

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP SRI LANKA**

**Support to District Development Programme**  
**(Directly Implemented Project No. 68311, Output No. 87393)**

**Report No. 1628**

**Issue Date: 15 August 2016**

**Report on the Audit of UNDP Sri Lanka  
Support to District Development Programme  
(Project No. 68311, Output No. 87393)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 2 to 13 May 2016, conducted an audit of the Support to District Development Programme (Project No. 68311, Output No. 87393) (the Project), which is directly implemented and managed by the UNDP Country Office in Sri Lanka (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 (CDR), which includes expenditure for the period from 1 January to 31 December 2015 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2015 as well as Statement of Assets as of 31 December 2015. The audit did not cover the Statement of Cash Position as no separate bank account was 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
6,288	Unqualified	132.5	Unqualified

**Key recommendations:** Total = 3, high priority = 0


The audit did not result in any high (critical) priority recommendations. There are three 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." These recommendations include actions to address the following: ineligible salary costs of \$10,000 charged to the Project; a difference of \$7,157 between the net book value of fixed assets per the CDR balance and the Statement of Assets balance; and a difference of impairment costs amounting to \$3,682 between the written down value reported in the CDR and the actual value considered for impairment (without any impact on the audit opinion).

The three recommendations aim to ensure the reliability and integrity of financial and operational information.

<sup>1</sup> 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.

### Management comments and action plan

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



Helge S. Osttveiten  
Director  
Office of Audit and Investigations



**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the United Nations Development Program (UNDP)  
Directly Implemented (DIM) Project 00068311  
“Support to District Development Programme - Output no.  
00087393”  
- Colombo, Sri Lanka -  
For the year ended 31 December 2015



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## **Executive Summary**

KPMG Geneva conducted the financial audit of UNDP project number 00068311 “Support to District Development Programme - Output no. 00087393” (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:

<b>Combined Delivery Report (CDR) Statement</b>	<b>Unqualified</b>
<b>Project Statement of Fixed Assets</b>	<b>Unqualified</b>

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

KPMG SA

Pierre-Henri Pigeon  
*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 Modality (DIM) project's statements which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2015 and the funds utilization as at 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.
- 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.
- Expressing an opinion on whether the cash held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2015. Note: The project did not have a dedicated bank account for the project, and as such we did not express an opinion on the statement of cash.

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 Centers and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP Sri Lanka 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:** "Support to District Development Programme - Output no. 00087393"

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

**Atlas Project Number to identify the CDR:** 00068311

**Location:** Colombo, Sri Lanka

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We have audited the accompanying Combined Delivery Report (CDR) and the Funds Utilization Statement ("the statement") of the UNDP project number 00068311 "Support to District Development Programme - Output no. 00087393" for the period 1 January to 31 December 2015. The CDR expenditures totaling \$6,288,464, are comprised of audited expenditures under the Directly Implemented Modality (DIM).

### **Management's Responsibility for the CDR Statement**

Management is responsible for the preparation of the Statement for "Support to District Development Programme - Output no. 00087393" 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 \$6,288,464 incurred by the project number 00068311 “Support to District Development Programme - Output no. 00087393” 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:** "Support to District Development Programme - Output no. 00087393"

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

**Atlas Project Number to identify the CDR:** 00068311

**Location:** Colombo, Sri Lanka

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We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP project number 00068311 "Support to District Development Programme - Output no. 00087393" 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 "Support to District Development Programme - Output no. 00087393" 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 assets of the UNDP project 00068311 “Support to District Development Programme - Output no. 00087393” amounting to \$132,512 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



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## Management Letter

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

**Audited Project:** "Support to District Development Programme - Output no. 00087393"

**Period covered:** 1 January 2015 to 31 December 2015

**Atlas Project Number to identify the CDR:** 00068311

**Location:** Colombo, Sri Lanka

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

### Finding 1: Ineligible salary cost charged to the project

- **Observation**

Article 14.2 of the project grant agreement between the delegation of the European Union to Sri Lanka and Maldives and United Nations Development Program stipulates costs that are eligible to the project. Among the eligible costs are "costs of staff assigned to the project, corresponding to actual salaries plus social security charges and other remuneration related costs (including in the form of provisions made in accordance with the organisations accounting rules in case of Joint Management Action). Identifiable personnel costs at the headquarter level arising as a direct consequence of the project may be included. Salaries and costs shall not exceed those normally borne by the organisation or partners. Based on the above guidance, we noted the following instances where expenses which were not related to the project had been charged:

- The Regional Project Coordinator's salary amounting to USD 8,406 for five months from August to December 2015 was charged to this project, though the Regional Project Coordinator had not worked for this project.
- The payroll expenses included an amount of USD 1,603/- (LAK 13,092,336/-) that related to expenses for the Laos office and should not have been charged to this project.

As a result of the above errors, the expenses reported in the CDR were overstated by USD 10,009.

- **Priority/Grading**

Medium

- **Recommendation**

We recommend that the Financial Analyst or any responsible party, perform the appropriate review checks on expenses charged to the project, to ensure that only those costs related to the project are charged.



- **Management Comment and Action Points**

The management agreed with the audit observation and informed that they had since rectified both the errors. They also assured that payroll reconciliation with the CDR, will be carried out periodically to avoid such occurrences.

- **KPMG response (if applicable)**

None

**Finding 2: Net Book Value difference between the CDR and the statement of fixed assets**

- **Observation**

The netbook value of the assets reported in the combined delivery report should correspond with value in the statement of fixed assets as pulled from the general ledger. During our review of fixed assets, we noted a difference of USD 7,156 between the net book value of fixed assets per the CDR balance (USD 125,355) and the statement of fixed assets balance (USD 132,512) as at 31 December 2015. As such, the Net Book Value of the Assets in the CDR is understated by USD 7,156. This issue was subsequently corrected in 2016 by management, however as the CDR is run as at point in time i.e., 31 December 2015, the CDR would not show the corrected asset balance that corresponds to the statement of fixed assets.

