



**AUDIT**

**OF**

**UNDP BANGLADESH**

**URBAN PARTNERSHIPS FOR POVERTY REDUCTION**  
**(Directly Implemented Project No. 58224)**

**Report No. 1212**  
**Issue Date: 17 January 2014**

## Report on the audit of UNDP Bangladesh Urban Partnerships for Poverty Reduction (Project No. 58224) Executive Summary

From 8 September to 2 October 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through S.P. Chopra & Co (the audit firm), conducted an audit of Urban Partnerships for Poverty Reduction, Project No. 58224 (the Project), which is directly implemented and managed by the UNDP Country Office in Bangladesh (the Office). The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The last audit of the Project was conducted by OAI in 2012.

The Project reported expenditure totalling \$21.6 million during the period from 1 January to 31 December 2012, of which \$10.9 million was implemented by UNDP. The Project was funded by the United Kingdom and UNDP.

### Audit scope and objectives

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the UNDP implemented portion of the Project's Statement of Expenditure (Combined Delivery Report) for the period from 1 January to 31 December 2012 and Statement of Assets as of 31 December 2012.

### Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
10,957	Unqualified	1,058	Unqualified

### Key issues and recommendations

The audit raised 5 issues and resulted in 5 recommendations, of which 4 (80 percent) were ranked high (critical) priority, meaning "Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP and may affect the organization at the global level."

The high priority recommendations are as follows:

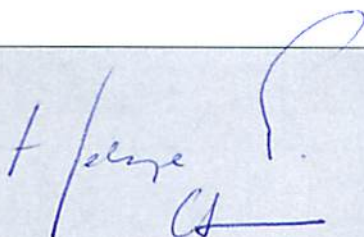
Project management (Issue 1)	<u>Inadequate project oversight</u> . Project Steering Committee meetings and Project Management Board meetings did not take place as required by the Project Document. OAI recommends that the Project Steering Committee and Project Management Board meetings take place regularly, in accordance with the Project Document.
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Project management (Issue 2)	<u>Monthly progress reports not reviewed by the Project Management Board.</u> There was no evidence indicating that the monthly progress reports prepared at the township level were reviewed by the Project Management Board. OAI recommends that the review of progress reports be documented and relevant issues be discussed and reported at the Project Board level.
Asset management (Issue 4)	<u>Weaknesses within asset management.</u> A physical verification of assets was not completed in 2012, although the verification was subsequently completed in 2013. The audit also noted inadequate segregation of duties between staff responsible for asset management and staff performing the verification. In addition, the project asset list was prepared in Excel, and the Asset Focal Point was able to make changes to the asset list without senior management approval. OAI recommends that asset verification be completed twice per year, that duties be properly segregated, and that any amendments made to the asset list be approved by senior management.
(Issue 5)	<u>Asset list not updated and partially unsupported.</u> Between 2011 and 2012, the acquisition values for 104 assets were modified without adequate supporting documentation. Furthermore, the asset list contained 1,163 items awaiting disposal with an acquisition cost of \$244,735. OAI recommends that changes to the asset list be supported with adequate supporting documentation, and that obsolete assets be disposed of in accordance with the corporate policy.

The implementation status of previous OAI audit recommendations (Report No. 1027, 23 May 2013) was also validated. Of the six recommendations, five were fully implemented and the remaining recommendation was in progress.

#### Management's comments

The Resident Representative accepted all the recommendations and is in the process of implementing them.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations



**AUDIT OF URBAN PARTNERSHIPS  
FOR POVERTY REDUCTION (UPPR),  
BANGLADESH FOR THE YEAR 2012**

**AWARD NO. 00011492**

**PROJECT NO. 00058224**

**S.P. CHOPRA & CO.**  
**CHARTERED ACCOUNTANTS**  
**NEW DELHI, INDIA**

**S.P. CHOPRA & CO.**  
Chartered Accountants

**31-F, Connaught Place**  
**New Delhi- 110 001**  
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## **Part: I - Executive Summary**

We have been engaged by the Office of Audit and Investigations (the "OAI"), United Nations Development Programme (UNDP) to conduct audit of the project Urban Partnerships for Poverty Reduction having award number 00011492 and project number 00058224 (the "Project") for the period from 1 January 2012 to 31 December 2012 directly implemented by UNDP, Bangladesh. The audit was conducted from 8 September 2013 to 2 October 2013.

The audit is a financial audit to express an opinion on whether the financial statements present fairly, in all material respects, the result of the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures, and donor agreements. The audit covered the review of the Project's Statement of Expenditure (Combined Delivery Report) for the period from 1 January 2012 to 31 December 2012 and statement of assets and equipment as at 31 December 2012. We also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of organization and staffing, project management, human resources, financial and cash management, procurement, asset management and general administration.

For the year ended 31 December 2012, the Project recorded expenditure totaling \$21,611,207.98 of which UNDP implemented portion was \$10,957,240.25.

### **Key issues and recommendations:**

The audit raised four high rated issues (two within project management and two within assets management) and one medium rated issue within procurement. These were mainly caused by inadequate guidance or supervision at UNDP Country Office level. To address these issues, five recommendations are made.

### **Results of financial audit**

### **Audit opinion on combined delivery report for the year 2012**

We expressed an unmodified audit opinion on the combined delivery report (the "CDR") for the period from 1 January 2012 to 31 December 2012.

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## **Audit opinion on statement of assets and equipment as at 31<sup>st</sup> December 2012**

We expressed an unmodified audit opinion on the statement of assets and ent (the "Statement") as of 31 December, 2012. However without modifying our opinion, the user's attention has been drawn to the fact that the asset statement as of 31 December 2012 included 1163 assets with an acquisition cost of \$244,735, which have completed their useful economic life and are awaiting disposal. The majority of these assets relate to the LPUPAP project (the pilot project for UPPR), which were transferred to UPPR on its inception. Following the physical verification of assets in 2013, management is in the process of updating the UPPR asset statement.

### **Acknowledgement**

We wish to place on record our thanks and appreciation to the management of the Project, UNDP Country Office in Bangladesh and the Regional Audit Centre for Asia and the Pacific, OAI for the cooperation extended to us during our audit.

**For S.P.Chopra & Co.**  
Chartered Accountants  
FRN No. 000346N

Place: New Delhi, India  
Date: 9 January 2014

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**Sanjiv Gupta**  
Partner  
M. No. 83364

**Part II - Independent Auditor's Report**  
**To Audit Chief, UNDP, Regional Audit Centre for Asia and the Pacific, OAI**

**Urban Partnerships for Poverty Reduction**  
**Award Number 00011492 and Project Number 00058224**

We have audited the UNDP implemented portion of expenditure of \$10,957,240.25 included in the total expenditure of \$21,611,207.98 reported in the accompanying Combined Delivery Report (the "CDR") of Urban Partnerships for Poverty Reduction project having Award Number 00011492 and Project Number 00058224 (the "Project") for the period from 1 January 2012 to 31 December 2012.

**Management's Responsibility for the Combined Delivery Report**

Management is responsible for the preparation of the CDR of Urban Partnerships for Poverty Reduction project in accordance with UNDP accounting policies, and for such internal control as management determines is necessary to enable the preparation of the CDR that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the CDR based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the CDR is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the CDR. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the CDR, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Project's preparation of the CDR in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control. An audit also includes evaluating the appropriateness accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the CDR.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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## Opinion

In our opinion, the accompanying CDR of Urban Partnerships for Poverty Reduction project presents fairly, in all material respects, the UNDP implemented portion of expenditure of \$10,957,240.25 out of total expenditure of \$21,611,207.98 recorded under the UNDP disbursement column in the CDR for the period from 1 January 2012 to 31 December 2012 in accordance with UNDP accounting policies and were: (i) in conformity with the approved Project budget; (ii) for the approved purposes of the Project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

**For S.P.Chopra & Co.**  
Chartered Accountants  
FRN No. 000346N

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Place: New Delhi, India  
Date: 9 January 2014

**Sanjiv Gupta**  
Partner  
M. No. 83364



Selection Criteria:

Business Unit : BGD10  
Period : Jan-Dec (2012)  
Selected Project ID : 00011492  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00058224

Project Id : 00011492 URBAN POVERTY ALLEVIATION	Period :	Jan-Dec (2012)		
Output # : 00058224 Urban Partnerships for Poverty	Impl. Partner :	00256 National Execution		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 39201 (Bangladesh - Central)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	445,095.99	445,095.99
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	295,066.83	295,066.83
71635 - Travel - Other	0.00	0.00	7,813.59	7,813.59
72615 - Micro Capital Grants-Other	0.00	0.00	9,516,396.08	9,516,396.08
75105 - Facilities & Admin - Implement	0.00	718,506.09	0.00	718,506.09
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>718,506.09</b>	<b>10,264,372.49</b>	<b>10,982,878.58</b>

