

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP PAKISTAN

FATA TRANSITION AND RECOVERY PROGRAMME
(Directly Implemented Project No. 88875, Output Nos. 95343 and 101748)

Report No. 1852

Issue Date: 14 September 2017

**Report on the Audit of UNDP Pakistan
FATA Transition and Recovery Programme
(Project No. 88875, Output Nos. 95343 and 101748)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte from 2 May to 2 June 2017, conducted an audit of FATA Transition and Recovery Programme, Project No. 88875, Output Nos. 95343 and 101748 (the Project), which is directly implemented and managed by the UNDP Country Office in Pakistan (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 included expenses for the period from 1 January to 31 December 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016 as well as Statement of Assets as of 31 December 2016. 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). 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	NFM** (in \$ '000)	Amount (in \$ '000)	Opinion
7,329	Qualified	427	871	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$16,683,030. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country (\$589,806). Also excluded were expenses incurred at the "responsible party" level (\$8,764,535), which were subject to a separate audit that resulted in an unqualified opinion.

**NFM= Net Financial Misstatement

The audit firm qualified its opinion on project expenses due to costs totaling \$427,345 that were found not related to the Project, unsupported, or disbursed not in accordance with the contract terms.

At the time the audit report is being issued, OAI is investigating complaints related to responsible parties who are implementing some activities of the Project.

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.

Key recommendation(s): Total = 7, high priority = 2

The seven recommendations aim to ensure the reliability and integrity of financial and operational information. For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. All high (critical) priority recommendations are presented below:

Excess payments made to subcontractor (Issue 1.1)	The Office paid the vendor for services rendered relating to damage assessments of schools and other facilities using a rate that was not in accordance with the contract terms. This action resulted in an overpayment of \$16,848. Further, the Office did not provide evidence of approval when the scope of work was revised.
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Recommendation: The Office should ensure all payments made are in accordance with contract terms and any changes in scope of work should be approved. The management should also take necessary measures to recover from the vendor excess payment of \$16,848.

Costs of other projects charged to the Project (Issues 2.1 and 2.2)	Payroll expenses of \$260,600 and construction costs of \$149,897 of another project were charged to the Project. The Office clarified that these expenses were actually for the Project. However, there was a lack of documentation or details of these expenses to support that they indeed relate to the Project.
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Recommendation: The Office should ensure that all expenses charged to the Project are supported with adequate documentation. All expenses should be reviewed and approved at appropriate level, before processing and recording expenses.

Management comments and action plan

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



Helge S. Osttveiten
Director
Office of Audit and Investigations



**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS
DEVELOPMENT PROGRAM PAKISTAN**

**DIRECTLY IMPLEMENTED PROJECT (DIM)
FATA TRANSITION AND RECOVERY PROGRAMME (FTRP)
ATLAS PROJECT NO.: 00088875**

**OUTPUT NUMBERS 00095343 & 000101748
FOR THE PERIOD FROM JANUARY 01, 2016 TO DECEMBER 31, 2016**

Issued on: August 24, 2017

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APPENDIX 2: STATEMENT OF FIXED ASSETS

PART 1 EXECUTIVE SUMMARY

Deloitte Yousuf Adil (Deloitte), Member of Deloitte Touch Tohmatsu Limited, conducted a financial audit of “FATA Transition and Recovery Programme (FTRP) (project no. 00088875)”, directly implemented by UNDP Pakistan (‘the office’) for the period 1 January 2016 to 31 December 2016. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

1.1 Project Background

In 2015, the FATA Sustainable Return and Rehabilitation Strategy (SRRS) was developed by the FATA Secretariat to ensure that displaced people returning home could rebuild their lives and livelihoods in an enabling environment, characterized by rehabilitated infrastructure, access to services, good governance and re-established law and order.

To capitalize on this, UNDP launched the FATA Transition and Recovery Programme in May 2015 to support the FATA Secretariat in implementing the SRRS with the overarching aim that all people displaced by conflict are able to return safely, voluntarily and sustainably to FATA.

The FATA Transition and Recovery Programme (FTRP) is based on an iterative and solution-driven approach to addressing the issues faced by displaced people. It aims to catalyse the political and technical agents and processes for FATA's mainstreaming, improved governance, service delivery and economic revitalization.