- **Priority/Grading**

Medium

- **Recommendation**

Management should ensure a timely review of the asset value as reported in the CDR and the value of assets in the general ledger. Any differences should be promptly investigated and corrected.

- **Management Comment and Action Points**

Management agrees with the audit observation and informed that the rectification adjustment had been carried out. Management also agrees to periodically check the valuation of assets with GSSC.

- **KPMG response (if applicable)**

None

### **Finding 3: Difference in Impairment Assessment**

- **Observation**

As best practice assets should be impaired at regular intervals and impairment costs reported in the appropriate period. During our review of the fixed assets, we identified one project vehicle that was involved in an accident in October 2014, however the vehicle was not impaired in 2014. The vehicle was subsequently impaired in 2015 and impairment costs amounting to USD 26,430 reported in 2015. Further we observed that there is a difference of USD 3,682 between the written down value of the above motor vehicle as per the CDR (USD 26,430) and the written down value considered for impairment (USD 22,748).

As a result of the above errors, the asset values were overstated in 2014 and expenses have been overstated in 2015. Further, management may take incorrect decisions based on inaccurate information of fixed assets.

Management informed the auditors that the delay in recognizing impairment cost was due to the lengthy procedure involving Government Authority to declassify the vehicle as ‘condemned’ to waive off the duty payable and seek valuation as ‘scrap value’.

- **Priority/Grading**

Medium

- **Recommendation**

Assets should be impaired at regular intervals to ensure that the resultant impairment costs are reported in the appropriate periods to ensure that assets are accurately valued at all times.

- **Management Comment and Action Points**

The management assured that asset impairment costs would be reported in the appropriate periods to ensure that assets are accurately valued. They also agreed to effect the required impairment loss adjustment of the vehicle.

- **KPMG response (if applicable)**

None

Annex 1 : Combined Delivery Report (CDR) Statement





**Selection Criteria :**

Business Unit : LKA10  
Period : Jan-Dec (2015)  
Selected Project Id : 00068311  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00087393

Project Id : 00068311 Governance for Local Economic		Period :	Jan-Dec (2015)	
Output # : 00087393 Support District Dev Plans		Impl. Partner :	02854 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 30079 (EUROPEAN COMMISSION)

75105 - Facilities & Admin - Implement	0.00	996.63	0.00	996.63
77630 - Dep Exp Owned - ITC	0.00	2,327.35	0.00	2,327.35
77660 - Dep Exp Owned -Vehicle	0.00	11,910.18	0.00	11,910.18
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>15,234.16</b>	<b>0.00</b>	<b>15,234.16</b>
<b>Total for Activity</b>	<b>0.00</b>	<b>15,234.16</b>	<b>0.00</b>	<b>15,234.16</b>

Activity : ACTIVITY 1 (Enhanced Income Generation 1.1)

Fund : 30079 (EUROPEAN COMMISSION)

72105 - Svc Co-Construction & Engineer	0.00	5,190.30	0.00	5,190.30
72205 - Office Machinery	0.00	34.74	0.00	34.74
72210 - Machinery and Equipment	0.00	62,572.47	0.00	62,572.47
72215 - Transportation Equipment	0.00	4,595.27	0.00	4,595.27
72220 - Furniture	0.00	8,160.77	0.00	8,160.77
72399 - Other Materials and Goods	0.00	2,698.05	0.00	2,698.05
72505 - Stationery & other Office Supp	0.00	5,275.88	0.00	5,275.88
72510 - Publications	0.00	62.56	0.00	62.56
72605 - Grants to Instit & other Benef	0.00	221,663.80	0.00	221,663.80
72615 - Micro Capital Grants-Other	0.00	35,499.67	0.00	35,499.67
72630 - Capital Grants - Local GOVT	0.00	289,237.80	0.00	289,237.80
73410 - Maint, Oper of Transport Equip	0.00	82.19	0.00	82.19
73505 - Reimb to UNDP for Supp Srvs	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	851.17	0.00	851.17
74210 - Printing and Publications	0.00	652.98	0.00	652.98
74220 - Translation Costs	0.00	21.28	0.00	21.28
74525 - Sundry	0.00	8,900.12	0.00	8,900.12
75105 - Facilities & Admin - Implement	0.00	84,553.02	0.00	84,553.02
75709 - Learning - training of counter	0.00	535,971.69	0.00	535,971.69
76125 - Realized Loss	0.00	104.73	0.00	104.73
76135 - Realized Gain	0.00	- 965.79	0.00	- 965.79
77916 - Impairment Loss - Vehicles	0.00	26,429.52	0.00	26,429.52
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>1,291,592.22</b>	<b>0.00</b>	<b>1,291,592.22</b>
<b>Total for Activity ACTIVITY 1</b>	<b>0.00</b>	<b>1,291,592.22</b>	<b>0.00</b>	<b>1,291,592.22</b>

Activity : ACTIVITY 10 (MGT & OPS-ACT 3)



# Combined Delivery Report by Activity

Project Id : 00068311 Governance for Local Economic		Period :	Jan-Dec (2015)	
Output # : 00087393 Support District Dev Plans		Impl. Partner :	02854 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

