

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP Bangladesh

COMPREHENSIVE DISASTER MANAGEMENT PROGRAMME PHASE II
(Directly Implemented Project, Output No. 73416)

Report No. 1388

Issue Date: 16 September 2014

Report on the audit of UNDP Bangladesh Comprehensive Disaster Management Programme Phase II (Output No. 73416) Executive Summary

The UNDP Office of Audit and Investigations (OAI), from 2 to 20 June 2014, through Moore Stephens LLP (the audit firm), conducted an audit of Comprehensive Disaster Management Programme Phase II, Output No. 73416 (the Project), which is directly implemented and managed by the UNDP Country Office in Bangladesh (the Office). The last audit of the Office was conducted by OAI in 2011.

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 Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2013 and the accompanying Funds Utilization statement¹ as of 31 December 2013. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters), or where supporting documentation was not retained at the UNDP Country Office level. The audit did not cover the Statement of Assets as no assets were purchased by the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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:

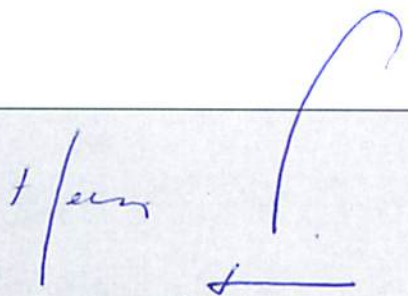
Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
3,732*	Unqualified	N/A	N/A

*Expenditures recorded in the Combined Delivery Report were \$19,555,783. Excluded from the audit scope were expenditures incurred or undertaken at the "responsible party" level (\$12,061,796), transactions that relate to expenditures not processed or approved at the Office level (\$406,591), and expenditures incurred by implementing partners (\$3,355,445). The expenditures incurred by the "responsible party" have been subject to a separate audit with total expenditures of \$ 15.5 million. The audit was unqualified.

The audit firm issued an unqualified opinion on the Funds Utilization statement.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) Inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

The audit did not result in any recommendations.



Helge S. Osttveiten
Director
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

AUDIT REPORT

14 August 2014

**FINANCIAL AUDIT OF THE UNDP DIRECTLY IMPLEMENTED (DIM)
PROJECT**

**COMPREHENSIVE DISASTER MANAGEMENT PROGRAMME
PHASE II**

Project name:	Comprehensive Disaster Management Programme Phase II
UNDP Country Office:	Bangladesh
Atlas Project number:	00058919
Atlas Output number:	00073416
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2013

Table of Contents

EXECUTIVE SUMMARY	3
THE AUDIT ENGAGEMENT.....	4
AUDIT OPINIONS	5
STATEMENT OF EXPENDITURE	5
STATEMENT OF FIXED ASSETS	6
STATEMENT OF CASH POSITION	7
MANAGEMENT LETTER	8
ANNEXES	9
ANNEX 1: COMBINED DELIVERY REPORT	9
ANNEX 2: AUDIT FINDING PRIORITY RATINGS.....	19

EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Comprehensive Disaster Management Programme Phase II (Project ID 00058919 and Output 00073416) (the project), directly implemented by UNDP Bangladesh for the year ended 31 December 2013. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as summarised in the table below and as detailed in the next section:

Statement of Expenditure	Unqualified
Statement of Fixed Assets	Not applicable
Statement of Cash Position	Not applicable

We have not raised any findings as a result of our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

14 August 2014

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2013 and the funds utilization as at 31 December 2013 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2013. This statement must include all assets available as at 31 December 2013 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- 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 31 December 2013. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2013. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Comprehensive Disaster Management Programme Phase II

Statement of Expenditure

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$19,555,783 ("the statement") of the UNDP project 00058919 'Comprehensive Disaster Management Programme Phase II' for the period from 1 January to 31 December 2013. CDR expenditure totalling \$ 15,823,832, comprised of government expenditure of \$12,061,796, expenditure not processed or approved by UNDP Country Office Bangladesh of \$ 406,591 and requests for direct payments on behalf of implementing partners of \$ 3,355,445 were not within the scope of our audit.

