

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP AFGHANISTAN

JUSTICE AND HUMAN RIGHTS IN AFGHANISTAN
(Directly Implemented Project No. 57613)

Report No. 1249

Issue Date: 12 February 2014

**Report on the audit of UNDP Afghanistan
Justice and Human Rights in Afghanistan (Project No. 57613)
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 Justice and Human Rights in Afghanistan, Project No. 57613 (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)
\$2,508	Qualified	\$90	\$1,252	Qualified	\$90

NFI = Net Financial Impact

The audit firm qualified its opinion on the Project's Statement of Expenditure and Statement of Assets due to the understatement of the depreciation costs of the fixed assets acquired in 2012.

Key recommendations: Total = 2, high priority = 1

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 recommendation is presented below:

Fixed assets
(Issue 1)

Non-compliance with International Public Sector Accounting Standards. The Project's Statement of Fixed Assets as of 31 December 2012 showed the value of assets at acquisition costs and without any adjustment for depreciation charges for the year. This was not in compliance with the Standards requiring that assets should be depreciated over their useful life and disclosed in the financial statements.

Recommendation: Properly recognize in Atlas the project assets acquired from 1 January 2012 onwards so that depreciation costs are determined and reflected in the Project's Statement of Fixed Assets.

Management comments and action plan

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

A handwritten signature in blue ink is visible above the printed name. The signature appears to be 'H. Osttveiten' with a large, stylized flourish at the end.

Helge S. Osttveiten
Director
Office of Audit and Investigations



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United Nations Development Programme – Directly Implemented Projects

**Financial Audit of Justice and Human Rights in Afghanistan – for the
year from January 01, 2012 to December 31, 2012**
Independent Auditors' Report

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Submission Letter

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Director

Office of Audit and Investigations
United Nations Development Programme
New York

Date: January 17, 2014

Dear Sir,

Financial audit of Justice and Human Rights in Afghanistan (JHRA) – (Project ID 00057613) (“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 from January 01, 2012 to December 31, 2012 and Statement of 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 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 “OAP”), the United Nations Development Programme (UNDP) to conduct the financial audit of Justice and Human Rights in Afghanistan (JHRA) – (Project ID 00057613) (“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 included:

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 matter described in the Basis for Qualified Opinion paragraph, the Statement of Expenditure presents fairly, in all material respects, the expenditure of US \$ 2,580,310 incurred by the project for the year 2012 in accordance with UNDP accounting policies.

Statement of Fixed Assets

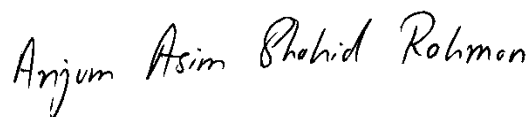
In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the Statement of Fixed Assets presents fairly, in all material respects, fixed assets amounting to USD 1,251,943 of the project as at December 31, 2012.

Statement of Cash Held

As no dedicated bank account was maintained for Justice and Human Rights in Afghanistan (JHRA), accordingly we are not required to express opinion on Statement of Cash held.

Summary of Findings

1. The project's fixed assets acquired during the year 2012 are shown in the Statement of Fixed Assets at their acquisition cost of USD 439,438 and are overstated by USD 90,520 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 90,191.
2. We were unable to verify few items appearing in the salary registers e.g. Bonus calculation and approvals, overtime payments and the basis of apportionment of salaries as there are differences in the amounts appearing in the relevant employee contracts and the salary registers.



Anjum Asim Shahid Rahman

Chartered Accountants

Dated: January 17, 2014



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

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We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP Project Id 00057613, Justice and Human Rights in Afghanistan for the year from January 01, 2012 to December 31, 2012.

Management Responsibility

Management is responsible for the preparation of this statement for Justice and Human Rights in Afghanistan 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 controls 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 controls. 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

Depreciation expense, in respect of the assets acquired during 2012, shown in the Statement of Expenditure is understated by USD 90,191.

Qualified Opinion

In our opinion, except for the effect of the matter described in the Basis for Qualified Opinion paragraph, the accompanied Statement of Expenditure, present fairly, in all material respects the expenditure of USD 2,508,310 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 also includes expenditure incurred under NIM modality amounting to approximately USD 237,443. Our opinion is not qualified in respect of this matter.

**Kabul**

Dated: January 17, 2014

Anjum Asim Shahid Rahman

Chartered Accountants

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DPUN Development Programme
Report ID: unglcdrbCombined Delivery Report by ActivityPage 1 of 10
Run Time: 26-03-2013 05:03:25Selection Criteria :Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00057613
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00057613 Justice and Human Rights in Af	Period : Jan-Dec (2012)
Output # : 00071252 Justice and Human Rights in Af	Impl. Partner : 00009 UNDP (Direct Execution)
	Location : Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ()				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	21.23	0.00	21.23
77630 - Dep Exp Owned - ITC	0.00	303.33	0.00	303.33
Total for Fund 30000	0.00	324.56	0.00	324.56
Fund : 30079 (EUROPEAN COMMISSION)				
75105 - Facilities & Admin - Implement	0.00	1.78	0.00	1.78
77670 - Dep Exp-Hvy Mac & Equip	0.00	25.37	0.00	25.37
Total for Fund 30079	0.00	27.15	0.00	27.15
Total for Activity	0.00	351.71	0.00	351.71

Activity : ACTIVITY1.2A (MoJ Translation Unit)

Fund : 30000 (PROGRAMME COST SHARING)

63515 - Security-related Costs	0.00	1,316.32	0.00	1,316.32
71405 - Service Contracts-Individuals	0.00	56,920.20	0.00	56,920.20
72135 - Svc Co-Communications Service	0.00	3,360.00	0.00	3,360.00
72205 - Office Machinery	0.00	145.98	0.00	145.98
72405 - Acquisition of Communic Equip	0.00	245.00	0.00	245.00
72505 - Stationery & other Office Supp	0.00	573.61	0.00	573.61
72510 - Publications	0.00	250.10	0.00	250.10
72815 - Inform Technology Supplies	0.00	1,840.00	0.00	1,840.00
73115 - Moving Expenses	0.00	700.00	0.00	700.00
73125 - Common Services-Premises	0.00	1,617.55	0.00	1,617.55
74220 - Translation Costs	0.00	2,784.00	0.00	2,784.00
75105 - Facilities & Admin - Implement	0.00	6,079.35	0.00	6,079.35
75705 - Learning costs	0.00	14,945.01	0.00	14,945.01
75707 - Learning - subsistence allowan	0.00	2,150.00	0.00	2,150.00
76135 - Realized Gain	0.00	-9.65	0.00	-9.65
Total for Fund 30000	0.00	92,917.47	0.00	92,917.47
Total for Activity ACTIVITY1.2A	0.00	92,917.47	0.00	92,917.47

Activity : ACTIVITY2.1 (MOJ - HRSU)

