

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP AFGHANISTAN

NATIONAL INSTITUTION BUILDING PROJECT
(Directly Implemented Project No. 58898)

Report No. 1248
Issue Date: 12 February 2014

**Report on the audit of UNDP Afghanistan
National Institution Building Project (Project No. 58898)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 8 October 2013 to 15 January 2014, through Anjum Asim Shahid Rahman, member firm of Grant Thornton International Ltd (the audit firm), conducted an audit of the National Institution Building Project, Project No. 58898 (the Project), which is directly implemented and managed by the UNDP Country Office in Afghanistan (the Office).

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 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.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

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	NFI (in \$ '000)	Amount (in \$ '000)	Opinion	NFI (in \$ '000)
4,828	Qualified	441	731	Qualified	6

NFI = Net Financial Impact

The audit firm qualified its opinion on the Project's Statement of Expenditure due to the following: staff salaries of another project totalling \$84,000 were charged to this Project; inadequate supporting documents for expenses totalling \$357,000; and depreciation understated by \$5,117. The Project's Statement of Fixed Assets was qualified due to the understatement of the depreciation costs of the fixed assets acquired in 2012.

Key recommendations: Total = 6, high priority = 3

For high (critical) priority recommendations, 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. The high (critical) priority recommendations are presented below:

Finance management (Issue 1)	<u>Expenses of different project charged to National Institution Building Project.</u> Staff salaries relating to another project amounting to \$84,000 were charged to the Project.
---------------------------------	---

Recommendation: Recognize expenditure only in their relevant projects.

- (Issue 2) Unsupported common services and rent expense. There were inadequate supporting documents to validate the rent and common services expenditure amounting to \$357,000.
- Recommendation: Charge expenditure to the Project only when transactions are supported with adequate and proper documents.
- Fixed assets
(Issue 3) Non-compliance with International Public Sector Accounting Standards. The Project's Statement of Fixed Assets showed the value of assets at acquisition without any adjustment for depreciation charges. This was not in compliance with the Standard requiring that assets should be depreciated over their useful life and disclosed in the financial statements.
- Recommendation: Properly recognize in Atlas project assets acquired from 1 January 2012 so that depreciation costs are determined and reflected in the Project's Statement of Fixed Assets.

Implementation status of previous OAI audit recommendations: Report No. 1037, 19 April 2013.

Total recommendations: 4

Implementation status: Two recommendations were implemented and the other two were withdrawn, as a decision was taken to close the Project by the end of 2013.

Management comments and action plan

The Resident Representative accepted all the recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveiten
Director
Office of Audit and Investigations



Grant Thornton

An instinct for growth™

United Nations Development Programme – Directly Implemented Projects

**Financial Audit of National Institution Building Project – for the year
from January 01, 2012 to December 31, 2012**

Independent Auditors' Report

Contents

	Page
Submission Letter	3
Independent Auditors' Report on Statement of Expenditure to United Nations Development Program	6
Statement of Expenditures	8
Notes to the Statement of Expenditure	23
Independent Auditors' Report on Statement of Fixed Assets to United Nations Development Program	25
Statement of Fixed Assets	27
Notes to the Statement of Fixed Assets	30
Management Letter	31



Grant Thornton

An instinct for growth™

Submission Letter

Anjum Asim Shahid Rahman

House # 611, Street # 12
Quall e Fatehullah, Kabul
Afghanistan
T: +93 202 202 475
M: +93 789 314 616

W: www.gtpak.com

Director

Office of Audit and Investigations
United Nations Development Programme
New York

Date: January 17, 2014

Dear Sir,

Financial audit of National Institution Building Project (NIBP) – (Project ID 00058898) (“the project”), directly implemented by United Nations Development Programme in Afghanistan (UNDP) for the year ended December 31, 2012

We are pleased to enclose the Statement of Expenditure (Combined Delivery Report) for the year ended December 31, 2012 and Statement of Fixed Assets as of December 31, 2012 prepared by the management, together with our audit reports thereon.

We also take this opportunity to place on record our appreciation for the co-operation extended to us by the project’s management during the course of our audit.

Yours truly,

Anjum Asim Shahid Rahman

Chartered Accountants

Executive Summary

Financial Audit

We have been engaged by the Regional Audit Centre for Asia and Pacific, Office of Audit and Investigations (the "OAI"), the United Nations Development Programme (UNDP) to conduct the financial audit of National Institution Building Project (NIBP) – (Project ID 00058898) ("the project"), directly implemented and managed by UNDP Country Office in Afghanistan for the year ended December 31, 2012. The audit was conducted from October 08, 2013 to January 15, 2014. Our scope also included the expenditure incurred via LoA with the government counterpart. The objectives of the financial audit were to express an opinion on the project's financial statements which include;

1. Expressing an opinion on whether the financial expenses incurred by the project over a specified year and the funds utilization as at the end of a specified year are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were:
 - inconformity with the approved project budgets;
 - for the approved purposes of the project;
 - in compliance with the relevant regulations and rules, policies and procedures of UNDP; and
 - supported by properly approved vouchers and other supporting documents.
2. Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at December 31, 2012.
3. Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at December 31, 2012.

Results of financial audit

Statement of Expenditure (Combined Delivery Report)

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Statement of Expenditure presents fairly, in all material respects, expenditure of USD 4,827,524 incurred by the project for the year from January 01, 2012 to December 31, 2012 in accordance with UNDP accounting policies.

Statement of Fixed Assets

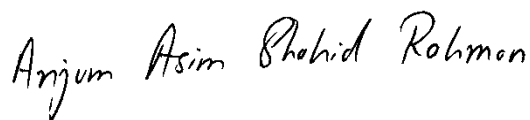
In our opinion, except for the effect of the matter described in the Basis for Qualified Opinion paragraph, the Statement of Fixed Assets presents fairly, in all material respects, fixed assets amounting to USD 731,116 of the project as at December 31, 2012.

Statement of Cash Held

As no dedicated bank account was maintained for the National Institution Building Project, accordingly we are not required express opinion on Statement of Cash held.

Summary of Findings

1. Expenditure amounting to USD 83,840 does not pertain to the project and is incorrectly recognized in the Statement of Expenditures in the year from January 01, 2012 to December 31, 2012;
2. In respect of expenditure amounting to USD 357,427 relating to Common Services Premises and Rent expenses, we were not provided with adequate supporting documents. In absence of the sufficient appropriate audit evidence, we are unable to verify these expenses;
3. The project's fixed assets acquired during the year 2012 are shown in the Statement of Fixed Assets at their acquisition cost of USD 51,980 and are overstated by USD 5,919 due to the effect of unrecognized depreciation. Similarly, depreciation expense, in respect of the assets acquired during 2012, shown in the Statement of Expenditure is understated by USD 5,117;
4. Expenditure amounting to USD 16,628 pertains to the year 2011 as per the given criteria however, it has been charged as expense in the CDR for the year from January 01, 2012 to December 31, 2012;
5. Expenditures amounting to USD 309,242 have been charged in the incorrect account codes and consequently clubbed in the incorrect budgetary accounts; and
6. It was observed that most of the LoA staff have availed paid leaves during the year 2012 in excess of their entitled leaves.



Anjum Asim Shahid Rahman

Chartered Accountants

Date: January 17, 2014



Grant Thornton

An instinct for growth™

Independent Auditors' Report on Statement of Expenditure to United Nations Development Program

Anjum Asim Shahid Rahman

House # 611, Street # 12
Quall e Fatehullah, Kabul
Afghanistan
T: +93 202 202 475
M: +93 789 314 616

W: www.gtpak.com

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP Project Id 00058898, National Institution Building Project for the year from January 01, 2012 to December 31, 2012.

Management Responsibility

Management is responsible for the preparation of this statement for National Institution Building Project in accordance with the basis of accounting as described in Note 2, 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.

Auditors' 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 plan 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 depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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 entity'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 qualified audit opinion.

Basis for Qualified Opinion

- a) Expenditure amounting to USD 83,840 does not pertain to the project and is incorrectly recognized in the Statement of Expenditures in the year from January 01, 2012 to December 31, 2012.
- b) In respect of expenditure amounting to US \$ 357,427 relating to Common Services Premises and Rent expense, we were not provided with adequate supporting documents. In absence of the sufficient appropriate audit evidence, we are unable to verify these expenses.
- c) Depreciation expense, in respect of the assets acquired during 2012, shown in the Statement of Expenditure is understated by USD 5,117.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the accompanied statement presents fairly, in all material respects, expenditure of USD 4,827,524 incurred by the project for the year from January 01, 2012 to December 31, 2012 in accordance with UNDP accounting policies.

Emphasis of matter

We draw attention to the fact that expenditure for the year appearing in UNDP Expenditure column includes expenditure incurred under NIM modality amounting to approximately USD 476,915. Our opinion is not qualified in respect of this matter.

Anjum Asim Shahid Rahman

Kabul

Dated: January 17, 2014

Anjum Asim Shahid Rahman

Chartered Accountants



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 1 of 15
Run Time: 26-03-2013 05:03:22

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00058898
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00058898 National Institution Building	Period : Jan-Dec (2012)
Output # : 00073380 National Institution Building	Impl. Partner : 00009 UNDP (Direct Execution)
	Location : Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ()				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
75105 - Facilities & Admin - Implement	0.00	145.45	0.00	145.45
77630 - Dep Exp Owned - ITC	0.00	2,077.88	0.00	2,077.88
Total for Fund 32045	0.00	2,223.33	0.00	2,223.33
Total for Activity	0.00	2,223.33	0.00	2,223.33

Activity : ACTIVITY01 (National Institution Building)

Fund : 04000 (Core Programme, UNU Centre)

71305 - Local Consult.-Sht Term-Tech	61,224.00	-61,224.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	-14,104.65	0.00	-14,104.65
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
Total for Fund 04000	61,224.00	-75,328.65	0.00	-14,104.65

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62330 - Rental Supplements - IP Staff	0.00	0.00	0.00	0.00
62335 - Hazard Duty Station Allow-IP	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00

For GDPDM
For GDPDM
14312



Combined Delivery Report by Activity

UNDP UN Development Programme
Report ID: unglcdrb

Page 2 of 15
Run Time: 26-03-2013 05:03:22

Project Id : 00058898 National Institution Building		Period : Jan-Dec (2012)		
Output # : 00073380 National Institution Building		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	0.00	0.00	0.00
72215 - Transporation Equipment	0.00	- 3,850.00	0.00	- 3,850.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
73105 - Rent	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
73420 - Leased Vehicles	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	- 36.17	0.00	- 36.17
75705 - Learning costs	0.00	0.00	0.00	0.00
76120 - Unrealized Loss	0.00	32.17	0.00	32.17
76135 - Realized Gain	0.00	- 117.31	0.00	- 117.31
Total for Fund 30000	0.00	- 3,971.31	0.00	- 3,971.31
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 32045	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY01	61,224.00	- 79,299.96	0.00	- 18,075.96
Activity : ACTIVITY02 (Capacity Development and Advis)				
Fund : 04000 (Core Programme, UNU Centre)				
72105 - Svc Co-Construction & Engineer	31,650.00	- 31,650.00	0.00	0.00
Total for Fund 04000	31,650.00	- 31,650.00	0.00	0.00
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
72215 - Transporation Equipment	0.00	4,280.00	0.00	4,280.00
75105 - Facilities & Admin - Implement	0.00	299.60	0.00	299.60
Total for Fund 32045	0.00	4,579.60	0.00	4,579.60
Total for Activity ACTIVITY02	31,650.00	- 27,070.40	0.00	4,579.60