Management is responsible for the preparation of the statement for the 'Comprehensive Disaster Management Programme Phase II' and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

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 project's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

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

Unqualified Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 3,731,951 incurred by the project 'Comprehensive Disaster Management Programme Phase II' for the period 1 January to 31 December 2013 in accordance with UNDP accounting policies and were i) in conformity with the approved budget; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Independent Auditor's Report to UNDP - Comprehensive Disaster Management Programme Phase II

Statement of Fixed Assets

We noted that the UNDP project Comprehensive Disaster Management Programme Phase II had no assets or equipment and accordingly a Statement of Assets and Equipment was not produced.

Independent Auditor's Report to UNDP - Comprehensive Disaster Management Programme Phase II

Statement of Cash Position

We noted that the UNDP project Comprehensive Disaster Management Programme Phase II did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

We have not raised any findings as a result of our audit.

A handwritten signature in blue ink, appearing to read 'Mark Henderson', with a small blue dot to the right.

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

14 August 2014

Annexes

Annex 1: Combined Delivery Report

UN Development Programme
 ID: unglcdrb

Page 1 of 10
 Run Time: 10-03-2014 04:03:17

Selection Criteria :

Less Unit : BGD10
 Period : Jan-Dec (2013)
 Project ID : 00058919
 Fund Code : ALL
 Dept. IDs : ALL
 Outputs : 00073416

Project ID : 00058919 Comprehensive Disaster Management	Period : Jan-Dec (2013)
Output # : 00073416 CDMP Phase II	Impl. Partner : 00256 National Execution
	Location : Bangladesh Country Office Gen.

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ()				
ID : 30000 (PROGRAMME COST SHARING)				
76120 - Unrealized Loss	0.00	4,128.96	0.00	4,128.96
76130 - Unrealized Gain	0.00	- 71,709.46	0.00	- 71,709.46
I for Fund 30000	0.00	- 67,580.50	0.00	- 67,580.50
ID : 30079 (EUROPEAN COMMISSION)				
76130 - Unrealized Gain	0.00	- 6,040.32	0.00	- 6,040.32
I for Fund 30079	0.00	- 6,040.32	0.00	- 6,040.32
I for Activity	0.00	- 73,620.82	0.00	- 73,620.82
Activity : ACTIVITY1 (A.Developmt. professional inst)				
ID : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	1,318.63	0.00	1,318.63
71410 - MAIP Premium SC	0.00	5.56	0.00	5.56
71635 - Travel - Other	799.48	0.00	0.00	799.48
72125 - Svc Co-Studies & Research Serv	380,925.75	0.00	0.00	380,925.75
72405 - Acquisition of Communic Equip	0.00	2,598.00	0.00	2,598.00
74210 - Printing and Publications	83,102.15	0.00	0.00	83,102.15
75105 - Facilities & Admin - Implement	0.00	33,982.27	0.00	33,982.27
75705 - Learning costs	16,711.52	0.00	0.00	16,711.52
I for Fund 30000	481,538.90	37,904.46	0.00	519,443.36
ID : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult.-Sht Term-Tech	0.00	6,778.03	0.00	6,778.03
71610 - Travel Tickets-Local	0.00	104.03	0.00	104.03
72220 - Furniture	6,441.42	1,165.04	0.00	7,606.46
74210 - Printing and Publications	15,820.57	0.00	0.00	15,820.57
75105 - Facilities & Admin - Implement	0.00	2,169.63	0.00	2,169.63
75705 - Learning costs	685.70	0.00	0.00	685.70
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 0.34	0.00	- 0.34
I for Fund 30079	22,947.69	10,216.39	0.00	33,164.08

Combined Delivery Report by Activity

UN Development Programme
 Report ID: unglcdrb

Page 2 of 10
 Run Time: 10-03-2014 04:03:17

Project Id : 00058919 Comprehensive Disaster Management		Period :	Jan-Dec (2013)	
Output # : 00073416 CDMP Phase II		Impl. Partner :	00256 National Execution	
		Location :	Bangladesh Country Office Gen.	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

al for Activity ACTIVITY1	504,486.59	48,120.85	0.00	552,607.44
---------------------------	------------	-----------	------	------------