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Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 26-03-2013 05:03:25

Project Id : 00057613 Justice and Human Rights in Af	Period :	Jan-Dec (2012)
Output # : 00071252 Justice and Human Rights in Af	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	39,387.00	0.00	39,387.00
61310 - Post Adjustment - IP Staff	0.00	16,936.42	0.00	16,936.42
62305 - Dependency Allowances-IP Staff	0.00	732.24	0.00	732.24
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	12,181.74	0.00	12,181.74
62315 - Contrib. to medical, social in	0.00	764.94	0.00	764.94
62320 - Mobility, Hardship, Non-remova	0.00	1,350.00	0.00	1,350.00
62330 - Rental Supplements - IP Staff	0.00	- 4,230.00	0.00	- 4,230.00
62335 - Hazard Duty Station Allow-IP	0.00	8,579.39	0.00	8,579.39
62340 - Annual Leave Expense - IP	0.00	3,737.06	0.00	3,737.06
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.50	0.00	462.50
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	19,440.00	0.00	19,440.00
63530 - Contribution to EOS Benefits	0.00	1,408.09	0.00	1,408.09
63535 - Contribution to Security	0.00	2,252.93	0.00	2,252.93
63540 - Contribution to Training	0.00	563.24	0.00	563.24
63545 - Contribution to ICT	0.00	844.86	0.00	844.86
63550 - Contributions to MAIP	0.00	112.64	0.00	112.64
63555 - Contribution to UN JFA	0.00	1,013.83	0.00	1,013.83
63560 - Contributions to Appendix D	0.00	168.98	0.00	168.98
65115 - Contributions to ASHI Reserve	0.00	3,661.02	0.00	3,661.02
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71205 - Intl Consultants-Sht Term-Tech	0.00	19,988.00	0.00	19,988.00
71405 - Service Contracts-Individuals	0.00	169,191.35	0.00	169,191.35
71605 - Travel Tickets-International	0.00	3,585.42	0.00	3,585.42
71610 - Travel Tickets-Local	0.00	1,440.00	0.00	1,440.00
71615 - Daily Subsistence Allow-Intl	0.00	3,739.00	0.00	3,739.00
71620 - Daily Subsistence Allow-Local	0.00	920.00	0.00	920.00
72130 - Svc Co-Transportation Services	0.00	19,386.17	0.00	19,386.17
72135 - Svc Co-Communications Service	0.00	23,700.00	0.00	23,700.00
72205 - Office Machinery	0.00	0.00	0.00	0.00
72215 - Transportation Equipment	0.00	25,802.47	0.00	25,802.47
72405 - Acquisition of Communic Equip	0.00	490.00	0.00	490.00
72425 - Mobile Telephone Charges	0.00	965.73	0.00	965.73
72445 - Common Services-Communications	0.00	269.12	0.00	269.12
72505 - Stationery & other Office Supp	0.00	1,820.16	0.00	1,820.16
72510 - Publications	0.00	2,234.21	0.00	2,234.21
72810 - Acquis of Computer Software	0.00	60.62	0.00	60.62
72815 - Inform Technology Supplies	0.00	3,012.06	0.00	3,012.06
73105 - Rent	0.00	49,436.20	0.00	49,436.20
73110 - Custodial & Cleaning Services	0.00	113.44	0.00	113.44
73115 - Moving Expenses	0.00	950.00	0.00	950.00
73120 - Utilities	0.00	2,024.10	0.00	2,024.10
73125 - Common Services-Premises	0.00	6,756.63	0.00	6,756.63
73405 - Rental & Maint-Other Office Eq	0.00	798.99	0.00	798.99
73410 - Maint, Oper of Transport Equip	0.00	5,414.08	0.00	5,414.08
74210 - Printing and Publications	0.00	22.51	0.00	22.51
74225 - Other Media Costs	0.00	0.00	0.00	0.00
74505 - Insurance	0.00	225.00	0.00	225.00
74510 - Bank Charges	0.00	989.00	0.00	989.00
74525 - Sundry	0.00	712.47	0.00	712.47
75105 - Facilities & Admin - Implement	0.00	37,043.50	0.00	37,043.50
75705 - Learning costs	0.00	45,586.81	0.00	45,586.81

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Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 26-03-2013 05:03:25

Project Id : 00057613 Justice and Human Rights in Af		Period : Jan-Dec (2012)		
Output # : 00071252 Justice and Human Rights in Af		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75706 - Learning - ticket costs	0.00	10,755.00	0.00	10,755.00
75707 - Learning – subsistence allowan	0.00	11,233.00	0.00	11,233.00
76125 - Realized Loss	0.00	3.75	0.00	3.75
76135 - Realized Gain	0.00	- 191.74	0.00	- 191.74
Total for Fund 30000	0.00	566,048.21	0.00	566,048.21
Fund : 30079 (EUROPEAN COMMISSION)				
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY2.1	0.00	566,048.21	0.00	566,048.21
Activity : ACTIVITY3.1 (DLC Rehabilitation)				
Fund : 11888 (Country Co-Financing CS)				
61305 - Salaries - IP Staff	0.00	16,386.91	0.00	16,386.91
61310 - Post Adjustment - IP Staff	0.00	5,408.28	0.00	5,408.28
62305 - Dependency Allowances-IP Staff	0.00	4,056.37	0.00	4,056.37
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	3,114.50	0.00	3,114.50
62315 - Contrib. to medical, social in	0.00	41.80	0.00	41.80
62320 - Mobility, Hardship, Non-remova	0.00	2,450.00	0.00	2,450.00
62330 - Rental Supplements - IP Staff	0.00	3,298.00	0.00	3,298.00
62335 - Hazard Duty Station Allow-IP	0.00	4,326.58	0.00	4,326.58
62340 - Annual Leave Expense - IP	0.00	1,721.88	0.00	1,721.88
63305 - Installation Allowance-IP Stf	0.00	5,100.00	0.00	5,100.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	308.34	0.00	308.34
63365 - Special Oper Living Allow-IP	0.00	1,090.00	0.00	1,090.00
63505 - Hazard Insurance	0.00	4,000.00	0.00	4,000.00
63530 - Contribution to EOS Benefits	0.00	374.52	0.00	374.52
63535 - Contribution to Security	0.00	599.22	0.00	599.22
63540 - Contribution to Training	0.00	149.80	0.00	149.80
63545 - Contribution to ICT	0.00	224.70	0.00	224.70
63550 - Contributions to MAIP	0.00	29.96	0.00	29.96
63555 - Contribution to UN JFA	0.00	269.64	0.00	269.64
63560 - Contributions to Appendix D	0.00	44.94	0.00	44.94
65105 - Contrb Med Ins Plan-Retiree-NP	0.00	2,000.00	0.00	2,000.00
65115 - Contributions to ASHI Reserve	0.00	973.72	0.00	973.72
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
75105 - Facilities & Admin - Implement	0.00	3,926.86	0.00	3,926.86
Total for Fund 11888	0.00	60,024.78	0.00	60,024.78
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	34,464.81	0.00	34,464.81
61310 - Post Adjustment - IP Staff	0.00	18,954.29	0.00	18,954.29
62305 - Dependency Allowances-IP Staff	0.00	1,576.73	0.00	1,576.73