Under this programme, UNDP is working in collaboration with the government and local communities including marginalized groups such as women and youth. The broader objectives of stabilization, peacebuilding, improved citizen-state relationships and community voice for advocacy are pursued across all UNDP's FATA programme objectives.

In line with the SRRS strategy, UNDP seek the following objectives:

1. **Recovery and reforms:** Help establish governance mechanisms to ensure durable returns and long-term stabilization of FATA.
2. **Increased community engagement & citizen empowerment:** Empower 72,000 returnees to participate actively in the rehabilitation process in order to improve their living conditions.
3. **Access to basic services:** Expand access to basic social services for returnees, meeting increased demand for 70,000 people.
4. **Improved livelihoods:** Improve the livelihoods of 8,000 returnees, including at least 3,000 women.
5. **Access to quality education & infrastructure:** Improve access to quality basic education services for approximately 45,000 children through rehabilitation of schools (including WASH facilities) and increase community mobilization for peacebuilding.

1.2 Audit objectives

The objective of the financial audit is to express an opinion on the Project's financial statements. The specific objectives were to:

Report on the Financial Audit of the UNDP Pakistan DIM project “FATA Transition and Recovery Programme (FTRP)” – Project Number 00088875 - for the period from 1 January 2016 to 31 December 2016.

- I. Express an opinion on whether the financial expenses incurred by the project from 1 January 2016 to 31 December 2016 and the funds utilization as at 31 December 2016 are fairly presented in accordance with UNDP Accounting policies and that the expenses incurred were :
 - a. in conformity with the approved project budgets;
 - b. for the approved purposes of the project;
 - c. in compliance with the relevant regulations and rules, policies and procedures of UNDP; and
 - d. supported by properly approved vouchers and other supporting documents.
- II. Express an opinion on whether the statement of fixed assets presents fairly the balance of the assets of the UNDP project as at 31 December 2016.
- III. Express an opinion on whether the statement of cash held by the Project presents fairly the cash and bank balance of UNDP project as at 31 December 2016. Based on discussion with management, the Project does not operate a dedicated bank account, consequently, there was no statement of cash balance as at 31 December 2016.
- IV. Providing the progress made in implementing the recommendations raised in a previous year audit report. Based on discussion with the management, the financial audit of project was not carried in prior years, therefore no follow-up on the status of **implementation of the previous year's audit is** required.

The Financial Audit was conducted in accordance with the International standards of Auditing (ISA), 700 series.

1.3 Audit scope:

The audit covered all activities of the Project during the period from 1 January 2016 to 31 December 2016 as well as a review of project reports and records located at the UNDP country office in the Pakistan.

The scope of the audit does not include:

Activities and expenses incurred or undertaken at the level of responsible parties i.e. subcontract / contract signed by 3rd party for the Project, 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 country office.

Report on the Financial Audit of the UNDP Pakistan DIM project “FATA Transition and Recovery Programme (FTRP)” – Project Number 00088875 - for the period from 1 January 2016 to 31 December 2016.

As such the summary of expenditure has been shown below:

	US\$
Total expenditure as per Combined Delivery Report (CDR)	16,683,030
*UNDP Pakistan expenditure not audited	(9,354,341)
UNDP Pakistan expenditure covered under the scope of this audit	7,328,689

*This amount includes expenses already covered under NIM audit amounting to US\$ 8,764,535, and thus excluded from the scope of audit. It also includes payroll cost of international staff, amounting to US\$ 518,735, processed and approved outside Pakistan. Supporting documentation is not retained at the level of the UNDP country office, hence are not within the scope of the audit. Breakup of such cost is as follows:

	US\$
61305 Salaries - IP Staff	302,198
61310 Post Adjustment - IP Staff	91,121
62305 Dependency Allowances-IP Staff	368
62310 Contrib To Jt Staff Pens Fd-IP	84,026
62340 Annual Leave Expense - Ip	(4,214)
63335 Home Leave Trvl & Allow-IP Staff	6,998
63365 Special Oper Living Allow-IP	38,238
	518,735

Similarly, international procurements amounting to US\$ 71,071 were also not within our scope, as their documentation is also not kept at the UNDP country office level as these procurements are directly dealt by the UNDP Head Quarters and procurement procedures were kept at the head office level.

Further, due to security and Non-Objection Certificates (NOC) issues in FATA region, we could not physically visit the sites for assessment / inspection of actual ground realities. We had to rely on UNDP engineer reports/ spot checks, pictures, Monitoring and evaluations (M&E) department reports and reporting from third parties, where possible, for assessment of actual work underlying the recorded expenses.

