### Audit Pass Note 5: Tracking Costs and Results

<table>
<thead>
<tr>
<th>Control point</th>
<th>How to maximize the score</th>
<th>What may lead to losing points?</th>
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</thead>
</table>
| 5.1 Costs are tracked annually and cumulatively. (Must) | • An accounting system is in place to track in-country expenditure.  
• Expenditure reports on total annual and cumulative in-country expenditure are part of the programme’s management system. | • No expenditure tracking system. |
| 5.2 Programme-wide impact is clearly and appropriately aggregated. (Must) | • There is a clear system to calculate annual performance against programme-wide aggregable indicators taking overlapping into account (if any).  
• Calculations of annual impact against the aggregate indicators are clear and correct  
• Senior managers can explain how calculations were derived.  
• Numbers and calculations can be traced from the original assessment data all the way to the aggregation system. | • Numbers in the aggregation system cannot be traced back to original assessment.  
• Calculation errors in calculating aggregable totals.  
• Explanations of estimations are missing.  
• Double-counting beneficiaries when two or more interventions /sectors overlap.  
• Key programme documents (such as the annual aggregation report, annual report, intervention guide or results chains) show different impact results than those produced by the system for calculating impact. |
| 5.3 Costs are allocated by major component of the programme. (Applicable only to programmes with more than one main component). (Rec) | • An accounting system is in place to track total amount of in-country expenditure (only direct cost, no need to split overhead), disaggregated by major components (such projects, divisions, or sectors).  
• Expenditure reports on total annual and cumulative in-country expenditure, disaggregated by component, are available. | • No system for recording and calculating in-country expenditure, disaggregated by components. |