ForGDPon
JL
14312



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 3 of 15
Run Time: 26-03-2013 05:03:22

Project Id : 00058898 National Institution Building		Period :	Jan-Dec (2012)	
Output # : 00073380 National Institution Building		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY03 (Institutional Capacity Develop)

Fund : 04000 (Core Programme, UNU Centre)

72135 - Svc Co-Communications Service	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY03	0.00	0.00	0.00	0.00

Activity : ACTIVITY04 (Project Management)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	31,313.00	0.00	31,313.00
61310 - Post Adjustment - IP Staff	0.00	15,132.40	0.00	15,132.40
62305 - Dependency Allowances-IP Staff	0.00	1,952.68	0.00	1,952.68
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	8,303.60	0.00	8,303.60
62315 - Contrib. to medical, social in	0.00	499.40	0.00	499.40
62320 - Mobility, Hardship, Non-remova	0.00	7,873.32	0.00	7,873.32
62335 - Hazard Duty Station Allow-IP	0.00	5,386.60	0.00	5,386.60
62340 - Annual Leave Expense - IP	0.00	1,686.24	0.00	1,686.24
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,850.01	0.00	1,850.01
63340 - Proc trips/Rest & Recup-IP Stf	0.00	7,818.00	0.00	7,818.00
63365 - Special Oper Living Allow-IP	0.00	10,212.00	0.00	10,212.00
63530 - Contribution to EOS Benefits	0.00	1,047.88	0.00	1,047.88
63535 - Contribution to Security	0.00	1,676.61	0.00	1,676.61
63540 - Contribution to Training	0.00	419.16	0.00	419.16
63545 - Contribution to ICT	0.00	628.73	0.00	628.73
63550 - Contributions to MAIP	0.00	83.84	0.00	83.84
63555 - Contribution to UN JFA	0.00	754.48	0.00	754.48
63560 - Contributions to Appendix D	0.00	125.75	0.00	125.75
64306 - Appointment-Ticket Costs	0.00	6,069.00	0.00	6,069.00
64307 - Appointment-Subsistence Allow	0.00	5,640.00	0.00	5,640.00
64308 - Appointments-Lump Sum	0.00	10,478.85	0.00	10,478.85
64309 - Appointment-Shipments	0.00	10,000.00	0.00	10,000.00
65115 - Contributions to ASHI Reserve	0.00	2,724.50	0.00	2,724.50
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
71205 - Intl Consultants-Sht Term-Tech	0.00	30,832.00	0.00	30,832.00
71405 - Service Contracts-Individuals	0.00	14,104.65	0.00	14,104.65
71505 - UN Volunteers-Stipend & Allow	0.00	25,459.33	0.00	25,459.33
71510 - UNV Settling-In-Grant	0.00	4,830.00	0.00	4,830.00
71520 - UNV-Language Allowance	0.00	133.33	0.00	133.33
71525 - UNV-Hazard Pay	0.00	4,266.67	0.00	4,266.67
71530 - UNV-Rest and Recuperation	0.00	7,818.00	0.00	7,818.00
71535 - UNV-Medical Insurance	0.00	860.53	0.00	860.53
71540 - UNV-Global Charges	0.00	1,420.00	0.00	1,420.00
71545 - UNV-Home Leave Travel & Allowa	0.00	120.00	0.00	120.00
71550 - UNV-Resettlement Allowance	0.00	1,000.00	0.00	1,000.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,300.00	0.00	2,300.00
71605 - Travel Tickets-International	0.00	941.00	0.00	941.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00

RAO/POM

22

14312

UN
DP

UN Development Programme

Report ID: unglcdrb

Combined Delivery Report by Activity

Page 4 of 15

Run Time: 26-03-2013 05:03:22

Project Id : 00058898 National Institution Building		Period : Jan-Dec (2012)		
Output # : 00073380 National Institution Building		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72311 - Fuel, petroleum and other oils	0.00	14,727.81	0.00	14,727.81
72420 - Land Telephone Charges	0.00	81.15	0.00	81.15
72425 - Mobile Telephone Charges	0.00	6,836.70	0.00	6,836.70
72505 - Stationery & other Office Supp	1,495.53	-1,495.53	0.00	0.00
75705 - Learning costs	0.00	800.00	0.00	800.00
Total for Fund 04000	1,495.53	246,904.83	0.00	248,400.36
Fund : 30000 (PROGRAMME COST SHARING)				
73107 - Rent - Meeting Rooms	0.00	875.49	0.00	875.49
73125 - Common Services-Premises	0.00	164,642.60	0.00	164,642.60
75105 - Facilities & Admin - Implement	0.00	11,586.27	0.00	11,586.27
Total for Fund 30000	0.00	177,104.36	0.00	177,104.36
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
61305 - Salaries - IP Staff	0.00	87,584.40	0.00	87,584.40
61310 - Post Adjustment - IP Staff	0.00	57,367.77	0.00	57,367.77
62305 - Dependency Allowances-IP Staff	0.00	2,928.97	0.00	2,928.97
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	27,397.65	0.00	27,397.65
62315 - Contrib. to medical, social in	0.00	11,960.44	0.00	11,960.44
62320 - Mobility, Hardship, Non-remova	0.00	2,700.00	0.00	2,700.00
62330 - Rental Supplements - IP Staff	0.00	6,359.77	0.00	6,359.77
62335 - Hazard Duty Station Allow-IP	0.00	13,754.93	0.00	13,754.93
62340 - Annual Leave Expense - IP	0.00	-23,836.42	0.00	-23,836.42
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	23,869.50	0.00	23,869.50
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,006.25	0.00	3,006.25
63340 - Proc trips/Rest & Recup-IP Stf	0.00	10,424.00	0.00	10,424.00
63365 - Special Oper Living Allow-IP	0.00	32,400.00	0.00	32,400.00
63530 - Contribution to EOS Benefits	0.00	3,623.83	0.00	3,623.83
63535 - Contribution to Security	0.00	5,798.09	0.00	5,798.09
63540 - Contribution to Training	0.00	1,449.56	0.00	1,449.56
63545 - Contribution to ICT	0.00	2,174.26	0.00	2,174.26
63550 - Contributions to MAIP	0.00	289.89	0.00	289.89
63555 - Contribution to UN JFA	0.00	2,609.13	0.00	2,609.13
63560 - Contributions to Appendix D	0.00	434.86	0.00	434.86
64306 - Appointment-Ticket Costs	0.00	1,200.00	0.00	1,200.00
65115 - Contributions to ASHI Reserve	0.00	9,421.92	0.00	9,421.92
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71305 - Local Consult.-Shrt Term-Tech	0.00	0.00	0.00	0.00
71310 - Local Consult.-Short Term-Supp	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	120,607.74	0.00	120,607.74
71410 - MAIP Premium SC	0.00	156.32	0.00	156.32
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71515 - UNV-Security Allowance	0.00	0.00	0.00	0.00
71590 - UNV HQ use only	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	1,642.00	0.00	1,642.00
71610 - Travel Tickets-Local	0.00	483.00	0.00	483.00
71615 - Daily Subsistence Allow-Intl	0.00	3,895.01	0.00	3,895.01
71620 - Daily Subsistence Allow-Local	0.00	2,294.40	0.00	2,294.40
71635 - Travel - Other	0.00	787.95	0.00	787.95
72125 - Svc Co-Studies & Research Serv	0.00	35,500.00	0.00	35,500.00

For SDP
 JF
 14312



Project Id : 00058898 National Institution Building		Period :	Jan-Dec (2012)	
Output # : 00073380 National Institution Building		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72311 - Fuel, petroleum and other oils	0.00	8,671.52	0.00	8,671.52
72315 - Food & Textile Products	0.00	89.20	0.00	89.20
72325 - Chemical, Glass, NonMetallic Prd	0.00	18.91	0.00	18.91
72405 - Acquisition of Communic Equip	0.00	2,111.35	0.00	2,111.35
72420 - Land Telephone Charges	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	2,261.72	0.00	2,261.72
72510 - Publications	0.00	367.44	0.00	367.44
72805 - Acquis of Computer Hardware	0.00	20,498.20	0.00	20,498.20
72810 - Acquis of Computer Software	0.00	18.91	0.00	18.91
72815 - Inform Technology Supplies	0.00	2,140.00	0.00	2,140.00
73105 - Rent	0.00	8,509.12	0.00	8,509.12
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	9,962.22	0.00	9,962.22
74225 - Other Media Costs	0.00	338.38	0.00	338.38
74505 - Insurance	0.00	129.00	0.00	129.00
74520 - Storage	0.00	1,999.97	0.00	1,999.97
74525 - Sundry	0.00	694.17	0.00	694.17
74965 - Low value equipment	0.00	2,510.00	0.00	2,510.00
75105 - Facilities & Admin - Implement	0.00	35,681.70	0.00	35,681.70
75710 - Participation of counterparts	0.00	76.97	0.00	76.97
76120 - Unrealized Loss	0.00	124.19	0.00	124.19
76125 - Realized Loss	0.00	4.04	0.00	4.04
76135 - Realized Gain	0.00	- 204.16	0.00	- 204.16
Total for Fund 32045	0.00	545,060.63	0.00	545,060.63
Total for Activity ACTIVITY04	1,495.53	969,069.82	0.00	970,565.35
Activity : ACTIVITY05 (Suprt to Policy Analysis & Dev)				
Fund : 04000 (Core Programme, UNU Centre)				
71605 - Travel Tickets-International	31,515.00	- 31,515.00	0.00	0.00
73305 - Maint & Licensing of Hardware	182,973.00	- 182,973.00	0.00	0.00
75707 - Learning - subsistence allowan	58,080.00	- 58,080.00	0.00	0.00
Total for Fund 04000	272,568.00	- 272,568.00	0.00	0.00
Total for Activity ACTIVITY05	272,568.00	- 272,568.00	0.00	0.00
Total for Output : 00073380	366,937.53	592,354.79	0.00	959,292.32

Output # : 00081998 NIBP-StrengthenGov EntitiesCap		Impl. Partner : 00009 UNDP (Direct Execution)	
		Location : Afghanistan	
Activity : ()			

for GEDP
H

22

14312

UN
DPUN Development Programme
Report ID: unglcdrbCombined Delivery Report by ActivityPage 6 of 15
Run Time: 26-03-2013 05:03:23

Project Id : 00058898 National Institution Building	Period :	Jan-Dec (2012)
Output # : 00081998 NIBP-StrengthenGov EntitiesCap	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

75105 - Facilities & Admin - Implement	0.00	56.18	0.00	56.18
77630 - Dep Exp Owned - ITC	0.00	802.60	0.00	802.60

Total for Fund 32045	0.00	858.78	0.00	858.78
-----------------------------	-------------	---------------	-------------	---------------

Total for Activity	0.00	858.78	0.00	858.78
---------------------------	-------------	---------------	-------------	---------------

Activity : ACTIVITY1.1 (Cap of Gov Entities)**Fund : 30000 (PROGRAMME COST SHARING)**