Activity : ACTIVITY2 (B.Rural Risk Reduction)

id : 04000 (Core Programme, UNU Centre)

71305 - Local Consult.-Sht Term-Tech	0.00	29,471.49	0.00	29,471.49
72435 - E-mail-Subscription	0.00	96.00	0.00	96.00
76125 - Realized Loss	0.00	5.01	0.00	5.01
76135 - Realized Gain	0.00	- 4.28	0.00	- 4.28

al for Fund 04000	0.00	29,568.22	0.00	29,568.22
-------------------	------	-----------	------	-----------

id : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	28,750.00	0.00	28,750.00
71305 - Local Consult.-Sht Term-Tech	0.00	15,975.72	0.00	15,975.72
71635 - Travel - Other	6,591.20	0.00	0.00	6,591.20
72105 - Svc Co-Construction & Engineer	0.00	25,496.85	0.00	25,496.85
72125 - Svc Co-Studies & Research Serv	3,737,892.21	0.00	0.00	3,737,892.21
72170 - Svc Co-Humanitarian Aid & Relf	0.00	33,582.03	0.00	33,582.03
72605 - Grants to Instit & other Benef	0.00	86,866.30	0.00	86,866.30
73410 - Maint, Oper of Transport Equip	33,088.13	0.00	0.00	33,088.13
75105 - Facilities & Admin - Implement	0.00	278,036.95	0.00	278,036.95
75705 - Learning costs	3,714.42	0.00	0.00	3,714.42
76135 - Realized Gain	0.00	- 6,677.15	0.00	- 6,677.15

al for Fund 30000	3,781,285.96	462,030.70	0.00	4,243,316.66
-------------------	--------------	------------	------	--------------

id : 30079 (EUROPEAN COMMISSION)

71305 - Local Consult.-Sht Term-Tech	0.00	51,393.88	0.00	51,393.88
71635 - Travel - Other	1,117.00	0.00	0.00	1,117.00
72125 - Svc Co-Studies & Research Serv	1,903,386.59	0.00	0.00	1,903,386.59
72605 - Grants to Instit & other Benef	0.00	149,709.57	0.00	149,709.57
73410 - Maint, Oper of Transport Equip	18,128.11	0.00	0.00	18,128.11
74210 - Printing and Publications	33,247.08	0.00	0.00	33,247.08
75105 - Facilities & Admin - Implement	0.00	150,994.19	0.00	150,994.19
75705 - Learning costs	77.67	0.00	0.00	77.67
76135 - Realized Gain	0.00	- 2,136.16	0.00	- 2,136.16

al for Fund 30079	1,955,956.45	349,961.48	0.00	2,305,917.93
-------------------	--------------	------------	------	--------------

al for Activity ACTIVITY2	5,737,242.41	841,560.40	0.00	6,578,802.81
---------------------------	--------------	------------	------	--------------

Activity : ACTIVITY3 (C.Urban Risk Reduction)

id : 04000 (Core Programme, UNU Centre)

71305 - Local Consult.-Sht Term-Tech	0.00	8,794.71	0.00	8,794.71
--------------------------------------	------	----------	------	----------

Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrv

Page 3 of 10
Run Time: 10-03-2014 04:03:17

Object Id : 00058919 Comprehensive Disaster Managem		Period :	Jan-Dec (2013)	
Input # : 00073416 CDMP Phase II		Impl. Partner :	00256 National Execution	
		Location :	Bangladesh Country Office Gen.	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

al for Fund 04000	0.00	8,794.71	0.00	8,794.71
-------------------	------	----------	------	----------

nd : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	13,000.00	0.00	13,000.00
71305 - Local Consult.-Sht Term-Tech	0.00	1,060.73	0.00	1,060.73
71635 - Travel - Other	670.10	0.00	0.00	670.10
72105 - Svc Co-Construction & Engineer	0.00	847,740.00	0.00	847,740.00
72125 - Svc Co-Studies & Research Serv	3,200,443.09	0.00	0.00	3,200,443.09
72370 - Security related goods and mat	0.00	98,148.14	0.00	98,148.14
74210 - Printing and Publications	3,290.10	0.00	0.00	3,290.10
75105 - Facilities & Admin - Implement	0.00	291,990.23	0.00	291,990.23
75705 - Learning costs	6,936.73	0.00	0.00	6,936.73
76135 - Realized Gain	0.00	-2,610.47	0.00	-2,610.47

al for Fund 30000	3,211,340.02	1,249,328.63	0.00	4,460,668.65
-------------------	--------------	--------------	------	--------------

nd : 30079 (EUROPEAN COMMISSION)

