of transactions (estimate)	350 transactions
Place of the mission: city	Ramallah
Site visits: Yes/No + distance/duration of journey from organization	YES

List of contact persons:

Project	Function	Name
	Finance Manager	Shadi Qara
	Senior Accountant	Elias Rantisi
	Compliance and Grants Manager	Selina Abdallah

2 Introduction

In line with the provisions of the Grant Agreement signed on 28/08/2023 the YWCA decided to engage with an audit firm to perform an expenditure verification and to report in connection Contracting Authority - Belgian Development Agency concerning Relative to the Mental Health Community-based Awareness Campaign Number PSE22002-10013 (the 'Grant Agreement'). Where in these ToR the 'Contracting Authority' is mentioned this refers to *Contracting Authority - Belgian Development Agency* which has signed the Grant agreement with the Contacting Beneficiary and is providing the grant funding. The Contracting Authority is not a party to this agreement.

3 Project Background

Brief about YWCA of Palestine:

YWCA of Palestine is a non-governmental association that started in Palestine in 1893 and was officially registered in Jerusalem in the year 1918. It is a union of four local associations in the cities of Jerusalem, Ramallah, Jericho and Bethlehem. It envisions free and democratic Palestinian civil society where women and youth are empowered to exercise and protect their human, social, economic and political rights. It is affiliated with the World YWCA, a global movement that works for -through its members: the national YWCAs in over 100 countries in the world, for the rights of women, young women, and girls. The World YWCA holds a special consultative status at the United Nations Economic and Social Council (ECOSOC).

Description of the Subject Matter of the Evaluation

The audit focuses on YWCA of Palestine's Mental Health Community-Based Awareness Campaign Project, implemented between 2023 and 2025. This initiative aimed to improve access to quality mental health and psychosocial support (MHPSS) services for young people in Palestine particularly young women by increasing awareness, reducing stigma, and encouraging help-seeking behaviours. The project adopted a community-based approach centred on youth empowerment, peer-to-peer learning, and advocacy. Through structured training, awareness campaigns, and youth-led initiatives, the action strengthened the role of young people as agents of change, while also engaging caregivers, local leaders, and decision-makers to create an enabling environment for responsive and inclusive MHPSS services.

Project Background

The current project aims to enhance the psychosocial well-being of youth in Palestine particularly young women by increasing awareness around mental health, reducing stigma, and promoting help-seeking behaviors through community-based and youth-led initiatives. Implemented by YWCA of Palestine from 2023 to 2025, the project targets six marginalized and high-risk areas: Al Jalazoun, Al Am'ari, and Jenin refugee camps, Tammun-Tubas, Dora-Hebron, and the Arab Al Jahaleen Bedouin area.

The project uses a context-sensitive, rights-based, and youth centered approach, placing young people at the center of awareness campaigns, leadership development, peer education, and advocacy efforts. A core component is the "Rise Up!" leadership methodology, complemented by consultations, and community-based psychosocial support. The project

also promotes intergenerational dialogue, community mobilization, and stakeholder engagement at both local and national levels.

Despite a challenging political and economic context, the project has maintained its momentum through participatory and adaptive methodologies. These include hybrid engagement formats, knowledge transfer between youth cohorts, and partnerships with grassroots CBOs, the Ministry of Health, UNRWA, and the MHPSS Working Group. The initiative seeks to build community resilience and normalize conversations around mental health, creating an enabling environment for youth to thrive.

Specific project outcomes and output are as follows:

Outcome 1: Increased Mental Health Awareness and Help-Seeking

Young people, especially young women, demonstrate greater understanding of mental health, stigma reduction, and the availability of local services, leading to improved help-seeking behaviours.

Outcome 2: Youth Engagement in MHPSS Policy Advocacy

Youth are actively involved in engaging with duty bearers and influencing the development of more inclusive and youth-centred national mental health policies.

1 Expenditure Verification Objectives

This expenditure verification pertains to the execution of certain agreed procedures regarding the financial reporting under the agreement. Such verification must allow the auditor to apply specific procedures listed under point 5 of these Terms of Reference and to submit to the coordinator a report of factual findings regarding the specific verification procedures implemented. For this verification the auditor examines the factual information given in the financial report submitted and compares it to the conditions of the grant contract. As this assignment does not contain any assurance undertakings, the auditor does not provide any audit opinion or assurance. Contracting Authority assesses the factual observations provided by the auditor and draws its own conclusions.

This work involves assessing the inherent risks that:

- the financial report is unreliable, i.e., it does not present, in all material respects, the actual expenditure incurred, and revenue actually received in accordance with the applicable contractual terms
- the expenditure reported in the financial report has not, in all material respects, been incurred in accordance with the applicable conditions
- the revenue generated by the reporting entity in the performance of the contract is not deducted from the expenditure declared in accordance with the applicable conditions
- fraud and irregularities have occurred which may have affected the expenditure and/or revenue reported under the contract.