## Fund : 30079 (EUROPEAN COMMISSION)

64398 - Direct Project Cost-Staff	0.00	91,829.16	0.00	91,829.16
71405 - Service Contracts-Individuals	0.00	61,645.08	0.00	61,645.08
71410 - MAIP Premium SC	0.00	194.75	0.00	194.75
71415 - Contribution to Security SC	0.00	2,190.32	0.00	2,190.32
71505 - UN Volunteers-Stipend & Allow	0.00	5,039.75	0.00	5,039.75
71510 - UNV Settling-In-Grant	0.00	88.95	0.00	88.95
71520 - UNV-Language Allowance	0.00	967.42	0.00	967.42
71535 - UNV-Medical Insurance	0.00	550.12	0.00	550.12
71540 - UNV-Global Charges	0.00	288.68	0.00	288.68
71541 - UNVs-Contribution to security	0.00	226.79	0.00	226.79
71550 - UNV-Resettlement Allowance	0.00	363.39	0.00	363.39
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	21.40	0.00	21.40
71590 - UNV Development Effectiveness	0.00	1,609.01	0.00	1,609.01
71620 - Daily Subsistence Allow-Local	0.00	3,765.31	0.00	3,765.31
71635 - Travel - Other	0.00	300.96	0.00	300.96
72105 - Svc Co-Construction & Engineer	0.00	253,399.57	0.00	253,399.57
72205 - Office Machinery	0.00	237.35	0.00	237.35
72215 - Transportation Equipment	0.00	5,595.42	0.00	5,595.42
72220 - Furniture	0.00	2,309.87	0.00	2,309.87
72410 - Acquisition of Audio Visual Eq	0.00	1,026.32	0.00	1,026.32
72415 - Courier Charges	0.00	1,281.09	0.00	1,281.09
72420 - Land Telephone Charges	0.00	685.61	0.00	685.61
72425 - Mobile Telephone Charges	0.00	665.54	0.00	665.54
72430 - Postage and Pouch	0.00	10.60	0.00	10.60
72440 - Connectivity Charges	0.00	470.39	0.00	470.39
72505 - Stationery & other Office Supp	0.00	317.28	0.00	317.28
72805 - Acquis of Computer Hardware	0.00	1,829.23	0.00	1,829.23
73120 - Utilities	0.00	2,570.41	0.00	2,570.41
73410 - Maint, Oper of Transport Equip	0.00	2,272.78	0.00	2,272.78
73505 - Reimb to UNDP for Supp Svcs	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	21.26	0.00	21.26
74525 - Sundry	0.00	729.92	0.00	729.92
74598 - Direct Project Costs - GOE	0.00	39,355.36	0.00	39,355.36
75105 - Facilities & Admin - Implement	0.00	34,149.47	0.00	34,149.47
75705 - Learning costs	0.00	5,826.67	0.00	5,826.67
75709 - Learning - training of counter	0.00	163.98	0.00	163.98
76110 - Foreign Exch Translation Loss	0.00	10.85	0.00	10.85
76125 - Realized Loss	0.00	742.50	0.00	742.50
76135 - Realized Gain	0.00	-2,046.86	0.00	-2,046.86
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>520,705.70</b>	<b>0.00</b>	<b>520,705.70</b>
<b>Total for Activity ACTIVITY 10</b>	<b>0.00</b>	<b>520,705.70</b>	<b>0.00</b>	<b>520,705.70</b>

## Activity : ACTIVITY 11 (MGT & OPS-ACT 4)

### Fund : 30079 (EUROPEAN COMMISSION)

64398 - Direct Project Cost-Staff	0.00	6,128.93	0.00	6,128.93
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Project Id : 00068311 Governance for Local Economic		Period :	Jan-Dec (2015)	
Output # : 00087393 Support District Dev Plans		Impl. Partner :	02854 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71405 - Service Contracts-Individuals	0.00	50,252.02	0.00	50,252.02
71410 - MAIP Premium SC	0.00	163.03	0.00	163.03
71415 - Contribution to Security SC	0.00	1,834.01	0.00	1,834.01
71505 - UN Volunteers-Stipend & Allow	0.00	4,689.86	0.00	4,689.86
71520 - UNV-Language Allowance	0.00	593.55	0.00	593.55
71535 - UNV-Medical Insurance	0.00	492.33	0.00	492.33
71540 - UNV-Global Charges	0.00	256.80	0.00	256.80
71541 - UNVs-Contribution to security	0.00	211.04	0.00	211.04
71550 - UNV-Resettlement Allowance	0.00	390.83	0.00	390.83
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	63.23	0.00	63.23
71590 - UNV Development Effectiveness	0.00	1,424.52	0.00	1,424.52
71620 - Daily Subsistence Allow-Local	0.00	4,793.21	0.00	4,793.21
72205 - Office Machinery	0.00	13.83	0.00	13.83
72210 - Machinery and Equipment	0.00	1,506.21	0.00	1,506.21
72220 - Furniture	0.00	280.23	0.00	280.23
72420 - Land Telephone Charges	0.00	622.25	0.00	622.25
72425 - Mobile Telephone Charges	0.00	41.53	0.00	41.53
72505 - Stationery & other Office Supp	0.00	637.94	0.00	637.94
72510 - Publications	0.00	514.70	0.00	514.70
73120 - Utilities	0.00	1,485.69	0.00	1,485.69
73205 - Premises Alternations	0.00	255.37	0.00	255.37
73405 - Rental & Maint-Other Office Eq	0.00	326.01	0.00	326.01
73406 - Maintenance of Equipment	0.00	99.73	0.00	99.73
73410 - Maint, Oper of Transport Equip	0.00	3,760.16	0.00	3,760.16
73505 - Reimb to UNDP for Supp Srvs	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	43.28	0.00	43.28
74525 - Sundry	0.00	0.00	0.00	0.00
74598 - Direct Project Costs - GOE	0.00	2,626.68	0.00	2,626.68
74696 - PP&E Expensed Items	0.00	5,894.51	0.00	5,894.51
75105 - Facilities & Admin - Implement	0.00	6,258.12	0.00	6,258.12
76125 - Realized Loss	0.00	2.70	0.00	2.70
76135 - Realized Gain	0.00	- 30.83	0.00	- 30.83
Total for Fund 30079	0.00	95,631.47	0.00	95,631.47
Total for Activity ACTIVITY 11	0.00	95,631.47	0.00	95,631.47
Activity : ACTIVITY 12 (MGT & OPS-ACT 5)				
Fund : 30079 (EUROPEAN COMMISSION)				
64398 - Direct Project Cost-Staff	0.00	9,599.09	0.00	9,599.09
71405 - Service Contracts-Individuals	0.00	52,733.02	0.00	52,733.02
71410 - MAIP Premium SC	0.00	174.97	0.00	174.97
71415 - Contribution to Security SC	0.00	2,102.26	0.00	2,102.26
71620 - Daily Subsistence Allow-Local	0.00	4,459.19	0.00	4,459.19
71635 - Travel - Other	0.00	1,010.45	0.00	1,010.45
72105 - Svc Co-Construction & Engineer	0.00	3,748.61	0.00	3,748.61
72205 - Office Machinery	0.00	225.37	0.00	225.37
72215 - Transportation Equipment	0.00	5,595.41	0.00	5,595.41
72220 - Furniture	0.00	451.74	0.00	451.74
72420 - Land Telephone Charges	0.00	226.50	0.00	226.50