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Combined Delivery Report by Activity

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Run Time: 26-03-2013 05:03:25

Project Id : 00057613 Justice and Human Rights in Af		Period :	Jan-Dec (2012)	
Output # : 00071252 Justice and Human Rights in Af		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	10,825.88	0.00	10,825.88
62315 - Contrib. to medical, social in	0.00	4,555.66	0.00	4,555.66
62320 - Mobility, Hardship, Non-remova	0.00	8,675.95	0.00	8,675.95
62330 - Rental Supplements - IP Staff	0.00	- 375.00	0.00	- 375.00
62335 - Hazard Duty Station Allow-IP	0.00	6,825.00	0.00	6,825.00
62340 - Annual Leave Expense - IP	0.00	2,934.07	0.00	2,934.07
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,312.52	0.00	2,312.52
63340 - Proc trips/Rest & Recup-IP Stf	0.00	10,424.00	0.00	10,424.00
63350 - Reimb of Income Tax-IP Staff	0.00	8,610.00	0.00	8,610.00
63365 - Special Oper Living Allow-IP	0.00	9,234.00	0.00	9,234.00
63530 - Contribution to EOS Benefits	0.00	1,742.46	0.00	1,742.46
63535 - Contribution to Security	0.00	948.44	0.00	948.44
63540 - Contribution to Training	0.00	696.95	0.00	696.95
63545 - Contribution to ICT	0.00	1,045.47	0.00	1,045.47
63550 - Contributions to MAIP	0.00	139.41	0.00	139.41
63555 - Contribution to UN JFA	0.00	1,254.54	0.00	1,254.54
63560 - Contributions to Appendix D	0.00	209.11	0.00	209.11
64310 - Separations - IP Staff	0.00	12,779.00	0.00	12,779.00
65115 - Contributions to ASHI Reserve	0.00	4,530.35	0.00	4,530.35
65135 - Payroll Mgt Cost Recovery ATLA	0.00	450.66	0.00	450.66
71205 - Intl Consultants-Sht Term-Tech	0.00	471,923.66	0.00	471,923.66
71405 - Service Contracts-Individuals	0.00	22,351.89	0.00	22,351.89
71605 - Travel Tickets-International	0.00	404.00	0.00	404.00
71610 - Travel Tickets-Local	0.00	720.00	0.00	720.00
72105 - Svc Co-Construction & Engineer	0.00	121,787.84	0.00	121,787.84
72220 - Furniture	0.00	72,389.36	0.00	72,389.36
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
73105 - Rent	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	58,267.36	0.00	58,267.36
76135 - Realized Gain	0.00	- 71.77	0.00	- 71.77
Total for Fund 30079	0.00	890,586.64	0.00	890,586.64
Total for Activity ACTIVITY3.1	0.00	950,611.42	0.00	950,611.42
Activity : ACTIVITY3.2 (DLC Legal Awareness)				
Fund : 11888 (Country Co-Financing CS)				
71405 - Service Contracts-Individuals	0.00	14,860.56	0.00	14,860.56
75105 - Facilities & Admin - Implement	0.00	1,040.24	0.00	1,040.24
Total for Fund 11888	0.00	15,900.80	0.00	15,900.80
Fund : 30079 (EUROPEAN COMMISSION)				
71205 - Intl Consultants-Sht Term-Tech	0.00	8,800.00	0.00	8,800.00
71405 - Service Contracts-Individuals	0.00	23,266.90	0.00	23,266.90
71605 - Travel Tickets-International	0.00	2,245.00	0.00	2,245.00
71610 - Travel Tickets-Local	0.00	1,780.00	0.00	1,780.00
71620 - Daily Subsistence Allow-Local	0.00	841.30	0.00	841.30
72105 - Svc Co-Construction & Engineer	0.00	707,929.65	0.00	707,929.65

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UN Development Programme

Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 26-03-2013 05:03:25

Project Id : 00057613 Justice and Human Rights in Af		Period :	Jan-Dec (2012)	
Output # : 00071252 Justice and Human Rights in Af		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74220 - Translation Costs	0.00	1,600.00	0.00	1,600.00
75105 - Facilities & Admin - Implement	0.00	53,527.86	0.00	53,527.86
75708 - Learning - subcontracts	0.00	18,220.86	0.00	18,220.86
76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	818,211.57	0.00	818,211.57
Total for Activity ACTIVITY3.2	0.00	834,112.37	0.00	834,112.37
Activity : ACTIVITY4.1 (Project Management)				
Fund : 11888 (Country Co-Financing CS)				
62330 - Rental Supplements - IP Staff	0.00	- 1,500.00	0.00	- 1,500.00
71205 - Intl Consultants-Sht Term-Tech	0.00	21,000.00	0.00	21,000.00
75105 - Facilities & Admin - Implement	0.00	1,365.00	0.00	1,365.00
Total for Fund 11888	0.00	20,865.00	0.00	20,865.00
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	10,471.05	0.00	10,471.05
61310 - Post Adjustment - IP Staff	0.00	9,496.07	0.00	9,496.07
62305 - Dependency Allowances-IP Staff	0.00	- 4,101.71	0.00	- 4,101.71
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,483.79	0.00	5,483.79
62315 - Contrib. to medical, social in	0.00	155.56	0.00	155.56
62320 - Mobility, Hardship, Non-remova	0.00	4,053.32	0.00	4,053.32
62330 - Rental Supplements - IP Staff	0.00	0.00	0.00	0.00
62335 - Hazard Duty Station Allow-IP	0.00	3,359.99	0.00	3,359.99
62340 - Annual Leave Expense - IP	0.00	3,320.71	0.00	3,320.71
63335 - Home Leave Trvl & Allow-IP Stf	0.00	925.00	0.00	925.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,606.00	0.00	2,606.00
63365 - Special Oper Living Allow-IP	0.00	2,227.53	0.00	2,227.53
63515 - Security-related Costs	0.00	- 778.00	0.00	- 778.00
63530 - Contribution to EOS Benefits	0.00	669.55	0.00	669.55
63535 - Contribution to Security	0.00	1,071.27	0.00	1,071.27
63540 - Contribution to Training	0.00	267.83	0.00	267.83
63545 - Contribution to ICT	0.00	401.73	0.00	401.73
63550 - Contributions to MAIP	0.00	53.57	0.00	53.57
63555 - Contribution to UN JFA	0.00	482.07	0.00	482.07
63560 - Contributions to Appendix D	0.00	80.34	0.00	80.34
64321 - Reassignment-Ticket Costs	0.00	1,092.00	0.00	1,092.00
64322 - Reassignmnts-Subsistence Allow	0.00	5,520.00	0.00	5,520.00
64323 - Reassignments-Lump Sum	0.00	11,333.73	0.00	11,333.73
64324 - Reassignments-Shipent	0.00	10,500.00	0.00	10,500.00
65115 - Contributions to ASHI Reserve	0.00	1,740.83	0.00	1,740.83
65135 - Payroll Mgt Cost Recovery ATLA	0.00	173.82	0.00	173.82
71405 - Service Contracts-Individuals	0.00	68,863.94	0.00	68,863.94
71515 - UNV-Security Allowance	0.00	1,404.80	0.00	1,404.80
71635 - Travel - Other	0.00	5,115.00	0.00	5,115.00
72205 - Office Machinery	0.00	1,014.25	0.00	1,014.25
72215 - Transporation Equipment	0.00	5,626.06	0.00	5,626.06

