



AUDIT

OF

UNDP INDIA

Improving Efficiency of Newborn and Infant Care in Multiple States
(Directly Implemented Project No. 73062, Output No. 86024)

Report No. 1626
Issue Date: 7 July 2016

Report on the Audit of UNDP India
Improving Efficiency of Newborn and Infant Care in Multiple States
(Directly Implemented Project No. 73062, Output No. 86024)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG SA Geneva (the audit firm), from 2 to 13 May 2016, conducted an audit of Improving Efficiency of Newborn and Infant Care in Multiple States (Project No. 73062, Output No. 86024) (the Project), which is directly implemented and managed by the UNDP Country Office in India (the Office). This was the first audit of the Project.

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 2015 and the accompanying Funds Utilization statement¹ as of 31 December 2015 as well as Statement of Assets as of 31 December 2015. 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). In addition, the audit did not cover the Statement of Cash Position as no balance was recorded in the dedicated project bank account as of 31 December 2015.

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
3,279	Unqualified	21	Unqualified

* Expenditures recorded in the Combined Delivery Report were \$3,409,014. Excluded from the audit scope were transactions that relate to expenditures processed and approved outside the Office (\$130,197).

Key recommendation: Total = 1, high priority = 0

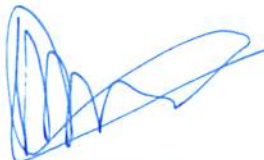
The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." This recommendation relates to actions to address expenses recorded under the incorrect activity/budget line codes (no impact on the overall expenses reported). The Office management advised that the Project has been operationally closed effective 31 December 2015.

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 recommendation aims to ensure the reliability and integrity of financial and operational information.

Management comments and action plan

The UN Resident Coordinator and UNDP 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.



Antoine Khoury
Officer-in-Charge
Office of Audit and Investigations



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Program (UNDP)
Directly Implemented (DIM) Project 00073062
“Improving Efficiency of Newborn and Infant Care
in Multiple States (NIPI) Output no. 00086024”
- New Delhi, India -
For the year ended 31 December 2015



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP project number 00073062 “Improving Efficiency of Newborn and Infant Care in Multiple States (NIPI) Output no. 00086024” (the project) for the period 1 January to 31 December 2015. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

Combined Delivery Report (CDR) Statement	Unqualified
Project Statement of Fixed Assets	Unqualified

Findings as a result of our audit are provided in the management letter on page 8.

KPMG SA

Pierre-Henri Pingeon
Auditor in Charge

Henri Mwaniki

Geneva, 24 June 2016



Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the Directly Implemented (DIM) project's trial balance which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2015 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. Combined Delivery Report (CDR) is the mandatory and official Statement upon which the audit opinion should be expressed. Other forms of Statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the Statement of Fixed Assets presents fairly the balance of assets of the UNDP project as at 31 December 2015. This Statement must include all assets available as at 31 December 2015 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 presents fairly the cash and bank balance of the project as at 31 December 2015. Where a DIM project does not have a dedicated bank account for the project, it will not be necessary to express such an opinion.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project, between 1 January and 31 December 2015. 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 Offices and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



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Independent Auditors' Report

Combined Delivery Report (CDR) Statement

To: Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP)

Audited Project: "Improving Efficiency of Newborn and Infant Care in Multiple States (NIPI) Output no. 00086024"

Period covered by the audited Combined Delivery Report: From 1 January 2015 to 31 December 2015

Atlas Project Number to identify the CDR: 00073062

Location: New Delhi, India

We have audited the accompanying Combined Delivery Report (CDR) Statement of the UNDP project number 00073062 "Improving Efficiency of Newborn and Infant Care in Multiple States (NIPI) Output no. 00086024" for the period 1 January to 31 December 2015. The CDR expenditures totalling \$3,409,014, are comprised of audited expenditures of \$3,278,817 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UNDP Country office in India of \$130,197, which were excluded from the scope of our audit.

Management's Responsibility for the Project Trial Balance Statement

Management is responsible for the preparation of the CDR Statement for "Improving Efficiency of Newborn and Infant Care in Multiple States (NIPI) Output no. 00086024" project 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the 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 Statements 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.



Opinion

In our opinion, the attached Combined Delivery Report (CDR) and the Funds Utilization Statement presents fairly, in all material respects, the expenses of \$3,278,817 incurred by the project number 00073062 “Improving Efficiency of Newborn and Infant Care in Multiple States (NIPI) Output no. 00086024” for the period 1 January to 31 December 2015 in accordance with 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.

