

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP AFGHANISTAN

Gender Equality Project
(Directly Implemented Project No. 71928, Output Nos. 85146, 85152, 85178 and 85179)

Report No. 1479

Issue Date: 25 August 2015

**Report on the Audit of UNDP Afghanistan
Gender Equality Project
(Project No. 71928, Output Nos. 85146, 85152, 85178 and 85179)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Ernst & Young Ford Rhodes Sidat Hyder (the audit firm), conducted from 21 to 29 June 2015 an audit of the Gender Equality Project (Project No. 71928, Output Nos. 85146, 85152, 85178 and 85179) (the Project), which is directly implemented and managed by the UNDP Country Office in Afghanistan (the Office). The last audit of the Project was conducted by OAI in 2014 and covered project expenditure from 1 January to 31 December 2013.

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 2014 and the accompanying Funds Utilization statement¹ as of 31 December 2014 as well as Statement of Assets as of 31 December 2014. 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 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
3,813	Unqualified	449	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$6.2 million. Excluded from the audit scope were transactions that relate to expenditures not processed or approved at the Office level (\$1.1 million) and expenditures incurred at the "responsible party" level (\$1.3 million). The expenditures incurred at the "responsible party" level were subject to a separate audit conducted by external auditors that resulted in an unqualified opinion.

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." The recommendation includes actions to correct expenditures of \$15,000 incurred in 2013 but recorded in 2014.

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.

Implementation status of previous OAI audit recommendations

The previous audit (Report No. 1384, issued on 16 October 2014) did not result in any recommendations.

Management comments and action plan

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



Helge S. Osttveiten
Director
Office of Audit and Investigations

United Nations Development Programme - Afghanistan



Financial audit of Gender Equality Project (GEP II) - (Project ID 00071928) directly implemented by United Nations Development Programme - Afghanistan

Independent Auditors' Report along with Management Letter
for the year ended 31 December 2014

Ernst & Young Ford Rhodes Sidat Hyder
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1. Executive summary

1.1 Financial audit

We conducted the financial audit of Gender Equality Project (GEP II) - (Project ID 00071928) ("the Project") directly implemented by United Nations Development Programme - Afghanistan¹, for the year ended 31 December 2014. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI). The audit was conducted from 20 May 2015 to 25 June 2015.

The expenditure incurred for the Project during the year amounted to US \$ 6,269,692 out of which the expenditure amounting to USD 3,813,485 was subject to our audit as below:

Project No	Output No	Total as per CDR	GEP-II expenses		
			Subject to NIM audit ²	Not Subject to audit	Subject to DIM audit
			-----US \$-----		
00071928	00085146	988,261	122,315	164,386	701,560
00071928	00085152	1,668,219	696,046	308,452	663,721
00071928	00085178	1,693,540	354,640	342,858	996,042
00071928	00085179	1,919,672	129,089	338,421	1,452,162
	Total	6,269,692	1,302,090	1,154,117	3,813,485

Our objectives of the financial audit of the Project as implemented by UNDP Afghanistan and our opinion thereof were as follows;

- To express an opinion whether the Statement of Expenditure (Combined Delivery Report - CDR) for the year ended 31 December 2014 and the Fund Utilization Statement as at 31 December 2014 presents fairly, in accordance with UNDP accounting policies and the expenditures incurred were; i) in conformity with the approved Project budget; ii) for the approved purposes of the Project; iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and iv) supported by properly approved vouchers and other supporting documents.

Our opinion on CDR is unmodified.

- To express an opinion whether the Statement of Assets presents fairly the balance of assets of the Project as of 31 December 2014.

Our opinion on Statement of Assets is unmodified.

1.1.1 Summary of finding

We noted certain instances where accruals were not made at the year end. For details, refer to management letter section finding 6.1. Management has agreed to this finding.

We wish to express our appreciation to the management and staff of UNDP Afghanistan and GEP-II Project for the assistance and cooperation extended to the audit team.

Ernst & Young Ford Rhodes Sidat Hyder

Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Date: 31 July 2015
Kabul, Afghanistan
Engagement Partner: Muhammad Basheer Juma

ERNST & YOUNG
Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Kabul Branch
(A member firm of Ernst & Young Global Limited)

¹ Hereinafter referred to as "UNDP"

² Report issued by Ernst & Young on 20 April 2015

2. Independent auditor's report on the Combined Delivery Report

INDEPENDENT AUDITOR'S REPORT TO UNDP

We have audited the accompanying Combined Delivery Report and Fund Utilization Statement of Gender Equality Project (GEP II) (Project ID 00071928) ("the Project") directly implemented by United Nations Development Programme - Afghanistan (UNDP), for the year ended 31 December 2014 and a summary of significant accounting policies and other explanatory information (together "the CDR"). CDR has been prepared by the Project management in accordance with UNDP accounting policies. CDR totaling US \$ 6,269,692, comprised of NIM audited expenditure of US \$ 1,302,090 and expenditure not processed or approved by UNDP Country Office Afghanistan of US \$ 1,154,117, was not within the scope of our audit as per the Terms of Reference.

Management's Responsibility for the CDR

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

Auditor's Responsibility

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

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

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



Opinion

In our opinion, the accompanied CDR present fairly, in all material respects, the expenditure subject to our audit amounting to US \$ 3,813,485 incurred by the Project for the year ended 31 December 2014 in accordance with the UNDP accounting policies and 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.

Other Matter

The CDR of the Project for the year ended 31 December 2013 was audited by another auditor who expressed an unmodified opinion on that CDR on 13 October 2014.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 3.2 to the CDR, which describes the basis of accounting. The CDR is prepared to provide information to UNDP. As a result, the CDR may not be suitable for another purpose.



Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Date: 31 July 2015
Kabul, Afghanistan
Engagement Partner: Muhammad Basheer Juma

 **ERNST & YOUNG**
Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Kabul Branch
(A member firm of Ernst & Young Global Limited)

3. Combined Delivery Report



UNDP UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2014)
Selected Project Id : 00071928
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00071928 Gender Equality Project (GEP -		Period :	Jan-Dec (2014)	
Output # : 00085146 GEPII-Women Access to Justice		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

33001 - Change(s) in accounting policy	0.00	15,085.83	0.00	15,085.83
77660 - Dep Exp Owned -Vehicle	0.00	12,594.62	0.00	12,594.62

Total for Fund 04000	0.00	27,680.45	0.00	27,680.45
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Fund : 30000 (PROGRAMME COST SHARING)

33001 - Change(s) in accounting policy	0.00	42,352.83	0.00	42,352.83
72405 - Acquisition of Communic Equip	0.00	5,251.20	0.00	5,251.20
75105 - Facilities & Admin - Implement	0.00	367.58	0.00	367.58

Total for Fund 30000	0.00	47,971.61	0.00	47,971.61
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Total for Activity	0.00	75,652.06	0.00	75,652.06
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Activity : ACTIVITY3.1 (Establish Legislation Advisory)

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	780.00	0.00	780.00
71620 - Daily Subsistence Allow-Local	0.00	300.00	0.00	300.00
72315 - Food & Textile Products	0.00	1,983.02	0.00	1,983.02
72350 - Medical Kits	0.00	21,163.79	0.00	21,163.79
72399 - Other Materials and Goods	0.00	5,661.27	0.00	5,661.27
72425 - Mobile Telephone Charges	0.00	1,994.67	0.00	1,994.67
72445 - Common Services-Communications	0.00	17,029.89	0.00	17,029.89
72505 - Stationery & other Office Supp	0.00	2,082.30	0.00	2,082.30
73105 - Rent	0.00	148,697.22	0.00	148,697.22
73107 - Rent - Meeting Rooms	0.00	280.16	0.00	280.16
73110 - Custodial & Cleaning Services	0.00	2,427.91	0.00	2,427.91
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	12,051.68	0.00	12,051.68
74210 - Printing and Publications	0.00	12,172.22	0.00	12,172.22
74510 - Bank Charges	0.00	720.36	0.00	720.36
75105 - Facilities & Admin - Implement	0.00	18,593.74	0.00	18,593.74
75705 - Learning costs	0.00	22,306.35	0.00	22,306.35
75706 - Learning - ticket costs	0.00	5,597.00	0.00	5,597.00
75710 - Participation of counterparts	0.00	8,366.30	0.00	8,366.30
76125 - Realized Loss	0.00	98.65	0.00	98.65
76135 - Realized Gain	0.00	-53.00	0.00	-53.00

Total for Fund 30000	0.00	282,253.53	0.00	282,253.53
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Combined Delivery Report by Activity