71205 - Intl Consultants-Sht Term-Tech	0.00	724,426.95	0.00	724,426.95
71605 - Travel Tickets-International	0.00	9,313.17	0.00	9,313.17
71610 - Travel Tickets-Local	0.00	15,365.00	0.00	15,365.00
71615 - Daily Subsistence Allow-Intl	0.00	27,041.40	0.00	27,041.40
71635 - Travel - Other	0.00	1,321.50	0.00	1,321.50
72425 - Mobile Telephone Charges	0.00	- 741.09	0.00	- 741.09
73104 - Leased Building	0.00	10,713.91	0.00	10,713.91
73105 - Rent	0.00	238,626.73	0.00	238,626.73
73125 - Common Services-Premises	0.00	1,144.45	0.00	1,144.45
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	72,603.60	0.00	72,603.60
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 33.69	0.00	- 33.69

Total for Fund 30000	0.00	1,099,781.93	0.00	1,099,781.93
-----------------------------	-------------	---------------------	-------------	---------------------

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71205 - Intl Consultants-Sht Term-Tech	0.00	640,677.26	0.00	640,677.26
71305 - Local Consult.-Sht Term-Tech	0.00	467,160.66	0.00	467,160.66
71405 - Service Contracts-Individuals	0.00	117,399.34	0.00	117,399.34
71605 - Travel Tickets-International	0.00	920.80	0.00	920.80
71610 - Travel Tickets-Local	0.00	6,500.00	0.00	6,500.00
71615 - Daily Subsistence Allow-Intl	0.00	4,236.20	0.00	4,236.20
71635 - Travel - Other	0.00	992.04	0.00	992.04
72125 - Svc Co-Studies & Research Serv	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	1,272.22	0.00	1,272.22
72405 - Acquisition of Communic Equip	0.00	5,857.11	0.00	5,857.11
72425 - Mobile Telephone Charges	0.00	698.85	0.00	698.85
72805 - Acquis of Computer Hardware	0.00	16,793.53	0.00	16,793.53
73104 - Leased Building	0.00	7,797.83	0.00	7,797.83
74525 - Sundry	0.00	294.43	0.00	294.43
74965 - Low value equipment	0.00	3,916.85	0.00	3,916.85
75105 - Facilities & Admin - Implement	0.00	89,238.50	0.00	89,238.50
75705 - Learning costs	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 28.24	0.00	- 28.24

Handwritten signature: R. A. Rahman

Handwritten signature: Jle

Handwritten signature: H312



Project Id : 00058898 National Institution Building		Period :	Jan-Dec (2012)	
Output # : 00081998 NIBP-StrengthenGov EntitiesCap		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 32045	0.00	1,363,727.38	0.00	1,363,727.38
Total for Activity ACTIVITY1.1	0.00	2,463,509.31	0.00	2,463,509.31
Activity : ACTIVITY1.2 (CD Support to MoTCA)				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71205 - Intl Consultants-Sht Term-Tech	0.00	1,170.00	0.00	1,170.00
71605 - Travel Tickets-International	0.00	4,685.00	0.00	4,685.00
71615 - Daily Subsistence Allow-Intl	0.00	7,676.99	0.00	7,676.99
71635 - Travel - Other	0.00	177.00	0.00	177.00
72210 - Machinery and Equipment	0.00	1,272.22	0.00	1,272.22
72405 - Acquisition of Communic Equip	0.00	639.11	0.00	639.11
74965 - Low value equipment	0.00	430.53	0.00	430.53
75105 - Facilities & Admin - Implement	0.00	1,145.86	0.00	1,145.86
Total for Fund 32045	0.00	17,196.71	0.00	17,196.71
Total for Activity ACTIVITY1.2	0.00	17,196.71	0.00	17,196.71
Activity : ACTIVITY1.3 (CD Support to MAIL)				
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	3,376.42	0.00	3,376.42
71605 - Travel Tickets-International	0.00	20,285.00	0.00	20,285.00
71610 - Travel Tickets-Local	0.00	1,114.00	0.00	1,114.00
71615 - Daily Subsistence Allow-Intl	0.00	30,426.82	0.00	30,426.82
71635 - Travel - Other	0.00	2,760.00	0.00	2,760.00
75105 - Facilities & Admin - Implement	0.00	20,582.93	0.00	20,582.93
75705 - Learning costs	0.00	61,118.92	0.00	61,118.92
75706 - Learning - ticket costs	0.00	40,749.74	0.00	40,749.74
75707 - Learning – subsistence allowan	0.00	124,951.71	0.00	124,951.71
75709 - Learning - training of counter	0.00	9,259.32	0.00	9,259.32
76120 - Unrealized Loss	0.00	3,565.20	0.00	3,565.20
76135 - Realized Gain	0.00	- 0.52	0.00	- 0.52
Total for Fund 30000	0.00	318,189.54	0.00	318,189.54
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71205 - Intl Consultants-Sht Term-Tech	0.00	900.00	0.00	900.00
71605 - Travel Tickets-International	0.00	52,919.00	0.00	52,919.00
71610 - Travel Tickets-Local	0.00	3,505.00	0.00	3,505.00
71615 - Daily Subsistence Allow-Intl	0.00	65,796.06	0.00	65,796.06
71620 - Daily Subsistence Allow-Local	0.00	1,499.00	0.00	1,499.00
71635 - Travel - Other	0.00	4,304.90	0.00	4,304.90
72210 - Machinery and Equipment	0.00	1,272.22	0.00	1,272.22

Handwritten signatures and initials:
 - "F. WADAN" (vertical)
 - "JL" (horizontal)
 - "H" (horizontal)
 - "HABIR" (horizontal)



Combined Delivery Report by Activity

Project Id : 00058898 National Institution Building		Period :	Jan-Dec (2012)	
Output # : 00081998 NIBP-StrengthenGov EntitiesCap		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72405 - Acquisition of Communic Equip	0.00	639.11	0.00	639.11
74515 - Claims and Adjustments	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	22.45	0.00	22.45
74965 - Low value equipment	0.00	430.53	0.00	430.53
75105 - Facilities & Admin - Implement	0.00	13,041.73	0.00	13,041.73
75705 - Learning costs	0.00	25,925.64	0.00	25,925.64
75706 - Learning - ticket costs	0.00	18,195.00	0.00	18,195.00
75707 - Learning – subsistence allowan	0.00	6,994.36	0.00	6,994.36
75709 - Learning - training of counter	0.00	3,588.34	0.00	3,588.34
76130 - Unrealized Gain	0.00	- 3,460.78	0.00	- 3,460.78
76135 - Realized Gain	0.00	- 48.47	0.00	- 48.47
Total for Fund 32045	0.00	195,524.09	0.00	195,524.09
Total for Activity ACTIVITY1.3	0.00	513,713.63	0.00	513,713.63
Activity : ACTIVITY1.4 (CD Support to MoED)				
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	11,475.00	0.00	11,475.00
71605 - Travel Tickets-International	0.00	25,359.90	0.00	25,359.90
71615 - Daily Subsistence Allow-Intl	0.00	9,833.60	0.00	9,833.60
71635 - Travel - Other	0.00	272.00	0.00	272.00
71640 - Prepaid Travel Advance	0.00	3,250.00	0.00	3,250.00
75105 - Facilities & Admin - Implement	0.00	4,966.82	0.00	4,966.82
75706 - Learning - ticket costs	0.00	3,940.00	0.00	3,940.00
75707 - Learning – subsistence allowan	0.00	16,824.00	0.00	16,824.00
Total for Fund 30000	0.00	75,921.32	0.00	75,921.32
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71205 - Intl Consultants-Sht Term-Tech	0.00	12,160.00	0.00	12,160.00
71605 - Travel Tickets-International	0.00	5,957.00	0.00	5,957.00
71615 - Daily Subsistence Allow-Intl	0.00	47,001.72	0.00	47,001.72
71635 - Travel - Other	0.00	2,898.00	0.00	2,898.00
71640 - Prepaid Travel Advance	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	273.18	0.00	273.18
75105 - Facilities & Admin - Implement	0.00	5,452.82	0.00	5,452.82
75705 - Learning costs	0.00	9,607.54	0.00	9,607.54
76135 - Realized Gain	0.00	- 0.21	0.00	- 0.21
Total for Fund 32045	0.00	83,350.05	0.00	83,350.05
Total for Activity ACTIVITY1.4	0.00	159,271.37	0.00	159,271.37

Activity : ACTIVITY1.5 (CD Support to DMOYA)

Fund : 30000 (PROGRAMME COST SHARING)

Handwritten signatures and initials:
Rombodp
nl
JL
HABR

UN
DPUN Development Programme
Report ID: unglcdrbCombined Delivery Report by ActivityPage 9 of 15
Run Time: 26-03-2013 05:03:23

Project Id : 00058898 National Institution Building	Period :	Jan-Dec (2012)
Output # : 00081998 NIBP-StrengthenGov EntitiesCap	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

71605 - Travel Tickets-International	0.00	5,750.00	0.00	5,750.00
71640 - Prepaid Travel Advance	0.00	2,990.00	0.00	2,990.00
75105 - Facilities & Admin - Implement	0.00	611.80	0.00	611.80
Total for Fund 30000	0.00	9,351.80	0.00	9,351.80

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71605 - Travel Tickets-International	0.00	4,155.00	0.00	4,155.00
71615 - Daily Subsistence Allow-Intl	0.00	9,725.00	0.00	9,725.00
71635 - Travel - Other	0.00	630.00	0.00	630.00
71640 - Prepaid Travel Advance	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	1,272.22	0.00	1,272.22
72405 - Acquisition of Communic Equip	0.00	639.11	0.00	639.11
74205 - Audio Visual Productions	0.00	1,500.00	0.00	1,500.00
74965 - Low value equipment	0.00	430.53	0.00	430.53
75105 - Facilities & Admin - Implement	0.00	1,387.61	0.00	1,387.61
75705 - Learning costs	0.00	255.47	0.00	255.47
75708 - Learning - subcontracts	0.00	897.09	0.00	897.09
Total for Fund 32045	0.00	20,892.03	0.00	20,892.03

Total for Activity ACTIVITY1.5	0.00	30,243.83	0.00	30,243.83
---------------------------------------	-------------	------------------	-------------	------------------

Activity : ACTIVITY1.6 (CD Support to MoIC)**Fund : 30000 (PROGRAMME COST SHARING)**

71605 - Travel Tickets-International	0.00	9,960.00	0.00	9,960.00
71615 - Daily Subsistence Allow-Intl	0.00	20,170.00	0.00	20,170.00
71635 - Travel - Other	0.00	152.00	0.00	152.00
75105 - Facilities & Admin - Implement	0.00	2,119.74	0.00	2,119.74
Total for Fund 30000	0.00	32,401.74	0.00	32,401.74

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71615 - Daily Subsistence Allow-Intl	0.00	7,953.00	0.00	7,953.00
71635 - Travel - Other	0.00	1,672.00	0.00	1,672.00
75105 - Facilities & Admin - Implement	0.00	673.75	0.00	673.75
Total for Fund 32045	0.00	10,298.75	0.00	10,298.75

Total for Activity ACTIVITY1.6	0.00	42,700.49	0.00	42,700.49
---------------------------------------	-------------	------------------	-------------	------------------

Activity : ACTIVITY1.7 (CD Support to MoLSAD)**Fund : 30000 (PROGRAMME COST SHARING)**

Handwritten signature: P. K. R. P. O. N. H.

Handwritten signature: J. E.

Handwritten signature: H. A. B. R.