**Total for Dept : 39201 0.00 718,506.09 10,264,372.49 10,982,878.58**

Dept: 39208 (Bangladesh - Poverty Reduction)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	21,641.74	0.00	21,641.74
61310 - Post Adjustment - IP Staff	0.00	8,508.91	0.00	8,508.91
62310 - Contrib to Jt Staff Pens Fed-IP	0.00	7,242.60	0.00	7,242.60
62315 - Contrib. to medical, social in	0.00	80.40	0.00	80.40
62320 - Mobility, Hardship, Non-remova	0.00	3,302.85	0.00	3,302.85
62340 - Annual Leave Expense - IP	0.00	4,266.26	0.00	4,266.26
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.51	0.00	462.51
63530 - Contribution to EOS Benefits	0.00	753.76	0.00	753.76
63535 - Contribution to Security	0.00	1,206.03	0.00	1,206.03
63540 - Contribution to Training	0.00	301.50	0.00	301.50
63545 - Contribution to ICT	0.00	452.26	0.00	452.26
63550 - Contributions to MAIP	0.00	60.29	0.00	60.29
63555 - Contribution to UN JFA	0.00	542.71	0.00	542.71
63560 - Contributions to Appendix D	0.00	90.45	0.00	90.45
64306 - Appointment-Ticket Costs	0.00	951.00	0.00	951.00
64307 - Appointment-Subsistence Allow	0.00	3,120.00	0.00	3,120.00
64308 - Appointments-Lump Sum	0.00	8,824.58	0.00	8,824.58
64309 - Appointment-Shipsments	0.00	10,000.00	0.00	10,000.00
65115 - Contributions to ASHI Reserve	0.00	1,959.79	0.00	1,959.79
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
71205 - Intl Consultants-Sht Term-Tech	0.00	33,248.00	0.00	33,248.00
71305 - Local Consult.-Sht Term-Tech	0.00	1,732.15	0.00	1,732.15
71405 - Service Contracts-Individuals	0.00	439,394.14	0.00	439,394.14
71610 - Travel Tickets-Local	0.00	987.41	0.00	987.41
71620 - Daily Subsistence Allow-Local	0.00	2,998.39	0.00	2,998.39
71635 - Travel - Other	0.00	2,450.92	0.00	2,450.92
72140 - Svc Co-Information Technology	0.00	4,610.74	0.00	4,610.74
72210 - Machinery and Equipment	0.00	1,123.22	0.00	1,123.22
72425 - Mobile Telephone Charges	0.00	1,915.13	0.00	1,915.13

Operations Manager  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Dept  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207



Md. Abdur Rashid Khan  
Project Director  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207

Pauline Tamesis  
Country Director  
UNDP-Bangladesh



Project ID : 00011452 URBAN POVERTY ALLEVIATION	Period : Jan-Dec (2012)
Output # : 00058224 Urban Partnerships for Poverty	Impl. Partner : 00256 National Execution
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	550.47	0.00	550.47
72605 - Grants to Instt & other Benef	0.00	22,583.03	0.00	22,583.03
72805 - Acquis of Computer Hardware	0.00	154.03	0.00	154.03
74210 - Printing and Publications	0.00	1,533.04	0.00	1,533.04
76120 - Unrealized Loss	0.00	217.50	0.00	217.50
76125 - Realized Loss	0.00	157.08	0.00	157.08
76130 - Unrealized Gain	0.00	- 122.12	0.00	- 122.12
76135 - Realized Gain	0.00	- 233.50	0.00	- 233.50
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>587,258.39</b>	<b>0.00</b>	<b>587,258.39</b>

**Fund : 30000 (PROGRAMME COST SHARING)**

61305 - Salaries - IP Staff	0.00	227,650.35	0.00	227,650.35
61310 - Post Adjustment - IP Staff	0.00	90,026.02	0.00	90,026.02
61360 - Other payroll costs IP	0.00	13,500.00	0.00	13,500.00
62305 - Dependency Allowances-IP Staff	0.00	8,786.94	0.00	8,786.94
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	71,196.21	0.00	71,196.21
62315 - Contrib. to medical, social in	0.00	2,907.19	0.00	2,907.19
62320 - Mobility, Hardship, Non-remova	0.00	40,130.10	0.00	40,130.10
62340 - Annual Leave Expense - IP	0.00	5,045.15	0.00	5,045.15
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	1,620.00	0.00	1,620.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	13,469.55	0.00	13,469.55
63350 - Reimb of Income Tax-IP Staff	0.00	- 3,165.00	0.00	- 3,165.00
63530 - Contribution to EOS Benefits	0.00	7,927.00	0.00	7,927.00
63535 - Contribution to Security	0.00	12,683.13	0.00	12,683.13
63540 - Contribution to Training	0.00	3,170.79	0.00	3,170.79
63545 - Contribution to ICT	0.00	4,756.22	0.00	4,756.22
63550 - Contributions to MAIP	0.00	634.15	0.00	634.15
63555 - Contribution to UN JFA	0.00	5,707.37	0.00	5,707.37
63560 - Contributions to Appendix D	0.00	951.25	0.00	951.25
64308 - Appointments-Lump Sum	0.00	9,869.28	0.00	9,869.28
65115 - Contributions to ASHI Reserve	0.00	20,610.19	0.00	20,610.19
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,931.40	0.00	1,931.40
71205 - Intl Consultants-Sht Term-Tech	0.00	60,983.27	0.00	60,983.27
71210 - Intl Consultants-Sht Term-Supp	0.00	14,108.14	0.00	14,108.14
71305 - Local Consult-Sht Term-Tech	0.00	34,458.81	0.00	34,458.81
71310 - Local Consult-Short Term-Supp	0.00	3,344.65	0.00	3,344.65
71405 - Service Contracts-Individuals	0.00	1,796,703.06	0.00	1,796,703.06
71410 - MAIP Premium SC	0.00	1,595.79	0.00	1,595.79
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	2,007.95	0.00	2,007.95
71615 - Daily Subsistence Allow-Intl	0.00	25,670.06	0.00	25,670.06
71620 - Daily Subsistence Allow-Local	0.00	82,216.39	0.00	82,216.39
71635 - Travel - Other	0.00	7,162.70	0.00	7,162.70
72120 - Svc Co-Trade and Business Serv	0.00	4,124.78	0.00	4,124.78
72125 - Svc Co-Studies & Research Serv	0.00	304.55	0.00	304.55
72165 - Svc Co-Social Svcs, Social Sci	622.04	95,425.73	0.00	96,047.77
72175 - Svc Co-Urban, Rural & Regional	0.00	55,841.94	0.00	55,841.94
72210 - Machinery and Equipment	0.00	1,336.77	0.00	1,336.77
72220 - Furniture	0.00	393.85	0.00	393.85
72225 - Sale of Equip & Furniture	0.00	442.41	0.00	442.41
72405 - Acquisition of Communic Equip	0.00	94.79	0.00	94.79

Operations Manager  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207



Md. Abdur Rashid Kha:  
Project Director  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207

Pauline Tamesis  
Country Director  
UNDP-Bangladesh





Project Id : 00011492 URBAN POVERTY ALLEVIATION	Period : Jan-Dec (2012)			
Output # : 00058224 Urban Partnerships for Poverty	Impl. Partner : 00256 National Execution			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72410 - Acquisition of Audio Visual Eq	1,569.14	0.00	0.00	1,569.14
72420 - Land Telephone Charges	0.00	455.15	0.00	455.15
72425 - Mobile Telephone Charges	743.96	15,577.22	0.00	16,321.18
72430 - Postage and Pouch	0.00	5.87	0.00	5.87
72435 - E-mail-Subscription	18,086.56	0.00	0.00	18,086.56
72440 - Connectivity Charges	0.00	443.89	0.00	443.89
72505 - Stationery & other Office Supp	45,061.00	2,909.69	0.00	47,970.69
72515 - Print Media	0.00	5,206.15	0.00	5,206.15
72605 - Grants to Instit & other Benef	0.00	6,048,550.00	0.00	6,048,550.00
72805 - Acquis of Computer Hardware	0.00	4,132.07	0.00	4,132.07
72810 - Acquis of Computer Software	0.00	1,749.09	0.00	1,749.09
72815 - Inform Technology Supplies	57.83	5,825.94	0.00	5,883.77
73105 - Rent	725.38	0.00	0.00	725.38
73110 - Custodial & Cleaning Services	3,301.84	0.00	0.00	3,301.84
73125 - Common Services-Premises	0.00	-1,454.00	0.00	-1,454.00
73405 - Rental & Maint-Other Office Eq	3,077.41	264.31	0.00	3,341.72
73410 - Maint, Oper of Transport Equip	79,788.43	-1,094.81	0.00	78,693.62
74110 - Audit Fees	0.00	24,808.00	0.00	24,808.00
74210 - Printing and Publications	5,691.28	47,424.43	0.00	53,115.71
74325 - Contrib.To CO Common Security	0.00	71,737.65	0.00	71,737.65
74510 - Bank Charges	0.00	35.00	0.00	35.00
74525 - Sundry	25,891.11	1,222.97	0.00	27,114.08
75105 - Facilities & Admin - Implement	0.00	656,251.98	0.00	656,251.98
75705 - Learning costs	204,979.26	32,462.89	0.00	237,442.15
75706 - Learning - ticket costs	0.00	19.85	0.00	19.85
76120 - Unrealized Loss	0.00	1,525.26	0.00	1,525.26
76125 - Realized Loss	0.00	33,792.39	0.00	33,792.39
76130 - Unrealized Gain	0.00	-5,552.57	0.00	-5,552.57
76135 - Realized Gain	0.00	-20,465.58	0.00	-20,465.58
Total for Fund 30000	389,595.24	9,651,475.77	0.00	10,041,071.01
Total for Dept : 39208	389,595.24	10,238,734.16	0.00	10,628,329.40
Total for Output : 00058224	389,595.24	10,957,240.25	10,264,372.49	21,611,207.98
Project Total :	389,595.24	10,957,240.25	10,264,372.49	21,611,207.98