Combined Delivery Report by Activity

Project Id : 00068311 Governance for Local Economic Output # : 00087393 Support District Dev Plans		Period : Jan-Dec (2015) Impl. Partner : 02854 UNDP (Direct Execution) Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72425 - Mobile Telephone Charges	0.00	171.79	0.00	171.79
72505 - Stationery & other Office Supp	0.00	158.45	0.00	158.45
72510 - Publications	0.00	534.73	0.00	534.73
73105 - Rent	0.00	1,368.79	0.00	1,368.79
73120 - Utilities	0.00	58.82	0.00	58.82
73406 - Maintenance of Equipment	0.00	257.98	0.00	257.98
73410 - Maint, Oper of Transport Equip	0.00	1,193.50	0.00	1,193.50
73505 - Reimb to UNDP for Supp Srvs	0.00	91.95	0.00	91.95
74525 - Sundry	0.00	55.02	0.00	55.02
74598 - Direct Project Costs - GOE	0.00	4,113.90	0.00	4,113.90
75105 - Facilities & Admin - Implement	0.00	6,183.21	0.00	6,183.21
76125 - Realized Loss	0.00	0.72	0.00	0.72
76135 - Realized Gain	0.00	- 28.28	0.00	- 28.28
Total for Fund 30079	0.00	94,487.19	0.00	94,487.19
Total for Activity ACTIVITY 12	0.00	94,487.19	0.00	94,487.19
Activity : ACTIVITY 13 (MGT & OPS-ACT 6)				
Fund : 30079 (EUROPEAN COMMISSION)				
64398 - Direct Project Cost-Staff	0.00	8,626.22	0.00	8,626.22
71405 - Service Contracts-Individuals	0.00	60,402.66	0.00	60,402.66
71410 - MAIP Premium SC	0.00	198.64	0.00	198.64
71415 - Contribution to Security SC	0.00	2,234.75	0.00	2,234.75
71620 - Daily Subsistence Allow-Local	0.00	15,650.85	0.00	15,650.85
71635 - Travel - Other	0.00	397.84	0.00	397.84
72220 - Furniture	0.00	1,262.77	0.00	1,262.77
72420 - Land Telephone Charges	0.00	827.32	0.00	827.32
72425 - Mobile Telephone Charges	0.00	278.94	0.00	278.94
72505 - Stationery & other Office Supp	0.00	602.91	0.00	602.91
72805 - Acquis of Computer Hardware	0.00	1,033.02	0.00	1,033.02
73104 - Leased Building	0.00	1,449.39	0.00	1,449.39
73120 - Utilities	0.00	857.63	0.00	857.63
73205 - Premises Alternations	0.00	167.04	0.00	167.04
73406 - Maintenance of Equipment	0.00	99.73	0.00	99.73
73410 - Maint, Oper of Transport Equip	0.00	3,358.59	0.00	3,358.59
73505 - Reimb to UNDP for Supp Srvs	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
74598 - Direct Project Costs - GOE	0.00	3,696.95	0.00	3,696.95
75105 - Facilities & Admin - Implement	0.00	7,254.95	0.00	7,254.95
75705 - Learning costs	0.00	2,497.15	0.00	2,497.15
76125 - Realized Loss	0.00	3.40	0.00	3.40
76135 - Realized Gain	0.00	- 63.36	0.00	- 63.36
Total for Fund 30079	0.00	110,837.39	0.00	110,837.39
Total for Activity ACTIVITY 13	0.00	110,837.39	0.00	110,837.39



Project Id : 00068311 Governance for Local Economic	Period :	Jan-Dec (2015)
Output # : 00087393 Support District Dev Plans	Impl. Partner :	02854 UNDP (Direct Execution)
	Location :	

Activity : ACTIVITY 2 (Improved livelihood of SP 1.2)

Fund : 30079 (EUROPEAN COMMISSION)

71620 - Daily Subsistence Allow-Local	0.00	190.03	0.00	190.03
72210 - Machinery and Equipment	0.00	136,000.80	0.00	136,000.80
72215 - Transportation Equipment	0.00	11,766.79	0.00	11,766.79
72505 - Stationery & other Office Supp	0.00	278.75	0.00	278.75
72510 - Publications	0.00	1,484.93	0.00	1,484.93
72605 - Grants to Instit & other Benef	0.00	24,414.75	0.00	24,414.75
72615 - Micro Capital Grants-Other	0.00	21,911.63	0.00	21,911.63
72630 - Capital Grants - Local GOVT	0.00	78,547.64	0.00	78,547.64
73410 - Maint. Oper of Transport Equip	0.00	41.71	0.00	41.71
73505 - Reimb to UNDP for Supp Srvs	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	71.42	0.00	71.42
74225 - Other Media Costs	0.00	851.17	0.00	851.17
74525 - Sundry	0.00	470.64	0.00	470.64
75105 - Facilities & Admin - Implement	0.00	41,458.32	0.00	41,458.32
75709 - Learning - training of counter	0.00	316,231.16	0.00	316,231.16
76125 - Realized Loss	0.00	56.52	0.00	56.52
76135 - Realized Gain	0.00	- 1,102.48	0.00	- 1,102.48