Combined Delivery Report by Activity

Project Id : 00058898 National Institution Building		Period :	Jan-Dec (2012)	
Output # : 00081998 NIBP-StrengthenGov EntitiesCap		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71205 - Intl Consultants-Sht Term-Tech	0.00	39,022.00	0.00	39,022.00
71605 - Travel Tickets-International	0.00	11,730.00	0.00	11,730.00
71610 - Travel Tickets-Local	0.00	4,316.00	0.00	4,316.00
71615 - Daily Subsistence Allow-Intl	0.00	28,977.60	0.00	28,977.60
75105 - Facilities & Admin - Implement	0.00	15,002.38	0.00	15,002.38
75705 - Learning costs	0.00	101,500.00	0.00	101,500.00
75706 - Learning - ticket costs	0.00	0.00	0.00	0.00
75707 - Learning - subsistence allowan	0.00	4,875.00	0.00	4,875.00
75709 - Learning - training of counter	0.00	23,899.15	0.00	23,899.15
Total for Fund 30000	0.00	229,322.13	0.00	229,322.13
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71205 - Intl Consultants-Sht Term-Tech	0.00	10,584.00	0.00	10,584.00
71605 - Travel Tickets-International	0.00	25,335.00	0.00	25,335.00
71615 - Daily Subsistence Allow-Intl	0.00	16,127.24	0.00	16,127.24
71635 - Travel - Other	0.00	3,449.00	0.00	3,449.00
72210 - Machinery and Equipment	0.00	1,272.22	0.00	1,272.22
72405 - Acquisition of Communic Equip	0.00	639.11	0.00	639.11
74510 - Bank Charges	0.00	60.74	0.00	60.74
74965 - Low value equipment	0.00	430.53	0.00	430.53
75105 - Facilities & Admin - Implement	0.00	9,963.80	0.00	9,963.80
75705 - Learning costs	0.00	9,846.47	0.00	9,846.47
75706 - Learning - ticket costs	0.00	20,280.00	0.00	20,280.00
75707 - Learning - subsistence allowan	0.00	32,221.20	0.00	32,221.20
75709 - Learning - training of counter	0.00	21,775.86	0.00	21,775.86
76120 - Unrealized Loss	0.00	150.55	0.00	150.55
76135 - Realized Gain	0.00	- 1.68	0.00	- 1.68
Total for Fund 32045	0.00	152,134.04	0.00	152,134.04
Total for Activity ACTIVITY1.7	0.00	381,456.18	0.00	381,456.18
Activity : ACTIVITY1.8 (CD Support to CSO)				
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	12,531.42	0.00	12,531.42
71605 - Travel Tickets-International	0.00	8,101.00	0.00	8,101.00
71615 - Daily Subsistence Allow-Intl	0.00	43,826.20	0.00	43,826.20
75105 - Facilities & Admin - Implement	0.00	8,420.14	0.00	8,420.14
75705 - Learning costs	0.00	1,668.83	0.00	1,668.83
75706 - Learning - ticket costs	0.00	80.00	0.00	80.00
75707 - Learning - subsistence allowan	0.00	54,080.30	0.00	54,080.30
76125 - Realized Loss	0.00	82.81	0.00	82.81
76135 - Realized Gain	0.00	- 0.52	0.00	- 0.52
Total for Fund 30000	0.00	128,790.18	0.00	128,790.18
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				

Handwritten signature and initials:
 [Signature]
 [Initials]



Combined Delivery Report by Activity

Project Id : 00058898 National Institution Building		Period :	Jan-Dec (2012)	
Output # : 00081998 NIBP-StrengthenGov EntitiesCap		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71605 - Travel Tickets-International	0.00	14,640.00	0.00	14,640.00
71615 - Daily Subsistence Allow-Intl	0.00	22,646.40	0.00	22,646.40
71635 - Travel - Other	0.00	1,700.00	0.00	1,700.00
72210 - Machinery and Equipment	0.00	1,272.10	0.00	1,272.10
72405 - Acquisition of Communic Equip	0.00	639.11	0.00	639.11
74525 - Sundry	0.00	80.88	0.00	80.88
74965 - Low value equipment	0.00	430.47	0.00	430.47
75105 - Facilities & Admin - Implement	0.00	7,403.57	0.00	7,403.57
75705 - Learning costs	0.00	3,117.57	0.00	3,117.57
75706 - Learning - ticket costs	0.00	10,133.00	0.00	10,133.00
75707 - Learning - subsistence allowan	0.00	46,445.36	0.00	46,445.36
75709 - Learning - training of counter	0.00	4,342.26	0.00	4,342.26
76135 - Realized Gain	0.00	- 56.60	0.00	- 56.60
Total for Fund 32045	0.00	112,794.12	0.00	112,794.12
Total for Activity ACTIVITY1.8	0.00	241,584.30	0.00	241,584.30
Total for Output : 00081998	0.00	3,850,534.58	0.00	3,850,534.58

Output # : 00082621 NIBP-Ins.CD Sup toGDPDM/IARCSC		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	

Activity : ACTIVITY2.1 (Ins CD Support to IARCSC)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	13,190.46	0.00	13,190.46
75105 - Facilities & Admin - Implement	0.00	923.33	0.00	923.33
Total for Fund 30000	0.00	14,113.79	0.00	14,113.79

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71205 - Intl Consultants-Sht Term-Tech	0.00	141,521.56	0.00	141,521.56
71305 - Local Consult.-Sht Term-Tech	0.00	80,990.33	0.00	80,990.33
71310 - Local Consult.-Short Term-Supp	0.00	8,000.00	0.00	8,000.00
71405 - Service Contracts-Individuals	0.00	17,399.34	0.00	17,399.34
71605 - Travel Tickets-International	0.00	20,788.00	0.00	20,788.00
71610 - Travel Tickets-Local	0.00	1,338.54	0.00	1,338.54
71615 - Daily Subsistence Allow-Intl	0.00	31,205.00	0.00	31,205.00
71620 - Daily Subsistence Allow-Local	0.00	2,530.98	0.00	2,530.98
71635 - Travel - Other	0.00	8,460.19	0.00	8,460.19
72125 - Svc Co-Studies & Research Serv	0.00	27,000.00	0.00	27,000.00
72130 - Svc Co-Transportation Services	0.00	7,659.58	0.00	7,659.58
72210 - Machinery and Equipment	0.00	1,738.14	0.00	1,738.14
72215 - Transportation Equipment	0.00	16,398.18	0.00	16,398.18
72220 - Furniture	0.00	2,054.00	0.00	2,054.00
72311 - Fuel, petroleum and other oils	0.00	1,978.41	0.00	1,978.41
72315 - Food & Textile Products	0.00	203.80	0.00	203.80

For GDPDM
14312



Combined Delivery Report by Activity

UNDP UN Development Programme
Report ID: unglcdrb

Page 12 of 15
Run Time: 26-03-2013 05:03:23

Project Id : 00058898 National Institution Building		Period :	Jan-Dec (2012)	
Output # : 00082621 NIBP-Ins.CD Sup to GDPDM/IARCSC		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72405 - Acquisition of Communic Equip	0.00	19,178.57	0.00	19,178.57
72410 - Acquisition of Audio Visual Eq	0.00	253.67	0.00	253.67
72420 - Land Telephone Charges	0.00	114.51	0.00	114.51
72425 - Mobile Telephone Charges	0.00	613.81	0.00	613.81
72440 - Connectivity Charges	0.00	31,377.00	0.00	31,377.00
72505 - Stationery & other Office Supp	0.00	5,663.89	0.00	5,663.89
72805 - Acquis of Computer Hardware	0.00	45,629.75	0.00	45,629.75
72815 - Inform Technology Supplies	0.00	5,028.82	0.00	5,028.82
73107 - Rent - Meeting Rooms	0.00	10,781.36	0.00	10,781.36
73120 - Utilities	0.00	2,595.00	0.00	2,595.00
73125 - Common Services-Premises	0.00	9,668.78	0.00	9,668.78
73410 - Maint, Oper of Transport Equip	0.00	22,768.29	0.00	22,768.29
73420 - Leased Vehicles	0.00	4,734.21	0.00	4,734.21
74510 - Bank Charges	0.00	1.27	0.00	1.27
74525 - Sundry	0.00	1,786.73	0.00	1,786.73
75105 - Facilities & Admin - Implement	0.00	45,988.12	0.00	45,988.12
75705 - Learning costs	0.00	67,337.82	0.00	67,337.82
75706 - Learning - ticket costs	0.00	13,365.00	0.00	13,365.00
75707 - Learning - subsistence allowan	0.00	17,517.60	0.00	17,517.60
75709 - Learning - training of counter	0.00	29,291.00	0.00	29,291.00
76120 - Unrealized Loss	0.00	114.90	0.00	114.90
76125 - Realized Loss	0.00	2.38	0.00	2.38
76135 - Realized Gain	0.00	- 74.48	0.00	- 74.48
Total for Fund 32045	0.00	703,004.05	0.00	703,004.05
Total for Activity ACTIVITY2.1	0.00	717,117.84	0.00	717,117.84
Total for Output : 00082621	0.00	717,117.84	0.00	717,117.84
Project Total :	366,937.53	5,160,007.22	0.00	5,526,944.75

For Government:
Signed By : Ansarullah Fozhary Date : 29.4.2013

For UNDP:
Signed By : Jan-Jilles Van Der Hoeven
Senior Deputy Country Director (Programme)

Date : 28/03/2013

Handwritten signature and stamp:
JL
Fozhary
17312



UN
DP

UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 13 of 15
Run Time: 26-03-2013 05:03:24

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00058898
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL		Period : Jan-Dec (2012)		
Output # : ALL		Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
39001 - Afghanistan - Central	0.00	- 1,155.60	0.00	- 1,155.60
39004 - Afghanistan - Dem. Governance	94,369.53	5,158,374.40	0.00	5,252,743.93
39008 - Afghanistan -Poverty Reduction	272,568.00	0.00	0.00	272,568.00
39009 - Afghanistan - Service Center	0.00	2,788.42	0.00	2,788.42

2
For GDP 12
14312



UN
DP

UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 14 of 15
Run Time: 26-03-2013 05:03:24

Funds Utilization

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00058898
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00058898 National Institution Building

Period : As Of Dec31,2012

Output #	00073380	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			224,049.50
Undepreciated Fixed Assets			12,044.24
Inventory			0.00
Prepayments			0.00
Commitments			17,742.39

Output #	00081998	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			5,616.92
Inventory			0.00
Prepayments			0.00
Commitments			540,089.65

Output #	00082621	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			41,761.00

22
For GDPD
14312



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

Selection Criteria :

Business Unit : AFG10
Selected Project(s): 00058898
Selected Fund Code : ALL
Selected Output(s): ALL

Project Id : 00058898 National Institution Building
Output # : 00073380 National Institution Building
Impl. Partner : 00009 UNDP (Direct Execution)

Description	Account	Fund	Donor	Amount
Unliquidated Obligations	21015	04000-TRAC (Line	00012-UNDP	49,834.40
Unliquidated Obligations	21015	30000-Programme	00131-IND	720.00
Unliquidated Obligations	21015	30000-Programme	00137-ITA	16,280.00
Total for Output : 00073380				66,834.40

Project Total : 66,834.40

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

Handwritten signature and initials

Handwritten signature

Notes to the Statement of Expenditure

1. Description of the project

The National Institution Building Project (NIBP) reached a new apex in the provision of Capacity Development support to seven ministries of the Government of the Islamic Republic of Afghanistan (GoIRA); and to the Independent Administrative Reform and Civil Service Commission, NIBP’s government partner. The achievements of the project reflect the personal efforts of professional and competent international Capacity Development Advisors and equally assiduous Afghan Capacity Development Officers who work in collusion with their assigned ministries and line departments to identify capacity gaps and take corrective measures to transform a weakness into an organizational strength. The project is focusing on the following ministries.