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Combined Delivery Report by Activity

Project Id : 00057613 Justice and Human Rights in Af		Period :	Jan-Dec (2012)	
Output # : 00071252 Justice and Human Rights in Af		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72425 - Mobile Telephone Charges	0.00	30.01	0.00	30.01
72505 - Stationery & other Office Supp	0.00	1,132.96	0.00	1,132.96
72510 - Publications	0.00	490.20	0.00	490.20
72815 - Inform Technology Supplies	0.00	3,174.62	0.00	3,174.62
73104 - Leased Building	0.00	1,066.80	0.00	1,066.80
73105 - Rent	0.00	- 14,280.90	0.00	- 14,280.90
73125 - Common Services-Premises	0.00	47,265.00	0.00	47,265.00
73405 - Rental & Maint-Other Office Eq	0.00	164.07	0.00	164.07
73410 - Maint, Oper of Transport Equip	0.00	2,575.43	0.00	2,575.43
75105 - Facilities & Admin - Implement	0.00	13,750.61	0.00	13,750.61
75705 - Learning costs	0.00	0.00	0.00	0.00
76120 - Unrealized Loss	0.00	30.11	0.00	30.11
76135 - Realized Gain	0.00	- 3.24	0.00	- 3.24
Total for Fund 30000	0.00	208,025.77	0.00	208,025.77
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	1,186.46	0.00	1,186.46
61310 - Post Adjustment - IP Staff	0.00	513.74	0.00	513.74
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	405.26	0.00	405.26
62315 - Contrib. to medical, social in	0.00	5.99	0.00	5.99
62320 - Mobility, Hardship, Non-remova	0.00	26.61	0.00	26.61
62335 - Hazard Duty Station Allow-IP	0.00	- 3,200.00	0.00	- 3,200.00
63530 - Contribution to EOS Benefits	0.00	42.51	0.00	42.51
63535 - Contribution to Security	0.00	68.01	0.00	68.01
63540 - Contribution to Training	0.00	17.00	0.00	17.00
63545 - Contribution to ICT	0.00	25.50	0.00	25.50
63550 - Contributions to MAIP	0.00	3.40	0.00	3.40
63555 - Contribution to UN JFA	0.00	30.60	0.00	30.60
63560 - Contributions to Appendix D	0.00	5.10	0.00	5.10
65115 - Contributions to ASHI Reserve	0.00	110.51	0.00	110.51
65135 - Payroll Mgt Cost Recovery ATLA	0.00	19.31	0.00	19.31
71405 - Service Contracts-Individuals	0.00	33,545.79	0.00	33,545.79
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
72205 - Office Machinery	0.00	- 521.25	0.00	- 521.25
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	245.00	0.00	245.00
72425 - Mobile Telephone Charges	0.00	1,420.99	0.00	1,420.99
72430 - Postage and Pouch	0.00	68.74	0.00	68.74
72510 - Publications	0.00	151.88	0.00	151.88
73125 - Common Services-Premises	0.00	38,632.66	0.00	38,632.66
73410 - Maint, Oper of Transport Equip	0.00	38,838.41	0.00	38,838.41
74510 - Bank Charges	0.00	5.00	0.00	5.00
74525 - Sundry	0.00	2,102.14	0.00	2,102.14
75105 - Facilities & Admin - Implement	0.00	8,240.10	0.00	8,240.10
75705 - Learning costs	0.00	1,635.00	0.00	1,635.00
75706 - Learning - ticket costs	0.00	1,810.00	0.00	1,810.00
76125 - Realized Loss	0.00	3.69	0.00	3.69
76135 - Realized Gain	0.00	- 50.34	0.00	- 50.34
Total for Fund 30079	0.00	125,387.81	0.00	125,387.81

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Combined Delivery Report by Activity

UN
DP UN Development Programme
Report ID: unglcdrb

Page 7 of 10
Run Time: 26-03-2013 05:03:25

Project Id : 00057613 Justice and Human Rights in Af	Period :	Jan-Dec (2012)		
Output # : 00071252 Justice and Human Rights in Af	Impl. Partner :	00009 UNDP (Direct Execution)		
	Location :	Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY4.1	0.00	354,278.58	0.00	354,278.58
Total for Output : 00071252	0.00	2,798,319.75	0.00	2,798,319.75
Project Total :	0.00	2,798,319.75	0.00	2,798,319.75

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

Date : 28/03/2013

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UN
DP

UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00057613
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
39003 - Afghanistan -Crisis Prv &Rcvry	0.00	1,309,895.06	0.00	1,309,895.06
39004 - Afghanistan - Dem. Governance	0.00	1,488,424.70	0.00	1,488,424.70

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UN
DP

UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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

Funds Utilization

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00057613
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00057613 Justice and Human Rights in Af

Period : As Of Dec31,2012

Output #	00071252	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		11,248.62
	Inventory		0.00
	Prepayments		0.00
	Commitments		120,044.77

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UN
DPUN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 10 of 10
Run Time: 26-03-2013 05:03:32Schedule to Combined Delivery Report
IPSAS Adjustments as at 1 January 2012

Selection Criteria :

Business Unit : AFG10
Selected Project(s): 00057613
Selected Fund Code : ALL
Selected Output(s): ALLProject Id : 00057613 Justice and Human Rights in Af
Output # : 00071252 Justice and Human Rights in Af
Impl. Partner : 00009 UNDP (Direct Execution)

Description	Account	Fund	Donor	Amount
Unliquidated Obligations	21015	30000-Programme	00095-DEN	16,383.23
Unliquidated Obligations	21015	30000-Programme	00187-NOR	4,797.68
Unliquidated Obligations	21015	30000-Programme	00248-UKM	1,850.00
Unliquidated Obligations	21015	30000-Programme	10281-DFAIT	1,850.00
Unliquidated Obligations	21015	30079-EC	00280-EU	1,028,159.66
Total for Output : 00071252				1,053,040.57

Project Total : 1,053,040.57

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

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Notes to the Statement of Expenditure

1. Description of the project

Justice and Human Rights in Afghanistan (JHRA) project was established to improve good governance, peace and stability in Afghanistan. Its aim was to stabilize and strengthen the process between government and communities through effective integrated United Nations support. The project enhanced government capacity to deliver services to the poor and vulnerable. The institutions of democratic governance are integrated components of the nation-state. The project focuses on;

- Capacity of national justice institution to effectively deliver justice and uphold human rights is strengthened.
- Capacity of the government of Afghanistan to fulfill its international human rights obligations in a coordinated manner is strengthened.