1.4 Summary of audit opinions

- (i) Combined delivery report (CDR) and fund utilization statement – Qualified Opinion**
- (ii) Statement of fixed assets – Unqualified opinion**
- (iii) Statement of cash – Not Applicable**

1.5 Key observations

Total observations resulting from audit were eight with three being categorized as high (critical) priority and five categorized as medium (Important) priority.

High priority observations are summarized below:

Report on the Financial Audit of the UNDP Pakistan DIM project "FATA Transition and Recovery Programme (FTRP)" – Project Number 00088875 - for the period from 1 January 2016 to 31 December 2016.

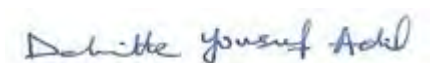
1. Certain Payments were made to a subcontractor in excess of the amounts agreed in the contract without proper justification/ supporting in file (ML Observation 1.1).
2. Cost of other projects have been charged to FTRP to cover the deficit of other projects (ML observation 2.1 & 2.2)

Following ineligible/ unsupported cost were noted during performance of our audit procedures:

Description	US\$	Reference to ML
Excess payments made to subcontractor	16,848	1.1
Payroll Cost of other Projects charged to FTRP	260,600	2.1
Other Cost of other Projects charged to FTRP	149,897	2.2
Total	427,345	

We have described in the Part 3 of this report our observations and findings in detail.

We wish to express our appreciation for the cooperation extended to our representatives during the course of their work.



Chartered Accountants

Shahzad Ali
Partner

Deloitte Yousuf Adil, Chartered Accountants,
Islamabad
Pakistan

Dated: August 24, 2017

PART 2 FINANCIAL AUDIT REPORTS

To The Director
Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

Dear Sir,

2.1 REPORT ON STATEMENT OF EXPENSES

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement (“the statement”) of the UNDP project (Atlas project number: 00088875, and output numbers 00095343 and 000101748), **“FATA Transition and Recovery Programme”** for the period from January 01, 2016 to December 31, 2016.

The CDR expenditure totaling US\$ 16,683,030, is comprised of expenditure directly incurred by the UNDP Country Office in Pakistan for an amount of US\$ 7,328,689 and expenditure incurred by entities other than the Country Office for an amount of US\$ 9,354,341. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Pakistan of US\$ 7,328,689.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for opinion section of our report, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 7,328,689 directly incurred by the UNDP Country Office in Pakistan and charged to the project for the period from January 01, 2016 to December 31, 2016 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.

Basis for qualified opinion

1. The results of our tests disclosed the following material questioned costs :

US\$ 427,345 in costs that are explicitly questioned because they are not project related, unsupported or not as per the terms of the contracts/ agreements.

2. Due to law & order and security situation in the region and non-availability of Non Objection Certificates (NOC) to travel to the FATA region, we were unable to carry out visit to physically verify the costs incurred on the project sites and assess its existence.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the **auditor’s responsibilities** for the audit of the CDR and Funds Utilization section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of **Accountants’** Code of Ethics for Professional Accountants (IESBA

Code) and Code of Ethics issued by Institute of Chartered Accountants of Pakistan (ICAP), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilisation statement that are free from material misstatement, whether due to fraud or error.

Auditor’s responsibilities

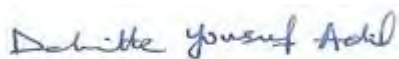
Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilisation statement are free from material misstatement, whether due to fraud or error, and to issue an **auditor’s** report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilisation statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 **organization’s** internal control.

Report on the Financial Audit of the UNDP Pakistan DIM project "FATA Transition and Recovery Programme (FTRP)" – Project Number 00088875 - for the period from 1 January 2016 to 31 December 2016.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Accountants

Engagement partner
Shahzad Ali

Deloitte Yousuf Adil, Chartered Accountants,
Islamabad
Pakistan

Dated: August 24, 2017

2.2 REPORT ON STATEMENT OF FIXED ASSETS

To The Director
Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

Dear Sir

We have audited the accompanying statement of fixed assets of the UNDP project (Atlas project number: 00088875 and output numbers 00095343 and 000101748), “**FATA Transition and Recovery Programme**” as at December 31, 2016

Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project [Atlas project number: 00088875 and output no.00095343 and 000101748] amounting to US\$ 870,729 as at December 31, 2016 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the **auditor’s responsibilities for the audit of the statement of fixed assets**. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (IESBA Code) and Code of Ethics issued by Institute of Chartered Accountants of Pakistan (ICAP), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the statement of fixed assets of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditor’s responsibilities for the audit

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue **an auditor’s report that includes our opinion**. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

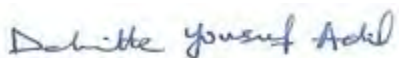
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures

responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 **organization's** internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Accountants

Engagement partner
Shahzad Ali

Deloitte Yousuf Adil, Chartered Accountants,
Islamabad
Pakistan

Dated: August 24, 2017

PART 3: MANAGEMENT LETTER

A. Summary of Audit Findings

Observation	Reference	Rating
Excess payments made to subcontractor	1.1	High (Critical)
Release of payments despite discrepancies in claimed amounts	1.2	Medium
Cost of other Projects charged to FTRP	2.1, 2.2	High (Critical)
Non-Compliance of UNDP Micro-Capital Grant Agreements (MCGA) Guidelines	3	Medium
Non-compliance of POPP regarding engagement of an NGO under RPA	4	Medium
Budget overruns	5	Medium
Non-compliance of approved Budget / AWP regarding procurement of vehicles	6	Medium

Categorization of observations

Our audit findings in management letter have been categorized as follow:

High (Critical)	Action is considered imperative to ensure that UNDP is not exposed to high risk
Medium (Important)	Action is considered necessary to avoid exposure to significant risks
Low	Action is considered desirable and should result in enhanced control or better value for money

A. Details of audit findings

1. Subcontractor cost

Our audit procedures have identified various instances where payments were made to subcontractors against the cost billed to UNDP that were not as per the contract or agreed scope.

1.1 Excess payments made to subcontractor

Observation

The Project had contracted a vendor, "A", for damage assessment of schools and other facilities, for **preparation of Bill of Quantity (BoQs) and engineer's estimates, for fee of PKR 5,413,200 (US\$ 52,050)** to be paid in three equal tranches (PKR 1.8 million per tranche) on completion of 35 schemes each in 1st, 2nd installments and 30 schemes in last installment totally 100 schemes. The scope initially covered assessment of 52 schools, 11 Health facilities, 8 Roads, 6 Irrigation infrastructure, 7 livestock facilities and 16 DWSS schemes as tabulated below:

Description	No. of Schemes	Rate Quoted in US\$	Expense Paid in US\$	Difference (US\$)
Schools	52	14,550	36,435	21,885
Health Facilities	11	4,600	-	-
DWSS	16	11,800	-	-
Roads	8	10,700	-	-
Irrigation Infrastructure	6	7,200	-	-
Livestock Facilities	7	3,200	-	-
Total	100	52,050	36,435	21,885

Description	Total scheme/schools cost	Number of scheme/schools	Per scheme/school cost
Per scheme cost - as per management (PKR)	5,413,200	100	54,132
Per school cost- should have been calculated (PKR)	1,513,200	52	29,100
Cost over paid per School (PKR)			25,032
Total cost over paid for 70 schools (PKR)			1,752,240
Total cost over paid for 70 schools (US\$)			16,848

The payment made to "A" was based on the overall per scheme price i.e. PKR 54,132 as opposed to the average rate of per school cost (PKR 29,100). Consequently, resulting higher payment to the contractor (PKR 1,752,240)

Report on the Financial Audit of the UNDP Pakistan DIM project “FATA Transition and Recovery Programme (FTRP)” – Project Number 00088875 - for the period from 1 January 2016 to 31 December 2016.

The Project indicated that the scope was revised to increase the number of schools to 70 from 52, whereas “A” scope for other facilities was cancelled. However, we have not been **provided any supporting’s for revision in scope of work or revised BoQ’s.**

Further, we noted that the cost of 52 schools agreed in the contract was PKR 1.5 million only (US\$ 14,550), however UNDP made payments of PKR 3.7 million (US\$ 35,576), which represented the full payments as per 1st and 2nd tranche, despite the revision in scope and cancellation of all other activities as mentioned above, leading to excess payment of PKR 1.75 million (**US\$ 16,848**).