Project Id : 00071928 Gender Equality Project (GEP -	Period :	Jan-Dec (2014)		
Output # : 00085146 GEPII-Women Access to Justice	Impl. Partner :	00009 UNDP (Direct Execution)		
	Location :	Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Activity ACTIVITY3.1	0.00	282,253.53	0.00	282,253.53
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Activity : ACTIVITY3.2 (Enhance Capacity of MoWA)

Fund : 04000 (Core Programme, UNU Centre)

71630 - Shipment	0.00	87.99	0.00	87.99
72405 - Acquisition of Communic Equip	0.00	2,725.49	0.00	2,725.49
72815 - Inform Technology Supplies	0.00	385.04	0.00	385.04

Total for Fund 04000	0.00	3,198.52	0.00	3,198.52
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Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	862.06	0.00	862.06
71630 - Shipment	0.00	600.00	0.00	600.00
72125 - Svc Co-Studies & Research Serv	0.00	74,395.00	0.00	74,395.00
72145 - Svc Co-Training and Educ Serv	0.00	47,920.40	0.00	47,920.40
72220 - Furniture	0.00	2,724.00	0.00	2,724.00
72425 - Mobile Telephone Charges	0.00	8.35	0.00	8.35
72440 - Connectivity Charges	0.00	-2,505.00	0.00	-2,505.00
72505 - Stationery & other Office Supp	0.00	4,187.48	0.00	4,187.48
73125 - Common Services-Premises	0.00	1,810.34	0.00	1,810.34
74210 - Printing and Publications	0.00	60.11	0.00	60.11
75105 - Facilities & Admin - Implement	0.00	10,976.76	0.00	10,976.76
75705 - Learning costs	0.00	5,390.17	0.00	5,390.17
75710 - Participation of counterparts	0.00	1,443.52	0.00	1,443.52

Total for Fund 30000	0.00	147,873.19	0.00	147,873.19
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Total for Activity ACTIVITY3.2	0.00	151,071.71	0.00	151,071.71
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Activity : ACTIVITY3.3 (Strengthen Capacity of (TAD))

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	9,213.75	0.00	9,213.75
61310 - Post Adjustment - IP Staff	0.00	5,178.13	0.00	5,178.13
62305 - Dependency Allowances-IP Staff	0.00	288.27	0.00	288.27
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,953.24	0.00	2,953.24
62315 - Contrib. to medical, social in	0.00	93.79	0.00	93.79
62320 - Mobility, Hardship, Non-remova	0.00	2,324.66	0.00	2,324.66
62330 - Rental Supplements - IP Staff	0.00	759.47	0.00	759.47
62335 - Hazard Duty Station Allow-IP	0.00	800.00	0.00	800.00
62340 - Annual Leave Expense - IP	0.00	-2,359.53	0.00	-2,359.53
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,625.28	0.00	2,625.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.51	0.00	462.51
63365 - Special Oper Living Allow-IP	0.00	1,307.25	0.00	1,307.25
63530 - Contribution to EOS Benefits	0.00	539.69	0.00	539.69

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Combined Delivery Report by Activity

Project Id : 00071928 Gender Equality Project (GEP -		Period : Jan-Dec (2014)		
Output # : 00085146 GEPII-Women Access to Justice		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

75706 - Learning - ticket costs	0.00	5,173.00	0.00	5,173.00
75707 - Learning - subsistence allowan	0.00	3,412.80	0.00	3,412.80
76135 - Realized Gain	0.00	-3.36	0.00	-3.36
Total for Fund 30000	0.00	249,553.88	0.00	249,553.88
Total for Activity ACTIVITY3.4	0.00	251,489.36	0.00	251,489.36

Activity : ACTIVITY3.6 (Orgnize Demand-driven Training)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62330 - Rental Supplements - IP Staff	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY3.6	0.00	0.00	0.00	0.00
Total for Output : 00085146	0.00	988,261.47	0.00	988,261.47

Output # : 00085152 GEPII-Women's Entrepreneurship	Impl. Partner : 00009 UNDP (Direct Execution)
	Location : Afghanistan

Activity : ACTIVITY2.1 (Undertake baseline survey)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	10,540.16	0.00	10,540.16
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Combined Delivery Report by Activity

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Project Id : 00071928 Gender Equality Project (GEP -	Period : Jan-Dec (2014)
Output # : 00085152 GEPII-Women's Entrepreneurship	Impl. Partner : 00009 UNDP (Direct Execution)
	Location : Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72125 - Svc Co-Studies & Research Serv	0.00	88,784.20	0.00	88,784.20
72145 - Svc Co-Training and Educ Serv	0.00	153,933.50	0.00	153,933.50
73505 - Reimb to UNDP for Supp Srvs	0.00	45,000.00	0.00	45,000.00
75105 - Facilities & Admin - Implement	0.00	22,723.29	0.00	22,723.29
Total for Fund 30000	0.00	320,981.15	0.00	320,981.15
Total for Activity ACTIVITY2.1	0.00	320,981.15	0.00	320,981.15

Activity : ACTIVITY2.2 (Provide BDS support to women.)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	6,327.75	0.00	6,327.75
61310 - Post Adjustment - IP Staff	0.00	3,556.20	0.00	3,556.20
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,015.38	0.00	2,015.38
62315 - Contrib. to medical, social in	0.00	33.10	0.00	33.10
62320 - Mobility, Hardship, Non-remova	0.00	1,164.73	0.00	1,164.73
62330 - Rental Supplements - IP Staff	0.00	1,322.11	0.00	1,322.11
62335 - Hazard Duty Station Allow-IP	0.00	3,726.07	0.00	3,726.07
62340 - Annual Leave Expense - IP	0.00	-382.65	0.00	-382.65
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	582.59	0.00	582.59
63530 - Contribution to EOS Benefits	0.00	370.65	0.00	370.65
63535 - Contribution to Security	0.00	531.50	0.00	531.50
63540 - Contribution to Training	0.00	118.61	0.00	118.61
63545 - Contribution to ICT	0.00	148.26	0.00	148.26
63550 - Contributions to MAIP	0.00	49.42	0.00	49.42
63555 - Contribution to UN JFA	0.00	227.33	0.00	227.33
63560 - Contributions to Appendix D	0.00	29.66	0.00	29.66
65115 - Contributions to ASHI Reserve	0.00	790.72	0.00	790.72
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71305 - Local Consult.-Sht Term-Tech	0.00	1,257.16	0.00	1,257.16
71405 - Service Contracts-Individuals	0.00	55,094.99	0.00	55,094.99
71410 - MAIP Premium SC	0.00	121.60	0.00	121.60
71415 - Contribution to Security SC	0.00	1,579.92	0.00	1,579.92
71610 - Travel Tickets-Local	0.00	5,218.00	0.00	5,218.00
71620 - Daily Subsistence Allow-Local	0.00	300.00	0.00	300.00
71630 - Shipment	0.00	14,568.00	0.00	14,568.00
72145 - Svc Co-Training and Educ Serv	0.00	153,933.50	0.00	153,933.50
72220 - Furniture	0.00	2,394.00	0.00	2,394.00
72305 - Agri & Forestry Products	0.00	920.69	0.00	920.69
72399 - Other Materials and Goods	0.00	1,647.70	0.00	1,647.70
72402 - Building Maintenance	0.00	2,200.00	0.00	2,200.00
72405 - Acquisition of Communic Equip	0.00	112,925.00	0.00	112,925.00
72410 - Acquisition of Audio Visual Eq	0.00	1,229.00	0.00	1,229.00
72510 - Publications	0.00	414.57	0.00	414.57
72520 - Electronic Media	0.00	1,948.62	0.00	1,948.62
73105 - Rent	0.00	-32,761.40	0.00	-32,761.40
74205 - Audio Visual Productions	0.00	1,400.00	0.00	1,400.00
74210 - Printing and Publications	0.00	79.31	0.00	79.31
74220 - Translation Costs	0.00	1,400.00	0.00	1,400.00

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Combined Delivery Report by Activity