KPMG SA

Pierre-Henri Pingeon
Auditor in Charge

Henri Mwaniki

Geneva, 24 June 2016



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Independent Auditors' Report

Statement of Fixed Assets

To: Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP)

Audited Project: "Improving Efficiency of Newborn and Infant Care in Multiple States (NIPI) Output no. 00086024"

Period covered by the Statement of Fixed Assets: 1 January 2015 to 31 December 2015

Atlas Project Number to identify the CDR: 00073062

Location: New Delhi, India

We have audited the accompanying Statement of Fixed Assets of the UNDP project number 00073062 "Improving Efficiency of Newborn and Infant Care in Multiple States (NIPI) Output no. 00086024" as at 31 December 2015.

Management's Responsibility for the Project Statement of Fixed Assets

Management is responsible for the preparation of the Statement for the "Improving Efficiency of Newborn and Infant Care in Multiple States (NIPI) Output no. 00086024" project 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the 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 Statements 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.



Opinion

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the balance of inventory of the UNDP project 00073062 “Improving Efficiency of Newborn and Infant Care in Multiple States (NIPI) Output no. 00086024” amounting to \$21,235.55 as at 31 December 2015 in accordance with UNDP accounting policies.

KPMG SA

Pierre-Henri Pingeon
Auditor in Charge

Henri Mwaniki

Geneva, 24 June 2016

Management Letter

To: Office of Audit and Investigations, United Nations Development Programme (UNDP)

Audited Project: "Improving Efficiency of Newborn and Infant Care in Multiple States (NIPI) Output no. 00086024"

Period covered: 1 January 2015 to 31 December 2015

Atlas Project Number to identify the CDR: 00073062

Location: New Delhi, India

We noted the following finding related to this project as a result of our audit.

Finding 1: Expenses accounted for under incorrect Activity/ Budget line codes

- **Observation**

The Annual Work Plan (AWP) provides detailed activity codes against which expenses should be reported. We noted the following instances where expenses were not booked to the correct activity codes:

- An amount of India Rupee (IRN) 592,400 (USD 9,303) was paid to M/S Deskoid Consultancy Services, who was hired for "data scanning and entry of Child Health information in 13 districts of 4 states" under UNDP new born project was incorrectly charged to Activity 2 "National Administration" (Voucher Ref # 00195124) instead of activity/budget line (Activity 12) "Monitoring & Evaluation system for new-born care". Consequently Activity 2 is overstated by USD 9,303, and Activity 12 is understated by the same amount.
- Grants disbursed to State Health Society, Madhya Pradesh as reimbursement of expenses for the year 2014 amounting to INR 1,081,667 (USD 16,986) has been incorrectly booked under Activity 11 "Evaluation of HBNC and strategy at district level to develop scalable model" instead of Activity 6 "Capacity building and programme expenditure of Madhya Pradesh state". (Voucher Ref # 00194716). Consequently Activity 11 is overstated by USD 16,986, and Activity 6 is understated by the same amount.

We noted the following instance where expenses were not booked to the correct budget.

The NIPI project was implemented in 4 states in India - Bihar, Madhya Pradesh, Rajasthan and Odisha. A separate agreement was entered into between UNDP and Health Societies of respective states. The agreement (read with annual addendums) states the yearly budgets, which interalia includes the amount to be reimbursed in current year being overspent by state in previous years, as a budget line item. The payment of any tranche (including reimbursement of previous year overspending by State partner) is booked under the accounting head "GRANTS TO INSTIT OTHER BENEFF".

As per the general understanding over the budget heads used for booking grant disbursements, the correct budget head for booking disbursement of any grant should be "GRANTS TO INSTIT OTHER BENEFF" (accounting head used for booking disbursement of grants).



Grant paid to Odisha state as a disbursement for quarter 3 amounting to INR 2,188,160 (USD 33,174) has been booked under the budget “TRAVEL TICKETS-INTERNATIONAL” (budget used for booking International travel tickets). As the amount paid to Odisha State is a grant, it should have been booked under the budget “GRANTS TO INSTIT OTHER BENEF”.

Though no impact to the overall expenses was noted, there is a risk that controls over the recording of expenses to the appropriate activity/budget line codes may not be operating effectively which could potentially lead to future impacts on budgets as activities may not be implemented as planned.

- **Priority/Grading**

Medium.

- **Recommendation**

Expenses should be charged to the correct activity codes as provided for in the AWP to ensure the appropriate tracking of objectives/activities.

- **Management Comment and Action Points**

Project has operationally been closed on 31st December 2015. The observation has been noted.