71305 - Local Consult.-Sht Term-Tech	0.00	3,568.01	0.00	3,568.01
72125 - Svc Co-Studies & Research Serv	234,801.84	0.00	0.00	234,801.84
72220 - Furniture	11,028.74	0.00	0.00	11,028.74
75105 - Facilities & Admin - Implement	0.00	17,761.77	0.00	17,761.77
75705 - Learning costs	4,341.04	0.00	0.00	4,341.04

al for Fund 30079	250,171.62	21,329.78	0.00	271,501.40
-------------------	------------	-----------	------	------------

al for Activity ACTIVITY3	3,461,511.64	1,279,453.12	0.00	4,740,964.76
---------------------------	--------------	--------------	------	--------------

Activity : ACTIVITY4 (D.Stren Disas Prep & Response)

nd : 04000 (Core Programme, UNU Centre)

71305 - Local Consult.-Sht Term-Tech	0.00	9,041.70	0.00	9,041.70
72405 - Acquisition of Communic Equip	0.00	1,682.85	0.00	1,682.85
76125 - Realized Loss	0.00	0.84	0.00	0.84
76135 - Realized Gain	0.00	-6.72	0.00	-6.72

al for Fund 04000	0.00	10,718.67	0.00	10,718.67
-------------------	------	-----------	------	-----------

nd : 30000 (PROGRAMME COST SHARING)

72105 - Svc Co-Construction & Engineer	851,512.95	0.00	0.00	851,512.95
72125 - Svc Co-Studies & Research Serv	832,898.24	0.00	0.00	832,898.24
72215 - Transportation Equipment	0.00	43,547.46	0.00	43,547.46
72220 - Furniture	17,479.94	0.00	0.00	17,479.94
72405 - Acquisition of Communic Equip	0.00	169,361.81	0.00	169,361.81
72435 - E-mail-Subscription	39,926.27	0.00	0.00	39,926.27
72805 - Acquis of Computer Hardware	0.00	27,191.16	0.00	27,191.16
73405 - Rental & Maint-Other Office Eq	1,984.33	0.00	0.00	1,984.33
73410 - Maint, Oper of Transport Equip	142.39	0.00	0.00	142.39

Combined Delivery Report by Activity

UN Development Programme
t ID: unglcdrb

Page 4 of 10
Run Time: 10-03-2014 04:03:17

ect Id : 00058919 Comprehensive Disaster Managem	Period :	Jan-Dec (2013)
out # : 00073416 CDMP Phase II	Impl. Partner :	00256 National Execution
	Location :	Bangladesh Country Office Gen.