Operations Manager  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207

*Pauline Tamesis*

Pauline Tamesis  
Country Director  
UNDP-Bangladesh

Signed By :

Date :

Signed By :

Date :

Md. Abdur Rashid Khan  
Project Director  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207

For S. P. Chopra & Co.

*S. P. Chopra*  
Partner

Place: New Delhi, India

Date: January 9, 2014

*Pauline Tamesis*  
Pauline Tamesis  
Country Director  
UNDP-Bangladesh




**Selection Criteria :**

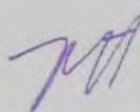
Business Unit : BGD10  
Period : Jan-Dec (2012)  
Selected Project Id : 00011492  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00059224

Project Id : ALL	Period : Jan-Dec (2012)
Output # : ALL	Impl. Partner : Location :
	Govt Exp UNDP Exp UN Agencies Exp Total Exp
39201 - Bangladesh - Central	0.00 718,506.09 10,264,372.49 10,982,878.58
39208 - Bangladesh - Poverty Reduction	389,595.24 10,238,734.16 0.00 10,628,329.40

  
Md. Abdur Rashid Khan  
Project Director  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207

  
Operations Manager  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207



  
Pauline Tamesis  
Country Director  
UNDP-Bangladesh



Funds Utilization

Selection Criteria :

Business Unit: BGD10  
Period: Jan-Dec (2012)  
Selected Project Id: 00011492  
Selected Fund Code: ALL  
Selected Dept. IDs: ALL  
Selected Outputs: 00058224

Project/Award: 00011492 URBAN POVERTY ALLEVIATION

Period: As at Dec 31, 2012

Output #	00058224	Impl. Partner :00256 National Execution	UNDP AMOUNT
Outstanding NEX advances			196,806.92
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			44,314.28

Operations Manager  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207

Md. Abdur Rashid Khan  
Project Director  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207



Pauline Tamesis  
Country Director  
UNDP-Bangladesh





Schedule to Combined Delivery Report  
IPSAS Adjustments as at 1 January 2012

Selection Criteria:

Business Unit : BDD10  
Selected Project(s) : 00011492  
Selected Fund Code : ALL  
Selected Output(s) : 00058224

Project Id : 00011492 URBAN POVERTY ALLEVIATION  
Output # : 00058224 Urban Partnerships for Poverty  
Impl. Partner : 00256 National Execution

Description	Account	Fund	Donor	Amount
Unliquidated Obligations	21015	30000-Programme	00551-DFID	12,627.93
<b>Total for Output : 00058224</b>				<b>12,627.93</b>

Project Total : 12,627.93

Operations Manager  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207

Md. Abdur Rashid Khan  
Project Director  
Urban Partnerships for Poverty Reduction Project  
Local Government Engineering Department  
Agargaon, Sher-e-Bangla Nagar, Dhaka-1207

For S. P. Chopra & Co.

Partner

Pauline Tamesis  
Country Director  
UNDP-Bangladesh

Place: New Delhi, India

Date: January 9, 2014

NOTES:

UNDP adopted IPSAS on 1 January 2012 which recognizes an expense based on goods received and/or services rendered. Consequently, expenses related to some IPSAS opening balance would be duplicated in the 2012 CDRs because of the following:

1. Goods received or services rendered in 2012 on non-fixed asset open purchase orders raised prior to 2012 would be recognized as an expense in 2012. These were ULOs in 2011
2. 2012 inventory opening balances would be expensed in 2012 when goods are consumed or delivered
3. 2012 Prepaid opening balances would be expensed in 2012 when goods are received or services rendered

**Independent Auditor's Report  
To Audit Chief, UNDP, Regional Audit Centre for Asia and the Pacific, OAI**

**Urban Partnerships for Poverty Reduction  
Award Number 00011492 and Project Number 00058224**

We have audited the accompanying Statement of Assets and Equipments (the "Statement") for \$1,057,506.50 of UNDP Project Urban Partnerships for Poverty Reduction having award number 00011492 and Project number 00058224 (the "Project") as at 31 December 2012.

**Management's Responsibility for the Statement of Assets and Equipment**

Management is responsible for the preparation of the 'Statement' for the Urban Partnerships for Poverty Reduction project in accordance with UNDP accounting policies, and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected on our judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Project's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**SANJIV  
GUPTA**

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## Opinion

In our opinion, the accompanying Statement of assets and equipments, presents fairly, in all material respects, the balances of assets and equipment of \$1,057,506.50 of the UNDP Project Urban Partnerships for Poverty Reduction as at 31 December 2012 in accordance with the UNDP accounting policies.

## Emphasis of Matter

We draw attention to observation no. 5 (d): the asset statement as of 31 December 2012 contained 1163 assets with an acquisition cost of \$244,735, which have completed their useful economic life and are awaiting disposal. The majority of these assets relate to the LPUPAP project (the pilot project for UPPR), which were transferred to UPPR on its inception. Following the physical verification of assets in 2013, management is in the process of updating the UPPR asset statement.

Our opinion is not qualified in respect of this matter.

Place: New Delhi, India  
Date: 9 January 2014

**For S.P.Chopra & Co.**  
Chartered Accountants  
FRN No. 000346N

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GUPTA

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Date: 2014.01.16 13:37+05:30

**Sanjiv Gupta**  
Partner  
M. No. 83364

(31st December 2012)