Project Id : 00071928 Gender Equality Project (GEP -		Period :	Jan-Dec (2014)	
Output # : 00085152 GEPII-Women's Entrepreneurship		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74696 - PP&E Expensed Items	0.00	2,310.00	0.00	2,310.00
74725 - Other L.T.S.H.	0.00	100.00	0.00	100.00
75105 - Facilities & Admin - Implement	0.00	28,376.92	0.00	28,376.92
75705 - Learning costs	0.00	15,497.94	0.00	15,497.94
75707 - Learning - subsistence allowan	0.00	10,556.73	0.00	10,556.73
75710 - Participation of counterparts	0.00	1,336.54	0.00	1,336.54
76135 - Realized Gain	0.00	-49.52	0.00	-49.52
Total for Fund 30000	0.00	404,675.08	0.00	404,675.08
Total for Activity ACTIVITY2.2	0.00	404,675.08	0.00	404,675.08
Activity : ACTIVITY2.3 (Strengthen women cooperatives)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	9,213.75	0.00	9,213.75
61310 - Post Adjustment - IP Staff	0.00	5,178.13	0.00	5,178.13
62305 - Dependency Allowances-IP Staff	0.00	288.27	0.00	288.27
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,953.24	0.00	2,953.24
62315 - Contrib. to medical, social in	0.00	93.79	0.00	93.79
62320 - Mobility, Hardship, Non-remova	0.00	2,324.66	0.00	2,324.66
62330 - Rental Supplements - IP Staff	0.00	759.47	0.00	759.47
62335 - Hazard Duty Station Allow-IP	0.00	800.00	0.00	800.00
62340 - Annual Leave Expense - IP	0.00	-2,359.53	0.00	-2,359.53
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	2,625.28	0.00	2,625.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.51	0.00	462.51
63365 - Special Oper Living Allow-IP	0.00	1,307.25	0.00	1,307.25
63530 - Contribution to EOS Benefits	0.00	539.69	0.00	539.69
63535 - Contribution to Security	0.00	935.47	0.00	935.47
63540 - Contribution to Training	0.00	172.71	0.00	172.71
63545 - Contribution to ICT	0.00	215.88	0.00	215.88
63550 - Contributions to MAIP	0.00	71.95	0.00	71.95
63555 - Contribution to UN JFA	0.00	331.02	0.00	331.02
63560 - Contributions to Appendix D	0.00	43.18	0.00	43.18
65115 - Contributions to ASHI Reserve	0.00	1,151.34	0.00	1,151.34
65135 - Payroll Mgt Cost Recovery ATLA	0.00	48.30	0.00	48.30
Total for Fund 04000	0.00	27,156.36	0.00	27,156.36
Fund : 30000 (PROGRAMME COST SHARING)				
72145 - Svc Co-Training and Educ Serv	0.00	225,000.00	0.00	225,000.00
72305 - Agri & Forestry Products	0.00	1,415.93	0.00	1,415.93
75105 - Facilities & Admin - Implement	0.00	17,197.92	0.00	17,197.92
76135 - Realized Gain	0.00	-17.08	0.00	-17.08
Total for Fund 30000	0.00	243,596.77	0.00	243,596.77
Total for Activity ACTIVITY2.3	0.00	270,753.13	0.00	270,753.13

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Report ID: unglcdrv

Combined Delivery Report by Activity

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Run Time: 18-03-2015 10:03:32

Project Id : 00071928 Gender Equality Project (GEP -		Period : Jan-Dec (2014)		
Output # : 00085152 GEPIL-Women's Entrepreneurship		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY2.4 (Establish 4 PDCs.)

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	237.60	0.00	237.60
75707 - Learning – subsistence allowan	0.00	3,394.31	0.00	3,394.31
Total for Fund 30000	0.00	3,631.91	0.00	3,631.91

Total for Activity ACTIVITY2.4	0.00	3,631.91	0.00	3,631.91
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Activity : ACTIVITY 2.5 (Up-skill women entrepreneurs)

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75707 - Learning – subsistence allowan	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	0.00	0.00	0.00
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Total for Activity ACTIVITY2.5	0.00	0.00	0.00	0.00
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Activity : **ACTIVITY2.6** (Establish technology-based Ins)

Fund : 30000 (PROGRAMME COST SHARING)

72425 - Mobile Telephone Charges	0.00	3,676.61	0.00	3,676.61
72440 - Connectivity Charges	0.00	13,515.00	0.00	13,515.00
72445 - Common Services-Communications	0.00	13,650.28	0.00	13,650.28
75105 - Facilities & Admin - Implement	0.00	2,482.86	0.00	2,482.86
75710 - Participation of counterparts	0.00	189.94	0.00	189.94
76125 - Realized Loss	0.00	3.87	0.00	3.87

Total for Fund 30000	0.00	33,518.56	0.00	33,518.56
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Total for Activity ACTIVITY2.6	0.00	33,518.56	0.00	33,518.56
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Activity : ACTIVITY2.7 (Enhance capacity of PWDC membe)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	24,806.48	0.00	24,806.48
61310 - Post Adjustment - IP Staff	0.00	13,941.22	0.00	13,941.22
62305 - Dependency Allowances-IP Staff	0.00	976.32	0.00	976.32
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,139.32	0.00	7,139.32
62315 - Contrib. to medical, social in	0.00	610.78	0.00	610.78
62320 - Mobility, Hardship, Non-remova	0.00	8,544.98	0.00	8,544.98

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Combined Delivery Report by Activity

Project Id : 00071928 Gender Equality Project (GEP -	Period :	Jan-Dec (2014)		
Output # : 00085152 GEPII-Women's Entrepreneurship	Impl. Partner :	00009 UNDP (Direct Execution)		
	Location :	Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

62330 - Rental Supplements - IP Staff	0.00	2,554.95	0.00	2,554.95
62335 - Hazard Duty Station Allow-IP	0.00	4,387.80	0.00	4,387.80
62340 - Annual Leave Expense - IP	0.00	6,191.99	0.00	6,191.99
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	6,300.00	0.00	6,300.00
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	7,552.00	0.00	7,552.00
63530 - Contribution to EOS Benefits	0.00	1,453.04	0.00	1,453.04
63535 - Contribution to Security	0.00	2,518.61	0.00	2,518.61
63540 - Contribution to Training	0.00	464.97	0.00	464.97
63545 - Contribution to ICT	0.00	581.23	0.00	581.23
63550 - Contributions to MAIP	0.00	193.73	0.00	193.73
63555 - Contribution to UN JFA	0.00	891.19	0.00	891.19
63560 - Contributions to Appendix D	0.00	116.26	0.00	116.26
65115 - Contributions to ASHI Reserve	0.00	3,099.82	0.00	3,099.82
65135 - Payroll Mgt Cost Recovery ATLA	0.00	257.52	0.00	257.52
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
73105 - Rent	0.00	1,672.00	0.00	1,672.00
Total for Fund 04000	0.00	97,785.21	0.00	97,785.21

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	45,876.14	0.00	45,876.14
61310 - Post Adjustment - IP Staff	0.00	25,782.44	0.00	25,782.44
62305 - Dependency Allowances-IP Staff	0.00	1,952.64	0.00	1,952.64
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	14,239.15	0.00	14,239.15
62315 - Contrib. to medical, social in	0.00	10,124.27	0.00	10,124.27
62320 - Mobility, Hardship, Non-remova	0.00	13,075.43	0.00	13,075.43
62330 - Rental Supplements - IP Staff	0.00	18,202.94	0.00	18,202.94
62335 - Hazard Duty Station Allow-IP	0.00	14,483.20	0.00	14,483.20
62340 - Annual Leave Expense - IP	0.00	113.58	0.00	113.58
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	10,397.28	0.00	10,397.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,850.00	0.00	1,850.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	13,030.00	0.00	13,030.00
63365 - Special Oper Living Allow-IP	0.00	11,637.33	0.00	11,637.33
63530 - Contribution to EOS Benefits	0.00	2,687.20	0.00	2,687.20
63535 - Contribution to Security	0.00	4,482.03	0.00	4,482.03
63540 - Contribution to Training	0.00	859.90	0.00	859.90
63545 - Contribution to ICT	0.00	1,074.91	0.00	1,074.91
63550 - Contributions to MAIP	0.00	358.28	0.00	358.28
63555 - Contribution to UN JFA	0.00	1,648.13	0.00	1,648.13
63560 - Contributions to Appendix D	0.00	214.99	0.00	214.99
65115 - Contributions to ASHI Reserve	0.00	5,732.69	0.00	5,732.69
65135 - Payroll Mgt Cost Recovery ATLA	0.00	515.04	0.00	515.04
71405 - Service Contracts-Individuals	0.00	34,705.32	0.00	34,705.32
71410 - MAIP Premium SC	0.00	126.84	0.00	126.84
71415 - Contribution to Security SC	0.00	1,606.17	0.00	1,606.17
71610 - Travel Tickets-Local	0.00	100.00	0.00	100.00
71630 - Shipment	0.00	1,300.00	0.00	1,300.00
72125 - Svc Co-Studies & Research Serv	0.00	74,395.00	0.00	74,395.00
72220 - Furniture	0.00	13,341.00	0.00	13,341.00

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Combined Delivery Report by Activity

Project Id : 00071928 Gender Equality Project (GEP -	Period :	Jan-Dec (2014)		
Output # : 00085152 GEPII-Women's Entrepreneurship	Impl. Partner :	00009 UNDP (Direct Execution)		
	Location :	Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