The expenditure auditor should assess the inherent risk in relation to, among other things, the number and complexity of transactions, the complexity of the activities under the contract, the number of entities involved in the implementation and the environment in which the contract is performed. In addition, the expenditure auditor, based in part on the information provided, will consider the control risk, i.e., whether the design of the internal

control system sufficiently mitigates the inherent risks identified and whether it is plausible that it is operating effectively.

4 Expenditure verification tasks

The expenditure auditor should carry out the following checks, unless they are not relevant to the eligibility criteria for the type of contract. The expenditure auditor is therefore required to acquire a sufficient understanding of these requirements in order to carry out only the relevant checks and apply the relevant eligibility conditions correctly.

4.1 General tasks

i. Verification Coverage

The sample to be audited must represent at least 90% of the expenditure for the period.

For the purpose of determining what the overall material misstatement or error is, the Expenditure Verifier will apply a materiality threshold of 2% of the total amount of the gross reported expenditure with a confidence level of 95%.

ii. Cost eligibility criteria

The auditor shall verify eligibility of the costs according to the following criteria set below and in line with **ARTICLE 4 OF** the grant agreement:

4.1.1 Expenditure was incurred by the entity and relates to the entity.

4.1.2 Expenditure is recorded in the accounting system of the reporting entity or other entities having incurred expenditure

Expenditure is recorded in the accounting system of the reporting entity or other entities having incurred expenditure in accordance with the applicable accounting standards and the usual cost accounting practices of the reporting entity.

4.1.3 Expenditure was incurred during the contractual eligibility period

Expenditure declared in the financial report was incurred during the contractual period of implementation of the action. Expenditure paid after the submission of the financial report is indicated in the final report with the estimated date of payment.

4.1.4 Expenditure was indicated in the contractual provisional budget

Expenditure shown in the financial report was indicated in the contractual budget. The applicable budget ceilings were not exceeded. Expenditure has been allocated to the correct headings in the financial report.

4.1.5 Expenditure required to implement the contractual activities is reasonable and justified

In all likelihood, the direct and indirect expenses included in the financial report were necessary to carry out the contractual activities. The amount of expenditure items in the financial report is reasonable and justified and respects the principle of sound financial management.

4.1.6 Expenditure is identifiable and verifiable

Expenditure is supported by sufficient documentary evidence (e.g., invoices, contracts, purchase orders, payslips, time sheets) and proof of payment. Where expenditure was allocated, the allocation key applied was based on sufficient, appropriate and verifiable underlying information. Expenditure is supported by evidence that the work has been carried out, the goods received, or the services delivered. The existence of assets is verifiable. (Please refer to the countersigned grant agreement and annexes on their supporting documents required)

4.1.7 Compliance with procurement rules

For the expenditure items concerned, the reporting entity has complied with the contractual requirements for procurement

4.1.8 Expenditure meets the provisions of applicable tax and social legislation

For the relevant expenditure items, the reporting entity complies with the requirements of tax and social legislation (e.g., employers' share of taxes, pension contributions and social security contributions).

4.2 Specific tasks of expenditure verification

4.2.1 Field visits

The audit will be conducted at YWCA's office and desk review by providing supporting documents (scanned and hard copies).

4.2.2 Grant Agreements

The specific tasks of the mission are related to the particular context, environment and risks of the Grant Agreement implementing partners.

Indeed, the auditor must ensure, with specific regard to Grant Agreements, that:

- Financial reporting is correct and complete and is carried out in accordance with the requirements described in the agreements
- Expenditure is eligible under the budget allocated in these agreements
- The organisations' internal control system for managing these grant agreements is adequate
- Contractual requirements are respected.

I.e. total payment of 100,000 euros out of an overall budget of 118,234 euros - overall execution rate 85%.

4.3 General approach of the auditor

Auditor confirms that he/she is a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC) and therefore the auditor carries out this assignment:

- in line with the International Standard on Related Services (ISRS 4400) 'Engagements to perform Agreed-upon Procedures regarding Financial Information'

issued by the IFAC

- while complying with the Code of Ethics for Professional Accountants elaborated and issued by IFAC's International Ethics Standards Board for Accountants (IESBA). The Code sets out fundamental ethical principles for auditors relating to integrity, objectivity, independence, professional competence, care and diligence, confidentiality, professional conduct and technical standards.