- Ministry of Agriculture, Irrigation & Livestock;
- Ministry of Economy;
- Ministry of Education;
- Ministry of Labor, Social Affairs, Martyrs and Disabled;
- Central Statistics Office;
- Ministry of Transport and Civil Aviation; and
- Ministry of Youth Affairs

Output of the project includes;

- Institutional and Organizational capacity of select government entities strengthened by policy and strategy development and system improvement through coaching and advisory services to improve service delivery and to support Public Administrative Reform (PAR) objective.
- Institutional Capacity Development Support to GDPDM and Capacity Development activities in IARCSC

UNDP is supporting the project through management, funding, technical and advisory support, including support in mobilizing resources and establishing effective partnerships.

2. Basis of preparation

Basis of accounting

The Statement of Expenditure has been prepared in accordance with the UNDP’s approved format (“Combined Delivery Report (CDR)”). As of January 01, 2012, UNDP has adopted International Public Sector Accounting Standards according to which expenses are recognized when goods are delivered and services are rendered. Prior to January 01, 2012, Statement of Expenditure was prepared in accordance with

United Nations System Accounting Standard and expenditure was recognized based on disbursements and commitments when purchase orders were issued.

Functional and presentation currency

The Statement has been prepared in United States Dollars (USD). Transactions denominated in currencies other than USD have been translated into USD at the UNDP published exchange rates.

3. Expenditure subject to audit

Break up of CDR expenditures with respect to the scope of audit.

Description	Amount USD
Expenditure as per CDR subject to audit	4,827,524
Expenses relating to international staff processed in Copenhagen not subject to audit	332,483
Total expenditure as per CDR under UNDP Disb	5,160,007

17/3/12



Grant Thornton

An instinct for growth™

Independent Auditors' Report on Statement of Fixed Assets to United Nations Development Program

Anjum Asim Shahid Rahman

House # 611, Street # 12
Quall e Fatehullah, Kabul
Afghanistan
T: +93 202 202 475
M: +93 789 314 616

W: www.gtpak.com

We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP Project ID 00058898, National Institution Building Project for the year from January 01, 2012 to December 31, 2012.

Management Responsibility

Management is responsible for the preparation of this statement for National Institution Building Project in accordance with the basis of accounting as described in Note 1, 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.

Auditors' 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 plan 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 depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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 entity'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 qualified audit opinion.



Grant Thornton

An instinct for growth™

Basis for Qualified Opinion

The project's fixed assets acquired during the year 2012 are shown in the Statement of Fixed Assets at their acquisition cost of USD 51,980 and are overstated by USD 5,919 due to the effect of unrecognized depreciation.

Qualified Opinion

In our opinion, except for the effect of the matter described in the Basis for Qualified Opinion paragraph, the accompanied statement presents fairly, in all material respects, fixed assets amounting to USD 731,116 of the project as at December 31, 2012.

Anjum Asim Shahid Rahman

Kabul

Dated: January 17, 2014

Anjum Asim Shahid Rahman

Chartered Accountants

AFG10-UNDP/NIBP (00073380) End-Year 2012 Capital Assets Verification Report-List As of 31- Dec-2012

No	PROFILE ID (electricals, vehicles etc)	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION DATE	Acquisition Cost	FUND CODE	Implementin g Agent	Donor	DEPTID (expenditu re)	PO ID	Remarks
1	Vehicle	UNDP/NIBP/00001	Chassis#JTM009T094016674, Engine# 1GR 572236	Armored land Cruiser (UN-1188) 200 S	NIBP	01-Jan-10	\$ 133,469.90	04000	001981	00012	39004	N/A	
2	Vehicle	UNDP/NIBP/00262	Chassis#JTGEB73J8A9002767, Engine# 1HZ0636463	Armored land Cruiser (UN-1645) 78 S	NIBP	20-Jun-11	\$ 213,930.27	04000	001981	00012	39004	0000011338	
3	Vehicle	UNDP/NIBP/00263	Chassis#JTGEB73J8A9002758, Engine# 1HZ0636370	Armored land Cruiser (UN-1642) 78 S	NIBP	20-Jun-11	\$ 213,930.27	04000	001981	00012	39004	0000011338	
4	ITC	UNDP/NIBP/00004	X6113275H	LapTop TOSHIBA	NIBP	4-Oct-07	\$ 1,390.00	04000	001981	00012	39004	Voucher#32733	
5	ITC	UNDP/NIBP/00015	DGY027-12961-89M-4720-A01	Dell Laptop Latitude E6400 ATG	NIBP	16-Dec-08	\$ 2,165.12	04000	001981	00012	39004	6906	
6	ITC	UNDP/NIBP/00016	DGY027-12961-89M-4726-A01	Dell Laptop Latitude E6400 ATG	NIBP	16-Dec-08	\$ 2,165.12	04000	001981	00012	39004	6906	
7	ITC	UNDP/NIBP/00017	DGY027-12961-89M-4764-A01	Dell Laptop Latitude E6400 ATG	NIBP	16-Dec-08	\$ 2,165.12	04000	001981	00012	39004	6906	
8	ITC	UNDP/NIBP/00018	DGY027-12961-89M-4715-A01	Dell Laptop Latitude E6400 ATG	NIBP	16-Dec-08	\$ 2,165.12	04000	001981	00012	39004	6906	
9	ITC	UNDP/NIBP/00020	DGY027-12961-89M-3016-A01	Dell Laptop Latitude E6400 ATG	NIBP	16-Dec-08	\$ 2,165.12	04000	001981	00012	39004	6906	
10	ITC	UNDP/NIBP/00021	DGY027-12961-89M-3154-A01	Dell Laptop Latitude E6400 ATG	NIBP	16-Dec-08	\$ 2,165.12	04000	001981	00012	39004	6906	
11	ITC	UNDP/NIBP/00022	DGY027-12961-89M-3135-A01	Dell Laptop Latitude E6400 ATG	NIBP	16-Dec-08	\$ 2,165.12	04000	001981	00012	39004	6906	Broken
12	ITC	UNDP/NIBP/00141	1L16WP1	Dell laptop Inspiron 5110	NIBP	14-Aug-11	\$ 780.00	30000	001981	00137	39004	N/A	
13	ITC	UNDP/NIBP/00142	8B1ZVP1	Dell laptop Inspiron 5110	NIBP	14-Aug-11	\$ 780.00	30000	001981	00137	39004	N/A	
14	ITC	UNDP/NIBP/00143	7F1ZVP1	Dell laptop Inspiron 5110	NIBP	14-Aug-11	\$ 780.00	30000	001981	00137	39004	N/A	
15	ITC	UNDP/NIBP/00144	B50GLQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
16	ITC	UNDP/NIBP/00145	B507MG1	Dell Laptop Latitude E5520	NIBP-MoCl	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
17	ITC	UNDP/NIBP/00146	B50DMQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
18	ITC	UNDP/NIBP/00147	B50GMQ1	Dell Laptop Latitude E5520	NIBP-Bamyan	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
19	ITC	UNDP/NIBP/00148	B50FMQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
20	ITC	UNDP/NIBP/00149	B510MQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
21	ITC	UNDP/NIBP/00150	B509MQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
22	ITC	UNDP/NIBP/00151	B508MQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
23	ITC	UNDP/NIBP/00152	B50RLQ1	Dell Laptop Latitude E5520	NIBP - CSO	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
24	ITC	UNDP/NIBP/00153	B50TLQ1	Dell Laptop Latitude E5520	NIBP - MAIL	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
25	ITC	UNDP/NIBP/00154	B50WLQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
26	ITC	UNDP/NIBP/00155	B50SLQ1	Dell Laptop Latitude E5520	NIBP - Herat	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
27	ITC	UNDP/NIBP/00156	B50VLQ1	Dell Laptop Latitude E5520	NIBP - Herat	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
28	ITC	UNDP/NIBP/00157	B50XLQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
29	ITC	UNDP/NIBP/00158	B50BMQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	Damage
30	ITC	UNDP/NIBP/00159	B50VLQ1	Dell Laptop Latitude E5520	NIBP-MoCl	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
31	ITC	UNDP/NIBP/00160	B50CMQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
32	ITC	UNDP/NIBP/00161	B50NLQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
33	ITC	UNDP/NIBP/00162	B50ZLQ1	Dell Laptop Latitude E5520	NIBP-MoEc	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
34	ITC	UNDP/NIBP/00163	B50PLQ1	Dell Laptop Latitude E5520	NIBP	3-Oct-11	\$ 1,702.50	30000	001981	00137	39004	14220	
35	ITC	UNDP/NIBP/00267	N/A	Dell Laptop Latitude E6320	NIBP	15-Dec-11	\$ 1,827.25	30000	001981	00141	39004	PO#14735	
36	ITC	UNDP/NIBP/00268	N/A	Dell Laptop Latitude E6320	NIBP	15-Dec-11	\$ 1,827.25	30000	001981	00141	39004	PO#14735	
37	ITC	UNDP/NIBP/00269	N/A	Dell Laptop Latitude E6320	NIBP	15-Dec-11	\$ 1,827.25	30000	001981	00141	39004	PO#14735	
38	ITC	UNDP/NIBP/00359	6L977R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
39	ITC	UNDP/NIBP/00360	J7F77R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
40	ITC	UNDP/NIBP/00361	1B777R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
41	ITC	UNDP/NIBP/00362	3Y977R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
42	ITC	UNDP/NIBP/00363	3Z777R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
43	ITC	UNDP/NIBP/00364	C5777R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
44	ITC	UNDP/NIBP/00365	8R977R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
45	ITC	UNDP/NIBP/00366	3S777R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
46	ITC	UNDP/NIBP/00367	FX977R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
47	ITC	UNDP/NIBP/00368	JX877R1	Dell Laptop Latitude E6420	NIBP-Mazar	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
48	ITC	UNDP/NIBP/00369	BOB77R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
49	ITC	UNDP/NIBP/00370	5D877R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
50	ITC	UNDP/NIBP/00371	6K777R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
51	ITC	UNDP/NIBP/00372	9Y977R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
52	ITC	UNDP/NIBP/00373	54677R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
53	ITC	UNDP/NIBP/00374	3J777R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
54	ITC	UNDP/NIBP/00375	DK777R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	

Handwritten signatures and initials at the bottom right of the page.