Total for Fund 30079	0.00	632,673.78	0.00	632,673.78
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Total for Activity ACTIVITY 2	0.00	632,673.78	0.00	632,673.78
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Activity : ACTIVITY 3 (Improved LH Infrastructure 1.3)

Fund : 30079 (EUROPEAN COMMISSION)

72105 - Svc Co-Construction & Engineer	0.00	1,502,729.06	0.00	1,502,729.06
72210 - Machinery and Equipment	0.00	886.29	0.00	886.29
72510 - Publications	0.00	6,647.27	0.00	6,647.27
72615 - Micro Capital Grants-Other	0.00	51,544.46	0.00	51,544.46
72630 - Capital Grants - Local GOVT	0.00	30,448.22	0.00	30,448.22
73115 - Moving Expenses	0.00	1,771.29	0.00	1,771.29
73505 - Reimb to UNDP for Supp Srvs	0.00	0.00	0.00	0.00
74225 - Other Media Costs	0.00	851.17	0.00	851.17
75105 - Facilities & Admin - Implement	0.00	111,641.45	0.00	111,641.45
76125 - Realized Loss	0.00	5.76	0.00	5.76
76135 - Realized Gain	0.00	- 1,081.67	0.00	- 1,081.67

Total for Fund 30079	0.00	1,705,443.30	0.00	1,705,443.30
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Total for Activity ACTIVITY 3	0.00	1,705,443.30	0.00	1,705,443.30
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Activity : ACTIVITY 4 (Strengthen capacity local P1.5)

Fund : 30079 (EUROPEAN COMMISSION)

Project Id : 00068311 Governance for Local Economic		Period : Jan-Dec (2015)		
Output # : 00087393 Support District Dev Plans		Impl. Partner : 02854 UNDP (Direct Execution)		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	583.68	0.00	583.68
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	12,714.52	0.00	12,714.52
72215 - Transporation Equipment	0.00	19,484.75	0.00	19,484.75
72399 - Other Materials and Goods	0.00	29,293.19	0.00	29,293.19
72401 - Prefab structure/other buildin	0.00	15,725.41	0.00	15,725.41
72615 - Micro Capital Grants-Other	0.00	12,031.17	0.00	12,031.17
72630 - Capital Grants - Local GOVT	0.00	186,931.25	0.00	186,931.25
73410 - Maint, Oper of Transport Equip	0.00	27.93	0.00	27.93
74225 - Other Media Costs	0.00	851.17	0.00	851.17
74525 - Sundry	0.00	52.29	0.00	52.29
75105 - Facilities & Admin - Implement	0.00	19,438.67	0.00	19,438.67
76125 - Realized Loss	0.00	39.50	0.00	39.50
76135 - Realized Gain	0.00	- 106.23	0.00	- 106.23
Total for Fund 30079	0.00	297,067.30	0.00	297,067.30
Total for Activity ACTIVITY 4	0.00	297,067.30	0.00	297,067.30
Activity : ACTIVITY 5 (Improved Capacity Dev Plan 3.1)				
Fund : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult.-Sht Term-Tech	0.00	39,051.83	0.00	39,051.83
72405 - Acquisition of Communic Equip	0.00	86,822.05	0.00	86,822.05
72505 - Stationery & other Office Supp	0.00	1,272.94	0.00	1,272.94
72630 - Capital Grants - Local GOVT	0.00	115,579.99	0.00	115,579.99
73406 - Maintenance of Equipment	0.00	24.83	0.00	24.83
73505 - Reimb to UNDP for Supp Svrs	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	14.76	0.00	14.76
74220 - Translation Costs	0.00	14.19	0.00	14.19
74225 - Other Media Costs	0.00	729.57	0.00	729.57
74520 - Storage	0.00	88.54	0.00	88.54
74525 - Sundry	0.00	1,055.84	0.00	1,055.84
75105 - Facilities & Admin - Implement	0.00	21,431.07	0.00	21,431.07
75705 - Learning costs	0.00	7,331.17	0.00	7,331.17
75709 - Learning - training of counter	0.00	54,172.80	0.00	54,172.80
76125 - Realized Loss	0.00	32.60	0.00	32.60
Total for Fund 30079	0.00	327,622.18	0.00	327,622.18
Total for Activity ACTIVITY 5	0.00	327,622.18	0.00	327,622.18
Activity : ACTIVITY 6 (Strengthened capacities PC 3.2)				
Fund : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult.-Sht Term-Tech	0.00	2,094.53	0.00	2,094.53
72205 - Office Machinery	0.00	754.81	0.00	754.81
72220 - Furniture	0.00	6,987.48	0.00	6,987.48