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74210 - Printing and Publications	7,846.93	0.00	0.00	7,846.93
75105 - Facilities & Admin - Implement	0.00	142,848.81	0.00	142,848.81
75705 - Learning costs	48,805.77	0.00	0.00	48,805.77
76135 - Realized Gain	0.00	- 2.59	0.00	- 2.59
l for Fund 30000	1,800,596.82	382,946.65	0.00	2,183,543.47
d : 30079 (EUROPEAN COMMISSION)				
72215 - Transporation Equipment	0.00	18,968.95	0.00	18,968.95
72220 - Furniture	0.00	8,252.43	0.00	8,252.43
72415 - Courier Charges	0.00	2,182.54	0.00	2,182.54
72515 - Print Media	0.00	320.83	0.00	320.83
75105 - Facilities & Admin - Implement	0.00	2,080.74	0.00	2,080.74
l for Fund 30079	0.00	31,805.49	0.00	31,805.49
l for Activity ACTIVITY4	1,800,596.82	425,470.81	0.00	2,226,067.63
ctivity : ACTIVITY5 (E.Mainstream DRR & CC Adapt)				
d : 30000 (PROGRAMME COST SHARING)				
72125 - Svc Co-Studies & Research Serv	776.70	0.00	0.00	776.70
72170 - Svc Co-Humanitarian Aid & Relf	0.00	2,055,499.40	0.00	2,055,499.40
74210 - Printing and Publications	1,679.22	0.00	0.00	1,679.22
75105 - Facilities & Admin - Implement	0.00	144,228.29	0.00	144,228.29
75705 - Learning costs	2,448.81	0.00	0.00	2,448.81
76125 - Realized Loss	0.00	3,514.13	0.00	3,514.13
l for Fund 30000	4,904.73	2,203,241.82	0.00	2,208,146.55
d : 30079 (EUROPEAN COMMISSION)				
72170 - Svc Co-Humanitarian Aid & Relf	0.00	1,004,291.15	0.00	1,004,291.15
75105 - Facilities & Admin - Implement	0.00	70,300.38	0.00	70,300.38
76125 - Realized Loss	0.00	511.97	0.00	511.97
76135 - Realized Gain	0.00	- 146.95	0.00	- 146.95
l for Fund 30079	0.00	1,074,956.55	0.00	1,074,956.55
l for Activity ACTIVITY5	4,904.73	3,278,198.37	0.00	3,283,103.10
ctivity : ACTIVITY6 (F.CC & Disaster Convergence)				
d : 30000 (PROGRAMME COST SHARING)				
72125 - Svc Co-Studies & Research Serv	119,981.30	0.00	0.00	119,981.30
74210 - Printing and Publications	76,920.29	0.00	0.00	76,920.29
75105 - Facilities & Admin - Implement	0.00	14,488.54	0.00	14,488.54

Combined Delivery Report by Activity

N Development Programme
ID: unglcdrb

Page 5 of 10
Run Time: 10-03-2014 04:03:17

ct Id : 00058919 Comprehensive Disaster Managem	Period :	Jan-Dec (2013)
ut # : 00073416 CDMP Phase II	Impl. Partner :	00256 National Execution
	Location :	Bangladesh Country Office Gen.

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75705 - Learning costs	10,077.52	0.00	0.00	10,077.52
for Fund 30000	206,979.11	14,488.54	0.00	221,467.65
: 30079 (EUROPEAN COMMISSION)				
72125 - Svc Co-Studies & Research Serv	19,612.45	0.00	0.00	19,612.45
75105 - Facilities & Admin - Implement	0.00	1,372.87	0.00	1,372.87
for Fund 30079	19,612.45	1,372.87	0.00	20,985.32
for Activity ACTIVITY6	226,591.56	15,861.41	0.00	242,452.97

ity CTIVITY7 (G.TA & Oppreational Support)