Country	Asset/Title	Source	Asset Value	Asset Description	Appr. Amount		Over time	Acquisition Date	Cost	Depreciation Method	Current Value	Notes
1 BGD	Furniture/Fixture	UPPR	Chair	Executive Chair		Tong	28-Apr-09	6,491.00	BGD/07/009-TON-1516	OTOB Ltd.	BGD10-00001517	1483 As per 2011 Approved Lit
2 BGD	Furniture/Fixture	UPPR	Chair	Executive Chair		Tong	28-Apr-09	6,491.00	BGD/07/009-TON-1517	OTOB Ltd.	BGD10-00001517	1484 As per 2011 Approved Lit
3 BGD	Furniture/Fixture	UPPR	Chair	Executive Chair		Tong	28-Apr-09	6,491.00	BGD/07/009-TON-1518	OTOB Ltd.	BGD10-00001517	1485 As per 2011 Approved Lit
4 BGD	Furniture/Fixture	UPPR	Chair	Executive Chair		Tong	28-Apr-09	6,491.00	BGD/07/009-TON-1519	OTOB Ltd.	BGD10-00001517	1486 As per 2011 Approved Lit
5 BGD	Furniture/Fixture	UPPR	Chair	Executive Chair		Tong	28-Apr-09	6,491.00	BGD/07/009-TON-1520	OTOB Ltd.	BGD10-00001517	1487 As per 2011 Approved Lit
6 BGD	Furniture/Fixture	UPPR	Chair	Executive Chair		Tong	28-Apr-09	6,491.00	BGD/07/009-TON-1521	Bartha	BGD10-00001517	New entry
7 BGD	Furniture/Fixture	UPPR	Chair	Executive Chair		Tong	12-Mar-09	3,250.00	BGD/07/009-TON-573	Bartha	BGD10-00001406	1165 As per 2011 Approved Lit
8 BGD	Furniture/Fixture	UPPR	Chair	Executive Chair		Tong	12-Mar-09	3,250.00	BGD/07/009-TON-574	Bartha	BGD10-00001406	1166 As per 2011 Approved Lit
9 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-581	Bartha	BGD10-00001406	1174 As per 2011 Approved Lit
10 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-582	Bartha	BGD10-00001406	1175 As per 2011 Approved Lit
11 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-583	Bartha	BGD10-00001406	1176 As per 2011 Approved Lit
12 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-584	Bartha	BGD10-00001406	1177 As per 2011 Approved Lit
13 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-585	Bartha	BGD10-00001406	1178 As per 2011 Approved Lit
14 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-586	Bartha	BGD10-00001406	1179 As per 2011 Approved Lit
15 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-587	Bartha	BGD10-00001406	1180 As per 2011 Approved Lit
16 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-588	Bartha	BGD10-00001406	1181 As per 2011 Approved Lit
17 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-589	Bartha	BGD10-00001406	1182 As per 2011 Approved Lit
18 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-590	Bartha	BGD10-00001406	1183 As per 2011 Approved Lit
19 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-591	Bartha	BGD10-00001406	1184 As per 2011 Approved Lit
20 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-592	Bartha	BGD10-00001406	1185 As per 2011 Approved Lit
21 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-593	Bartha	BGD10-00001406	1186 As per 2011 Approved Lit
22 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-594	Bartha	BGD10-00001406	1187 As per 2011 Approved Lit
23 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-595	Bartha	BGD10-00001406	1188 As per 2011 Approved Lit
24 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-596	Bartha	BGD10-00001406	1189 As per 2011 Approved Lit
25 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-597	Bartha	BGD10-00001406	1190 As per 2011 Approved Lit
26 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-598	Bartha	BGD10-00001406	1191 As per 2011 Approved Lit
27 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Mar-09	2,700.00	BGD/07/009-TON-599	Bartha	BGD10-00001406	1192 As per 2011 Approved Lit
28 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Jun-10	2,700.00	BGD/07/009-TON-1513	Parkes Furniture	Nen PO Voucher	1488 As per 2011 Approved Lit
29 BGD	Furniture/Fixture	UPPR	Chair	Armed Fixed Chair		Tong	12-Jun-10	2,700.00	BGD/07/009-TON-1514	Parkes Furniture	Nen PO Voucher	1489 As per 2011 Approved Lit
30 BGD	Furniture/Fixture	UPPR	Chair	Armed								

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Cleared By  
Abdur Rashid Khan  
National Project Director

**Certified by**

HR Expert  
Flaherty

Verified  
MD. FARAKUL ISLAM  
MANAGER, ACCOUNTS OFFICER  
AUDIT & ACCOUNTS AUDIT DIRECTORATE  
FOREIGN AIDED PROJECTS, DHAKA.  
\* "SEGUNBAGICHA",

Prepared By  
Mohammad Moniruzzaman  
Administrative Associate

Reviewed By  
Sujitha Sekharan  
Editorial: Manager



Quantity	Country Code	Asset Details	Source of Procurement	Asset Name	Description	Serial Number	Item Name	Category	Location	Value (USD)	PO Number	Approval Date	Approval Status
80	BGD	Furniture/Fixture	UPPR	Chair	Visitor Chair	7-Jan-10	2,473.00	86D/07/009-TOM-1508	OTCB Ltd	1606	As per 2011 Approved Lit	1607	As per 2011 Approved Lit
81	BGD	Furniture/Fixture	UPPR	Chair	Visitor Chair	7-Jan-10	2,473.00	86D/07/009-TOM-1509	OTCB Ltd	1607	As per 2011 Approved Lit	1608	As per 2011 Approved Lit
82	BGD	Furniture/Fixture	UPPR	Chair	Visitor Chair	7-Jan-10	2,473.00	86D/07/009-TOM-1510	OTCB Ltd	1608	As per 2011 Approved Lit	1609	As per 2011 Approved Lit
83	BGD	Furniture/Fixture	UPPR	Chair	Visitor Chair	23-Feb-10	2,473.00	86D/07/009-TOM-1511	OTCB Ltd	1609	As per 2011 Approved Lit	1610	As per 2011 Approved Lit
84	BGD	Furniture/Fixture	UPPR	Chair	Visitor Chair	23-Feb-10	2,473.00	86D/07/009-TOM-1512	OTCB Ltd	1610	As per 2011 Approved Lit	1611	As per 2011 Approved Lit
85	BGD	Furniture/Fixture	UPPR	Chair	Visitor Chair	23-Feb-10	2,473.00	86D/07/009-TOM-1513	OTCB Ltd	1611	As per 2011 Approved Lit	1612	As per 2011 Approved Lit
86	BGD	Furniture/Fixture	UPPR	Chair	Visitor Chair	23-Feb-10	2,473.00	86D/07/009-TOM-1514	OTCB Ltd	1612	As per 2011 Approved Lit	1613	As per 2011 Approved Lit
87	BGD	Furniture/Fixture	UPPR	Chair	Visitor Chair	23-Feb-10	2,473.00	86D/07/009-TOM-1515	OTCB Ltd	1613	As per 2011 Approved Lit	1614	As per 2011 Approved Lit
88	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-51	Prime Limited	1212	As per 2011 Approved Lit	1213	As per 2011 Approved Lit
89	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-52	Prime Limited	1214	As per 2011 Approved Lit	1215	As per 2011 Approved Lit
90	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-53	Prime Limited	1216	As per 2011 Approved Lit	1217	As per 2011 Approved Lit
91	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-54	Prime Limited	1218	As per 2011 Approved Lit	1219	As per 2011 Approved Lit
92	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-55	Prime Limited	1220	As per 2011 Approved Lit	1221	As per 2011 Approved Lit
93	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-56	Prime Limited	1222	As per 2011 Approved Lit	1223	As per 2011 Approved Lit
94	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-57	Prime Limited	1224	As per 2011 Approved Lit	1225	As per 2011 Approved Lit
95	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-58	Prime Limited	1226	As per 2011 Approved Lit	1227	As per 2011 Approved Lit
96	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-59	Prime Limited	1228	As per 2011 Approved Lit	1229	As per 2011 Approved Lit
97	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-60	Prime Limited	1230	As per 2011 Approved Lit	1231	As per 2011 Approved Lit
98	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-61	Prime Limited	1232	As per 2011 Approved Lit	1233	As per 2011 Approved Lit
99	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-62	Prime Limited	1234	As per 2011 Approved Lit	1235	As per 2011 Approved Lit
100	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-63	Prime Limited	1236	As per 2011 Approved Lit	1237	As per 2011 Approved Lit
101	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-64	Prime Limited	1238	As per 2011 Approved Lit	1239	As per 2011 Approved Lit
102	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-65	Prime Limited	1240	As per 2011 Approved Lit	1241	As per 2011 Approved Lit
103	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-66	Prime Limited	1242	As per 2011 Approved Lit	1243	As per 2011 Approved Lit
104	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-67	Prime Limited	1244	As per 2011 Approved Lit	1245	As per 2011 Approved Lit
105	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-68	Prime Limited	1246	As per 2011 Approved Lit	1247	As per 2011 Approved Lit
106	BGD	Electrical/IT Equipment	UPPR	CPU	HP DXT720 PC	7-Dec-08	40,740.00	86D/07/009-TOM-69	Prime Limited	1248	As per 2011 Approved Lit	1249	As per 2011 Approved Lit

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Reviewed By  
Sujitha Sekharan



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2014

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Sujitha Sekharan  
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Operations Manager



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National Project Director

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Reviewed By  
Sujitha Sekharan  
Operations Manager



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National Project Director

**Certified BY**



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National Project Director

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Administrative Associate

Reviewed By  
Sujitha Sekharan  
Operations Manager



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Administrative Associate

Operations Manager

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Abdur Rashid Khan  
National Project Director

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Administrative Associate

Reviewed By  
Sujitha Sekharan



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Prepared By  
Mohammad Moniruzzaman  
Administrative Associate

Reviewed By  
Sujitha Sekharan  
Operations Manager

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Abdur Rashid Khan  
National Project Director



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Reviewed By  
Sujitha Sekharan  
Operations Manager