The auditor will have to assess the appropriateness (efficiency and effectiveness) of the controls and use a risk-based approach. Through this approach, he or she will have to assess the relative importance of the various areas of risk, among which:

- Identify the weaknesses of the system that encourage external risks of errors and fraud.
- Identify fiscal, social and environmental risks (obligation of the enterprise)
- Identify all risk factors that could influence the quality and reliability of financial information.
- Identify significant differences with the budget and related risks.

The following documents will be used (to be adapted in function of the agreement):

- Grant Agreement between 28/08/2023 and 28/08/2025.
- Action Proposal
- Logical Framework
- Budget
- Manual of procedures and administrative management
- Financial reports and statements

5 Organisation of the mission

5.1 Work plan

The expenditure verification mission comprises three phases:

- The preliminary phase;
- The field work;
- The writing and presentation of the report.

5.1.1 Phase 1: preliminary phase

The preliminary phase is the period dedicated to get familiar with and understand the specific context and environment of the project.

The preliminary phase may include final validation of the methodology and the work plan for the rest of the mission.

This phase is not to last more than two working days.

5.1.2 Phase 2: field work

The field tasks encompass among other things: interviews with staff and other project stakeholders, walk-through tests, examination of relevant documents and on-the-spot checks of project activities.

This phase should not exceed 5 working days. The fieldwork includes the following milestones:

Kick-off meeting Before the beginning of the audit mission	Target: Programme Content: <ul style="list-style-type: none"> • Session to explain the mission objectives, scope, methodology and expected outputs in function of the specifics of the project • Presentation of the programme (planned interviews, required documents) • Questions & Answers
Intermediary meeting At least once halfway the mission	Target: The management of the project and/or the partner Content: <ul style="list-style-type: none"> • Important findings • Validation of these findings • Level of achievement of the mission (What has been realised? What still needs to be done?) • Reorientation of scope? • Test and interviews results
Closing meeting End of field work + maximum two days	Target: Programme Content: <ul style="list-style-type: none"> • Presentation of findings after tests and interviews • Achievements of the expenditure verification mission • Lessons learned • Adversarial procedure • Comments from the auditees • Recommendations proposed.

Minutes of the opening meeting will be drawn up in case changes are notified concerning the work programme. In all other cases, the attendance list will be signed and attached to the final report.

The minutes of the Closing meeting are formalised in the 'aide-mémoire' summarising the main points addressed, which is submitted at the latest 2 working days after the meeting. The 'aide-mémoire' is only commented upon in case significant differences appear with the items of the closing meeting or obvious misunderstandings are detected concerning the verified topics. In all other cases, the 'aide-mémoire' is not commented upon.

If any intermediary meeting is held, minutes will be drawn up, including among other things:

- the names of the participants,
- the problems dealt with, the solutions proposed, and
- the decisions taken.

The minutes are drawn up by the auditor and must be signed by the head of the field mission (designated in the programme) and the representative of the Representation.

This phase will take 5 working days, from 01/10/2025 to 8/10/2025.

5.1.3 Phase 3: Writing and presenting reports

The last stage consists of the conclusion of the expenditure verification mission and the

drafting of the report.

The provisional report will include the remarks formulated during the Closing meeting. This report will be submitted to the contracting beneficiary which will transfer it to Contracting Authority.

The report, written in English, includes the verification of the project and lists the resulting findings and conclusions as well as the recommendations of the mission for the different project execution levels.

The final deadlines to be respected are:

STEPS	TIMETABLE	DEADLINE (Maximum duration)
Closing meeting		Day 1
1. The Auditor sends a draft report to Contracting Authority.	Within 15 working days from Closing meeting	2 + 15
2. Contracting Authority sends comments on the draft report to the Auditor.	Within 10 working days after the draft report has been received	2 + 25
3. The Auditor sends the adapted draft report to Contracting Authority (including the Project/Partner comments) for approval.	Within 5 working days after the comments have been received	1 + 30
4. Contracting Authority accepts the draft report and informs the Auditor. (Technical acceptance)	Within 5 working days after the report has been received	1 + 35
5. The Auditor sends the final report to the Representation of Contracting Authority.	Within 5 working days after the day after the date of acceptance of the report	1 + 40
6. Provisional acceptance per mission by Contracting Authority. (Partial provisional acceptance)	Within 5 working days from the receipt of the final report	1 + 45

The draft report is forwarded in digital format.

The final signed reports are sent in digital copy in a “protected” PDF format (no modification or partial copy possible), signed by a partner mandated to represent the auditor of the public contract by means of a qualified electronic signature.

The consultant is not authorised to commit him or herself in the name of the organization.

5.2 Conservation of working documents

The auditor correctly stores and conserves the internal working documents for a period of 10 years as from the date the definitive expenditure verification reports are transferred.