The project expected out comes on district level are: Capacity of district level justice actors to effectively deliver justice and uphold human rights is strengthened. Capacity of community stakeholder to promote and claim human rights is strengthened; and capacity of Afghan civil society organization to advocate and promote human rights is strengthened.

The outcome of the project is aiming to reach:

- The capacity of national justice institutions to effectively deliver justice and uphold human rights is strengthened.
- Capacity of the Government of Afghanistan (GoA) to fulfill its international human rights in a coordinated manner is strengthened.
- Capacity of district level justice sectors to effectively deliver justice and uphold human rights is strengthened.

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 (IPSAS), 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

the United Nations System Accounting Standards 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 Dollar (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	2,508,310
Expenses relating to international staff costs processed in Copenhagen not subject to audit	290,010
Total expenditure as per CDR	2,798,320

17/3/12



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

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We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP Project Id 00057613, Justice and Human Rights in Afghanistan as at December 31, 2012.

Management Responsibility

Management is responsible for the preparation of this statement for Justice and Human Rights in Afghanistan Project in accordance with the basis of accounting as described in Note 1, and for such internal controls 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

The project's fixed assets acquired during the year 2012 are shown in the Statement of Fixed Assets at their acquisition cost of USD 439,438 and are overstated by USD 90,520 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 of Fixed Assets presents fairly, in all material respects, fixed assets amounting to USD 1,251,943 of the project as at December 31, 2012.

**Kabul**

Dated: January 17, 2014

Anjum Asim Shahid Rahman

Chartered Accountants

AF610-UNDP/JHRA (71252) End-Year 2012 Capital Assets Verification Report As of 31- Dec-2012