: 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	57,805.90	0.00	57,805.90
61310 - Post Adjustment - IP Staff	0.00	25,001.80	0.00	25,001.80
62305 - Dependency Allowances-IP Staff	0.00	4,017.57	0.00	4,017.57
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,090.30	0.00	18,090.30
62315 - Contrib. to medical, social in	0.00	1,366.94	0.00	1,366.94
62320 - Mobility, Hardship, Non-remova	0.00	9,280.61	0.00	9,280.61
62340 - Annual Leave Expense - IP	0.00	-9,402.58	0.00	-9,402.58
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,472.02	0.00	2,472.02
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,241.69	0.00	5,241.69
63530 - Contribution to EOS Benefits	0.00	3,105.29	0.00	3,105.29
63535 - Contribution to Security	0.00	3,312.32	0.00	3,312.32
63540 - Contribution to Training	0.00	828.07	0.00	828.07
63545 - Contribution to ICT	0.00	1,242.10	0.00	1,242.10
63550 - Contributions to MAIP	0.00	165.61	0.00	165.61
63555 - Contribution to UN JFA	0.00	1,490.54	0.00	1,490.54
63560 - Contributions to Appendix D	0.00	248.40	0.00	248.40
64307 - Appointment-Subsistence Allow	0.00	3,510.00	0.00	3,510.00
64308 - Appointments-Lump Sum	0.00	9,824.41	0.00	9,824.41
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
65115 - Contributions to ASHI Reserve	0.00	6,624.62	0.00	6,624.62
65135 - Payroll Mgt Cost Recovery ATLA	0.00	579.42	0.00	579.42
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	367,706.71	0.00	367,706.71
71410 - MAIP Premium SC	0.00	1,569.66	0.00	1,569.66
71605 - Travel Tickets-International	0.00	1,915.20	0.00	1,915.20
71610 - Travel Tickets-Local	0.00	115.79	0.00	115.79
71615 - Daily Subsistence Allow-Intl	0.00	3,765.96	0.00	3,765.96
71620 - Daily Subsistence Allow-Local	0.00	26,300.10	0.00	26,300.10
71635 - Travel - Other	0.00	1,967.50	0.00	1,967.50
72105 - Svc Co-Construction & Engineer	0.00	3,096.90	0.00	3,096.90
72205 - Office Machinery	0.00	3,624.60	0.00	3,624.60
72405 - Acquisition of Communic Equip	0.00	-2.35	0.00	-2.35
72410 - Acquisition of Audio Visual Eq	0.00	2,354.69	0.00	2,354.69
72420 - Land Telephone Charges	0.00	5.66	0.00	5.66

Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 6 of 10
Run Time: 10-03-2014 04:03:17

Object Id : 00058919 Comprehensive Disaster Managem	Period :	Jan-Dec (2013)
Output # : 00073416 CDMP Phase II	Impl. Partner :	00256 National Execution
	Location :	Bangladesh Country Office Gen.

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72435 - E-mail-Subscription	0.00	224.00	0.00	224.00
72440 - Connectivity Charges	0.00	2,150.00	0.00	2,150.00
72515 - Print Media	0.00	5,521.38	0.00	5,521.38
74210 - Printing and Publications	0.00	2,002.71	0.00	2,002.71
75705 - Learning costs	0.00	3,045.00	0.00	3,045.00
76125 - Realized Loss	0.00	104.06	0.00	104.06
76135 - Realized Gain	0.00	- 7.77	0.00	- 7.77
Total for Fund 04000	0.00	580,764.83	0.00	580,764.83
id : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	72,082.88	0.00	72,082.88
61310 - Post Adjustment - IP Staff	0.00	29,645.01	0.00	29,645.01
62305 - Dependency Allowances-IP Staff	0.00	3,173.08	0.00	3,173.08
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	22,895.02	0.00	22,895.02
62315 - Contrib. to medical, social in	0.00	607.58	0.00	607.58
62320 - Mobility, Hardship, Non-remova	0.00	16,968.32	0.00	16,968.32
62340 - Annual Leave Expense - IP	0.00	9,396.25	0.00	9,396.25
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	13,256.66	0.00	13,256.66
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,087.51	0.00	5,087.51
63530 - Contribution to EOS Benefits	0.00	3,814.77	0.00	3,814.77
63535 - Contribution to Security	0.00	4,069.11	0.00	4,069.11
63540 - Contribution to Training	0.00	1,017.28	0.00	1,017.28
63545 - Contribution to ICT	0.00	1,525.92	0.00	1,525.92
63550 - Contributions to MAIP	0.00	203.45	0.00	203.45
63555 - Contribution to UN JFA	0.00	1,831.09	0.00	1,831.09
63560 - Contributions to Appendix D	0.00	305.16	0.00	305.16
64308 - Appointments-Lump Sum	0.00	15,528.25	0.00	15,528.25
65115 - Contributions to ASHI Reserve	0.00	8,138.27	0.00	8,138.27
65135 - Payroll Mgt Cost Recovery ATLA	0.00	643.80	0.00	643.80
71405 - Service Contracts-Individuals	0.00	217,027.35	0.00	217,027.35
71410 - MAIP Premium SC	0.00	935.71	0.00	935.71
71605 - Travel Tickets-International	0.00	6,209.47	0.00	6,209.47
71610 - Travel Tickets-Local	0.00	171.90	0.00	171.90
71615 - Daily Subsistence Allow-Intl	0.00	9,473.16	0.00	9,473.16
71620 - Daily Subsistence Allow-Local	4,630.77	42,723.75	0.00	47,354.52
71625 - Daily Subsist Allow-Mtg Partic	0.00	943.65	0.00	943.65
71630 - Shipment	0.00	213.66	0.00	213.66
71635 - Travel - Other	18,887.81	3,519.08	0.00	22,406.89
71105 - Svc Co-Construction & Engineer	0.00	135,007.96	0.00	135,007.96
72125 - Svc Co-Studies & Research Serv	0.00	32,998.05	0.00	32,998.05
72220 - Furniture	25,351.26	0.00	0.00	25,351.26
72405 - Acquisition of Communic Equip	1,311.77	10,335.00	0.00	11,646.77
72415 - Courier Charges	792.59	0.00	0.00	792.59
72420 - Land Telephone Charges	1,583.23	14.87	0.00	1,598.10
72425 - Mobile Telephone Charges	10,828.62	0.00	0.00	10,828.62
72435 - E-mail-Subscription	19,732.88	64.00	0.00	19,796.88
72445 - Common Services-Communications	0.00	235.00	0.00	235.00
72505 - Stationery & other Office Supp	27,744.48	0.00	0.00	27,744.48
72515 - Print Media	0.00	2,550.86	0.00	2,550.86
72810 - Acquis of Computer Software	0.00	962.24	0.00	962.24
73110 - Custodial & Cleaning Services	18,519.36	0.00	0.00	18,519.36
73120 - Utilities	2,690.64	0.00	0.00	2,690.64