- **KPMG response (if applicable)**

None

Annex 1 : Combined Delivery Report (CDR) Statement



Selection Criteria :

Business Unit : IND10
Period : Jan-Dec (2015)
Selected Project Id : 00073062,00076037
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00086024,00087627

Project Id : 00073062 Service delivery of government		Period :	Jan-Dec (2015)	
Output # : 00086024 Improving infant health care		Impl. Partner :	03836 Direct Implementation	
		Location :	Main	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 40601 (India - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	94,361.10	0.00	94,361.10
61205 - Salaries - GS Staff	0.00	23,805.67	0.00	23,805.67
62105 - Dependency Allowance-NP Staff	0.00	424.02	0.00	424.02
62110 - Contrib Joint Staff Pension-NP	0.00	19,117.28	0.00	19,117.28
62115 - Contrib to Med,SocIns-NP Staff	0.00	4,479.96	0.00	4,479.96
62140 - Annual Leave Expense - NO	0.00	- 972.83	0.00	- 972.83
62205 - Dependency Allow - GS Staff	0.00	424.02	0.00	424.02
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	4,665.46	0.00	4,665.46
62215 - Contrib. to Medical, social In	0.00	1,725.91	0.00	1,725.91
62240 - Annual Leave Expense - GS	0.00	458.24	0.00	458.24
63405 - Learning Costs	0.00	1,249.21	0.00	1,249.21
63530 - Contribution to EOS Benefits	0.00	4,431.24	0.00	4,431.24
63535 - Contribution to Security	0.00	5,317.51	0.00	5,317.51
63545 - Contribution to ICT	0.00	1,772.52	0.00	1,772.52
63550 - Contributions to MAIP	0.00	472.67	0.00	472.67
63555 - Contribution to UN JFA	0.00	3,545.00	0.00	3,545.00
63560 - Contributions to Appendix D	0.00	354.53	0.00	354.53
65115 - Contributions to ASHI Reserve	0.00	9,453.34	0.00	9,453.34
65135 - Payroll Mgt Cost Recovery ATLA	0.00	806.76	0.00	806.76
71305 - Local Consult.-Sht Term-Tech	0.00	76,144.54	0.00	76,144.54
71310 - Local Consult.-Short Term-Supp	0.00	3,293.77	0.00	3,293.77
71405 - Service Contracts-Individuals	0.00	492,445.50	0.00	492,445.50
71410 - MAIP Premium SC	0.00	1,865.39	0.00	1,865.39
71415 - Contribution to Security SC	0.00	20,985.70	0.00	20,985.70
71605 - Travel Tickets-International	0.00	44,032.78	0.00	44,032.78
71610 - Travel Tickets-Local	0.00	48,153.53	0.00	48,153.53
71620 - Daily Subsistence Allow-Local	0.00	95,115.63	0.00	95,115.63
71625 - Daily Subsist Allow-Mtg Partic	0.00	6,773.29	0.00	6,773.29
71635 - Travel - Other	0.00	49,462.80	0.00	49,462.80
72105 - Svc Co-Construction & Engineer	0.00	55,364.35	0.00	55,364.35
72125 - Svc Co-Studies & Research Serv	0.00	397.73	0.00	397.73
72145 - Svc Co-Training and Educ Serv	0.00	6,842.15	0.00	6,842.15
72160 - Svc Co-Education & Health Serv	0.00	75,925.72	0.00	75,925.72
72165 - Svc Co-Social Svcs, Social Sci	0.00	376.88	0.00	376.88
72210 - Machinery and Equipment	0.00	18,520.90	0.00	18,520.90
72215 - Transporation Equipment	0.00	77,792.24	0.00	77,792.24
72330 - Medical Products	0.00	- 2,953.77	0.00	- 2,953.77
72415 - Courier Charges	0.00	456.09	0.00	456.09
72420 - Land Telephone Charges	0.00	325.63	0.00	325.63
72425 - Mobile Telephone Charges	0.00	2,816.84	0.00	2,816.84
72430 - Postage and Pouch	0.00	115.80	0.00	115.80
72435 - E-mail-Subscription	0.00	7.98	0.00	7.98
72440 - Connectivity Charges	0.00	116,313.99	0.00	116,313.99
72445 - Common Services-Communications	0.00	90.00	0.00	90.00