No	PROFILE ID	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION_ DATE	Acquisition Cost	FUND_ CODE	Donor	DEPTID (expendi- ture)	PO ID	Remarks
1	Info & TeleCom	UNDP/JHRA002	CN-0WP019-70166-855-01M1	Dell Laptop for AJDL Inspiron 1526	JHRA	11/11/2008	\$1,225.00	42022	00280	39004	6474	
2	Info & TeleCom	UNDP/JHRA004	CN-0C351M-70166-89F-03TK	Dell Laptop for AJDL Inspiron 1526	JHRA	14/10/2008	\$1,185.00	42022	00280	39004	6216	
3	Info & TeleCom	UNDP/JHRA005	CN-0U990C-70166-896-0493	Dell Laptop for AJDL Inspiron 1526	JHRA	14/10/2008	\$1,185.00	42022	00280	39004	6216	
4	Info & TeleCom	UNDP/JHRA006	CNBV792GFL	Printer HP LaserJet Color CP3505 dm	JHRA	18/05/2009	\$1,890.00	42022	00280	39004	8068	
5	Vehicle	UNDP/JHRA007	JTMDV09JX94031650-0049873 UN-1315	Toyota Land Cruiser Armored 200 GX 4.5 D Station Wagon 9 Seats 4X4	JHRA	10/11/2009	\$148,742.65	42022	00280	39004	8038	
6	Vehicle	UNDP/JHRA008	JTMDV09J694035436-0054943 UN-1314	Toyota Land Cruiser Armored 200 GX 4.5 D Station Wagon 9 Seats 4X4	JHRA	10/11/2009	\$148,742.65	42022	00280	39004	8038	
7	Vehicle	UNDP/JHRA009	JTMDV09J894036782-0056665 UN-1313	Toyota Land Cruiser Armored 200 GX 4.5 D Station Wagon 9 Seats 4X4	JHRA	10/11/2009	\$148,742.65	42022	00280	39004	8038	
8	Vehicle	UNDP/JHRA010	JTMHV09J294033278-0052128 UN-1282	Toyota Land Cruiser Armored GX 8 seats 4X4	JHRA	27/09/2010	\$141,615.77	30000	10281	39004	12036	
9	Info & TeleCom	UNDP/JHRA011	3641336091	Copy Machine Xerox 5645 including two drawers sorter optional	JHRA	11-Nov-09	\$7,598.00	42022	00280	39004	9016	
10	Info & TeleCom	UNDP/JHRA013	CN11003515	HP Digital Scanner 9200C	JHRA	12/1/2005	\$3,315.00	04000	00012	39004	N/A	
11	Info & TeleCom	UNDP/JHRA014	GG51081	CPU, Monitor Dimension 9100	JHRA	18/5/2005	\$2,748.00	04000	00012	39004	N/A	
12	Electrical	UNDP/JHRA015	501-0015886-E	Sony Multimedia CS-7 Projector with Screen 180/180cm	JHRA	17/1/2005	\$1,850.00	04000	00012	39004	N/A	
13	Info & TeleCom	UNDP/JHRA016	CNF41912YP	HP Laptop computer	JHRA	8/7/2004	\$1,445.00	04000	00012	39004	N/A	
14	Info & TeleCom	UNDP/JHRA018	T2QFD1J,CN-OP1446-71618-445-AAAE	CPU, Monitor, Keyboard, Mouse, 2 Loud sPeaker (Dell), OPTIPlex 170	JHRA	8/7/2004	\$1,290.00	04000	00012	39004	N/A	
15	Info & TeleCom	UNDP/JHRA020	GVVNT1J,CN-OU4941-577-0VQC	CPU, Monitor, Keyboard, Mouse (Dell), OPTIPlex 170	JHRA	28/11/2005	\$1,225.00	04000	00012	39004	N/A	
16	Info & TeleCom	UNDP/JHRA023	Desk top computer CN-8H2NK3J	Optiplex - 755 Desktop	JHRA	15/08/2008	\$1,080.00	30000	10281	39004	5539	
17	Info & TeleCom	UNDP/JHRA024	Desk top computer CN-3G2NK3J	Optiplex - 755 Desktop	JHRA	15/08/2008	\$1,080.00	30000	10281	39004	5539	
18	Info & TeleCom	UNDP/JHRA025	Desk top computer CN-1H2NK3J	Optiplex - 755 Desktop	JHRA	15/08/2008	\$1,080.00	30000	10281	39004	5539	
19	Info & TeleCom	UNDP/JHRA026	Desk top computer CN- DH2NK3J	Optiplex - 755 Desktop	JHRA	15/08/2008	\$1,080.00	30000	10281	39004	5539	
20	Info & TeleCom	UNDP/JHRA027	Desk top computer CN-2G2NK3J	Optiplex - 755 Desktop	JHRA	15/08/2008	\$1,080.00	30000	10281	39004	5539	
21	Info & TeleCom	UNDP/JHRA028	Desk top computer CN-9G2NK3J	Optiplex - 755 Desktop	JHRA	15/08/2008	\$1,080.00	30000	10281	39004	5539	
22	Info & TeleCom	UNDP/JHRA029	Desk top computer CN-JG2NK3J	Optiplex - 755 Desktop	JHRA	15/08/2008	\$1,080.00	30000	10281	39004	5539	
23	Info & TeleCom	UNDP/JHRA030	Desk top computer CN- NILL	Optiplex - 755 Desktop	JHRA	15/08/2008	\$1,080.00	30000	10281	39004	5539	
24	Info & TeleCom	UNDP/JHRA031	Service Tag: F7B5225 - 33094783108	DELL E6400 Laptop with Adaptor	JHRA	6/12/2009	\$1,062.00	4000	00012	39004	9020	
25	Info & TeleCom	UNDP/JHRA032	6C81425	DELL Power Edge Server R710 Option 2.3	JHRA	12/14/2009	\$3,324.00	42022	00280	39004	9695	
26	Info & TeleCom	UNDP/JHRA033	5C81425	DELL Power Edge Server R710 Option 2.3	JHRA	12/14/2009	\$3,324.00	42022	00280	39004	9695	
27	Info & TeleCom	UNDP/JHRA034	CN-OW620R-12961-9CE-3114-A03 3681425	DELL Laptop Latitude E6400	JHRA	12/14/2009	\$1,062.00	42022	00280	39004	9695	
28	Info & TeleCom	UNDP/JHRA035	Service Tag: 9681425 Sr# CNOW620R129619CE3098A03	DELL Laptop Latitude E6400	JHRA	12/14/2009	\$1,062.00	42022	00280	39004	9695	
29	Info & TeleCom	UNDP/JHRA036	Service Tag: 6681425 Sr# CNOW620R129619CE2713A03	DELL Laptop Latitude E6400	JHRA	12/14/2009	\$1,062.00	42022	00280	39004	9695	
30	Info & TeleCom	UNDP/JHRA037	Service Tag: C681425 Sr# CNOW620R129619CE3039A03	DELL Laptop Latitude E6400	JHRA	12/14/2009	\$1,062.00	42022	00280	39004	9695	
31	Info & TeleCom	UNDP/JHRA038	CN-OW620R-12961-9CE-8185-A03 3581425	DELL Laptop Latitude E6400	JHRA	12/14/2009	\$1,062.00	42022	00280	39004	9695	
32	Info & TeleCom	UNDP/JHRA039	Service Tag: 9681425 Sr# CNOW620R129619CE3088A03	DELL Laptop Latitude E6400	JHRA	12/14/2009	\$1,062.00	42022	00280	39004	9695	
33	Electrical	UNDP/JHRA040	350093-90-74195-3	Thuraya Hughes CE168 HNS-7100	JHRA	7/11/2011	\$1,220.00	30079	00280	39004	N/A	
34	Electrical	UNDP/JHRA041	Service Tag: 95U0MM1	Laptop Dell Latitude E4310	JHRA	23/03/2011	\$1,700.00	30000	10282	39004	N/A	
35	Info & TeleCom	UNDP/JHRA042	CNCTCSCDYG	Printer HP Color LaserJet CP3525N	JHRA	5-Aug-11	\$1,470.00	30000	00182	39004	13722	
36	Vehicle	UNDP/JHRA044	JTMDV09J19A019970-0033920 UN-864	Toyota Land Cruiser Armored GX 8 seats 4X4	JHRA	8-Oct-2008	\$120,704.00	30000	00253	39004	JOURNAL WB080042	
37	Info & TeleCom	UNDP/JHRA045	I2Q4X15	DELL OPTIPLEX 755, CPU	JHRA	23-Jun-2008	\$1,100.00	30000	00253	39004	0000005542	
38	Info & TeleCom	UNDP/JHRA046	2WF3HG1	DELL OPTIPLEX 755, CPU	JHRA	23-Jun-2008	\$1,100.00	30000	00253	39004	0000005542	
39	Info & TeleCom	UNDP/JHRA047	CMVQR3J	DELL OPTIPLEX 755, CPU	JHRA	23-Jun-2008	\$1,100.00	30000	00253	39004	0000005542	

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AFG10-UNDP/JHRA (71252) End-Year 2012 Capital Assets Verification Report As of 31- Dec-2012