72410 - Acquisition of Audio Visual Eq	0.00	43.96	0.00	43.96
72425 - Mobile Telephone Charges	0.00	- 30.39	0.00	- 30.39
72505 - Stationery & other Office Supp	0.00	80.17	0.00	80.17
73105 - Rent	0.00	157,613.46	0.00	157,613.46
74210 - Printing and Publications	0.00	13.88	0.00	13.88
75105 - Facilities & Admin - Implement	0.00	39,768.42	0.00	39,768.42
75705 - Learning costs	0.00	11,556.47	0.00	11,556.47
75707 - Learning - subsistence allowan	0.00	1,869.00	0.00	1,869.00
75710 - Participation of counterparts	0.00	2,038.46	0.00	2,038.46
76125 - Realized Loss	0.00	8.38	0.00	8.38
Total for Fund 30000	0.00	536,873.71	0.00	536,873.71
Total for Activity ACTIVITY2.7	0.00	634,658.92	0.00	634,658.92
Total for Output : 00085152	0.00	1,668,218.75	0.00	1,668,218.75

Output # : 00085178 GEPII-MOWAs Capacity of Policy	Impl. Partner : 00009 UNDP (Direct Execution)
	Location : Afghanistan

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

33001 - Change(s) in accounting policy	0.00	15,085.83	0.00	15,085.83
Total for Fund 30000	0.00	15,085.83	0.00	15,085.83
Total for Activity	0.00	15,085.83	0.00	15,085.83

Activity : ACTIVITY1.1 (Gender Equality Project (GEP -)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	154.17	0.00	154.17
63365 - Special Oper Living Allow-IP	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAJP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00

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Combined Delivery Report by Activity

Project Id : 00071928 Gender Equality Project (GEP -	Period :	Jan-Dec (2014)
Output # : 00085178 GEPII-MOWAs Capacity of Policy	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
64308 - Appointments-Lump Sum	0.00	- 5,660.98	0.00	- 5,660.98
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	1,752.42	0.00	1,752.42
71305 - Local Consult.-Sht Term-Tech	0.00	- 500.00	0.00	- 500.00
75115 - Facilities & Admin - OH & Ind	0.00	- 35.00	0.00	- 35.00
Total for Fund 04000	0.00	- 4,289.39	0.00	- 4,289.39
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	79,412.42	0.00	79,412.42
61310 - Post Adjustment - IP Staff	0.00	44,629.80	0.00	44,629.80
62305 - Dependency Allowances-IP Staff	0.00	3,108.52	0.00	3,108.52
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	25,154.29	0.00	25,154.29
62315 - Contrib. to medical, social in	0.00	1,600.73	0.00	1,600.73
62320 - Mobility, Hardship, Non-remova	0.00	20,401.65	0.00	20,401.65
62330 - Rental Supplements - IP Staff	0.00	16,433.75	0.00	16,433.75
62335 - Hazard Duty Station Allow-IP	0.00	23,947.45	0.00	23,947.45
62340 - Annual Leave Expense - IP	0.00	1,806.44	0.00	1,806.44
63330 - Ed Grt Ind Trvl&Allow-IP Stf	0.00	15,283.79	0.00	15,283.79
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,237.50	0.00	3,237.50
63340 - Proc trips/Rest & Recup-IP Stf	0.00	15,636.00	0.00	15,636.00
63365 - Special Oper Living Allow-IP	0.00	19,718.00	0.00	19,718.00
63530 - Contribution to EOS Benefits	0.00	4,651.58	0.00	4,651.58
63535 - Contribution to Security	0.00	7,685.83	0.00	7,685.83
63540 - Contribution to Training	0.00	1,488.46	0.00	1,488.46
63545 - Contribution to ICT	0.00	1,860.63	0.00	1,860.63
63550 - Contributions to MAIP	0.00	620.18	0.00	620.18
63555 - Contribution to UN JFA	0.00	2,852.97	0.00	2,852.97
63560 - Contributions to Appendix D	0.00	372.16	0.00	372.16
65115 - Contributions to ASHI Reserve	0.00	9,923.33	0.00	9,923.33
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71305 - Local Consult.-Sht Term-Tech	0.00	292,963.55	0.00	292,963.55
71310 - Local Consult.-Short Term-Supp	0.00	2,193.33	0.00	2,193.33
71405 - Service Contracts-Individuals	0.00	19,133.35	0.00	19,133.35
71410 - MAIP Premium SC	0.00	26.68	0.00	26.68
71415 - Contribution to Security SC	0.00	346.84	0.00	346.84
71630 - Shipment	0.00	350.00	0.00	350.00
72125 - Svc Co-Studies & Research Serv	0.00	72,000.00	0.00	72,000.00
72130 - Svc Co-Transportation Services	0.00	28,800.00	0.00	28,800.00
72210 - Machinery and Equipment	0.00	2,950.00	0.00	2,950.00
72405 - Acquisition of Communic Equip	0.00	3,955.60	0.00	3,955.60
72425 - Mobile Telephone Charges	0.00	- 0.09	0.00	- 0.09
72505 - Stationery & other Office Supp	0.00	403.27	0.00	403.27
72815 - Inform Technology Supplies	0.00	1,154.00	0.00	1,154.00
73125 - Common Services-Premises	0.00	5,149.26	0.00	5,149.26
73310 - Maint & Licencing of Software	0.00	2,302.00	0.00	2,302.00
73505 - Reimb to UNDP for Supp Svcs	0.00	19,146.00	0.00	19,146.00
74210 - Printing and Publications	0.00	1,189.98	0.00	1,189.98
74220 - Translation Costs	0.00	1,340.42	0.00	1,340.42
75105 - Facilities & Admin - Implement	0.00	58,628.37	0.00	58,628.37
75115 - Facilities & Admin - OH & Ind	0.00	35.00	0.00	35.00

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UNDP UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 18-03-2015 10:03:32

Project Id : 00071928 Gender Equality Project (GEP -	Period :	Jan-Dec (2014)
Output # : 00085178 GEPII-MOWAs Capacity of Policy	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75705 - Learning costs	0.00	12,215.03	0.00	12,215.03
75706 - Learning - ticket costs	0.00	1,080.00	0.00	1,080.00
75707 - Learning - subsistence allowan	0.00	4,416.00	0.00	4,416.00
75710 - Participation of counterparts	0.00	1,171.72	0.00	1,171.72
76135 - Realized Gain	0.00	- 17.33	0.00	- 17.33
Total for Fund 30000	0.00	831,531.02	0.00	831,531.02
Fund : 30071 (Programme Cost Sharing GOV1)				
71605 - Travel Tickets-International	0.00	5,500.00	0.00	5,500.00
71615 - Daily Subsistence Allow-Intl	0.00	842.40	0.00	842.40
72405 - Acquisition of Communic Equip	0.00	- 2,260.00	0.00	- 2,260.00
72505 - Stationery & other Office Supp	0.00	41.38	0.00	41.38
73105 - Rent	0.00	93,604.00	0.00	93,604.00
73505 - Reimb to UNDP for Supp Svcs	0.00	5,342.00	0.00	5,342.00
74210 - Printing and Publications	0.00	34.48	0.00	34.48
75105 - Facilities & Admin - Implement	0.00	5,020.48	0.00	5,020.48
75705 - Learning costs	0.00	4,256.67	0.00	4,256.67
75706 - Learning - ticket costs	0.00	11,707.00	0.00	11,707.00
75707 - Learning - subsistence allowan	0.00	45,584.80	0.00	45,584.80
75710 - Participation of counterparts	0.00	2,696.55	0.00	2,696.55
Total for Fund 30071	0.00	172,369.76	0.00	172,369.76
Total for Activity ACTIVITY1.1	0.00	999,611.39	0.00	999,611.39
Activity : ACTIVITY1.2 (Enable MoWA's to Monitor Imp.)				
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	6,708.50	0.00	6,708.50
61310 - Post Adjustment - IP Staff	0.00	3,770.18	0.00	3,770.18
62305 - Dependency Allowances-IP Staff	0.00	244.08	0.00	244.08
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,116.03	0.00	2,116.03
62315 - Contrib. to medical, social in	0.00	156.43	0.00	156.43
62320 - Mobility, Hardship, Non-remova	0.00	1,743.33	0.00	1,743.33
62330 - Rental Supplements - IP Staff	0.00	1,764.13	0.00	1,764.13
62340 - Annual Leave Expense - IP	0.00	1,204.45	0.00	1,204.45
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	1,176.00	0.00	1,176.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.50	0.00	462.50
63365 - Special Oper Living Allow-IP	0.00	1,743.00	0.00	1,743.00
63530 - Contribution to EOS Benefits	0.00	392.95	0.00	392.95
63535 - Contribution to Security	0.00	681.11	0.00	681.11
63540 - Contribution to Training	0.00	125.74	0.00	125.74
63545 - Contribution to ICT	0.00	157.18	0.00	157.18
63550 - Contributions to MAIP	0.00	52.39	0.00	52.39
63555 - Contribution to UN JFA	0.00	241.01	0.00	241.01
63560 - Contributions to Appendix D	0.00	31.44	0.00	31.44
65115 - Contributions to ASHI Reserve	0.00	838.29	0.00	838.29
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71205 - Intl Consultants-Sht Term-Tech	0.00	63,766.00	0.00	63,766.00