Reviewed By  
Sujitha Sekharan  
Operations Manager



Sl. No.	Country Code	Asset Category	Equipment/Procurement	Asset Name	Asset Description	Manufacturer	Model Name	Serial Number	Asset ID	Location	Acquisition Date	Acquisition Cost (USD)	Current Value (USD)	Estimated Life (Years)	Current Status	Remarks	Approval Authority	Approval Date	Approval Status
1440	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	CKJ7215	Del ES400	6-4ec-08	104,750.00	65,027/009-HQ-5	1440-01-2011 Approved	1139	As per 2011 Approved	1139	As per 2011 Approved	1139	As per 2011 Approved	1139	As per 2011 Approved
1441	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	BKJ2215	Del ES400	6-4ec-08	104,750.00	65,027/009-HQ-6	1441-01-2011 Approved	1140	As per 2011 Approved	1140	As per 2011 Approved	1140	As per 2011 Approved	1140	As per 2011 Approved
1442	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	BKJ2215	Del ES400	6-4ec-08	104,750.00	65,027/009-HQ-7	1442-01-2011 Approved	1141	As per 2011 Approved	1141	As per 2011 Approved	1141	As per 2011 Approved	1141	As per 2011 Approved
1443	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	2H9M725	Del ES400	27-5ep-09	76,000.00	65,027/009-HQ-22	1443-01-2011 Approved	1357	As per 2011 Approved	1357	As per 2011 Approved	1357	As per 2011 Approved	1357	As per 2011 Approved
1444	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	PM9M725	Del ES400	27-5ep-09	76,000.00	65,027/009-HQ-26	1444-01-2011 Approved	1403	As per 2011 Approved	1403	As per 2011 Approved	1403	As per 2011 Approved	1403	As per 2011 Approved
1445	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	PM9M725	Del ES400	27-5ep-09	76,000.00	65,027/009-HQ-27	1445-01-2011 Approved	1412	As per 2011 Approved	1412	As per 2011 Approved	1412	As per 2011 Approved	1412	As per 2011 Approved
1446	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	PM9M725	Del ES400	27-5ep-09	76,000.00	65,027/009-HQ-28	1446-01-2011 Approved	1413	As per 2011 Approved	1413	As per 2011 Approved	1413	As per 2011 Approved	1413	As per 2011 Approved
1447	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	2W9C7M75	Del ES400	18-0ct-10	188,000.00	65,027/009-HQ-3486	1447-01-2011 Approved	1554	As per 2011 Approved	1554	As per 2011 Approved	1554	As per 2011 Approved	1554	As per 2011 Approved
1448	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	2W9C7M75	Del ES400	18-0ct-10	188,000.00	65,027/009-HQ-3487	1448-01-2011 Approved	1555	As per 2011 Approved	1555	As per 2011 Approved	1555	As per 2011 Approved	1555	As per 2011 Approved
1449	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	2W9C7M75	Del ES400	18-0ct-10	188,000.00	65,027/009-HQ-3488	1449-01-2011 Approved	1556	As per 2011 Approved	1556	As per 2011 Approved	1556	As per 2011 Approved	1556	As per 2011 Approved
1450	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	2W9C7M75	Del ES400	18-0ct-10	188,000.00	65,027/009-HQ-3489	1450-01-2011 Approved	1557	As per 2011 Approved	1557	As per 2011 Approved	1557	As per 2011 Approved	1557	As per 2011 Approved
1451	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	2W9C7M75	Del ES400	18-0ct-10	188,000.00	65,027/009-HQ-3490	1451-01-2011 Approved	1558	As per 2011 Approved	1558	As per 2011 Approved	1558	As per 2011 Approved	1558	As per 2011 Approved
1452	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	PM9M725	Del ES400	18-0ct-10	188,000.00	65,027/009-HQ-3500	1452-01-2011 Approved	1559	As per 2011 Approved	1559	As per 2011 Approved	1559	As per 2011 Approved	1559	As per 2011 Approved
1453	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	PM9M725	Del ES400	18-0ct-10	188,000.00	65,027/009-HQ-3514	1453-01-2011 Approved	1560	As per 2011 Approved	1560	As per 2011 Approved	1560	As per 2011 Approved	1560	As per 2011 Approved
1454	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	PM9M725	Del ES400	18-0ct-10	188,000.00	65,027/009-HQ-3515	1454-01-2011 Approved	1561	As per 2011 Approved	1561	As per 2011 Approved	1561	As per 2011 Approved	1561	As per 2011 Approved
1455	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	PM9M725	Del ES400	18-0ct-10	188,000.00	65,027/009-HQ-3516	1455-01-2011 Approved	1562	As per 2011 Approved	1562	As per 2011 Approved	1562	As per 2011 Approved	1562	As per 2011 Approved
1456	BSD	Electrical/IT Equipment	UPPR	Del ES400	Del ES400	PM9M725	Del ES400	18-0ct-10	188,000.00	65,027/009-HQ-3517	1456-01-2011 Approved	1563	As per 2011 Approved	1563	As per 2011 Approved	1563	As per 2011 Approved	1563	As per 2011