Combined Delivery Report by Activity

UN Development Programme
 Port ID: unglcdrv

Page 7 of 10
 Run Time: 10-03-2014 04:03:17

Object Id : 00058919 Comprehensive Disaster Management		Period :	Jan-Dec (2013)	
Output # : 00073416 CDMP Phase II		Impl. Partner :	00256 National Execution	
		Location :	Bangladesh Country Office Gen.	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73205 - Premises Alternations	2,215.43	0.00	0.00	2,215.43
73405 - Rental & Maint-Other Office Eq	17,019.76	0.00	0.00	17,019.76
73410 - Maint, Oper of Transport Equip	103,645.34	0.00	0.00	103,645.34
74210 - Printing and Publications	523.18	0.00	0.00	523.18
74325 - Contrib.To CO Common Security	0.00	11,725.00	0.00	11,725.00
74505 - Insurance	3,602.12	0.00	0.00	3,602.12
74525 - Sundry	37,914.54	452.00	0.00	38,366.54
75105 - Facilities & Admin - Implement	0.00	70,861.37	0.00	70,861.37
75705 - Learning costs	29,468.15	91.09	0.00	29,559.24
76125 - Realized Loss	0.00	92.44	0.00	92.44
76135 - Realized Gain	0.00	-2.25	0.00	-2.25
Total for Fund 30000	326,461.93	756,794.77	0.00	1,083,256.70
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	25,372.35	0.00	25,372.35
61310 - Post Adjustment - IP Staff	0.00	11,316.07	0.00	11,316.07
62305 - Dependency Allowances-IP Staff	0.00	1,399.98	0.00	1,399.98
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,974.00	0.00	7,974.00
62315 - Contrib. to medical, social in	0.00	725.54	0.00	725.54
62320 - Mobility, Hardship, Non-remova	0.00	4,325.00	0.00	4,325.00
62340 - Annual Leave Expense - IP	0.00	-992.66	0.00	-992.66
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	5,009.78	0.00	5,009.78
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,004.17	0.00	2,004.17
63530 - Contribution to EOS Benefits	0.00	1,375.82	0.00	1,375.82
63535 - Contribution to Security	0.00	1,467.54	0.00	1,467.54
63540 - Contribution to Training	0.00	366.88	0.00	366.88
63545 - Contribution to ICT	0.00	550.33	0.00	550.33
63550 - Contributions to MAIP	0.00	73.38	0.00	73.38
63555 - Contribution to UN JFA	0.00	660.39	0.00	660.39
63560 - Contributions to Appendix D	0.00	110.07	0.00	110.07
65115 - Contributions to ASHI Reserve	0.00	2,935.07	0.00	2,935.07
65135 - Payroll Mgt Cost Recovery ATLA	0.00	257.52	0.00	257.52
71405 - Service Contracts-Individuals	0.00	123,335.97	0.00	123,335.97
71410 - MAIP Premium SC	0.00	532.07	0.00	532.07
71610 - Travel Tickets-Local	0.00	4,684.05	0.00	4,684.05
71620 - Daily Subsistence Allow-Local	0.00	27,450.61	0.00	27,450.61
71635 - Travel - Other	0.00	1,637.32	0.00	1,637.32
72105 - Svc Co-Construction & Engineer	0.00	95,601.44	0.00	95,601.44
72515 - Print Media	0.00	788.93	0.00	788.93
75105 - Facilities & Admin - Implement	0.00	22,334.24	0.00	22,334.24
75705 - Learning costs	0.00	98.93	0.00	98.93
76125 - Realized Loss	0.00	9.51	0.00	9.51
76135 - Realized Gain	0.00	-20.67	0.00	-20.67
Total for Fund 30079	0.00	341,383.63	0.00	341,383.63
Total for Activity ACTIVITY7	326,461.93	1,678,943.23	0.00	2,005,405.16
Total for Output : 00073416	US\$ 12,061,795.68	7,493,987.37	0.00	19,555,783.05