Project Id : 00068311 Governance for Local Economic		Period : Jan-Dec (2015)		
Output # : 00087393 Support District Dev Plans		Impl. Partner : 02854 UNDP (Direct Execution)		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72405 - Acquisition of Communic Equip	0.00	151,212.15	0.00	151,212.15
72410 - Acquisition of Audio Visual Eq	0.00	4,781.39	0.00	4,781.39
72425 - Mobile Telephone Charges	0.00	23.38	0.00	23.38
72505 - Stationery & other Office Supp	0.00	394.67	0.00	394.67
72630 - Capital Grants - Local GOVT	0.00	348,475.27	0.00	348,475.27
72805 - Acquis of Computer Hardware	0.00	1,334.09	0.00	1,334.09
72810 - Acquis of Computer Software	0.00	23,226.06	0.00	23,226.06
72815 - Inform Technology Supplies	0.00	623.84	0.00	623.84
74210 - Printing and Publications	0.00	267.59	0.00	267.59
74225 - Other Media Costs	0.00	729.57	0.00	729.57
75105 - Facilities & Admin - Implement	0.00	51,132.22	0.00	51,132.22
75709 - Learning - training of counter	0.00	189,555.19	0.00	189,555.19
76125 - Realized Loss	0.00	68.10	0.00	68.10
76135 - Realized Gain	0.00	- 881.48	0.00	- 881.48
Total for Fund 30079	0.00	780,778.86	0.00	780,778.86
Total for Activity ACTIVITY 6	0.00	780,778.86	0.00	780,778.86
Activity : ACTIVITY 7 (EU-Coordination & Reporting)				
Fund : 30079 (EUROPEAN COMMISSION)				
61105 - Salaries - NP Staff	0.00	30,806.66	0.00	30,806.66
62110 - Contrib Joint Staff Pension-NP	0.00	5,411.40	0.00	5,411.40
62115 - Contrib to Med,Soclns-NP Staff	0.00	957.04	0.00	957.04
62140 - Annual Leave Expense - NO	0.00	2,613.55	0.00	2,613.55
63530 - Contribution to EOS Benefits	0.00	1,155.25	0.00	1,155.25
63535 - Contribution to Security	0.00	1,386.30	0.00	1,386.30
63545 - Contribution to ICT	0.00	462.12	0.00	462.12
63550 - Contributions to MAIP	0.00	123.24	0.00	123.24
63555 - Contribution to UN JFA	0.00	924.19	0.00	924.19
63560 - Contributions to Appendix D	0.00	92.43	0.00	92.43
64398 - Direct Project Cost-Staff	0.00	2,054.37	0.00	2,054.37
65115 - Contributions to ASHI Reserve	0.00	2,464.53	0.00	2,464.53
65135 - Payroll Mgt Cost Recovery ATLA	0.00	291.33	0.00	291.33
71405 - Service Contracts-Individuals	0.00	62.38	0.00	62.38
71620 - Daily Subsistence Allow-Local	0.00	6,567.65	0.00	6,567.65
71635 - Travel - Other	0.00	1,356.45	0.00	1,356.45
72425 - Mobile Telephone Charges	0.00	127.25	0.00	127.25
72505 - Stationery & other Office Supp	0.00	36.08	0.00	36.08
72630 - Capital Grants - Local GOVT	0.00	4,481.26	0.00	4,481.26
73410 - Maint, Oper of Transport Equip	0.00	129.93	0.00	129.93
73505 - Reimb to UNDP for Supp Srvs	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	49.65	0.00	49.65
74525 - Sundry	0.00	122.40	0.00	122.40
74598 - Direct Project Costs - GOE	0.00	880.45	0.00	880.45
75105 - Facilities & Admin - Implement	0.00	4,380.11	0.00	4,380.11
75705 - Learning costs	0.00	16.58	0.00	16.58
76125 - Realized Loss	0.00	1.59	0.00	1.59
76135 - Realized Gain	0.00	- 0.60	0.00	- 0.60



Project Id : 00068311 Governance for Local Economic	Period : Jan-Dec (2015)
Output # : 00087393 Support District Dev Plans	Impl. Partner : 02854 UNDP (Direct Execution)
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Total for Fund 30079	0.00	66,953.59	0.00	66,953.59
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Total for Activity ACTIVITY 7	0.00	66,953.59	0.00	66,953.59
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Activity : ACTIVITY 8 (MGT & OPS-ACT 1)

Fund : 30079 (EUROPEAN COMMISSION)

64398 - Direct Project Cost-Staff	0.00	41,609.94	0.00	41,609.94
71405 - Service Contracts-Individuals	0.00	105,523.00	0.00	105,523.00
71410 - MAIP Premium SC	0.00	330.63	0.00	330.63
71415 - Contribution to Security SC	0.00	3,718.27	0.00	3,718.27
71505 - UN Volunteers-Stipend & Allow	0.00	28,543.63	0.00	28,543.63
71510 - UNV Settling-In-Grant	0.00	964.26	0.00	964.26
71520 - UNV-Language Allowance	0.00	3,746.50	0.00	3,746.50
71535 - UNV-Medical Insurance	0.00	4,288.69	0.00	4,288.69
71540 - UNV-Global Charges	0.00	1,624.15	0.00	1,624.15
71541 - UNVs-Contribution to security	0.00	1,429.86	0.00	1,429.86
71550 - UNV-Resettlement Allowance	0.00	2,378.68	0.00	2,378.68
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	360.32	0.00	360.32
71590 - UNV Development Effectiveness	0.00	8,991.58	0.00	8,991.58
71620 - Daily Subsistence Allow-Local	0.00	2,850.62	0.00	2,850.62
71635 - Travel - Other	0.00	866.17	0.00	866.17
72205 - Office Machinery	0.00	44.82	0.00	44.82
72415 - Courier Charges	0.00	552.03	0.00	552.03
72420 - Land Telephone Charges	0.00	443.72	0.00	443.72
72425 - Mobile Telephone Charges	0.00	660.16	0.00	660.16
72505 - Stationery & other Office Supp	0.00	786.95	0.00	786.95
73120 - Utilities	0.00	305.83	0.00	305.83
73406 - Maintenance of Equipment	0.00	257.98	0.00	257.98
73410 - Maint, Oper of Transport Equip	0.00	5,200.14	0.00	5,200.14
73505 - Reimb to UNDP for Supp Srvs	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	140.47	0.00	140.47
74525 - Sundry	0.00	42.16	0.00	42.16
74598 - Direct Project Costs - GOE	0.00	17,832.83	0.00	17,832.83
75105 - Facilities & Admin - Implement	0.00	16,347.49	0.00	16,347.49
75705 - Learning costs	0.00	42.17	0.00	42.17
76125 - Realized Loss	0.00	2.75	0.00	2.75
76135 - Realized Gain	0.00	- 96.17	0.00	- 96.17