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Food for thought



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SL	Country Code	Asset Profile	Asset Name	Serial Number	Model	Manufacturer	Quantity	Unit Price (USD)	Total Value (USD)	Remarks	Approval Date	Approval Authority	Approval Status
1801	BGD	Furniture/Fixture	Chair	18010001	18010001	18010001	1	3,450.00	3,450.00	180100010001	12-Mar-09	BGD/07/009-1801-0001	Approved
1802	BGD	Furniture/Fixture	Table	18020001	18020001	18020001	1	3,450.00	3,450.00	180200010001	12-Mar-09	BGD/07/009-1802-0001	Approved
1803	BGD	Furniture/Fixture	Table	18030001	18030001	18030001	1	3,450.00	3,450.00	180300010001	12-Mar-09	BGD/07/009-1803-0001	Approved
1804	BGD	Furniture/Fixture	Table	18040001	18040001	18040001	1	3,450.00	3,450.00	180400010001	12-Mar-09	BGD/07/009-1804-0001	Approved
1805	BGD	Furniture/Fixture	Table	18050001	18050001	18050001	1	3,450.00	3,450.00	180500010001	12-Mar-09	BGD/07/009-1805-0001	Approved
1806	BGD	Furniture/Fixture	Table	18060001	18060001	18060001	1	3,450.00	3,450.00	180600010001	12-Mar-09	BGD/07/009-1806-0001	Approved
1807	BGD	Furniture/Fixture	Chair	18070001	18070001	18070001	1	2,700.00	2,700.00	180700010001	12-Mar-09	BGD/07/009-1807-0001	Approved
1808	BGD	Furniture/Fixture	Chair	18080001	18080001	18080001	1	2,700.00	2,700.00	180800010001	12-Mar-09	BGD/07/009-1808-0001	Approved
1809	BGD	Furniture/Fixture	Chair	18090001	18090001	18090001	1	2,700.00	2,700.00	180900010001	12-Mar-09	BGD/07/009-1809-0001	Approved
1810	BGD	Furniture/Fixture	Chair	18100001	18100001	18100001	1	2,700.00	2,700.00	181000010001	12-Mar-09	BGD/07/009-1810-0001	Approved
1811	BGD	Furniture/Fixture	Chair	18110001	18110001	18110001	1	2,700.00	2,700.00	181100010001	12-Mar-09	BGD/07/009-1811-0001	Approved
1812	BGD	Furniture/Fixture	Chair	18120001	18120001	18120001	1	2,700.00	2,700.00	181200010001	12-Mar-09	BGD/07/009-1812-0001	Approved
1813	BGD	Furniture/Fixture	Chair	18130001	18130001	18130001	1	2,700.00	2,700.00	181300010001	12-Mar-09	BGD/07/009-1813-0001	Approved
1814	BGD	Furniture/Fixture	Chair	18140001	18140001	18140001	1	2,700.00	2,700.00	181400010001	12-Mar-09	BGD/07/009-1814-0001	Approved
1815	BGD	Furniture/Fixture	Chair	18150001	18150001	18150001	1	2,700.00	2,700.00	181500010001	12-Mar-09	BGD/07/009-1815-0001	Approved
1816	BGD	Furniture/Fixture	Chair	18160001	18160001	18160001	1	2,700.00	2,700.00	181600010001	12-Mar-09	BGD/07/009-1816-0001	Approved
1817	BGD	Furniture/Fixture	Chair	18170001	18170001	18170001	1	2,700.00	2,700.00	181700010001	12-Mar-09	BGD/07/009-1817-0001	Approved
1818	BGD	Furniture/Fixture	Chair	18180001	18180001	18180001	1	2,700.00	2,700.00	181800010001	12-Mar-09	BGD/07/009-1818-0001	Approved
1819	BGD	Furniture/Fixture	Chair	18190001	18190001	18190001	1	2,700.00	2,700.00	181900010001	12-Mar-09	BGD/07/009-1819-0001	Approved
1820	BGD	Furniture/Fixture	Chair	18200001	18200001	18200001	1	2,700.00	2,700.00	182000010001	12-Mar-09	BGD/07/009-1820-0001	Approved
1821	BGD	Furniture/Fixture	Chair	18210001	18210001	18210001	1	2,700.00	2,700.00	182100010001	12-Mar-09	BGD/07/009-1821-0001	Approved
1822	BGD	Furniture/Fixture	Chair	18220001	18220001	18220001	1	2,700.00	2,700.00	182200010001	12-Mar-09	BGD/07/009-1822-0001	Approved
1823	BGD	Furniture/Fixture	Chair	18230001	18230001	18230001	1	2,700.00	2,700.00	182300010001	12-Mar-09	BGD/07/009-1823-0001	Approved
1824	BGD	Furniture/Fixture	Chair	18240001	18240001	18240001	1	2,700.00	2,700.00	182400010001	12-Mar-09	BGD/07/009-1824-0001	Approved
1825	BGD	Furniture/Fixture	Chair	18250001	18250001	18250001	1	2,700.00	2,700.00	182500010001	12-Mar-09	BGD/07/009-1825-0001	Approved
1826	BGD	Furniture/Fixture	Chair	18260001	18260001	18260001	1	2,700.00	2,700.00	182600010001	12-Mar-09	BGD/07/009-1826-0001	Approved
1827	BGD	Furniture/Fixture	Chair	18270001	18270001	18270001	1	2,700.00	2,700.00	182700010001	12-Mar-09	BGD/07/009-1827-0001	Approved
1828	BGD	Furniture/Fixture	Chair	18280001	18280001	18280001	1	2,700.00	2,700.00	182800010001	12-Mar-09	BGD/07/009-1828-0001	Approved
1829	BGD	Furniture/Fixture	Chair	18290001	18290001	18290001	1	2,700.00	2,700.00	182900010001	12-Mar-09	BGD/07/009-1829-0001	Approved
1830	BGD	Furniture/Fixture	Chair	18300001	18300001	18300001	1	2,700.00	2,700.00	183000010001	12-Mar-09	BGD/07/009-1830-0001	Approved
1831	BGD	Furniture/Fixture	Chair	18310001	18310001	18310001	1	2,700.00	2,700.00	183100010001	12-Mar-09	BGD/07/009-1831-0001	Approved
1832	BGD	Furniture/Fixture	Chair	18320001	18320001	18320001	1	2,700.00	2,700.00	183200010001	12-Mar-09	BGD/07/009-1832-0001	Approved
1833	BGD	Furniture/Fixture	Chair	18330001	18330001	18330001	1	2,700.00	2,700.00	183300010001	12-Mar-09	BGD/07/009-1833-0001	Approved
1834	BGD	Furniture/Fixture	Chair	18340001	18340001	18340001	1	2,700.00	2,700.00	183400010001	12-Mar-09	BGD/07/009-1834-0001	Approved
1835	BGD	Furniture/Fixture	Chair	18350001	18350001	18350001	1	2,700.00	2,700.00	183500010001	12-Mar-09	BGD/07/009-1835-0001	Approved
1836	BGD	Furniture/Fixture	Chair	18360001	18360001	18360001	1	2,700.00	2,700.00	183600010001	12-Mar-09	BGD/07/009-1836-0001	Approved
1837	BGD	Furniture/Fixture	Chair	18370001	18370001	18370001	1	2,700.00	2,700.00	183700010001	12-Mar-09	BGD/07/009-1837-0001	Approved
1838	BGD	Furniture/Fixture	Chair	18380001	18380001	18380001	1	2,700.00	2,700.00	183800010001	12-Mar-09	BGD/07/009-1838-0001	Approved
1839	BGD	Furniture/Fixture	Chair	18390001	18390001	18390001	1	2,700.00	2,700.00	183900010001	12-Mar-09	BGD/07/009-1839-0001	Approved
1840	BGD	Furniture/Fixture	Chair	18400001	18400001	18400001	1	2,700.00	2,700.00	184000010001	12-Mar-09	BGD/07/009-1840-0001	Approved
1841	BGD	Furniture/Fixture	Chair	18410001	18410001	18410001	1	2,700.00	2,700.00	184100010001	12-Mar-09	BGD/07/009-1841-0001	Approved
1842	BGD	Furniture/Fixture	Chair	18420001	18420001	18420001	1	2,700.00	2,700.00	184200010001	12-Mar-09	BGD/07/009-1842-0001	Approved
1843	BGD	Furniture/Fixture	Chair	18430001	18430001	18430001	1	2,700.00	2,700.00	184300010001	12-Mar-09	BGD/07/009-1843-0001	Approved
1844	BGD	Furniture/Fixture	Chair	18440001	18440001	18440001	1	2,700.00	2,700.00	184400010001	12-Mar-09	BGD/07/009-1844-0001	Approved
1845	BGD	Furniture/Fixture	Chair	18450001	18450001	18450001	1	2,700.00	2,700.00	184500010001	12-Mar-09	BGD/07/009-1845-0001	Approved
1846	BGD	Furniture/Fixture	Chair	18460001	18460001	18460001	1	2,700.00	2,700.00	184600010001	12-Mar-09	BGD/07/009-1846-0001	Approved
1847	BGD	Furniture/Fixture	Chair	18470001	18470001	18470001	1	2,700.00	2,700.00	184700010001	12-Mar-09	BGD/07/009-1847-0001	Approved
1848	BGD	Furniture/Fixture	Chair	18480001	18480001	18480001	1	2,700.00	2,700.00	184800010001	12-Mar-09	BGD/07/009-1848-0001	Approved
1849	BGD	Furniture/Fixture	Chair	18490001	18490001	18490001	1	2,700.00	2,700.00	184900010001	12-Mar-09	BGD/07/009-1849-0001	Approved
1850	BGD	Furniture/Fixture	Chair	18500001	18500001	18500001	1	2,700.00	2,700.00	185000010001	12-Mar-09	BGD/07/009-1850-0001	Approved
1851	BGD	Furniture/Fixture	Chair	18510001	18510001	18510001	1	2,700.00	2,700.00	185100010001	12-Mar-09	BGD/07/009-1851-0001	Approved
1852	BGD	Furniture/Fixture	Chair	18520001	18520001	18520001	1	2,700.00	2,700.00	185200010001	12-Mar-09	BGD/07/009-1852-0001	Approved
1853	BGD	Furniture/Fixture	Chair	18530001	18530001	18530001	1	2,700.00	2,700.00	185300010001	12-Mar-09	BGD/07/009-1853-0001	Approved
1854	BGD	Furniture/Fixture	Chair	18540001	18540001	18540001	1	2,700.00	2,700.00	185400010001	12-Mar-09	BGD/07/009-1854-0001	Approved
1855	BGD	Furniture/Fixture	Chair	18550001	18550001	18550001	1	2,700.00	2,700.00	185500010001	12-Mar-09	BGD/07/009-1855-0001	Approved
1856	BGD	Furniture/Fixture	Chair	18560001	18560001	18560001	1	2,700.00	2,700.00	185600010001	12-Mar-09	BGD/07/009-1856-0001	Approved
1857	BGD	Furniture/Fixture	Chair	18570001	18570001	18570001	1	2,700.00	2,700.00	185700010001	12-Mar-09	BGD/07/009-1857-0001	Approved
1858	BGD	Furniture/Fixture	Chair	18580001	18580001	18580001	1	2,700.00	2,700.00	185800010001	12-Mar-09	BGD/07/009-1858-0001	Approved
1859	BGD	Furniture/Fixture	Chair	18590001	18590001	18590001	1	2,700.00	2,700.00	185900010001	12-Mar-09	BGD/07/009-1859-0001	Approved