UN Development Programme
 Report ID: unglcdrb

Page 9 of 10
 Run Time: 10-03-2014 04:03:18

Selection Criteria :

Business Unit : BGD10
 Period : Jan-Dec (2013)
 Selected Project Id : 00058919
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00073416

Project Id : ALL		Period : Jan-Dec (2013)			
Output # : ALL		Impl. Partner :			
		Location :			
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
39203 - Bangladesh -Crisis Prev &Rcvry	12,061,795.68	7,485,894.69	0.00		19,547,690.37
39205 - Bangladesh -Energy & Envirnmnt	0.00	7,240.57	0.00		7,240.57
39208 - Bangladesh - Poverty Reduction	0.00	852.11	0.00		852.11

25.3.14
 Mohammad Abdul Qayyum
 (Additional Secretary)
 National Project Director, CDMP II
 Ministry of Disaster Management & Relief

Verified
22.4.2014
 Subodh Kumar Roy
 Audit & Accounts Officer
 Foreign Aided Projects
 Audit Directorate
 Sagunbagicha, Dhaka-1000

Mark Henderson
 Mark Henderson
 Partner
 Moore Stephens LLP
 14 August 2014

Pauline Tamesis
 Pauline Tamesis
 Country Director
 UNDP-Bangladesh

Funds Utilization

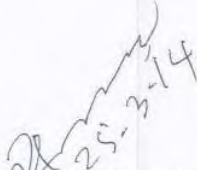
Selection Criteria :

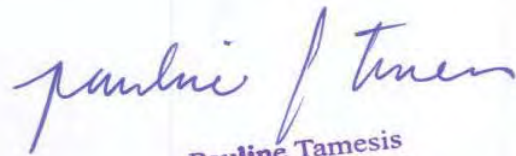
Measurement Unit : BGD10
 Period : Jan-Dec (2013)
 Project ID : 00058919
 Fund Code : ALL
 Dept. IDs : ALL
 Outputs : 00073416


Project/Award: 00058919 Comprehensive Disaster Management

Period : As Of Dec31,2013

Output #	Impl. Partner :00256 National Execution	UNDP AMOUNT
Outstanding NEX advances		952,330.40
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		0.00


 Mohammad Abdul Qayyum
 (Additional Secretary)
 National Project Director, CDMP II
 Ministry of Disaster Management & Relief


 Pauline Tamesis
 Country Director
 UNDP-Bangladesh


 Mark Henderson
 Partner
 Moore Stephens LLP
 14 August 2014

Annex 2: Audit finding priority ratings

The following categories of priorities are used:

High (Critical)	Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.
Medium (Important)	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
Low	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.