Total for Fund 30079	0.00	249,789.63	0.00	249,789.63
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Total for Activity ACTIVITY 8	0.00	249,789.63	0.00	249,789.63
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Activity : ACTIVITY 9 (MGT & OPS-ACT 2)

Fund : 30079 (EUROPEAN COMMISSION)

64398 - Direct Project Cost-Staff	0.00	16,050.31	0.00	16,050.31
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Combined Delivery Report by Activity

<b>Project Id : 00068311 Governance for Local Economic</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>		
<b>Output # : 00087393 Support District Dev Plans</b>	<b>Impl. Partner :</b>	<b>02854 UNDP (Direct Execution)</b>		
	<b>Location :</b>			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71405 - Service Contracts-Individuals	0.00	33,007.41	0.00	33,007.41
71410 - MAIP Premium SC	0.00	102.91	0.00	102.91
71415 - Contribution to Security SC	0.00	1,157.66	0.00	1,157.66
71620 - Daily Subsistence Allow-Local	0.00	4,702.82	0.00	4,702.82
71635 - Travel - Other	0.00	104.25	0.00	104.25
72105 - Svc Co-Construction & Engineer	0.00	3,748.61	0.00	3,748.61
72420 - Land Telephone Charges	0.00	812.57	0.00	812.57
72425 - Mobile Telephone Charges	0.00	664.66	0.00	664.66
72505 - Stationery & other Office Supp	0.00	937.81	0.00	937.81
72805 - Acquis of Computer Hardware	0.00	1,033.01	0.00	1,033.01
73104 - Leased Building	0.00	1,449.39	0.00	1,449.39
73105 - Rent	0.00	1,368.79	0.00	1,368.79
73120 - Utilities	0.00	7.21	0.00	7.21
73125 - Common Services-Premises	0.00	5,288.90	0.00	5,288.90
73405 - Rental & Maint-Other Office Eq	0.00	131.74	0.00	131.74
73406 - Maintenance of Equipment	0.00	199.46	0.00	199.46
73410 - Maint, Oper of Transport Equip	0.00	9,440.47	0.00	9,440.47
73505 - Reimb to UNDP for Supp Srvs	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	140.48	0.00	140.48
74310 - Contributions to JIU	0.00	1,177.48	0.00	1,177.48
74525 - Sundry	0.00	51.20	0.00	51.20
74598 - Direct Project Costs - GOE	0.00	6,878.70	0.00	6,878.70
74696 - PP&E Expensed Items	0.00	4,715.61	0.00	4,715.61
75105 - Facilities & Admin - Implement	0.00	6,522.02	0.00	6,522.02
76125 - Realized Loss	0.00	1.87	0.00	1.87
76135 - Realized Gain	0.00	- 48.56	0.00	- 48.56
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>99,646.78</b>	<b>0.00</b>	<b>99,646.78</b>
<b>Total for Activity ACTIVITY 9</b>	<b>0.00</b>	<b>99,646.78</b>	<b>0.00</b>	<b>99,646.78</b>
<b>Total for Output : 00087393</b>	<b>0.00</b>	<b>6,288,463.55</b>	<b>0.00</b>	<b>6,288,463.55</b>
<b>Project Total :</b>	<b>0.00</b>	<b>6,288,463.55</b>	<b>0.00</b>	<b>6,288,463.55</b>

Signed By :

  
Lovita Ranguttee, Dept. Country Director.


Date :


08/2/2016

Signed By :

Date :



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

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



**Selection Criteria :**

Business Unit : LKA10  
Period : Jan-Dec (2015)  
Selected Project Id : 00068311  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00087393

Project Id : ALL		Period : Jan-Dec (2015)		
Output # : ALL		Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
43401 - Sri Lanka - Central	0.00	366,303.91	0.00	366,303.91
43402 - Sri Lanka - UN Dev Coord	0.00	0.00	0.00	0.00
43404 - Sri Lanka - Dem. Governance	0.00	1,774.86	0.00	1,774.86
43405 - Sri Lanka - Energy & Envirnmnt	0.00	0.00	0.00	0.00
43417 - Sri Lanka - Ampara	0.00	853,320.15	0.00	853,320.15
43418 - Sri Lanka - Batticaloa	0.00	1,387,408.37	0.00	1,387,408.37
43420 - Sri Lanka - Jaffna	0.00	74.26	0.00	74.26
43422 - Sri Lanka - Kilinochchi	0.00	8,994.11	0.00	8,994.11
43424 - Sri Lanka - Moneragala	0.00	485,483.64	0.00	485,483.64
43425 - Sri Lanka - Mannar	0.00	950,960.20	0.00	950,960.20
43429 - Sri Lanka - Vavuniya	0.00	959,286.20	0.00	959,286.20
43430 - Sri Lanka - Colombo	0.00	581,107.42	0.00	581,107.42
43432 - Sri Lanka - Anuradhapura	0.00	420,873.74	0.00	420,873.74
43433 - Sri Lanka - Puttalam	0.00	272,876.69	0.00	272,876.69





**Funds Utilization**

**Selection Criteria :**

Business Unit : LKA10  
Period : Jan-Dec (2015)  
Selected Project Id : 00068311  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00087393

Project/Award: 00068311 Governance for Local Economic

Period : As Of Dec31,2015

Output #	00087393	Impl. Partner :02854 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		125,354.93
	Inventory		0.00
	Prepayments		0.00
	Commitments		1,507,202.07