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SL	Country Code	Asset/Item	Source/Procurement	Asset Name	Asset Description	Quantity	Unit	Estimated Cost (USD)	Physical Location (K/M)	Project Name	Project ID	Approval Date
1860	BGD	Furniture/Fixture	UPPAP	Table	Table 3 Lockable Drawer	1	Table	6,300.00	BGD/07/005-K/M-380	Banish	BGD/07/005-K/M-380	1862 As per 2011 Approved List
1861	BGD	Furniture/Fixture	UPPAP	Table	Table 2 Lockable Drawer	1	Table	5,200.00	BGD/07/005-K/M-381	Banish	BGD/07/005-K/M-381	1863 As per 2011 Approved List
1862	BGD	Furniture/Fixture	UPPAP	Table	Table 2 Lockable Drawer	1	Table	5,200.00	BGD/07/005-K/M-382	Banish	BGD/07/005-K/M-382	1864 As per 2011 Approved List
1863	BGD	Furniture/Fixture	UPPAP	Table	Computer Table	1	Table	3,450.00	BGD/07/005-K/M-383	Banish	BGD/07/005-K/M-383	1865 As per 2011 Approved List
1864	BGD	Furniture/Fixture	UPPAP	Table	Table 1000mm	1	Table	3,450.00	BGD/07/005-K/M-384	Banish	BGD/07/005-K/M-384	1866 As per 2011 Approved List
1865	BGD	Furniture/Fixture	UPPAP	Table	Table 1000mm	1	Table	3,450.00	BGD/07/005-K/M-385	Banish	BGD/07/005-K/M-385	1867 As per 2011 Approved List
1866	BGD	Furniture/Fixture	UPPAP	Table	Table 1000mm	1	Table	3,450.00	BGD/07/005-K/M-386	Banish	BGD/07/005-K/M-386	1868 As per 2011 Approved List
1867	BGD	Furniture/Fixture	UPPAP	Table	Table 1000mm	1	Table	3,450.00	BGD/07/005-K/M-387	Banish	BGD/07/005-K/M-387	1869 As per 2011 Approved List
1868	BGD	Furniture/Fixture	UPPAP	Table	Table 1000mm	1	Table	3,450.00	BGD/07/005-K/M-388	Banish	BGD/07/005-K/M-388	1870 As per 2011 Approved List
1869	BGD	Furniture/Fixture	UPPAP	Table	Table 1000mm	1	Table	3,450.00	BGD/07/005-K/M-389	Banish	BGD/07/005-K/M-389	1871 As per 2011 Approved List
1870	BGD	Electrical Equipment	UPPAP	AC	LG 11 Top	1	Out of Order	104,750.00	BGD/07/005-K/M-1900	Information Solution Ltd	BGD/07/005-K/M-1900	1872 As per 2011 Approved List
1871	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1873 As per 2011 Approved List
1872	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1874 As per 2011 Approved List
1873	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1875 As per 2011 Approved List
1874	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1876 As per 2011 Approved List
1875	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1877 As per 2011 Approved List
1876	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1878 As per 2011 Approved List
1877	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1879 As per 2011 Approved List
1878	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1880 As per 2011 Approved List
1879	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1881 As per 2011 Approved List
1880	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1882 As per 2011 Approved List
1881	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1883 As per 2011 Approved List
1882	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1884 As per 2011 Approved List
1883	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1885 As per 2011 Approved List
1884	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1886 As per 2011 Approved List
1885	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1887 As per 2011 Approved List
1886	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1888 As per 2011 Approved List
1887	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1889 As per 2011 Approved List
1888	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1890 As per 2011 Approved List
1889	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1891 As per 2011 Approved List
1890	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1892 As per 2011 Approved List
1891	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1893 As per 2011 Approved List
1892	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1894 As per 2011 Approved List
1893	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1895 As per 2011 Approved List
1894	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1896 As per 2011 Approved List
1895	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1897 As per 2011 Approved List
1896	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1898 As per 2011 Approved List
1897	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1899 As per 2011 Approved List
1898	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1900 As per 2011 Approved List
1899	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1901 As per 2011 Approved List
1900	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1902 As per 2011 Approved List
1901	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1903 As per 2011 Approved List
1902	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1904 As per 2011 Approved List
1903	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1905 As per 2011 Approved List
1904	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1906 As per 2011 Approved List
1905	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1907 As per 2011 Approved List
1906	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1908 As per 2011 Approved List
1907	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1909 As per 2011 Approved List
1908	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1910 As per 2011 Approved List
1909	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1911 As per 2011 Approved List
1910	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1912 As per 2011 Approved List
1911	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1913 As per 2011 Approved List
1912	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1914 As per 2011 Approved List
1913	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1915 As per 2011 Approved List
1914	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1916 As per 2011 Approved List
1915	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1917 As per 2011 Approved List
1916	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1918 As per 2011 Approved List
1917	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1919 As per 2011 Approved List
1918	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1920 As per 2011 Approved List
1919	BGD	Electrical Equipment	UPPAP	Chair	Arm Chair	1	Chair					1921 As per 2011 Approved List

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Reviewed By  
Sujitha Sekharan  
Operations Manager



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Country Code	Material	Material Description	Material Unit	Material Price (USD)	Material Quantity	Material Value (USD)	Material Source	Material Status	Material Date	Material Approved
2040 BGD	Furniture/Fixture	Fixed Chair	UPAP							
2041 BGD	Furniture/Fixture	Fixed Chair	UPAP							
2042 BGD	Furniture/Fixture	Fixed Chair	UPAP							
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visited

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AUDIT & ACCOUNTS OFFICER  
FOREIGN AIDED PROJECTS UNIT DIRECTORATE  
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Pauline Tamesis  
Country Director  
JNDP-Bangladesh

Place: New Delhi, India  
Date: January 9, 2014

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## Part – III - MANAGEMENT LETTER

### Urban Partnerships for Poverty Reduction Award Number 00011492 and Project number 00058224 For the period from 1 January 2012 to 31 December 2012

#### Audit objectives

We have been engaged by the Office of Audit & Investigation, United Nations Development Programme (UNDP) to carry out Financial audit of Urban Partnerships for Poverty Reduction project having award number 00011492 and project number 00058224 (the "Project") for the period from 1 January 2012 to 31 December 2012. The terms of reference of the audit services include:

- a. Express an opinion on whether the Combined Delivery Report for the period from 1 January 2012 to 31 December 2012 presents fairly, in all material respects, the expenditure incurred by the Project in accordance with UNDP accounting policies and that the expenditure incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- b. Express an opinion on whether the Project's statement of assets & equipments as at 31 December 2012 presents fairly, in all material respects, the balance of assets and equipment of the Project.

#### Scope of the audit

1. The financial statement audit was conducted in accordance with the International Standards of Auditing covering the following:
  - § The expenditure incurred and recorded in the CDR of the project during the period from 1 January 2012 to 31 December 2012. The UNDP portion of the total expenditure of the Project for the year ended 31 December 2012 was \$10,957,240.25.
  - § The value and existence of the assets and equipments held by the project as at 31 December 2012.
2. The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project over a given period. The scope of the audit did not include:
  - § Activities and expenses incurred or undertaken at the I of "responsible parties; and
  - § As per the CDR total project expenditure was \$21,611,207.98 of this \$10,957,240.25 pertained to UNDP, the remaining expenditure was not incurred by UNDP and is therefore outside the scope of this audit.



## Project Background

The project builds on the experiences of the earlier UNDP funded Local Partnerships for Urban Poverty Reduction Project (LPUPAP) (2000-2007).

The project is providing support in slums and informal settlements in 23 towns with a special focus on women and children. It organizes communities so they can manage and improve their own lives and demand better services from Government. The programme includes a Settlement Improvement Fund (SIF) to finance physical and environmental improvements such as safe water, toilets, and footpaths and a Socio-Economic Fund (SEF) to provide grants for women to set up small businesses, for apprenticeships training, and to keep drop-out-risk children in school. The SEF is also used to raise community awareness on key social issues such as health and nutrition, domestic violence and early marriage.

The project objectives are to reduce urban poverty in Bangladesh by improving the lives and living conditions of 3 million urban poor and extremely poor people, especially women and girls. The project has five main outputs as follows:

- a) Urban poor communities mobilized to form representative and inclusive subgroups and prepare community action plans;
- b) Urban poor communities have healthy and secure living environments;
- c) Urban poor and extremely poor people acquire the resources, knowledge and skills to increase their incomes and assets;
- d) Strategies developed to influence pro-poor local and national level policies and practices; and
- e) Effective project management systems established and operational.

The donors of the project are: Department for International Development (DFID) contributing (US\$ 117 million) and UNDP (US\$ 3 million).

## Follow up on prior period Audit Recommendations

In relation to the FY11 audit, five of the six audit observations have been implemented with one recommendation in progress.

For S.P.Chopra & Co.  
Chartered Accountants  
FRN No. 000346N

Place: New Delhi, India  
Date: 9 January 2014

Sanjiv Gupta  
Partner  
M. No. 83364



### Audit Observations

Observation no. : 1

Audit Area : Project Management

Issue Title : Inadequate Project oversight

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During the audit period, the following meetings were not held in accordance with the management arrangement section of the Project Document.

Board	No. of meetings stipulated to be held	No. of meetings held
Project Outcome Board/ Project Steering committee (PSC)	2	None
Project Management Board (PMB)	12	2

Criteria:

Project oversight meetings should be held as stipulated in the project document in order to complete the required oversight and assurance activities.

Cause:

Lack of supervision at the project level.

Effect:

Inadequate oversight of project activities.

Priority:

High

Recommendation:

The Project Steering Committee and Project Management Board should meet on a regular basis in accordance with the Project Document.

Management Comments:

In 2012, the project could not organise regular meetings due to the transfer of National Project Director.

However, the project has re-instituted regular meetings for both the Project Steering Committee and Project Management Board in 2013. Two PSC meetings have been held in 2013 and Project Board meetings have been held regularly in 2013. Evidences of such meetings have been shared with the audit team. A Project Coordination Meeting attended by all relevant managers and coordinators is also held regularly.



Observation no. : 2

Audit Area : Project Management

Issue Title : Monthly progress reports of project towns not reviewed by Project Management Board

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As per the Project Document, monthly progress reports should be prepared at the township level and then reviewed by the Project Management Board (PMB). There is no evidence that the monthly progress reports are being reviewed by the PMB. Further, there is no documentation evidencing that the PMB is kept informed of the progress reports.