Combined Delivery Report By Project


Project Id : 00073062 Service delivery of government		Period :	Jan-Dec (2015)	
Output # : 00086024 Improving infant health care		Impl. Partner :	03836 Direct Implementation	
		Location :	Main	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	2,078.52	0.00	2,078.52
72510 - Publications	0.00	614.94	0.00	614.94
72605 - Grants to Instit & other Benef	0.00	1,085,089.99	0.00	1,085,089.99
72610 - Micro Capital Grants-Credit	0.00	56.02	0.00	56.02
72705 - Hospitality-Special Events	0.00	- 33.63	0.00	- 33.63
72710 - Hospitality-Vouchered Expenses	0.00	86.38	0.00	86.38
72715 - Hospitality Catering	0.00	4.80	0.00	4.80
72805 - Acquis of Computer Hardware	0.00	283.45	0.00	283.45
72815 - Inform Technology Supplies	0.00	1,280.13	0.00	1,280.13
73105 - Rent	0.00	177,545.00	0.00	177,545.00
73110 - Custodial & Cleaning Services	0.00	170.28	0.00	170.28
73120 - Utilities	0.00	675.95	0.00	675.95
73125 - Common Services-Premises	0.00	39,194.53	0.00	39,194.53
73305 - Maint & Licensing of Hardware	0.00	5,013.80	0.00	5,013.80
73310 - Maint & Licencing of Software	0.00	29,877.69	0.00	29,877.69
73405 - Rental & Maint-Other Office Eq	0.00	205.52	0.00	205.52
73406 - Maintenance of Equipment	0.00	- 22.46	0.00	- 22.46
74210 - Printing and Publications	0.00	10,667.78	0.00	10,667.78
74225 - Other Media Costs	0.00	721.06	0.00	721.06
74525 - Sundry	0.00	286.19	0.00	286.19
74910 - Gain/Loss Disposal Fixed Asset	0.00	- 289.66	0.00	- 289.66
75105 - Facilities & Admin - Implement	0.00	193,780.16	0.00	193,780.16
75705 - Learning costs	0.00	44,182.72	0.00	44,182.72
75709 - Learning - training of counter	0.00	- 3.25	0.00	- 3.25
76125 - Realized Loss	0.00	122.69	0.00	122.69
76135 - Realized Gain	0.00	- 977.83	0.00	- 977.83
77630 - Dep Exp Owned - ITC	0.00	3,854.41	0.00	3,854.41
77660 - Dep Exp Owned -Vehicle	0.00	190.96	0.00	190.96
Total for Fund 30000	0.00	2,961,213.21	0.00	2,961,213.21
Total for Dept : 40601	0.00	2,961,213.21	0.00	2,961,213.21
Dept: 40604 (India - Dem. Governance)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	251,762.25	0.00	251,762.25
71410 - MAIP Premium SC	0.00	955.48	0.00	955.48
71415 - Contribution to Security SC	0.00	10,748.41	0.00	10,748.41
71610 - Travel Tickets-Local	0.00	4.34	0.00	4.34
71620 - Daily Subsistence Allow-Local	0.00	98.27	0.00	98.27
75105 - Facilities & Admin - Implement	0.00	18,449.80	0.00	18,449.80
Total for Fund 30000	0.00	282,018.55	0.00	282,018.55
Total for Dept : 40604	0.00	282,018.55	0.00	282,018.55
Dept: 40606 (India - HIV/AIDS)				
Fund : 30000 (PROGRAMME COST SHARING)				




Project Id : 00073062 Service delivery of government		Period :	Jan-Dec (2015)	
Output # : 00086024 Improving infant health care		Impl. Partner :	03836 Direct Implementation	
		Location :	Main	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74525 - Sundry	0.00	8.49	0.00	8.49
75105 - Facilities & Admin - Implement	0.00	0.59	0.00	0.59
Total for Fund 30000	0.00	9.08	0.00	9.08
Total for Dept : 40606	0.00	9.08	0.00	9.08
Dept: 40608 (India - Poverty Reduction)				
Fund : 30000 (PROGRAMME COST SHARING)				
64398 - Direct Project Cost-Staff	0.00	136,436.15	0.00	136,436.15
74598 - Direct Project Costs - GOE	0.00	18,492.30	0.00	18,492.30
75105 - Facilities & Admin - Implement	0.00	10,844.99	0.00	10,844.99
Total for Fund 30000	0.00	165,773.44	0.00	165,773.44
Total for Dept : 40608	0.00	165,773.44	0.00	165,773.44
Total for Output : 00086024	0.00	3,409,014.28	0.00	3,409,014.28
Project Total :		0.00	3,409,014.28	0.00
				3,409,014.28

Signed By :  Date : _____

Signed By : _____ Date : _____


Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
24 June 2016


Henri Mwaniki, Senior Manager
KPMG SA, Geneva
24 June 2016



Funds Utilization

Selection Criteria :

Business Unit : IND10
Period : Jan-Dec (2015)
Selected Project Id : 00073062,00076037
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00086024,00087627