No	PROFILE ID	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION_ DATE	Acquisition Cost	FUND_ CODE	Donor	DEPTID (expendi ture)	PO ID	Remarks
40	Info & TeleCom	UNDP/JHRA048	GPVQK31	DELL OPTIPLEX 755, CPU	JHRA	23-Jun-2008	\$1,100.00	30000	00253	39004	0000005542	
41	Info & TeleCom	UNDP/JHRA049	6QLWGM1	DELL Laptop Latitude E6400	JHRA	23-May-2011	\$1,290.00	30079	00280	39004	N/A	
42	Electrical	UNDP/JHRA050	N/A	Sound System and out door + Wireless Microphone System and wireless microphones	HRSU	2-Jun-2011	\$15,600.00	39004	10281	39004	0000013240	
43	Electrical	UNDP/JHRA051	103TKY7564	VHF Motorola Base Station GM 360	HRSU	26/05/2011	\$1,700.00	30000	10282	39004	N/A	
44	Furniture	UNDP/JHRA052	N/A	Conference Table for 16 people with 16 chair	Baharak District DC	3-Jun-2011	\$1,822.00	30079	00280	39004	0000012969	
45	Info & TeleCom		H1F4921	CPU, Dell OptiPlex 210L	Supreme Court	6/8/2006	\$600.00	42021	00280		1985	
46	Info & TeleCom	UNDP/JHRA/0749	2122221	CPU, Dell OptiPlex 170L	JHRA	7/3/2006	\$800.00	42021	00280		Null	
47	Info & TeleCom	UNDP/JHRA/0750	DH22221	CPU, Dell OptiPlex 170L	JHRA	7/3/2006	\$800.00	42021	00280		Null	
48	Electrical	UNDP/JHRA/1501	IMEI: 35601300-306541-7	Thuraya Sat Phone T2550 - 2510	JHRA	1/05/2008	\$875.00	42022	00280		5298	
49	Electrical	UNDP/JHRA/1502	IMEI: 35601300-317114-0	Thuraya Sat Phone T2550 - 2510	JHRA	1/05/2008	\$875.00	42022	00280		5298	
50	Info & TeleCom	UNDP/JHRA/0746	CNH2P03852	Printer HP LaserJet P3005n	JHRA	23/05/2009	\$920.00	30000	10281		8102	
51	Info & TeleCom	UNDP/JHRA/0704	CJCX825	Dell Optiplex MT 990 Core i3 2100 with 17" Monitor	JHRA	6-Aug-11	\$745.00	30000	00182		13722	
52	Info & TeleCom	UNDP/JHRA/0705	3CCX825	Dell Optiplex MT 990 Core i3 2100 with 17" Monitor	JHRA	6-Aug-11	\$745.00	30000	00182		13722	
53	Info & TeleCom	UNDP/JHRA/0707	4DCX825	Dell Optiplex MT 990 Core i3 2100 with 17" Monitor	JHRA	6-Aug-11	\$745.00	30000	00182		13722	
54	Info & TeleCom	UNDP/JHRA/0708	858X825	Dell Optiplex MT 990 Core i3 2100 with 17" Monitor	JHRA	6-Aug-11	\$745.00	30000	00182		13722	
55	Info & TeleCom	UNDP/JHRA/0709	HGCX825	Dell Optiplex MT 990 Core i3 2100 with 17" Monitor	JHRA	6-Aug-11	\$745.00	30000	00182		13722	
56	Info & TeleCom	UNDP/JHRA/0711	FR21GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
57	Info & TeleCom	UNDP/JHRA/0712	HN21GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
58	Info & TeleCom	UNDP/JHRA/0713	GK21GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
59	Info & TeleCom	UNDP/JHRA/0714	OG20GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
60	Info & TeleCom	UNDP/JHRA/0715	CK21GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
61	Info & TeleCom	UNDP/JHRA/0716	4QZ1GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
62	Info & TeleCom	UNDP/JHRA/0717	3HO2GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
63	Info & TeleCom	UNDP/JHRA/0718	5GO2GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
64	Info & TeleCom	UNDP/JHRA/0719	6N21GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
65	Info & TeleCom	UNDP/JHRA/0720	FN21GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
66	Info & TeleCom	UNDP/JHRA/0721	1P21GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
67	Info & TeleCom	UNDP/JHRA/0722	3DO2GP1	Laptop Dell Inspiron 5110 Core i5 2410 with Bag	JHRA	6-Aug-11	\$815.00	30000	00182		13722	
68	Electrical	UNDP/JHRA/0737	Y5110S103629	UPS APC Smart 2800 - 3000V	JHRA	6-Aug-11	\$850.00	30000	00182		13722	
69	Electrical	UNDP/JHRA/0738	Y5110S103632	UPS APC Smart 2800 - 3000V	JHRA	6-Aug-11	\$850.00	30000	00182		13722	
70	Electrical	UNDP/JHRA/0739	Y5110S103647	UPS APC Smart 2800 - 3000V	JHRA	6-Aug-11	\$850.00	30000	00182		13722	
71	Info & TeleCom	UNDP/JHRA/0740	CN89BCVC92	Multifunction Machine HP 1522/1536DNF All in One	JHRA	6-Aug-11	\$670.00	30000	00182		13722	
72	Info & TeleCom	UNDP/JHRA/0741	CN89BCVC97	Multifunction Machine HP 1522/1536DNF All in One	JHRA	6-Aug-11	\$670.00	30000	00182		13722	
73	Info & TeleCom	UNDP/JHRA/0742	CN89BCVCBR	Multifunction Machine HP 1522/1536DNF All in One	JHRA	6-Aug-11	\$670.00	30000	00182		13722	
74	Info & TeleCom	UNDP/JHRA/0743	CN89B02075	Multifunction Machine HP 1522/1536DNF All in One	JHRA	6-Aug-11	\$670.00	30000	00182		13722	
75	Info & TeleCom	UNDP/JHRA/0745	CN89BCVB7U	Multifunction Machine HP 1522/1536DNF All in One	JHRA	6-Aug-11	\$670.00	30000	00182		13722	
76	Info & TeleCom	UNDP/JHRA/0746	CN89BCVCBT	Multifunction Machine HP 1522/1536DNF All in One	JHRA	6-Aug-11	\$670.00	30000	00182		13722	
77	Info & TeleCom	UNDP/JHRA/0752	CNFW71R1WM	HP LASERJET P3005dn PRINTER	Transferred from PJCM	12-Jul-2008	\$740.00	30000	00253		0000005825	
78	Info & TeleCom	UNDP/JHRA/0758	D4CS225	DELL OPTIPLEX 760, CPU	Transferred from PJCM	6-Dec-2009	\$803.00	30000	00253		0000009020	
79	Electrical	UNDP/JHRA/0759	N/A	Air Conditioner Split 18000btu	JHRA	3-Jun-11	\$589.00	30079	00280		N/A	
80	Vehicle	UNDP/JHRA/10261	JTGEB73JVP9003605	Toyota Land Cruiser Armored GX 6 seats 4X4 76 Series UN-1689	JHRA	15/01/2012	\$213,930.27				11338	

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AFG10-UNDP/JHRA (71252) End-Year 2012 Capital Assets Verification Report As of 31- Dec-2012

No	PROFILE ID	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION_ DATE	Acquisition Cost	FUND_ CODE	Donor	DEPTID (expendi ture)	PO ID	Remarks
81	Vehicle	UNDP/JHRA/10262	ITGEB73JIA9003616	Toyota Land Cruiser Armored GX 6 seats 4X4 76 Series UN- 1687	JHRA	15/01/2012	\$213,930.27				11338	
82	Electrical	UNDP/JHRA/053	1881134852	D60 CAMERA	HRSU	13/05/2012	\$1,820.00		11364		15680	
83	Electrical	UNDP/JHRA/10263		Vehicle washing machine LT - 8.7/18M - 2600PSI	JHRA	28/05/2012	\$507.32					
84	Info & TeleCom	UNDP/JHRA/10264	CN-0W6VPJ-64180-1AQ-OLHB	Dell Laptop including stand, duck station, monitor, mouse, & keyboard	JHRA	28/05/2012	\$1,850.00					
85	Info & TeleCom	UNDP/JHRA/10265	CN-0W6VPJ-64180-1AQ-OHCB	Dell Laptop including stand, duck station, monitor, mouse, & keyboard	JHRA	28/05/2012	\$1,850.00					
86	Info & TeleCom	UNDP/JHRA/10266	CN-0W6VPJ-64180-1AQ-OLNB	Dell Laptop including stand, duck station, monitor, mouse, & keyboard	JHRA	28/05/2012	\$1,850.00					
87	Info & TeleCom	UNDP/JHRA/10267	CN-0W6VPJ-64180-1AQ-OHTB	Dell Laptop including stand, duck station, monitor, mouse, & keyboard	JHRA	28/05/2012	\$1,850.00					
88	Info & TeleCom	UNDP/JHRA/10268	CN-0W6VPJ-64180-1AQ-OV6B	Dell Laptop including stand, duck station, monitor, mouse, & keyboard	JHRA	28/05/2012	\$1,850.00					

\$1,251,942.58

Profile Type	#	\$
Information and telecomm ICT	67	84,426.00
Electrical (Non-ICT Equipment)	13	29,286.32
Vehicles	7	1,136,408.26
Furniture and Fittings	1	1,822.00
Heavy Machinery	0	0.00
Land	0	0.00
Building	0	0.00
Total:	88	1,251,942.58

This report is prepared based physical verification report as of 31-12-2012 as per Auditor request.