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Combined Delivery Report by Activity

Project Id : 00071928 Gender Equality Project (GEP -	Period :	Jan-Dec (2014)
Output # : 00085178 GEPI-MOWAs Capacity of Policy	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	35,218.67	0.00	35,218.67
71405 - Service Contracts-Individuals	0.00	9,302.88	0.00	9,302.88
71410 - MAIP Premium SC	0.00	35.48	0.00	35.48
71415 - Contribution to Security SC	0.00	461.17	0.00	461.17
72399 - Other Materials and Goods	0.00	86.21	0.00	86.21
73505 - Reimb to UNDP for Supp Srvs	0.00	8,513.00	0.00	8,513.00
74210 - Printing and Publications	0.00	46.55	0.00	46.55
74220 - Translation Costs	0.00	390.87	0.00	390.87
75105 - Facilities & Admin - Implement	0.00	10,003.38	0.00	10,003.38
75705 - Learning costs	0.00	600.31	0.00	600.31
75710 - Participation of counterparts	0.00	681.03	0.00	681.03
76135 - Realized Gain	0.00	- 0.24	0.00	- 0.24
Total for Fund 30000	0.00	152,778.43	0.00	152,778.43
Total for Activity ACTIVITY1.2	0.00	152,778.43	0.00	152,778.43

Activity : ACTIVITY1.4 (Institutionalize the GRB.)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	15,541.50	0.00	15,541.50
61310 - Post Adjustment - IP Staff	0.00	8,734.33	0.00	8,734.33
62305 - Dependency Allowances-IP Staff	0.00	288.27	0.00	288.27
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,137.70	0.00	5,137.70
62315 - Contrib. to medical, social in	0.00	126.89	0.00	126.89
62320 - Mobility, Hardship, Non-remova	0.00	3,489.39	0.00	3,489.39
62330 - Rental Supplements - IP Staff	0.00	2,290.13	0.00	2,290.13
62335 - Hazard Duty Station Allow-IP	0.00	4,146.80	0.00	4,146.80
62340 - Annual Leave Expense - IP	0.00	- 2,742.18	0.00	- 2,742.18
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,625.28	0.00	2,625.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.51	0.00	462.51
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	1,889.84	0.00	1,889.84
63530 - Contribution to EOS Benefits	0.00	910.34	0.00	910.34
63535 - Contribution to Security	0.00	1,466.97	0.00	1,466.97
63540 - Contribution to Training	0.00	291.32	0.00	291.32
63545 - Contribution to ICT	0.00	364.14	0.00	364.14
63550 - Contributions to MAIP	0.00	121.37	0.00	121.37
63555 - Contribution to UN JFA	0.00	558.35	0.00	558.35
63560 - Contributions to Appendix D	0.00	72.84	0.00	72.84
65115 - Contributions to ASHI Reserve	0.00	1,942.06	0.00	1,942.06
65135 - Payroll Mgt Cost Recovery ATLA	0.00	112.68	0.00	112.68
71205 - Intl Consultants-Sht Term-Tech	0.00	14,366.00	0.00	14,366.00
71305 - Local Consult.-Sht Term-Tech	0.00	25,704.16	0.00	25,704.16
72145 - Svc Co-Training and Educ Serv	0.00	27,780.00	0.00	27,780.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	883.87	0.00	883.87
75105 - Facilities & Admin - Implement	0.00	8,920.01	0.00	8,920.01
75705 - Learning costs	0.00	2,558.22	0.00	2,558.22
75707 - Learning - subsistence allowan	0.00	5,700.00	0.00	5,700.00

Ejpe



Combined Delivery Report by Activity

Project Id : 00071928 Gender Equality Project (GEP -	Period :	Jan-Dec (2014)		
Output # : 00085178 GEPII-MOWAs Capacity of Policy	Impl. Partner :	00009 UNDP (Direct Execution)		
	Location :	Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 30000	0.00	136,348.79	0.00	136,348.79
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Total for Activity ACTIVITY1.4	0.00	136,348.79	0.00	136,348.79
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Activity : ACTIVITY1.5 (Provide Support to GSI at KUJ)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62330 - Rental Supplements - IP Staff	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	- 444.21	0.00	- 444.21
Total for Fund 04000	0.00	- 444.21	0.00	- 444.21

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	8,400.00	0.00	8,400.00
71405 - Service Contracts-Individuals	0.00	46,356.39	0.00	46,356.39
71410 - MAIP Premium SC	0.00	116.24	0.00	116.24
71415 - Contribution to Security SC	0.00	1,511.04	0.00	1,511.04
71620 - Daily Subsistence Allow-Local	0.00	570.00	0.00	570.00
72220 - Furniture	0.00	8,837.00	0.00	8,837.00
72399 - Other Materials and Goods	0.00	241.38	0.00	241.38
72405 - Acquisition of Communic Equip	0.00	5,780.00	0.00	5,780.00
72410 - Acquisition of Audio Visual Eq	0.00	6,300.17	0.00	6,300.17
72425 - Mobile Telephone Charges	0.00	921.05	0.00	921.05
72440 - Connectivity Charges	0.00	9,015.00	0.00	9,015.00
72445 - Common Services-Communications	0.00	6,590.55	0.00	6,590.55
72505 - Stationery & other Office Supp	0.00	993.31	0.00	993.31
72715 - Hospitality Catering	0.00	4,137.93	0.00	4,137.93
73105 - Rent	0.00	212,930.75	0.00	212,930.75
73125 - Common Services-Premises	0.00	5,518.55	0.00	5,518.55
73410 - Maint, Oper of Transport Equip	0.00	- 208.00	0.00	- 208.00
74210 - Printing and Publications	0.00	1,572.44	0.00	1,572.44

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Combined Delivery Report by Activity

Project Id : 00071928 Gender Equality Project (GEP -	Period :	Jan-Dec (2014)		
Output # : 00085178 GEPII-MOWAs Capacity of Policy	Impl. Partner :	00009 UNDP (Direct Execution)		
	Location :	Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

74220 - Translation Costs	0.00	41.18	0.00	41.18
74510 - Bank Charges	0.00	- 4.80	0.00	- 4.80
74696 - PP&E Expensed Items	0.00	2,498.00	0.00	2,498.00
75105 - Facilities & Admin - Implement	0.00	28,856.00	0.00	28,856.00
75705 - Learning costs	0.00	36,090.34	0.00	36,090.34
75710 - Participation of counterparts	0.00	3,099.32	0.00	3,099.32
76125 - Realized Loss	0.00	3.87	0.00	3.87
76135 - Realized Gain	0.00	- 7.50	0.00	- 7.50
Total for Fund 30000	0.00	390,160.21	0.00	390,160.21
Total for Activity ACTIVITY1.5	0.00	389,716.00	0.00	389,716.00
Total for Output : 00085178	0.00	1,693,540.44	0.00	1,693,540.44

Output # : 00085179 GEPII-Project Management Cost	Impl. Partner : 00009 UNDP (Direct Execution)
	Location : Afghanistan

Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

77630 - Dep Exp Owned - ITC	0.00	1,016.79	0.00	1,016.79
77660 - Dep Exp Owned -Vehicle	0.00	19,464.42	0.00	19,464.42
Total for Fund 04000	0.00	20,481.21	0.00	20,481.21
Total for Activity	0.00	20,481.21	0.00	20,481.21

Activity : ACTIVITY4.1 (Project Management)

Fund : 04000 (Core Programme, UNU Centre)

31007 - PriorPeriodAdj_EXP_PPE	0.00	- 1,960.00	0.00	- 1,960.00
61305 - Salaries - IP Staff	0.00	84,285.01	0.00	84,285.01
61310 - Post Adjustment - IP Staff	0.00	47,368.17	0.00	47,368.17
62305 - Dependency Allowances-IP Staff	0.00	4,016.84	0.00	4,016.84
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	26,465.27	0.00	26,465.27
62315 - Contrib. to medical, social in	0.00	2,144.31	0.00	2,144.31
62320 - Mobility, Hardship, Non-remova	0.00	29,044.68	0.00	29,044.68
62330 - Rental Supplements - IP Staff	0.00	18,123.38	0.00	18,123.38
62335 - Hazard Duty Station Allow-IP	0.00	20,155.40	0.00	20,155.40
62340 - Annual Leave Expense - IP	0.00	- 2,889.92	0.00	- 2,889.92
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	35,055.48	0.00	35,055.48
63335 - Home Leave Trvl & Allow-IP Stf	0.00	770.85	0.00	770.85
63340 - Proc trips/Rest & Recup-IP Stf	0.00	15,636.00	0.00	15,636.00
63365 - Special Oper Living Allow-IP	0.00	26,525.98	0.00	26,525.98
63530 - Contribution to EOS Benefits	0.00	4,936.94	0.00	4,936.94