AFG10-UNDP/NIBP (00073380) End-Year 2012 Capital Assets Verification Report-List As of 31- Dec-2012

No	PROFILE ID (electricals, vehicles etc)	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION DATE	Acquisition Cost	FUND_ CODE	Implementin g Agent	Donor	DEPTID (expenditu re)	PO ID	Remarks
55	ITC	UNDP/NIBP/00376	35577R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
56	ITC	UNDP/NIBP/00377	C4E77R1	Dell Laptop Latitude E6420	NIBP	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
57	ITC	UNDP/NIBP/00378	H5777R1	Dell Laptop Latitude E6420	NIBP-GDPDM	16-Oct-12	\$ 1,854.00	32045	001981	00141	39004	CO Stock	
58	ITC	UNDP/NIBP/00254	CN-QT4-71971-16A-J249	Dell color printer 3130CN	NIBP	3-Oct-11	\$ 516.00	30000	001981	00137	39004	14220	
59	ITC	UNDP/NIBP/00002	CNSKP 74874	Printer, Scanner, Copier, Fax (3050)	NIBP-Bamyan	10-Feb-08	\$ 640.00	04000	001981	00012	39004	5105	
60	ITC	UNDP/NIBP/00003	CNSK 795951	Printer, Scanner, Copier, Fax (3050)	NIBP - GV	10-Feb-08	\$ 590.00	04000	001981	00012	39004	5105	
61	ITC	UNDP/NIBP/00093	CNSK7959 60	Printen, Scanner, Copier, Fax (3055)	NIBP - GDPDM	10-Feb-08	\$ 640.00	04000	001981	00012	39004	5105	
62	ITC	UNDP/NIBP/00034	21FR232677	Desktop Canon IR 2525 Copier	NIBP	14-Mar-12	\$ 3,800.00	30000	001981	000137	39004	PO#14636	
63	ITC	UNDP/NIBP/00015	SGC98C03F	Digital Sender 9250C	NIBP	14-Mar-12	\$ 3,530.00	30000	001981	000137	39004	PO#14636	
64	Electrical	UNDP/NIBP/00016	330063026	HSM Shredder B24	NIBP	14-Mar-12	\$ 985.00	30000	001981	000137	39004	PO#14636	
65	Electrical	UNDP/NIBP/00017	330063024	HSM Shredder B24	NIBP	14-Mar-12	\$ 985.00	30000	001981	000137	39004	PO#14636	
66	Electrical	UNDP/NIBP/00018	330058081	HSM Shredder B24	NIBP	14-Mar-12	\$ 985.00	30000	001981	000137	39004	PO#14636	
67	Electrical	UNDP/NIBP/00019	330058084	HSM Shredder B24	NIBP	14-Mar-12	\$ 985.00	30000	001981	000137	39004	PO#14636	
68	Electrical	UNDP/NIBP/00020	330062962	HSM Shredder B24	NIBP	14-Mar-12	\$ 985.00	30000	001981	000137	39004	PO#14636	
69	Electrical	UNDP/NIBP/00021	330058086	HSM Shredder B24	NIBP	14-Mar-12	\$ 985.00	30000	001981	000137	39004	PO#14636	
70	Electrical	UNDP/NIBP/00128	Q00X1110C-B200691N	Air conditioner Samsung 1800	NIBP	29-Jun-11	\$ 526.00	32045	001981	00141	39004	PO#13833	
71	Electrical	UNDP/NIBP/00129	Q00X1110C-B200693R	Air conditioner Samsung 1800	NIBP	29-Jun-11	\$ 526.00	32045	001981	00141	39004	PO#13833	
72	Electrical	UNDP/NIBP/00130	Q00X1110C-B200691N	Air conditioner Samsung 1800	NIBP	29-Jun-11	\$ 526.00	32045	001981	00141	39004	PO#13833	
73	Electrical	UNDP/NIBP/00131	Q00X1110C-B200691N	Air conditioner Samsung 1800	NIBP	29-Jun-11	\$ 526.00	32045	001981	00141	39004	PO#13833	
74	Electrical	UNDP/NIBP/00132	Q00X1110C-B200691N	Air conditioner Samsung 1800	NIBP	29-Jun-11	\$ 526.00	32045	001981	00141	39004	PO#13833	
75	Electrical	UNDP/NIBP/00127	INE102601243	Refrigerator	NIBP	29-Jun-11	\$ 699.00	32045	001981	00141	39004	PO#13833	
76	Electrical	UNDP/NIBP/00133	241052000383	Digital photo camera (canon)	NIBP	29-Jun-11	\$ 558.00	13045	001981	00141	39004	PO #13831	
77	Electrical	UNDP/NIBP/00134	2419857664	Digital photo camera (canon)	NIBP	29-Jun-11	\$ 558.00	13045	001981	00141	39004	PO #13831	
78	Electrical	UNDP/NIBP/00137	NEET3MSZC00541A	Flat screen TV	NIBP	29-Jun-11	\$ 730.00	13045	001981	00141	39004	PO #13831	
79	Electrical	UNDP/NIBP/00138	NEET3MSZC00571M	Flat screen TV	NIBP	29-Jun-11	\$ 730.00	13045	001981	00141	39004	PO #13831	
80	Electrical	UNDP/NIBP/00139	Q8HW109AAAAAC0230	Projector with screen and ceiling	NIBP	29-Jun-11	\$ 1,475.00	30000	001981	00137	39004	PO #13831	
81	Electrical	UNDP/NIBP/00140	Q8HW109AAAAAC0127	Projector with screen and ceiling	NIBP	29-Jun-11	\$ 1,475.00	30000	001981	00137	39004	PO #13831	
82	Electrical	UNDP/NIBP/00360	UNDP/NIBP/00360	iPhone4S 32 GB	NIBP	23-Oct-12	\$ 780.00	32045	001981	00141	39004	AFG10-16701	
83	Electrical	UNDP/NIBP/00263	83116MOZAAT	IPHONE4 (32GB)	NIBP	4-Oct-11	\$ 880.00	30000	001981	00137	39004	Locally Purchased	
84	Electrical	UNDP/NIBP/00264	88116M61A4T	IPHONE4 (32GB)	NIBP	26-Sep-11	\$ 880.00	30000	001981	00137	39004	Locally Purchased	
85	Electrical	UNDP/NIBP/00324	DNPH96M9D1D6	IPHONE4GS (32GB)	NIBP	21-May-12	\$ 880.00	32045	001981	00141	39004	Locally Purchased	
86	ITC	UNDP/NIBP/00265	DN6G5KDDKNY	iPAD2 (64GB)	NIBP	4-Oct-11	\$ 1,000.00	30000	001981	00137	39004	Locally Purchased	
87	ITC	UNDP/NIBP/00266	5QTGT2XDDFJ3	iPAD2 (64GB)	NIBP	26-Sep-11	\$ 1,000.00	30000	001981	00137	39004	Locally Purchased	
88	Electrical	UNDP/NIBP/00270	35601300-638038-3	Thuraya SG-2520 SAT Telephone	NIBP-MAIL	16-Nov-11	\$ 1,069.92	30000	001981	00137	39004	PO#13155	
89	Electrical	UNDP/NIBP/00271	35601300-637908-8	Thuraya SG-2520 SAT Telephone	NIBP-Molsa	16-Nov-11	\$ 1,069.92	30000	001981	00137	39004	PO#13155	
90	Electrical	UNDP/NIBP/00272	35601300-663250-2	Thuraya SG-2520 SAT Telephone	NIBP	16-Nov-11	\$ 1,069.92	30000	001981	00137	39004	PO#13155	
91	Electrical	UNDP/NIBP/00273	35601300-637340-4	Thuraya SG-2520 SAT Telephone	NIBP	16-Nov-11	\$ 1,069.92	30000	001981	00137	39004	PO#13155	
92	Electrical	UNDP/NIBP/00274	35601300-607002-6	Thuraya SG-2520 SAT Telephone	NIBP	16-Nov-11	\$ 1,069.92	30000	001981	00137	39004	PO#13155	
93	Electrical	UNDP/NIBP/00275	35601300-639724-7	Thuraya SG-2520 SAT Telephone	NIBP	16-Nov-11	\$ 1,069.92	30000	001981	00137	39004	PO#13155	
94	Electrical	UNDP/NIBP/00276	FDU01080105581	Thuraya-FDU-3500 Docking station	NIBP-MAIL	16-Nov-11	\$ 639.27	30000	001981	00137	39004	PO#13155	
95	Electrical	UNDP/NIBP/00277	FDU01080105582	Thuraya-FDU-3500 Docking station	NIBP-CSO	16-Nov-11	\$ 639.27	30000	001981	00137	39004	PO#13155	
96	Electrical	UNDP/NIBP/00278	FDU01080105583	Thuraya-FDU-3500 Docking station	NIBP	16-Nov-11	\$ 639.27	30000	001981	00137	39004	PO#13155	
97	Electrical	UNDP/NIBP/00279	FDU01080105585	Thuraya-FDU-3500 Docking station	NIBP	16-Nov-11	\$ 639.27	30000	001981	00137	39004	PO#13155	
98	Electrical	UNDP/NIBP/00280	FDU01080105589	Thuraya-FDU-3500 Docking station	NIBP	16-Nov-11	\$ 639.27	30000	001981	00137	39004	PO#13155	
99	Electrical	UNDP/NIBP/00281	FDU01080107456	Thuraya-FDU-3500 Docking station	NIBP-Molsa	16-Nov-11	\$ 639.27	30000	001981	00137	39004	PO#13155	
100	Electrical	UNDP/NIBP/00288	2011090011	Power Suply / Antenna SRL 224	NIBP-MAIL	16-Nov-11	\$ 1,272.02	30000	001981	00137	39004	PO#13155	
101	Electrical	UNDP/NIBP/00289	2011090012	Power Suply / Antenna SRL 224	NIBP-CSO	16-Nov-11	\$ 1,272.02	30000	001981	00137	39004	PO#13155	
102	Electrical	UNDP/NIBP/00290	2011090013	Power Suply / Antenna SRL 224	NIBP	16-Nov-11	\$ 1,272.02	30000	001981	00137	39004	PO#13155	
103	Electrical	UNDP/NIBP/00291	2011090014	Power Suply / Antenna SRL 224	NIBP	16-Nov-11	\$ 1,272.02	30000	001981	00137	39004	PO#13155	
104	Electrical	UNDP/NIBP/00292	2011090015	Power Suply / Antenna SRL 224	NIBP	16-Nov-11	\$ 1,272.02	30000	001981	00137	39004	PO#13155	
105	Electrical	UNDP/NIBP/00293	2011090016	Power Suply / Antenna SRL 224	NIBP	16-Nov-11	\$ 1,272.02	30000	001981	00137	39004	PO#13155	
106	Electrical	UNDP/NIBP/00294	N/A	Thuraya XT Satellite IP54	NIBP	5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
107	Electrical	UNDP/NIBP/00295	35697802-106331-5	Thuraya XT Satellite IP54	NIBP	5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
108	Electrical	UNDP/NIBP/00296	35697802-104911-6	Thuraya XT Satellite IP54	NIBP	5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
109	Electrical	UNDP/NIBP/00297	35697802-108840-3	Thuraya XT Satellite IP54	NIBP-MoCl	5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
110	Electrical	UNDP/NIBP/00298	35697802-104323-4	Thuraya XT Satellite IP54	NIBP	5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
111	Electrical	UNDP/NIBP/00299	35697802-105537-8	Thuraya XT Satellite IP54	NIBP	5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	

Handwritten signatures and initials at the bottom right of the page.