Shum Brook
Programme Officer
Rule of Law Unit

Prepared by: Masood Shah

Certified by: Muizzuddin Yaqeen

24/10/13

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

[Signature]
24.10.13

11/12

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 out 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 costs 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.

KASR

Management Letter

1. Noncompliance of IPSAS

Condition

We observed that the statement of fixed assets for JHRA 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 438,439 which is in contravention of both IPSAS as well as POPP. These assets have not been adjusted for depreciation charge amounting to USD 90,520. Depreciation expense shown in the Statement of Expenditure is USD 329 which is understated by USD 90,191.

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' Report on Statement of Expenditure

2. Employee Compensation

Condition

During the course of verification, we were unable to verify few items appearing in the salary registers of service contract holders e.g. Bonus calculation and approvals, overtime payments and the basis of apportionment of salaries as there are differences in the amounts appearing in the relevant contracts and the salary registers. Details are given in annex-A.

The Country Office explained that UNDP HR policy for service contracts have up to 3% bonus that can be approved by the supervisor. Providing bonus to a staff during contract extension is dependent on the Staff Assessment and the assessment made by the supervisor. The four names mentioned are those of service contract holders whose contracts were extended in 2012.

Basis of overtime calculations:

Overtime is provided to a UNDP service contract driver. As per policy only UNDP drivers are entitled to overtime and it cannot be more than 40 hours.

Differences between contract and CDR amounts:

Positive – Some of the project operations staff salary was cost share based and was charged to different donors fund

Negative - The Service Contract reflects only the basic salary with 8.33% pension allowance; there are other allowances for SC holders such as over time (for SB1 level), or bonus. These are also considered payroll cost, and recorded under expenditure account 71405.

The detail of payroll related costs related to the project SCs holders for the months reflected in audit report was provided to the auditors and explained in detail, using payroll related reports from ATLAS

However, we requested certain other information and explanations but received no response from the relevant units. These additional requirements include bonus calculation and approval, overtime payments and respective approvals, basis of apportionment of salaries of employees.

Criteria

Combined Delivery Report contains various expenditure items. Out of these items, material items are tested and are reported on. Employee compensation expenditures are also one of the material items which were required to be tested.

Cause

Request for the information was made several times to the finance unit verbally and through official correspondence as well but we were not provided with the supporting as well as the explanations till the deadline for requesting the information. Pay registers were provided but salary slips remained pending.

Effect

The amounts related in the bonus and the overtime remains unverified and in absence of the justification of the apportionment of the salaries, there are doubts whether correct amounts were charged to the CDR.

Priority

Medium

Recommendation

All overtime and bonus payments adequately supported by justifications and relevant supporting documents such as approvals and calculations.

Management Response

Agreed

Disposal

Management Letter

ANNEXURES

1. ANNEX – A

Bonus computation and their approvals (Amounts USD’s)

Name	Designation	January	May
Muhammad Zubair Qani	M & E officer	915.01	-
M. Rafi Fanae	Admin, logistics, transport, security associate	616.67	-
Asil Stanikzai	IT Officer	698.40	-
Khawaja Hashmat Siddiqui	M & E officer		616.67
	Total	2,230.08	616.67

Overtime calculation and their approvals (Amounts USD’s)

Name	Designation	January	May	June
Syed Abdullah Kotobshah	Driver	247.99	247.99	286.60
Hayatullah Wahabzadah	Driver	219.82	219.82	254.75
Abdul Aziz	Driver	219.82	219.82	254.75
Nunglai Rahimi	Driver	219.83	219.83	254.75
Ahmad Naveed Hashmi	Driver	219.83	219.83	254.75
	Total	1,127.29	1,127.29	1,305.60

Difference in amount of salaries as per contract and as per the CDR (Amounts USD’s)

Name	Designation	Salary charged to CDR	Salary as per the contract	Difference
For the month of January				
Syed Abdullah Kotobshah	Driver	497.65	779.70	282.05
Hayatullah Wahabzadah	Driver	456.83	690.60	233.77
Abdul Aziz	Driver	456.83	690.60	233.77
Mohammad Rafi Fanae	Admin, logistics, transport, security associate	2,724.40	1,712.97	(1,011.43)
Nungyalai Rahimi	Driver	456.83	690.60	233.77
Ahmad Naveed Hashimi	Driver	456.83	690.60	233.77
Asil Stanikzai	IT Officer	1,516.60	1,940.00	423.40
Naseem Pardis	Finance Officer	1,317.84	2,240.90	923.06
Babrak Hasari	Admin, logistics, transport, security associate	1,053.88	1,712.97	659.09

For the month of May				
Syed Abdullah Kotobshah	Driver	1,466.45	779.70	(686.75)
Hayatullah Wahabzadah	Driver	1,349.81	690.60	(659.21)
Abdul Aziz	Driver	1,349.81	690.60	(659.21)
Mohammad Rafi Fanae	Admin, logostics, transport,seciruty associate	2,152.35	1,712.97	(439.38)
Nungyalai Rahimi	Driver	1,349.81	690.60	(659.21)
Ahmad Naveed Hashimi	Driver	1,349.81	690.60	(659.21)
Asil Stanikzai	IT Officer	2,379.39	1,940.00	(439.39)
Naseem Pardis	Finance Officer	2,680.27	2,240.90	(439.37)
Babrak Hasari	Admin, logostics, transport,seciruty associate	2,152.35	1,712.97	(439.38)
For the month of June				
Syed Abdullah Kotobshah	Driver	1,626.38	779.70	846.68
Hayatullah Wahabzadah	Driver	1,494.44	800.31	694.13
Abdul Aziz	Driver	1,494.44	800.31	694.13
Mohammad Rafi Fanae	Admin, logostics, transport,seciruty associate	2,975.64	1,712.97	1,262.67
Nungyalai Rahimi	Driver	1,494.44	690.60	803.84
Ahmad Naveed Hashimi	Driver	1,494.44	690.60	803.84
Asil Stanikzai	IT Officer	2,633.97	1,940.00	693.97
Naseem Pardis	Finance Officer	3,399.31	2,240.90	1,158.41
Babrak Hasari	Admin, logostics, transport,seciruty associate	1,284.54	1,712.97	(428.43)