

## **Terms of Reference for Accounting Services for the Direct Disbursement Mechanism (DDM)**

### **Work to be performed**

The estimated annual scope and frequency of immunization campaigns will be determined through periodic epidemiological and operational analysis. For budgeting purpose, the following are assumed:

1. 2 Rounds of Polio NIPDs 36 States plus FCT in February 2025, and March 2025,
2. 2 Rounds of Polio OBRs for 18 States in June 2025 and July 2025
3. 1 Round of Measles campaign National round
4. 1 Round of HPV campaign National Round
5. 1 Round of Malaria campaign National Round
6. 1 National Round Yellow Fever/MenA

### **The following will be the agreed upon procedure:**

Obtain copies of the payment instructions from WHO, with budgeted detail payments for each Round of SIAs

Obtain detailed bank account statements from WHO for the SIAs Round, which indicate all related receipts and payments made.

Obtain details of payment made at WHO state offices for Pre-campaign activities and/or allowances/stipends to vaccination personnel.

Conduct reconciliation of the WHO payment instructions, bank account statements, disbursement reports and related receipts at the national, state, and local government levels.

Produce a Financial Report for all expenditures made at the state and local governments levels for SIAs rounds.

Produce a consolidated Financial Report for all receipts/expenditures made for the SIAs round.

### **Reporting requirements.**

Consolidated financial report for each round of SIAs

### **Finance and accounting requirements**

The engagement and reporting are in accordance with the International Standard on Related Services 4400 – “Engagements to perform agreed

Upon procedures regarding financial information, issued by the International Federation of Accountants (IFAC)

### **Monitoring Report:**

The Accounting Firm is expected to carry out the following activities.

- Visit the implementing states to validate payment cards.
- Validate payment cards against disbursement report.

- Pick up payment activity cards from implementing states.
- Produce monitoring report for the SIA activity in implementing state.

**Timeline For Deliverables**

<b>Monitoring Report:</b>
1. Accounting firm to issue first draft report expected 30 days after the last payment
2. WHO will dispatch extract reports to states offices of draft report within 7 days for feedback.
3. WHO will give feedback to accounting firm 15 days after receipt. of first draft report
4. Accounting firm will share second draft report within 15 days of receipt of comments.
5. WHO will review and give feedback to accounting firm within 7 days.
6. Accounting firm will produce final report within 15 days
<b>Financial Report:</b>
1. WHO – To forward state SIA Financial Report to Accounting firm 30 days after implementation for each round.
2. WHO will forward all approved instruction for payment and disbursement report to the Accounting firm within 15 days after payment exercise.
3. Accounting firm will issue first draft report to WHO within 45 days of receiving 1&2 above.
4. WHO will review report within 10 days and submit comments.
5. WHO will close the bank account within 10 days after revision of the first draft.
6. WHO to forward closure documents i.e., Bank statement, Approved instruction for closure within 2 days.
7. Accounting firm will share with WHO the revised financial report within 7 days.
8. WHO will review and authorize publishing of the financial report within 7 days.
9. Accounting firm will finalize and publish financial report within 10 days.
<b>Scanning and archiving of payment activity cards:</b>
1. Accounting firm will pick up payment activity cards from WHO State office 14 days after payment is concluded.
2. The Scanning vendor will scan, index and archive payment activity cards 30 days after verification for national round and 15 days for sub-national round (This service is provided by a different Contractor).