AFG10-UNDP/NIBP (00073380) End-Year 2012 Capital Assets Verification Report-List As of 31- Dec-2012

No	PROFILE ID (electricals, vehicles etc)	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)		ACQUISITI ON_ DATE	Acquisition Cost	FUND_ CODE	Implementin g Agent	Donor	DEPTID (expenditu re)	PO ID	Remarks
112	Electrical	UNDP/NIBP/00300	35697802-108801-5	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
113	Electrical	UNDP/NIBP/00301	35697802-105251-6	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
114	Electrical	UNDP/NIBP/00302	35697802-104012-3	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
115	Electrical	UNDP/NIBP/00303	35697802-104569-2	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
116	Electrical	UNDP/NIBP/00304	35697802-109321-3	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
117	Electrical	UNDP/NIBP/00305	35697802-105226-8	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
118	Electrical	UNDP/NIBP/00306	35697802-107150-8	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
119	Electrical	UNDP/NIBP/00307	35697802-104684-9	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
120	Electrical	UNDP/NIBP/00308	35697802-106746-4	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
121	Electrical	UNDP/NIBP/00309	35697802-109690-1	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
122	Electrical	UNDP/NIBP/00310	35697802-104568-4	Thuraya XT Satellite IP54	NIBP-Bamyan		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
123	Electrical	UNDP/NIBP/00311	35697802-104013-1	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
124	Electrical	UNDP/NIBP/00312	35697802-107824-8	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	
125	Electrical	UNDP/NIBP/00313	35697802-106382-8	Thuraya XT Satellite IP54	NIBP		5-Dec-11	\$ 1,325.00	30000	001981	00137	39004	PO#14632	

\$ 731,116.35

Profile Type	#	\$
Information Technology & Communication (ITC)	62	107,213.59
Electrical (Non-ICT Equipment)	60	62,572.32
Vehicles	3	561,330.44
Furniture and Fittings	0	0.00
Heavy Machinery	0	0.00
Land	0	0.00
Building	0	0.00
Total:	125	731,116.35

Prepared by: Masoud Shaki

Muizzuddin Yaqeen

AHMAD SHAH SEDIQI
ADMINISTRATIVE SERVICES MANAGER
ahmadshah.sediqi@undp.org
UNDP AFGHANISTAN

24 Oct 2013

24.10.13

19312

Notes to the Statement of Fixed Assets

1. Basis of preparation

Basis of accounting

The Statement of Fixed Assets has been prepared in accordance with the UNDP’s approved format. As of January 01, 2012, UNDP has adopted International Public Sector Accounting Standards (IPSAS), according to which, after recognition as an asset, an item of property, plant and equipment is carried at its cost less any accumulated depreciation and any accumulated impairment losses.

Capital Assets include those items which;

- provide future economic or service benefits to UNDP;
- are expected to be used during more than one reporting year i.e. 12 months;
- have value of USD500 or more;
- are used and controlled by UNDP; and
- their cost can be reliably measured.

Attractive assets are items that are considered ‘attractive’, and thus are susceptible to theft or loss. Expenditure incurred on these items is charged as an expense in the year of purchase. Cameras, laptops, cell phones, PDAs, projectors and all other items owned, used and controlled by UNDP and issued to individuals for their official use, valued below USD 500 but higher than USD 300 are classified as attractive assets.

Functional and presentation currency

The Statement has been prepared in United States Dollars (USD). Transactions denominated in currencies other than USD have been translated into USD at the UNDP published exchange rates.

17/3/12

Management Letter

1. Expenses of another project charged to NIBP

Condition

While reviewing the professional fees paid to LoA staff, it was observed that salaries amounting to USD 83,840 did not pertain to the National Institution Building Project. Despite of the fact, these were charged as expense in the Combined Delivery Report for the year from January 01, 2012 to December 31, 2012. Detail of expenditure is given in annex-A.

Criteria

Financial expenses incurred by the project over specific period reported in the CDR should be presented in accordance with UNDP accounting policies;

- i. inconformity 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.

Cause

As per the explanations provided by the management, from January 2012, Project 00051206 was merged with the NIBP due to similarity in the nature of work executed by both projects. Up to April 2012, both projects were not separated from each other and the fees for November, December 2011 and January 2012 were charged to NIBP.

Effect

The expenditure for the year under audit was over stated by USD 83,840. This has resulted in wrong classification of the expense. Also the totality of the project expenditures is hampered.

Priority

High

Recommendation

We recommend that expenditure should be recognized only in their relevant project expenditures keeping in mind the criteria outlined above.

Management Comments

The country office agrees that the two projects should have fully segregated their accounts.

Disposal

Independent Auditors’ Report on Statement of Expenditure

2. Unsupported common services and rent expense

Condition

We were not provided with sufficient appropriate audit evidence of transactions amounting to USD 357,427. Detail of transactions is shown in Annex-B.

As was explained in the exit meeting, cost recoveries are charged on basis of the estimated figures to the project by applying a certain percentage. We were unable to verify the correctness of the estimated figures from any supporting documents made available to us such as budgets, agreements etc. Similarly, we were also unable to verify if there were any adjustments made later on to reflect the actual cost recoveries from the project rather than an estimated cost recovery.

Criteria

Expenses incurred by the project over a specified year should be fairly presented in accordance with UNDP accounting policies and supported by properly approved vouchers and other supporting documents such as invoices, receiving & inspection report, contracts and basis for allocation to specified accounts.

Cause

1. For the first item, total amount of common service premises as per the CDR is USD112, 344. Out of which, only verified amount is USD 51,415 which relates to Rent for which supporting documents are provided. Remaining, USD 60,929 is unverified and it pertains to compound maintenance, staff uniform, communication and VSAT charges, security guard salaries, sundries, recovery cost for services provided by UNDP staff and salary of common services personnel.
2. For the second item, no break up as well as relevant agreements or contracts are provided.
3. As per the break up appearing in the GL journal, total of USD 8,509 contains rent, compound maintenance, staff uniform, security guard salaries, sundries and communication VSAT and IT cost, for which no sufficient supporting documents e.g. agreements and basis of charging, are provided.
4. Items 4, 5 and 6 are direct cost recoveries from Herat, Mazar and Bamyan provinces respectively. These direct cost recoveries are made up of staff cost, operating expenses and security costs. No suitable documented evidence in the form of contract or agreement is provided for these amounts.

Effect

The project's expenditures are not reflective of actual expenditures in the CDR.

Priority

High

Recommendation

We recommend that expenditures should be recorded only when transactions are supported with adequate and proper documents.

Management Comments

Agreed

Disposal

Independent Auditors’ Report on Statement of Expenditure

3. Noncompliance of IPSAS

Condition

We observed that the statement of fixed assets for NIBP as of December 31, 2012 shows the acquisition cost of all the assets without any adjustment for depreciation charge. This contravenes the requirements of International Public Sector Accounting Standards (IPSAS) that an asset should be depreciated over its useful life and disclosed in the financial statements at its net book value.

Criteria

Paragraph 43 of IPSAS 17 “Property, Plant, and Equipment” states ‘*after recognition as an asset, an item of property, plant, and equipment shall be carried at its cost, less any accumulated depreciation and any accumulated impairment losses.*’

Similarly, where an entity recognizes its Property Plant & Equipment under International Public Sector Accounting Standard *IPSAS-17 Property Plant & Equipment*, guidance is given in paragraph - 99 to the standard, which states,

“IPSAS 3 (Accounting policies, changes in accounting estimates and errors) requires an entity to retrospectively apply accounting policies unless it is impracticable to do so. Therefore, when an entity initially recognizes an item of property, plant, and equipment at cost in accordance with this Standard, it shall also recognize any accumulated depreciation and any accumulated impairment losses that relate to that item, as if it had always applied those accounting policies.”

However, UNDP Programme and Operations Policies and Procedures states “Development project assets that meet the use and control criteria but were procured before 1 January 2012 will be physically verified and identified and tracked over a 3 year period outside of Atlas using an excel template in Share Point maintained by Administrative Service division (ASD), and recorded in Atlas as a “one off” by January 01, 2015 if they remain in use (i.e. if they have not been transferred to the beneficiaries or disposed of by January 01, 2015.”

Cause

The above extract of POPP is referring to paragraph 95 of IPSAS 17; “*an entity is not required to recognize property, plant, and equipment for a five years period following the first adoption of accrual accounting in accordance with IPSASs.*”

However, while complying with paragraph 95, paragraph 101 should also be considered. Paragraph 101 states that relief is given on first time adoption because “*there are often difficulties in compiling comprehensive information on the existence and valuation of assets. For this reason, for a five-year period following the date of first adoption of accrual accounting in accordance with IPSASs, entities are not required to comply fully with the requirements of paragraph 14.*”

As UNDP CO Afghanistan and the project are not facing such difficulty in gathering information on the existence or valuation of assets as bi-annual asset verification exercise is carried out every year and reports are prepared which outline sufficient detail in respect of all the assets e.g. asset description, location, custodian, acquisition cost etc.

In the presence of such comprehensive information, the existence and the valuation of all fixed assets could easily have been determined and hence, retrospective depreciation calculated and charged. The project has not recognized depreciation on assets acquired prior

to 2012 due to the Headquarter instructions as mentioned in the above extract of POPP. However, the UNDP Country Office did not completely record assets acquired during 2012 in the Atlas system.

Effect

The assets acquired in 2012 are also shown in the Statement of Fixed Assets at their acquisition cost of USD 51,980 which is in contravention of both IPSAS as well as POPP. These assets have not been adjusted for depreciation charge amounting to USD 5,919. Depreciation expense shown in the Statement of Expenditure is USD 802 which is understated by USD 5,117.

Priority

High

Recommendation

We recommend that UNDP Country Office properly recognize in Atlas the project assets acquired from January 01, 2012 onwards so that depreciation costs are determined and reflected in the Project’s Statement of Fixed Assets.

Management Comments

Agreed. The CO has increased its efforts in maintaining an accurate and up-to-date records of assets in Atlas. Training to project and CO staff has been provided and will be repeated regularly. Any missing items will be included in Atlas.

Disposal

Independent Auditors’ Report on Statement of Fixed Assets
Independent Auditors’ on Statement of Expenditure

4. Expenditure incurred in 2011 but recorded in 2012

Condition

We noted that expenditure amounting to USD 16,628 pertains to the year 2011 as per the given criteria however, it has been charged as expense in the Combined Delivery Report for the year from January 01, 2012 to December 31, 2012. Details of the expenditure recognized in the CDR are shown in Annex-C.

Criteria

Prior to January 2012, UN Accounting Policy (UNSAS) was applicable as per which expenditure is recognized when Purchase Order is issued. From 1st January, 2012 UNDP decided to implement International Public Sector Accounting Standards (IPSAS) instead of UNSAS as per which expenditure is recognized when goods and services are delivered. Further, for payments made to Individual Consultants (IC's) salaries should be charged to the period in which the services or output is delivered.

Cause

1. For transaction 1, purchase order was issued on 15th December 2011 and the expenditure was recorded in 2012.
2. For the transaction 2, 20% remaining DSA was paid in 2012, although activities of the delegation were completed on December 21, 2011.
3. Payroll and output reports for the month of January 2012 contained separate output reports for the month of December 2011 and the amounts related to activities of December 2011 were charged to CDR for 2012.

Effect

Expenditure for the year from January 01, 2012 to December 31, 2012 is overstated by USD 16,628. It impacts the cut off assertion as it pertains to the expenditures incurred in 2011.

Priority

Medium

Recommendation

Expenditures should be recognized in their proper accounting period by complying with the criteria outlined above.