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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Project Id : 00071928 Gender Equality Project (GEP -		Period : Jan-Dec (2014)		
Output # : 00085179 GEPII-Project Management Cost		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63535 - Contribution to Security	0.00	8,362.68	0.00	8,362.68
63540 - Contribution to Training	0.00	1,579.83	0.00	1,579.83
63545 - Contribution to ICT	0.00	1,974.79	0.00	1,974.79
63550 - Contributions to MAIP	0.00	658.25	0.00	658.25
63555 - Contribution to UN JFA	0.00	3,028.00	0.00	3,028.00
63560 - Contributions to Appendix D	0.00	394.96	0.00	394.96
64306 - Appointment-Ticket Costs	0.00	2,634.00	0.00	2,634.00
64307 - Appointment-Subsistence Allow	0.00	5,430.00	0.00	5,430.00
64308 - Appointments-Lump Sum	0.00	12,185.81	0.00	12,185.81
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
65115 - Contributions to ASHI Reserve	0.00	10,532.26	0.00	10,532.26
65135 - Payroll Mgt Cost Recovery ATLA	0.00	820.86	0.00	820.86
71405 - Service Contracts-Individuals	0.00	873,925.79	0.00	873,925.79
71410 - MAIP Premium SC	0.00	3,399.18	0.00	3,399.18
71415 - Contribution to Security SC	0.00	42,442.62	0.00	42,442.62
71605 - Travel Tickets-International	0.00	1,065.00	0.00	1,065.00
71610 - Travel Tickets-Local	0.00	8,903.00	0.00	8,903.00
71615 - Daily Subsistence Allow-Intl	0.00	2,303.00	0.00	2,303.00
71620 - Daily Subsistence Allow-Local	0.00	16,917.78	0.00	16,917.78
71630 - Shipment	0.00	2,653.56	0.00	2,653.56
71635 - Travel - Other	0.00	1,240.00	0.00	1,240.00
72210 - Machinery and Equipment	0.00	2,448.52	0.00	2,448.52
72215 - Transportation Equipment	0.00	0.00	0.00	0.00
72220 - Furniture	0.00	8,310.00	0.00	8,310.00
72425 - Mobile Telephone Charges	0.00	- 710.29	0.00	- 710.29
72440 - Connectivity Charges	0.00	2,700.00	0.00	2,700.00
72445 - Common Services-Communications	0.00	445.77	0.00	445.77
72505 - Stationery & other Office Supp	0.00	418.71	0.00	418.71
72815 - Inform Technology Supplies	0.00	5,813.12	0.00	5,813.12
73105 - Rent	0.00	- 897.64	0.00	- 897.64
73110 - Custodial & Cleaning Services	0.00	- 631.70	0.00	- 631.70
73125 - Common Services-Premises	0.00	258.62	0.00	258.62
73405 - Rental & Maint-Other Office Eq	0.00	450.00	0.00	450.00
73410 - Maint, Oper of Transport Equip	0.00	8,046.90	0.00	8,046.90
73505 - Reimb to UNDP for Supp Svcs	0.00	101,722.80	0.00	101,722.80
74205 - Audio Visual Productions	0.00	1,034.48	0.00	1,034.48
74210 - Printing and Publications	0.00	4,927.80	0.00	4,927.80
74220 - Translation Costs	0.00	1,945.72	0.00	1,945.72
74510 - Bank Charges	0.00	230.10	0.00	230.10
74696 - PP&E Expensed Items	0.00	3,598.26	0.00	3,598.26
75705 - Learning costs	0.00	15,295.43	0.00	15,295.43
75707 - Learning - subsistence allowan	0.00	13,270.00	0.00	13,270.00
76125 - Realized Loss	0.00	3.04	0.00	3.04
76135 - Realized Gain	0.00	- 7.06	0.00	- 7.06
Total for Fund 04000	0.00	1,489,302.34	0.00	1,489,302.34
Fund : 30000 (PROGRAMME COST SHARING)				
62330 - Rental Supplements - IP Staff	0.00	- 4,380.90	0.00	- 4,380.90
62335 - Hazard Duty Station Allow-IP	0.00	0.00	0.00	0.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	0.00	0.00	0.00
63515 - Security-related Costs	0.00	61.29	0.00	61.29
71205 - Intl Consultants-Sht Term-Tech	0.00	13,850.00	0.00	13,850.00

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UNDP UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 18-03-2015 10:03:32

Project Id : 00071928 Gender Equality Project (GEP -		Period :	Jan-Dec (2014)	
Output # : 00085179 GEPII-Project Management Cost		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	1,910.76	0.00	1,910.76
71310 - Local Consult.-Short Term-Supp	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	127,030.43	0.00	127,030.43
71410 - MAIP Premium SC	0.00	297.51	0.00	297.51
71415 - Contribution to Security SC	0.00	3,866.91	0.00	3,866.91
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	5,005.00	0.00	5,005.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	1,078.00	0.00	1,078.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	15,538.76	0.00	15,538.76
72315 - Food & Textile Products	0.00	1,610.64	0.00	1,610.64
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72410 - Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	1,800.00	0.00	1,800.00
72445 - Common Services-Communications	0.00	598.12	0.00	598.12
72505 - Stationery & other Office Supp	0.00	11,690.54	0.00	11,690.54
72510 - Publications	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73105 - Rent	0.00	94,430.55	0.00	94,430.55
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73115 - Moving Expenses	0.00	86.07	0.00	86.07
73120 - Utilities	0.00	73.50	0.00	73.50
73125 - Common Services-Premises	0.00	18,940.13	0.00	18,940.13
73405 - Rental & Maint-Other Office Eq	0.00	380.33	0.00	380.33
73410 - Maint, Oper of Transport Equip	0.00	1,689.60	0.00	1,689.60
73505 - Reimb to UNDP for Supp Srvs	0.00	32,219.00	0.00	32,219.00
74110 - Audit Fees	0.00	24,862.38	0.00	24,862.38
74210 - Printing and Publications	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	6,658.42	0.00	6,658.42
74525 - Sundry	0.00	2,812.03	0.00	2,812.03
74696 - PP&E Expensed Items	0.00	110.00	0.00	110.00
75105 - Facilities & Admin - Implement	0.00	30,362.10	0.00	30,362.10
75705 - Learning costs	0.00	-1,917.93	0.00	-1,917.93
75706 - Learning - ticket costs	0.00	21,623.00	0.00	21,623.00
75707 - Learning - subsistence allowan	0.00	-2,368.05	0.00	-2,368.05
75710 - Participation of counterparts	0.00	0.00	0.00	0.00
76110 - Foreign Exch Translation Loss	0.00	21.71	0.00	21.71
76125 - Realized Loss	0.00	123.00	0.00	123.00
76135 - Realized Gain	0.00	-174.58	0.00	-174.58
Total for Fund 30000	0.00	409,888.32	0.00	409,888.32
Total for Activity ACTIVITY4.1	0.00	1,899,190.66	0.00	1,899,190.66
Total for Output : 00085179	0.00	1,919,671.87	0.00	1,919,671.87

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Combined Delivery Report by Activity

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Run Time: 04-03-2015 10:03:23

Project Id : 00071928 Gender Equality Project (GEP -
Output # : 00035179 GEPII-Project Management Cost

Period :	Jan-Dec (2014)
Impl. Partner :	00009 UNDP (Direct Execution)
Location :	Afghanistan

Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Project Total :	0.00	6,269,692.53	0.00	6,269,692.53
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Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Kabul Branch
A member firm of Ernst & Young Global Limited

For audit firm

Signed By:

Name and position of the Auditor: Muhammad Basheer Juma (Engagement Partner/Office Managing Partner)

Name and Stamp of Audit Firm: Ernst & Young Ford Rhodes Sidat Hyder, Chartered Accountants

Date: 31 July 2015

Mr. Jocelyn Mason

Signed By :

UNDP SPED

Date :

31/3/19

Signed By :

Date :



UNDP UN Development Programme
Report ID: unglcdrv

Combined Delivery Report by Activity

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Run Time: 18-03-2015 10:03:33