Ref: Voucher ID 133511.

In addition, though the scope of schools had increased from 52 to 70, it still does not fully justify the cost escalation/ full payments for 1st and 2nd tranche.

Priority

High

Recommendation

The management should ensure that all payments are in accordance with the contract terms and any changes in scope of work should be approved with adequate documentation kept in file. Moreover, Management should take necessary measures to recover excess payment of PKR 1.75 million (US\$ 16,848) from vendor.

Management Response

Agreed

The TOR for the procurement of “A” services was meant for a number services including the rehabilitation assessment of schools. In this case, UNDP signed the referenced contract PROMPT ID 7479 on 17th February for the rehabilitation needs assessment of 100 schemes and the payments were made according to the Section 3: Price and Payment of the signed contract (refer to the clause 3.4 of the agreement).

Deloitte Response

Management has agreed to the observation and provided explanation in management comments.

1.2 Release of payments despite discrepancies in claimed amounts

Observation

UNDP had contracted a third party, "B" for assessment and certification of its civil works completed or in progress by different subcontractors.

Based on review of invoices and supporting documents against voucher 137034, we noted differences in amounts claimed by the Contractor and that certified by "A" (Difference: US\$ 32,823). Despite these differences, UNDP released the payment to the contractor.

School name	Invoice amount Claimed by Contractor	As per SES Report	
		Verified by SES	Unverified by SES
		Amount in US\$	
GGPS Ayub Kaly	8,710	-	8,710
GGPS kohi Sher Hyder killi	6,306	3,445	2,861
Naway kamar	10,840	3,622	7,218
Amin Khan Kill	9,004	-	9,004
Shin Akber	7,476	2,446	5,030
TOTAL	42,336	9,513	32,823

As per the management, since this was only the release of second tranche, in order to ensure smooth flow of work, payments have to be released, however, final tranche is released only after satisfactory completion of job as per the contract.

We were provided final completion report and certification from "A" pertaining to final tranche under the contract, based on which the work certified by "A" and that claimed by Contractor was reconciled in agreement with the contract.

Though in above case the work was completed as per the contract and final payment was released on completion of all activities, UNDP is exposed to high financial risk due to release of payments in advance of the completion of activities, as Contractor may default in its fulfilling its remaining commitments.

Priority

Medium

Recommendation

All payments to vendors should only be released on completion of activity as per the contract.

Management Response

Agreed.

The contractor submitted interim payment request in the last week of November 2016 which was processed in mid-December 2016. The final payments were made on basis of third party verification of itemized costs.

Deloitte Response

The management has agreed to this observation, our observation has highlighted non-compliance of the contract terms and advance payment without the completion of stipulated requirements.

2. Cost of other Projects charged to FTRP

2.1 Payroll cost

Observation

We observed that payroll expense amounting to \$ 260,600 were incorrectly transferred from projects Early Recovery Preparedness and Response Programme and Community Resilience Malakand Project (Project no. 83038) to FATA Transition and Recovery Programme (FTRP).

The Management stated that payroll cost of some employees who had been working for FTRP project during the startup phase, was being charged to other projects, since the Atlas project ID of FTRP was not created in ATLAS system. That cost was transferred to the relevant project (FTRP) later on after the Atlas ID was created.

However, we were not provided any supporting documents for such transfers evidencing that such expense related to the FTRP project, such as basis of charge out cost, time sheets of the relevant employees evidencing that these employees worked for FTRP for the costs transferred, etc.

Charging of other project cost to FTRP is non-compliance of cost sharing agreements with the donors, UNDP policies and approved budgets. Such cost may not be recoverable from the Donors in absence of appropriate explanations and documentations. The expenses pertaining to the project should only be charged based on appropriate documentation and supporting's.

Below is summary of observations and management responses in respect of each observation:

Description	Amount US\$
Observation	
2.1.1 SDC expenses incurred under Early Recovery Preparedness and Response Programme were reallocated to FATA Recovery Programme. As per the documentation these expenses were reallocated to avoid Cost Sharing (CS) deficit in Early Recovery Preparedness and Response Programme.	30,379

Management Response

The FATA Recovery programme (Atlas ID 88875) evolved from the Early Recovery Preparedness & Response Project (Atlas ID 75389), which was meant for supporting the IDPs in hosting areas. Most of the activities that were initiated under ERPR were subsequently transferred under the FRP project in early 2016. Accordingly, the CO management approved transfer of the staff hired under ERPR to FRP in January 2016. This GLJE was created to transfer some of the staff costs which were previously incurred under ERPR in order to reconcile the financial reports.