## Annex 2: Statement of Fixed Assets

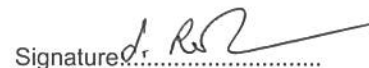
Statement of Assets as of 31 December 2015

Location	Operz Asset ID	Category	Description	TAG Number	Serial Number	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quanti	Departm	Impl	Age	Donor	Project	Fund code
LKAADMS05	LKA 000000000868	Vehicles	TOYOTA LANDCRUISER KV-9205	KV-9205	JTEEB71J-507019050	4/2/2013	7/1/2013	6,701.91	2,872.73	1	43401	001981	10159	00087393	30079	
LKAGESIBAT	LKA 000000000875	Vehicles	TOYOTA LANDCRUISER KV-9199	KV-9199	JTEEB71J-907019018	4/2/2013	7/1/2013	33,131.44	26,229.06	1	43401	001981	10159	00087393	30079	
LKAGESIBAT	LKA 000000000930	ICT	A Notebook computers E6430 -	LKA10-000930	CTFGSY1	11/11/2013	11/11/2013	1,701.12	1,240.40	1	43430	001981	10159	00087393	30079	
LKAGESICOL	LKA 000000000899	ICT	A Notebook computers - Latitu	LKA10-000899	3LGZLX1	8/1/2013	8/1/2013	1,607.61	1,121.98	1	43430	001981	10159	00087393	30079	
LKAGESICOL	LKA 000000000927	ICT	A Notebook computers E6430 -	LKA10-000927	83JGSY1	11/11/2013	11/11/2013	1,701.12	1,240.40	1	43430	001981	10159	00087393	30079	
LKAGESICOL	LKA 000000000928	ICT	A Notebook computers E6430 -	LKA10-000928	DVFGSY1	11/11/2013	11/11/2013	1,701.12	1,240.40	1	43430	001981	10159	00087393	30079	
LKAGESICOL	LKA 000000000931	ICT	A Notebook computers E6430 -	LKA10-000931	12GGSY1	11/11/2013	11/11/2013	1,701.12	1,240.40	1	43430	001981	10159	00087393	30079	
LKAGESICOL	LKA 000000000932	ICT	A Notebook computers E6430 -	LKA10-000932	78HGSY1	11/11/2013	11/11/2013	1,701.12	1,240.40	1	43430	001981	10159	00087393	30079	
LKAGESICOL	LKA 000000000933	ICT	A Notebook computers E6430 -	LKA10-000933	72GGSY1	11/11/2013	11/11/2013	1,701.12	1,240.40	1	43430	001981	10159	00087393	30079	
LKAGESICOL	LKA 000000000936	ICT	A Notebook computers E6430 -	LKA10-000936	5WFGSY1	11/11/2013	11/11/2013	1,701.12	1,240.40	1	43430	001981	10159	00087393	30079	
LKAGESIMAN	LKA 000000000871	Vehicles	TOYOTA DOUBLE CAB PF-1937	PF-1937	AHTFR22G-206067933	4/2/2013	7/1/2013	23,637.46	18,712.99	1	43430	001981	10159	00087393	30079	
LKAGESIMAN	LKA 000000000935	ICT	A Notebook computers E6430 -	LKA10-000935	6VFGSY1	11/11/2013	11/11/2013	1,701.12	1,240.40	1	43430	001981	10159	00087393	30079	
LKAGESIMON	LKA 000000000876	Vehicles	TOYOTA DOUBLE CAB PF-1938	PF-1938	AHTFR22G-206068404	4/2/2013	7/1/2013	23,637.46	18,712.99	1	43430	001981	10159	00087393	30079	
LKAGESIMON	LKA 000000000937	ICT	A Notebook computers E6430 -	LKA10-000937	FWFGSY1	11/11/2013	11/11/2013	1,701.12	1,240.40	1	43430	001981	10159	00087393	30079	
LKAGESIPUT	LKA 000000000870	Vehicles	TOYOTA LANDCRUISER KV-9200	KV-9200	JTEEB71J-807018992	4/2/2013	7/1/2013	33,131.44	26,229.06	1	43401	001981	10159	00087393	30079	
LKAGESIVAV	LKA 000000000869	Vehicles	TOYOTA LANDCRUISER KV-9203	KV-9203	JTEEB71J-407019038	4/2/2013	7/1/2013	33,131.43	26,229.05	1	43401	001981	10159	00087393	30079	
LKAGESIVAV	LKA 000000000934	ICT	A Notebook computers E6430 -	LKA10-000934	10GGSY1	11/11/2013	11/11/2013	1,701.12	1,240.40	1	43430	001981	10159	00087393	30079	
								171,989.95	132,511.86							

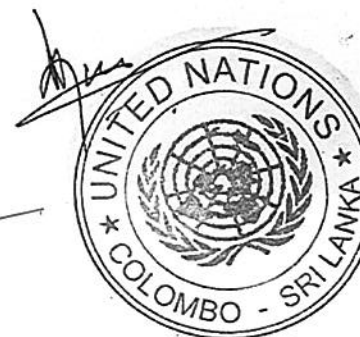



Signature -----  
Lovita Ramguttee  
Deputy Country Director  
UNDP Sri-Lanka  
Date: 08-02-2016


  
Signature -----  
Chanaka Liyanage  
Asset Focal Point - CO  
UNDP Sri Lanka

  
Signature -----  
Ravel Rex  
Asset Focal Point - Project  
UNDP Sri Lanka

*Certified extract from Altan.*



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

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

### Annex 3:      Audit Findings Priority Ratings

### Annex 3: Audit Findings Priority Ratings

The following categories of priorities are used:

<b>High (Critical)</b>	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
<b>Medium (Important)</b>	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
<b>Low</b>	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. <b>Therefore, low priority recommendations are not included in the audit report.</b>