Project/Award: 00073062 Service delivery of government

Period : As at Dec 31, 2015

Output #	00086024	Impl. Partner :03836 Direct Implementation	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			21,235.55
Inventory			0.00
Prepayments			0.00
Commitments			26,892.04

Project/Award: 00076037 To improve the stigma free acc

Period : As at Dec 31, 2015

Output #	00087627	Impl. Partner :03835 National Implementation	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Annex 2: Statement of Assets and Equipment

Business Unit	Operating Unit	Asset ID	Profile	Description	TAG Number	Serial Num	Model	Location	Acquisition	In Service Date	Cost, USD	Net Book Va	Quantity	Department	Impl Agent	Donor	Project	Fund code
IND10	IND	721	ITC1	A Notebook computers	INDITC191	JP5VVFY1		INDRBSK	10-04-2013	10-04-2013	1,616.00	1,161.50	1	40601	1981	187	86024	30000
IND10	IND	722	ITC1	A Notebook computers	INDITC192	7N5VVFY1		INDRBSK	10-04-2013	10-04-2013	1,616.00	1,161.50	1	40601	1981	187	86024	30000
IND10	IND	730	ITC1	A Notebook computers	INDITC200	1R5VVFY1		INDNIPIMP	10-04-2013	10-04-2013	1,616.00	1,161.50	1	40601	1981	187	86024	30000
IND10	IND	731	ITC1	A Notebook computers	INDITC201	5Q5VVFY1		INDNIPIMP	10-04-2013	10-04-2013	1,616.00	1,161.50	1	40601	1981	187	86024	30000
IND10	IND	735	ITC1	A Notebook computers	INDITC205	HN5VVFY1		INDRBSK	10-04-2013	10-04-2013	1,616.00	1,161.50	1	40601	1981	187	86024	30000
IND10	IND	736	ITC1	A Notebook computers	INDITC206	DR5VVFY1		INDRBSK	10-04-2013	10-04-2013	1,616.00	1,161.50	1	40601	1981	187	86024	30000
IND10	IND	737	ITC1	A Notebook computers	INDITC207	9Q5VVFY1		INDRBSK	10-04-2013	10-04-2013	1,616.00	1,161.50	1	40601	1981	187	86024	30000
IND10	IND	738	ITC1	A Notebook computers	INDITC208	4R5VVFY1		INDNIPIMP	10-04-2013	10-04-2013	1,616.00	1,161.50	1	40601	1981	187	86024	30000
IND10	IND	739	ITC1	A Notebook computers	INDITC209	DP5VVFY1		INDRBSK	10-04-2013	10-04-2013	1,616.00	1,161.50	1	40601	1981	187	86024	30000
IND10	IND	740	ITC1	A Notebook computers	INDITC210	CM5VVFY1		INDNIPIRA	10-04-2013	10-04-2013	1,616.00	1,161.50	1	40601	1981	187	86024	30000
IND10	IND	741	ITC1	A Notebook computers	INDITC211	B36VGVY1		INDNIPIBHU	11-07-2013	11-07-2013	1,649.25	1,202.57	1	40601	1981	187	86024	30000
IND10	IND	742	ITC1	A Notebook computers	INDITC212	136VGVY1		INDNIPIMP	11-07-2013	11-07-2013	1,649.25	1,202.57	1	40601	1981	187	86024	30000
IND10	IND	743	ITC1	A Notebook computers	INDITC213	636VGVY1		INDNIPIBHU	11-07-2013	11-07-2013	1,649.25	1,202.57	1	40601	1981	187	86024	30000
IND10	IND	744	ITC1	A Notebook computers	INDITC214	336VGVY1		INDNIPIBHU	11-07-2013	11-07-2013	1,649.25	1,202.57	1	40601	1981	187	86024	30000
IND10	IND	745	ITC1	A Notebook computers	INDITC215	436VGVY1		INDINTACH	11-07-2013	11-07-2013	1,649.25	1,202.57	1	40601	1981	187	86024	30000
IND10	IND	746	ITC1	A Notebook computers	INDITC216	536VGVY1		INDINTACH	11-07-2013	11-07-2013	1,649.25	1,202.57	1	40601	1981	187	86024	30000
IND10	IND	747	ITC1	A Notebook computers	INDITC217	736VGVY1		INDNIPIBHU	11-07-2013	11-07-2013	1,649.25	1,202.57	1	40601	1981	187	86024	30000
IND10	IND	748	ITC1	A Notebook computers	INDITC218	236VGVY1		INDINTACH	11-07-2013	11-07-2013	1,649.25	1,202.57	1	40601	1981	187	86024	30000

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24 June 2016



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Annex 3: Audit Findings Priority Ratings

Annex 3: 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.