Management Comments

We agree with the findings. For the goods and services provided in 2011 the Project was supposed to use 2011 budget and commit the amount using Purchase Order for the unpaid payments. However, it is worth to mention that due to transition period from UNSAS into IPSAS effective January 2012 the Project did not take appropriate follow up actions to avoid 2011 payments in 2012. Additionally, with IPSAS implementation UNDP had drastically decreased the number of payments incurred in one year and recorded in the following year.

Disposal

Management Letter

5. Expenditure charged in incorrect accounts

Condition

We have noted that certain expenditures have been charged in the incorrect account codes and consequently clubbed in the incorrect budgetary accounts. Instances are shown in Annex-D.

Criteria

Expenses incurred by the project over a specified year should be correctly classified in the Combined Delivery Report by charging to the correct accounts based on the nature of the expense.

Cause

The annual work plan for the project has the budgetary accounts to which these transactions relate to but they have been charged to other budgetary accounts by not giving due consideration to the nature of these expenses.

Effect

It affects the fair presentation of the expenditure due to misclassification. Total of the misclassified amount is 5.9% of the total expenditures appearing in the CDR.

Priority

Medium

Recommendation

We recommend that expenditure should be charged to their correct budgetary accounts as per the allocation of annual work plan to achieve fair presentation in the CDR.

Management Comments

We agree with the findings. The account code is automatically picked by the system upon selection of item from UNDP or non-UNDP catalogue. The issue has caused due to wrong selection of items and COA by the requesting unit. It is also noteworthy that some of the items in the catalogue(s) are linked with wrong account code. Already there are several discussions on MPN network about this and it should be addressed at HQ level by Atlas development team.

Disposal

Management Letter

6. Leave encashment by LOA staff

Condition

It was observed that most of the LOA staffs have availed paid leaves during the continuation of their service. These staffs have availed paid leaves in excess of their entitlement of two paid leaves for each month as per the respective contracts. Instances are shown in Annex-E.

Criteria

As per the LOA between the GDPDM and the UNDP and the contract between the employees and the relevant ministries, employees are not allowed to avail excess paid leaves.

Cause

We have observed that during all twelve months of the year under audit, LOA staffs are availing annual leaves and those leaves are in addition to the maximum allowed leaves per month which cannot be carried forward. In this regard, we have reviewed the LoA agreement between the GDPDM and the UNDP and the employment contract between the GDPDM and the employee, and we have not found any clause which permits any such carry forward of paid leaves.

Effect

This implies weak oversight by the project personnel. The monitoring process is also questionable. Further, the funds of the project have been spent on an expenditure which is not permissible under the terms of above mentioned contracts.

Priority

Medium

Recommendation

Either contracts should be amended or the strict monitoring should be carried so that funds are utilized in an effective and efficient way.

Management Comments

We agreed with the audit finding.

Disposal

Management Letter

ANNEXURES

ANNEX – A

Sr. No	Voucher	Accounting date	Account	Description	Amount USD	No. of Staff
1	AFG10-00110201-1-1-ACCR-DST	16-Feb-12	71305	Local Consultants	53,400	15
2	AFG10-00110202-1-1-ACCR-DST	5-Apr-12	71305	Local Consultants	30,440	5
Total					83,840	

ANNEX – B

Sr. No	Voucher ID	Accounting Date	Account	Account Description	USD Amount
1	UNDP1-0004531405-02-SEP-2012-6	2-Sep-12	73125	Common Services-Premises	60,929
2	UNDP1-0004320824-13-MAR-2012-2	13-Mar-12	73125	Common Services-Premises	49,363
3	UNDP1-0004748930-31-DEC-2012-2	31-Dec-12	73105	Rent	8,509
4	UNDP1-0004729846-31-DEC-2012-3	31-Dec-12	73105	Rent	28,205
5	UNDP1-0004729846-31-DEC-2012-2	31-Dec-12	73105	Rent	124,703
6	UNDP1-0004729846-31-DEC-2012-1	31-Dec-12	73105	Rent	85,718
Total					357,427

ANNEX – C

Sr. No	Voucher ID	Accounting Date	Account	Account Description	USD Amount	Reason
1	AFG10-00109317-6-1-ACCR-DST	4-Jan-12	71610	TRAVEL TICKETS-LOCAL	400	PO raised on 15th December 2011
2	AFG10-00110636-1-1-ACCR-DST	1-Mar-12	71615	DAILY SUBSISTENCE ALLOW-INTL	7,953	Delegation was completed on 21st December 2011
3	AFG10-00110245-1-1-ACCR-DST	19-Feb-12	71205	International Consultants	3,220	Services rendered in December 2011
4	AFG10-00110187-1-1-ACCR-DST	16-Feb-12	71205	International Consultants	2,479	Services rendered in December 2011
5	AFG10-00110242-1-1-ACCR-DST	16-Feb-12	71205	International Consultants	2,576	Services rendered in December 2011

	Total	16,628	
--	--------------	---------------	--

ANNEX – D

Voucher ID	Accounting Date	Account	Account code	Expenditure Account	USD Amount	Description	Should have been charged to	
							Account code	Expenditure Account
AFG10-00117839-1-1-ACCR-DST	24-Oct-12	72215	TRANSPORTATION EQUIPMENT	Equipment and Furniture	4,280	Leased Vehicle	73420 'Leased Vehicles'	73400 'Rental & Maint of Other Equip'
AFG10-00118157-1-1-ACCR-DST	6-Nov-12	72215	TRANSPORTATION EQUIPMENT	Equipment and Furniture	4,170	Leased Vehicle	73420 'Leased Vehicles'	73400 'Rental & Maint of Other Equip'
AFG10-00119887-1-1-ACCR-DST	12-Dec-12	72215	TRANSPORTATION EQUIPMENT	Equipment and Furniture	4,500	Leased Vehicle	73420 'Leased Vehicles'	73400 'Rental & Maint of Other Equip'
AFG10-00111387-1-1-ACCR-DST	26-Mar-12	72405	ACQUISITION OF COMMUNICATION EQUIP	Communic & Audio Visual Equip	5,025	Connectivity Charges	72440 - 'Connectivity Charges'	72400 'Communic & Audio Visual Equip'
AFG10-00119493-1-1-ACCR-DST	6-Dec-12	72405	ACQUISITION OF COMMUNICATION EQUIP	Communic & Audio Visual Equip	4,812	Connectivity Charges	72440 - 'Connectivity Charges'	72400 'Communic & Audio Visual Equip'
AFG10-00117447-1-2-ACCR-DST	30-Sep-12	73410	MAINT, OPER OF TRANSPORT EQUIP	Rental & Maint of Other Equip	3,850	Leased Vehicle	73420 - 'Leased Vehicles'	73400 'Rental & Maint of Other Equip'
AFG10-00117478-1-2-ACCR-DST	30-Sep-12	73410	MAINT, OPER OF TRANSPORT EQUIP	Rental & Maint of Other Equip	3,850	Leased Vehicle	73420 - 'Leased Vehicles'	73400 'Rental & Maint of Other Equip'
AFG10-00117522-1-6-ACCR-DST	30-Sep-12	73410	MAINT, OPER OF TRANSPORT EQUIP	Rental & Maint of Other Equip	2,250	Leased Vehicle	73420 - 'Leased Vehicles'	73400 'Rental & Maint of Other Equip'
AFG10-00117522-1-5-ACCR-DST	30-Sep-12	73410	MAINT, OPER OF TRANSPORT EQUIP	Rental & Maint of Other Equip	4,430	Leased Vehicle	73420 - 'Leased Vehicles'	73400 'Rental & Maint of Other Equip'
AFG10-00117522-1-4-ACCR-DST	30-Sep-12	73410	MAINT, OPER OF TRANSPORT EQUIP	Rental & Maint of Other Equip	4,645	Leased Vehicle	73420 - 'Leased Vehicles'	73400 'Rental & Maint of Other Equip'
AFG10-00119188-1-1-ACCR-DST	2-Dec-12	71610	TRAVEL TICKETS-LOCAL	Travel	483	Daily Subsistence Allow-Local	71620 - 'Daily Subsistence Allow-Local'	71600 - 'Travel'
AFG10-00120245-1-1-ACCR-DST	16-Dec-12	71610	TRAVEL TICKETS-LOCAL	Travel	483	Daily Subsistence Allow-Local	71620 - 'Daily Subsistence Allow-Local'	71600 - 'Travel'
AFG10-00116965-2-1-ACCR-DST	30-Sep-12	73104	LEASED BUILDING	Rental & Maintenance-Premises	9,421	Common Services	73125 'Common Services-Premises'	73100 - Rental & Maintenance-Premises
AFG10-00120538-4-1-ACCR-DST	20-Dec-12	73104	LEASED BUILDING	Rental & Maintenance-Premises	6,595	Common Services	73125 'Common Services-Premises'	73100 - Rental & Maintenance-Premises
UNDP1-0004748930-31-DEC-2012-2	31-Dec-12	73105	Rent	Rental & Maintenance-Premises	8,509	Common Services	73125 'Common Services-Premises'	73100 - Rental & Maintenance-Premises

UNDP1-0004729846-31-DEC-2012-3	31-Dec-12	73105	Rent	Rental & Maintenance-Premises	28,205	Common Services	73125 'Common Services-Premises'	73100 - Rental & Maintenance-Premises
UNDP1-0004729846-31-DEC-2012-2	31-Dec-12	73105	Rent	Rental & Maintenance-Premises	124,703	Common Services	73125 'Common Services-Premises'	73100 - Rental & Maintenance-Premises
UNDP1-0004729846-31-DEC-2012-1	31-Dec-12	73105	Rent	Rental & Maintenance-Premises	85,718	Common Services	73125 'Common Services-Premises'	73100 - Rental & Maintenance-Premises
AFG10-00115487-1-2-ACCR-DST	8-Aug-12	71635	TRAVEL – OTHER	Travel	707	Travel Tickets Internation.	71605 - 'Travel Tickets Internation'	71600 - 'Travel'
AFG10-00120144-1-1-ACCR-DST	16-Dec-12	71505	UN Volunteers-Stipend & Allow	UN Volunteers	2,606	Rest and Recuperation allowanc	63340 PROC TRIPS/RE ST RECUP-IP STF	63300 Non-Recurrent Payroll - IP Stf
TOTAL					309,242			

ANNEX – E

Voucher ID	Accounting Date	Account	Account Description	Name of Staff	Paid leaves availed
AFG10-00109816-1-1-ACCR-DST	6-Feb-12	71305	Local Consultants	Mr. Faheem Muhammadzai	12
AFG10-00113384-1-2-ACCR-DST	29-May-12	71305	Local Consultants	Dr. Ahmad Zia Ahmadi	13
AFG10-00111747-1-1-ACCR-DST	5-Apr-12	71305	Local Consultants	Mr. Hasibullah Soroush	4
AFG10-00111747-1-1-ACCR-DST	5-Apr-12	71305	Local Consultants	Mr Ahmad Yama Kashifi	3
AFG10-00111747-1-1-ACCR-DST	5-Apr-12	71305	Local Consultants	Mr. Abdul wasay Ebrahimi	2
AFG10-00114421-1-2-ACCR-DST	2-Jul-12	71305	Local Consultants	Syed Ahmad Yama Kashifi	4
AFG10-00110633-1-1-ACCR-DST	1-Mar-12	71305	Local Consultants	Mr. Raheem Sherdil	4