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2014)
Selected Project Id : 00071928
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2014)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
39001 - Afghanistan - Central	0.00	5,538.38	0.00	5,538.38
39003 - Afghanistan -Crisis Prv &Rcvry	0.00	7,393.59	0.00	7,393.59
39004 - Afghanistan - Dem. Governance	0.00	6,256,760.56	0.00	6,256,760.56

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Funds Utilization

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2014)
Selected Project Id : 00071928
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00071928 Gender Equality Project (GEP -

Period : As Of Dec31,2014

Output #	00085146	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			152,280.38
Inventory			0.00
Prepayments			0.00
Commitments			49,185.58

Output #	00085152	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			5,765.41

Output #	00085178	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			57,268.79

Output #	00085179	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
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Funds Utilization

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	163,443.88
Inventory	0.00
Prepayments	0.00
Commitments	51,254.54

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Gender Equality Project (Project ID 00071928)
Directly implemented by United Nations Development Programme (UNDP)
Notes to the CDR
For the year ended 31 December 2014

3.1 Project description

Gender Equality Project (the Project) is a collaboration of the Government of the Islamic Republic of Afghanistan and UNDP Afghanistan. It aims to develop effective gender mainstreaming models and strengthen the capacity of government ministries and institutions. The Project is in line with the goals set out in the Afghan National Development Strategies (ANDS) for gender equality and consistent with the National Action Plan for Women of Afghanistan (NAPWA) and Millennium Development Goals of gender equality and empowerment of women.

The Project has three components:

- 1) enhancement of Ministry of Women Affairs (MOWA's) capacity for policy making and oversight for NAPWA Implementation;
- 2) development of women's entrepreneurship skills and capacity building of women cooperatives in 19 provinces; and
- 3) increasing access to justice for women including awareness on women's rights among men and women.

The Project was implemented to expand best practices identified from the pilot phase in co-operation, co-ordination and public sector effectiveness for gender mainstreaming, promotion of gender equality and strengthening of the position of women, with selected key government and non-government partners in a few specific locations such as in Herat, Nangarhar, Kabul and Mazar. A strong partnership with civil society organizations will ensure effective implementation of some of the components of the Project and simultaneously serve as a bridge between government agencies and communities thereby modelling government and non-government organizations co-operation, co-ordination and synergy for the sustainable development of Afghanistan.

(Source: Project Document)

3.2 Basis of preparation

Basis of accounting

The Statement of Expenditure and Fund Utilization Statement (Combined Delivery Report) has been prepared in accordance with approved format as per UNDP accounting policies (IPSAS).

Functional and presentation currency

The CDR has been presented in US \$. Transactions denominated in currencies other than US \$ have been translated into US \$ at the UN official exchange rates.



Gender Equality Project (Project ID 00071928)
Directly implemented by United Nations Development Programme (UNDP)
Notes to the CDR
For the year ended 31 December 2014

Expenditure on account of attractive and expendable assets

Expenditure incurred on account of purchase of attractive assets and expendable assets was charged to the CDR as incurred. Air conditioners, laptops, desktop computers and electrical appliances having value between US \$ 500 and US \$ 1,499 have been classified as attractive assets and value less than US \$ 500 has been classified as expendable assets.

3.3 Expenditure subject to audit

Project No	Output No	Total as per CDR	GEP expenses		
			Subject to NIM audit ¹	Not Subject to audit	Subject to DIM audit
			-----US \$-----		
00071928	00085146	988,261	122,315	164,386	701,560
00071928	00085152	1,668,219	696,046	308,452	663,721
00071928	00085178	1,693,540	354,640	342,858	996,042
00071928	00085179	1,919,672	129,089	338,421	1,452,162
Total		6,269,692	1,302,090	1,154,117	3,813,485



¹ Report issued by Ernst & Young on 20 April 2015

4. Independent auditor's report on Statement of Assets

INDEPENDENT AUDITOR'S REPORT TO UNDP

We have audited the accompanying Statement of Assets of Gender Equality Project (GEP II) (Project ID 00071928) ("the Project") directly implemented by United Nations Development Programme - Afghanistan (UNDP), for the year ended 31 December 2014 and a summary of significant accounting policies and other explanatory information (together "the Statement"). The Statement has been prepared by the management in accordance with UNDP accounting policies.

Management's Responsibility for the Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and 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, if any, made by management, as well as evaluating the overall presentation of the Statement.

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



Opinion

In our opinion, the accompanied Statement of Assets presents fairly, in all material respects, assets amounting to US \$ 448,702 of the Project directly implemented by United Nations Development Programme - Afghanistan (UNDP), as of 31 December 2014 in accordance with the UNDP accounting policies.

Other Matter


The Statement of Assets of the Project for the year ended 31 December 2013 was audited by another auditor who expressed an unmodified opinion on that Statement on 13 October 2014.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 5.1 to the Statement, which describes the basis of accounting. The Statement is prepared to provide information to UNDP. As a result, the Statement may not be suitable for another purpose



Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Date: 31 July 2015
Kabul, Afghanistan
Engagement Partner: Muhammad Basheer Juma

 **ERNST & YOUNG**
Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Kabul Branch
(A member firm of Ernst & Young Global Limited)

5. Statement of Assets

GEP Project Capital Assets As Of 31-Dec-2014

No	PROFILE ID	Atlas Asset ID	TAG NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	CUSTODIAN NAME	ACQU DATE	Acquisition Cost	NBV As Of 31-Dec-2014	FUND CODE	Donor	Project ID	PO/Voucher ID	Remarks
1	ITC1	12251	12251	786Y1W1	Laptop XPS (Dell) ✓	GEP/kabul Office	Admin	05/05/2013	\$1,960.00	1,551.67	04000	00012	00085179	17947	
2	MTRV5	12102	12102	JTMJV03J7D4108205	Toyota Armored Land Cruiser ✓	GEP/kabul Office	Admin	25/02/2014	\$164,875.00	158,005.18	4000	00012	85146	GP600100-1	
3	MTRV5	12152	12152	JTMJV03J7D4105285	Toyota Armored Land Cruiser ✓	GEP/kabul Office	Admin	25/02/2014	\$164,875.00	158,005.18	4000	00012	85179	GP600100-1	
4	ITC4	Add. On	UNDP/GEP/109	CNRTCC10SH	Printer 3035 ✓	Project Office	Admin	22/11/2012	2,002.38	1,606.04	04000	00012	00054320	15214	To be disposed
5	ITC4	11938	11938	CNRTD4K24B	HP Laserjet M3035xs MFP ✓	GEP/Kabul	Admin	08/08/2012	1,982.43	1,585.95	4000	12	00081441		
6	ITC4	11939	11939	CNRTD4K252	HP Laserjet M3035xs MFP ✓	GEP/Kabul	Admin	08/08/2012	1,982.43	1,585.95	4000	12	00081441		
7	ITC4	11937	11937	JPDTD3L237	Printer 6040 color ✓	Staff office	Admin	22/11/2012	\$ 6,348.95	5,237.87	04000	00012	00054320		
8	ITC4		000000080186	CNHXN83123	HP LaserJet 4350 Printer ✓	Stock	ADMIN	14/11/2007	\$1,695.00		30000	00550	00054320	0000003726	To be disposed
9	ITC4		000000080187	CNHXR29614	HP LaserJet 4350 Printer ✓	Stock	ADMIN	14/11/2007	\$1,695.00		30000	00550	00054320	0000003726	To be disposed
10	ITC4		000000080188	MVA01821	Canon IR 3045N ✓	CISCO	Wagma	14/11/2007	\$7,400.00		30000	00550	00054320	0000003726	
11	ITC4		000000080189	MVA02199	Canon IR 3045N ✓	GEP Hall	ADMIN	14/11/2007	\$7,400.00		30000	00550	00054320	0000003726	To be disposed
12	ITC4		000000080190	MVAO 1837	Canon IR 3045N ✓	CISCO	Wagma	14/11/2007	\$7,400.00		30000	00550	00054320	0000003726	To be disposed
13	HYM1		000000080191	978591N	FG Wilson Generator ✓	MoWA Garage	ADMIN	01/12/2007	\$9,500.00		30000	00550	00054320	0000004153	
14	HYM1		000000080192	5010576/280	Generator, 17.6 KW ✓	MoWA Compound	ADMIN	20/12/2006	\$10,550.00		04000	00012	00054320	0000002416	
15	ITC1		000000080193	00144-535-622-028	Laptop Latitude E6400 (Intel Core 2 D) ✓	Stock	ADMIN	05/11/2008	\$1,733.22		04000	00012	00054320	0000006424	To be disposed
16	ITC1		000000080194	00144-533-095-998	Laptop Latitude E6400 (Intel Core 2 D) ✓	Stock	ADMIN	05/11/2008	\$1,733.22		04000	00012	00054320	0000006424	To be disposed
17	ITC1		000000080195	00144-533-130-809	Laptop Latitude E6400 (Intel Core 2 D) ✓	Stock	ADMIN	05/11/2008	\$1,733.22		04000	00012	00054320	0000006424	To be disposed
18	ITC1		000000080196	00144-533-130-811	Laptop Latitude E6400 (Intel Core 2 D) ✓	Stock	ADMIN	05/11/2008	\$1,733.22		04000	00012	00054320	0000006424	To be disposed
19	ITC1		000000080197	00144-533-095-892	Laptop Latitude E6400 (Intel Core 2 D) ✓	TAD	Tamim	05/11/2008	\$1,733.22		04000	00012	00054320	0000006424	To be disposed
20	ITC1		000000080198	00144-535-622-515	Laptop Latitude E6400 (Intel Core 2 D) ✓	Staff office	Shakib	05/11/2008	\$1,733.22		04000	00012	00054320	0000006424	To be disposed
21	ITC13		000000080199	3013955	Sony camera (tag 4028) ✓	Stock	ADMIN	19/1/2004	\$1,735.00		04000	00012	00054320	0000001323	
22	FUR10		000000080200	NA	Container (20 Foot) ✓	MoWA Compound	ADMIN	01/02/2010	\$2,000.00		30000	00550	00054320	0000010084	
23	ITC14		000000080201	FOC1106X1MA	Cisco2950 G Catalyst Model 24 P ✓	Cisco Office	Wagma	27/1/2008	\$2,400.00		04000	00012	00054320	0000013843	
24	FUR8		000000080202	NA	Sofa (5 PCs) ✓	Cisco Office	Wagma	05/04/2009	\$2,400.00		30000	00137	00054320	0000007678	To be disposed
25	FUR7		000000080203	NA	meeting table & chairs (1 set) ✓	Stock	ADMIN	15/11/2008	\$2,250.00		04000	00012	00054320	0000061244	To be disposed
26	ITC4		000000080204	CNHXR29657	HP LaserJet 4350 Printer ✓	Jala, Office	Naik Mohd	14/11/2007	\$1,695.00		30000	00550	00054320	0000003726	