Criteria:

As per the Project Document, Project Management Board is required to review the progress reports prepared at the town level.

Cause:

Lack of supervision at the project level.

Effect:

Inadequate project oversight may lead to issues not being addressed in a timely basis.

Priority:

High

Recommendation:

The monthly progress reports of project towns should be reviewed by the Project Management Board as stipulated within the project document.

Management Comments:

The Project Management Board is the highest level project level decision making body and focuses on overall and strategic issues. In 2013 regular monthly monitoring of progress is undertaken by each output leader for respective outputs. This progress is reviewed in the Project Coordination Meeting and decisions are taken to address slow progress or outstanding issues. Issues requiring Project Board decisions are taken up in the Project Board Meetings. The Office will ensure the minutes of each meeting is entered, to ensure all relevant issues are reported and discussed at the Project Board level.



Observation no. : 3  
Audit Area : Procurement  
Issue Title : Recommendations made by the Contract Assets and Procurement (CAP) committee were not addressed

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The recommendations raised by Contract Assets and Procurement committee for a contract valued at \$40,992 (Purchase order 34127) were not addressed, and following the approval of the Deputy Country Director direct contracting was used.

Criteria:

Contracts with a value in excess of \$30,000 should be reviewed by the Contract Assets and Procurement committee the Office should respond to all recommendations made the committee prior to concluding the bidding process.

Cause:

Lack of understanding of procurement requirements.

Effect:

Lack of transparency within the procurement process, best value for money may not have been achieved.

Priority:

Medium

Recommendation:

All the recommendations made by the Contract Assets and Procurement committee should be addressed prior to proceeding with the order.

Management Comments:

The hiring of a consultant resulted in direct contracting due to the requirement of the donor as well as UNDP to bring about strategic changes in the project management of UPPR. The consultant was part of the team to develop the Organisational Development Plan recommended by the Strategic Management Review team.

The delegated procurement authority for UNDP/Bangladesh in 2012 was \$150,000 and the Deputy Country Director was the Country Director a.i. (CD has the delegated authority from the Resident Representative) to sign off as the Approving authority which was done in the larger interest of the project. The consultant would bring complementarity to the process already undertaken.

The observation is noted and response to all CAP recommendations will be documented, including justification for obtaining a competition waiver.



Observation no. : 4  
 Audit Area : Asset Management  
 Issue Title : Weaknesses in Asset management

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- a. Physical verification of project assets was not conducted in 2012 however the verification was eventually completed in August 2013. Management was unable to provide a reason for the asset verification not being conducted in 2012, 2011 and 2010. This issue was also identified within the 2011 audit report.
- b. A total of 42 assets valued at BDT 828,431 (\$10,165) could not be physically verified as reported in physical verification report conducted by the project management. An investigation has not been completed yet to determine the reasons for the discrepancies.
- c. During our physical verification of assets with a sample size of 45% (approx.) of the total asset value, the following assets valued at BDT 195,600 (\$2,407) could not be identified during the physical verification for the reasons stated below:

Asset Type	Asset Name	Asset Tag No.	Value as on 31.12.2012 (BDT)	Remarks
AC	General AC Gasettee	BGD/UPPR/ IT/250	1,12,000	Assets not held physically
Modem	Edge Modem Admn	BGD/UPPR/ IT/00542	3,800	
Laptop	Laptop	BGD/UPPR/ IT/00093	-	
Laptop	Dell DM9M225 E5400	BGD/UPPR/II/00287	76,000	Stated to be held by ex project official
Modem	Edge modem	BGD/UPPR/IT/543	3,800	
		Total	195,600	

- d. The physical verification of project assets at UPPR HQ and towns has been carried out by a team who are also responsible for asset management, thereby indicating an inadequate segregation of duties.
- e. The project asset list is prepared in 'Excel' and thus the asset focal point is able to make changes to this list without senior management approval. The project assets are not tracked through the ATLAS asset management module.

Criteria:

POPP requires that assets are verified two times per year to confirm their existence and condition, any exceptions should be investigated. Changes to the asset list should be approved by senior management.

Cause:

Inadequate oversight by the Country Office.



Effect:

Project assets may be lost/ stolen or misused. Unauthorised changes can be made to the asset list.

Priority:

High

Recommendation:

The Office should ensure that physical verifications of asset are undertaken in compliance with the POPP and the discrepancies investigated.

From 2012 all project assets should be recorded within the Atlas assets module. For assets purchased prior to 2012 recorded outside Atlas, any amendments to the listing should be approved by senior management.

Management Comments:

The asset management system was not set up until 2013. The verification of project assets could not take place in 2012.

Asset verification are now being completed two times per year.

a / b and c The last audit report was published only in June 2013 and following the recommendations and the decision by the senior managers of UPPR, the project has conducted and completed the mid-year physical verification for 2013 in August 2013.

The majority of assets are distributed in the town offices (23 towns). Physical verifications for mid-year 2013 have been completed. The UPPR management has agreed to form an investigation team to determine the discrepancies in the asset list. This will be formed when the 2013 physical asset list is approved and Project Management Board will make their final recommendations.

The year-end physical verification will be completed in January. Once the report is ready, the 2013 asset register will be presented to the Project Management Board. Upon their recommendations, an investigation committee will be formed to take the following actions:

- Assets identified as missing will be investigated
- Asset no longer used for the project will be collected from individuals and entities.

d. The physical verifications at the town level was completed by a team that is not involved in asset management, however the asset verification of towns surrounding Dhaka was completed by the asset focal point. This was due to the lack of staff to undertake this assignment and the deadline for the mid-year verification.

The observation is noted and the practice will discontinue.



e. The project is exploring the possibility of procuring software to manage assets, to ensure that any amendments to the asset register are approved by staff with the appropriate delegated authority.



Observation no. : 5  
Audit Area : Asset Management  
Issue Title : Asset list not updated

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The asset list as of 31 December 2012 with a value of \$1,057,506.50 for 2,808 items duly certified by the project officials were furnished to us for our verification at the commencement of the audit.

The following discrepancies arising on comparison of 2011 and the said asset list of 2012 were noted:

- a. Assets valued at BDT 293,176 (\$3,608) were included in the asset list as of 31.12.2011 but not included in the asset list as of 31.12.2012. We were informed by the management that such assets have not been disposed off. However, the management was not able to provide further information as to their locations/ existence.
- b. 43 assets were shown in the asset list as of 31.12.2011 with a value of BDT 1,311,759 (\$16,145). However values of all these items were reduced to BDT 61,900 (\$792) in 2012. No explanations or documentation were provided by management in support of the reductions in asset value.
- c. The value of assets of 61 items was increased by BDT 280,292 (\$3,449) compared to the value shown in 2011, without any supporting/ explanations by the management.
- d. The statement of assets contained a significant number of assets past their useful economic life which are awaiting disposal. Following the physical verification of assets in 2013, management is in the process of updating the UPPR asset statement: this includes the identification of 1,163 assets for disposal with an acquisition cost of \$244,735. The majority of these assets relate to the LPUPAP project (the pilot project for UPPR), which were transferred to UPPR on its inception.

Criteria:

Modifications to the assets register should be authorized and supported assets no longer in use should be disposed of in accordance with corporate guidelines.

Cause:

Inadequate control over asset management.

Effect:

Asset register information may be incorrect

Priority:

High



Recommendation:

- (a) The Office should enhance controls such that all changes to the asset statement should be authorized and supported with adequate documentation.
- (b) Assets no longer in use / past the useful economic life should be disposed of.

Management Comments:

Following the 2011 audit exercise, the auditors requested the project to provide an estimated value to all assets which had no determined ocured value. During 2013 asset verification and document collection, the missing information and documents were recovered and the correct information was entered in the asset register resulting in the difference between 2011 and 2012.

Some assets have completed their useful life span and e zero net book value and will be disposed of.

All related documents with full explanation have been shared with the audit team.

For S.P.Chopra & Co.  
Chartered Accountants  
FRN No. 000346N

Place: New Delhi, India  
Date: 9 January 2014

Sanjiv Gupta  
Partner  
M. No. 83364



## Annexure I

### Definition of Standard Audit Ratings

#### Standard Rating

Satisfactory	Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the project.
Partially Satisfactory	Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the project.
Unsatisfactory	Internal controls, governance and risk management processes were either not established or not functioning well. The issues identified were such that the achievement of the overall objectives of the project could be seriously compromised.



## Annexure II

### Categorisation of Audit Recommendations

<u>Priority</u>	<u>Definition</u>
High (Critical)	Action is considered imperative to ensure that UNDP is not exposed to High risks. Failure to take action could result in major consequences and issues.
Medium (Important)	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
Low	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Audit Team directly with the office management, either during the exit meeting or through separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this Report.