6 Documentation and deontology

The auditors will have free access to all information and to all persons/services that they will consider necessary and useful to the purpose of the mission. It is understood that the expenditure verification will in no way be confined.

Contracting Authority and the Contracting beneficiary organisations will prepare, before the start of on-site work, all documentation available. This should include at least the Specific Agreement, the agreement(s), the contract(s), the accounting and banking documents as well as a copy of principal correspondence.

A summary list will be given to the auditors and countersigned by them for agreement and reception.

All the documents must be transferred back at the end of the mission and the summary list will be countersigned by the financial officer of each entity receiving documents back.

Information of a confidential nature will be treated with all due care and may not be disclosed unless to persons that are duly entitled.

7 Proposal Evaluation Criteria

Proposals will be evaluated based on **both technical and financial criteria**, with the **technical proposal accounting for 70%** of the overall score and the **financial proposal accounting for 30%**. Evaluation will be conducted according to the following areas and criteria:

➤ Technical Proposal (70%)

Team Profiles and CVs – 15 points

- Qualifications and experience of the proposed team will be assessed based on submitted CVs. This includes academic credentials, relevant professional experience, and specialized skills in the area of focus.

Relevant Experience in the Sector – 20 points

- The auditor's experience will be assessed based on prior work conducting audits or financial reviews with a focus in the mental health and psychosocial support (MHPSS) sector, particularly in projects targeting youth and women in fragile or conflict-affected settings. Demonstrated understanding of compliance, financial accountability, and risk management within humanitarian or development programs will be considered an asset.

Proposed Methodology – 20 points

- The technical soundness of the proposed evaluation methodology will be assessed. This includes tools, techniques, and approaches relevant to the project's objectives and context.

Work Plan and Timeline – 5 points

- The feasibility and clarity of the proposed work plan and timeline for completing the assignment will be reviewed.

Understanding of the Terms of Reference – 10 points

- Proposals will be evaluated based on how clearly the applicant demonstrates an understanding of the TOR, including tasks, deliverables, and expected outcomes.

Only applicants scoring a minimum of 50 out of 70 in the technical evaluation may proceed to the financial stage

➤ Financial Proposal (30%)

The financial proposal will be evaluated separately and in alignment with the submitted technical offer. YWCA of Palestine reserves the right to propose budgetary adjustments if needed.

8 Terms and Conditions

- The Auditor agrees to not divulge confidential information to any person for any reason during or after completion of this contract with YWCA of Palestine. Upon completion or termination of this contract, the auditor/s undertake to return to YWCA of Palestine any materials, files, or property in their possession that relate to the business affairs of YWCA. The consultant is responsible for the safety, security, and administration of primary and secondary data collection.
- All intellectual property and/or copyright material produced by the auditor/s whilst under contract to YWCA of Palestine remain the property of YWCA of Palestine and will not be shared with third parties without the express permission of YWCA. The Auditor/s are required to surrender any copyrighted material created during the term of the contract to YWCA upon completion or termination of the contract.
- The Auditors are expected to maintain high professional and ethical standards and comply with YWCA of Palestine's internal policies. YWCA is committed to ensuring a safe environment and culture for all people, and with whom we come in contact during our work. All members of the evaluation team will be required to comply with YWCA Safeguarding Policy and sign the Safeguarding Code of Conduct.
- The proposal must remain valid for a minimum of 60 days after the submission deadline.
- The Association is not obligated to accept the lowest price. Evaluation will be based on best value for money through both technical and financial assessment.
- The Association reserves the right to negotiate with the best bidder or to not contract with any of the applicants if the proposals do not meet the requirements.
- The Association reserves the right to request additional information or background checks when needed. The Association may terminate the contract if any past or present conduct is found to violate ethical or legal standards.
- All outputs resulting from this contract, including the reports, are the exclusive property of the YWCA of Palestine.

9 Application Procedures

Interested applicants are requested to submit the technical and financial proposal information as part of the initial screening. The following documents should be submitted via email to YWCA of Palestine's Procurement Department procurement@ywca.ps no later than **12/09/2025**. The proposal shall include

1. Cover Letter, signed by a duly authorized representative of the Applicant's organization, mentioning the total bid amount in euro.
2. Profile (CV, authorized certificate and registrations, past experiences, and 3 references letters)
3. Technical Proposal outlining the methods to be used, along with a brief explanation and justification for the approach.
4. Financial Proposal, kindly provide your proposal in Euro **Excluding** VAT This should cover expert fees as well as any ancillary expenses (transportation, accommodation, workshops, and other related costs).
5. Consulting Team Profile – For firms: the organizational profile and CVs of the lead consultant and team members. For individuals: CVs of all involved personnel.
6. A recent and relevant evaluation report conducted by the applicant demonstrating experience with related projects.