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GEP Project Capital Assets As Of 31-Dec-2014

No	PROFILE ID	Atlas Asset ID	TAG_NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	CUSTODIAN NAME	ACQU_DATE	Acquisition Cost	NBV As Of 31-Dec-2014	FUND_CODE	Donor	Project ID	PO/Voucher ID	Remarks
27	ITC4		00000080205	MVA01845 ✓	Canon IR 3045N	Jala, Office	Naik Mohd	14/11/2007	\$7,400.00		30000	00550	00054320	0000003726	
28	ITC1		00000080206	536-167-285 00144-532-157-363 ✓	Laptop Latitude E6400 (Intel Core 2 D)	Jala, Office	Khisrow	05/11/2008	\$1,733.22		04000	00012	00054320	0000006424	
29	ITC4		00000080207	CNHXN83374 ✓	HP LaserJet 4350 Printer	Mazar office	Hadi Arghand	14/11/2007	\$1,695.00		30000	00550	00054320	0000003726	
30	ITC4		00000080208	MVA01843 ✓	Canon IR 3045N	Mazar office	Hadi Arghand	14/11/2007	\$7,400.00		30000	00550	00054320	0000003726	
31	ITC4		00000080209	00144-535-622-075 ✓	Laptop Latitude E6400 (Intel Core 2 D)	Kabul Office	ADMIN	05/11/2008	\$1,733.22		04000	00012	00054320	0000006424	
32	FUR10		00000080210	N/A	Office Container with 2 Rooms	Herat Office	Jawed	12/02/2008	\$11,000.00		04000	00012	00054320	Nil	damaged
33	ITC4		00000080211	CNHXS25440 ✓	HP Laser Jet 4350 Printer	Herat Office	Jawed	14/11/2007	\$1,695.00		30000	00550	00054320	0000003726	
34	ITC4		00000080212	CNFY882308 ✓	HP Laserjet 4515n Printer	Herat Office	Jawed	20/07/2011	\$1,750.00		04000	00012	00054320	0000013843	
35	ITC4		00000080213	CNFY882473 ✓	HP Laserjet 4515n Printer	Herat office	Jawed	20/07/2011	\$1,750.00		04000	00012	00054320	0000013843	

\$448,701.95

Profile Type	\$	\$	NBV
Information and telecom (ITC)	27	81,251.95	
Vehicles	2	329,750.00	
Furniture and Fittings	4	17,650.00	
Heavy Machinery	2	20,050.00	
Land	0	0.00	
Building	0	0.00	
Total:	35	448,701.95	

Physical Verification Team Members:			
Name:	Position:	Signature:	Date:
Neuwed Fargam	Asset Mngt Asst	[Signature]	7-Jan-2015
M. Ahmad S. Bala	Admin. Asst	[Signature]	7/1/2015
S. Arinay	Asset Mngt	[Signature]	

Project and CO Asset Management Teams:			
Name:	Position:	Signature:	Date:
Habib Rahman Rishteen	Project Asset Focal Person	[Signature]	27.01.2015
Ms Cecilia Neube	Project Manager	[Signature]	27.1.15
Muizzuddin Yaqeen	CO Asset Officer	[Signature]	27/1/2015
Ahmad Shah Sediqi	CO Asset Manager	[Signature]	27/1/2015

Based on attached Eunice email, it is signed.
[Signature]

For audit firm
Signed By: [Signature]

Name and position of the Auditor: Muhammad Basheer Juma (Engagement Partner/Office Managing Partner)
Name of Audit Firm: Ernst & Young Ford Rhodes Sidat Hyder, Chartered Accountants
Date: 31 July 2015

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Chartered Accountants
Kabul Branch
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Gender Equality Project (Project ID 00071928)
Directly implemented by United Nations Development Programme (UNDP)
Notes to the Statement of Assets
As of 31 December 2014

5.1 Basis of preparation

Basis of accounting

The Statement of Assets has been prepared in accordance with the UNDP's approved format for the Statement of Assets

Functional and presentation currency

The Statement has been presented in US \$. Transactions denominated in currencies other than US \$ have been translated into US \$ at the UN official exchange rates.

Capital assets

Expenditure incurred on account of purchase of capital assets having minimum life expectancy of three or more years and value over US \$ 1,500 is capitalized as per UNDP assets management guidelines.

Depreciation

Capital assets are depreciated on a straight-line basis over their estimated useful lives as follows:

Class	Depreciable Life
IT & Communication Equipment	8-20 years
Heavy Machinery and other equipment	20 years
Vehicles	12 years
Furniture & Fixtures	15 years

(Source: UNDP Programme and Operations Policies and Procedures (POPP) website)



6. Management Letter

6.1 Accruals not made

Condition

The Project has followed the practice of recording accruals at year-end based on the receipt of invoices instead of receipt of corresponding services or goods. Certain good and services were received in the year 2013, but their invoices received in the year 2014, therefore, no accrual made at the end of year 2013. Consequently expenditures amounting to US \$ 5,157 pertaining to year 2013 have been recorded in year 2014.

Transaction ID	Date	Account Code	Party	US \$
AFG10-00135213-3-1-ACCR-DST	19-Jan-14	71605	Satguru Travel & Tours	4,079
AFG10-00137769-1-1-ACCR-DST	25-Mar-14	72311	ECL Afghan Ltd	1,078
				<u>5,157</u>

Further noted that accrual for the danger allowances of Fixed Term Appointments (FTA) amounting to US \$ 9,600 were not made at 31 December 2013, rather recorded in the year 2014 when actually paid.

Criteria

International Public Sector Accounting Standards (IPSAS) which is a reporting framework adopted by UNDP, require that accruals should have been recorded for expenditure incurred but not paid for. Accrual is recorded upon receiving the corresponding goods or services, irrespective of receipt of invoice or payment.

Cause

Project management has informed us that they record accruals on the basis of receipt of invoice, if invoice is not received on or before 10th of December then the transaction is taken to next accounting period.

Effect

This has resulted in overcharging of expenditure in the year 2014 and under reporting of expenses for the year 2013.

Priority

Medium

Recommendation

Management should develop a mechanism of booking accruals for expenditure incurred / good and services received before the year end; 31 December, irrespective of receiving date of invoice. If the exact amount of expenditure is not known, best estimate can be made for the purpose of recording accruals.

Management comments

The audit recommendation is well noted. From now onwards, the project will follow IPSAS framework and create ATLAS receipts in the year in which the goods and services are received, irrespective of when the invoices are received for the delivered goods and services.