Deloitte Response

We have not been provided with any supporting documents evidencing basis of charge out cost, time sheets of the relevant employees evidencing that these employees worked for FTRP for the costs transferred. Hence we cannot verify these costs.

Observation

39,753

2.1.2 Expenses incurred under Early Recovery Preparedness and Response Programme were reallocated to FATA Recovery Programme. As per the documentation these expenses were reallocated to avoid CS deficit Early Recovery Preparedness and Response Programme.

Management Response

Same as above.

The FATA Recovery programme (Atlas ID 88875) evolved from the Early Recovery Preparedness & Response Project (Atlas ID 75389), which was meant for supporting the IDPs in hosting areas. Most of the activities that were initiated under ERPR were subsequently transferred under the FRP project in early 2016. Accordingly, the CO management approved transfer of the staff hired under ERPR to FRP in January 2016. This GLJE was created to transfer some of the staff costs which were previously incurred under ERPR in order to reconcile the financial reports.

Deloitte Response

We have not been provided with any supporting documents evidencing basis of charge out cost, time sheets of the relevant employees evidencing that these employees worked for FTRP for the costs transferred. Hence we cannot verify these costs.

Observation

55,081

2.1.3 TRAC funds under Early Recovery Preparedness and Response Programme were reallocated to FATA Recovery Programme. As per the documentation, there were no such TRAC funds allocated to this project. Therefore, relevant expenditure is being transferred to FTRP.

Management Response

The staff payroll chart of account is established at the beginning of each financial year and it is revised as and when other sources of funds become available during the year. In this instance, UNDP signed cost sharing agreements with a number of donors (DFID, USAID and EU) during the financial year and, accordingly, adjustment entries were made through GLJE to correctly allocate project and Country Office staff costs across projects and donors.

Deloitte Response

We have only been provided with GLJE which shows the transfer of cost, still we have not been provided with any supporting documents evidencing basis of charge out cost, time sheets of the relevant employees evidencing that these employees worked for FTRP for the costs transferred. Hence we cannot verify these costs.

Observation

95,281

2.1.4 TRAC funds under Early Recovery Preparedness and Response Programme were reallocated to FATA Recovery Programme. As per the documentation, there were no such TRAC funds allocated to this project. Therefore, relevant expenditure is being transferred to FTRP.

Management Response

Same as above. The staff payroll chart of account is established at the beginning of each financial year and it is revised as and when other sources of funds become available during the year. In this instance, UNDP signed cost sharing agreements with a number of donors (DFID, USAID and EU) during the financial year and, accordingly, adjustment entries were made through GLJE to correctly allocate project and Country Office staff costs across projects and donors.

Deloitte Response

We have not been shared with the details of this cost, only we are provided with screen shot of adjusting entries in Atlas. We have not been provided with any supporting documents evidencing basis of charge out cost, time sheets of the relevant employees evidencing that these employees worked for FTRP for the costs transferred. Hence we cannot verify these costs.

Observation

40,106

2.1.5 TRAC funds under Community Resilience Malakand were reallocated to FATA Recovery Programme.

Management Response

Same as above. The staff payroll chart of account is established at the beginning of each financial year and it is revised as and when other sources of funds become available during the year. In this instance, UNDP signed cost sharing agreements with a number of donors (DFID, USAID and EU) during the financial year and, accordingly, adjustment entries were made through GLJE to correctly allocate project and Country Office staff costs across projects and donors.

Deloitte Response

We have not been shared with the details of this cost, only we are provided with screen shot of adjusting entries in Atlas. We have not been provided with any supporting documents evidencing basis of charge out cost, time sheets of the relevant employees evidencing that these employees worked for FTRP for the costs transferred. Hence we cannot verify these costs.

Total	260,600
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2.2 Observation

Certain construction and material/ supplies expenses have been transferred from project Early Recovery Preparedness and Response Programme (ERPRP) to FATA Transition and Recovery Programme (FTRP) in order to cover the deficit in ERPRP project

Summary of such instances are:

Transaction Id	Accounting Date	Account	Account description	Amount US\$
UNDP1-0006494717-30-MAY-2016-6	30-May-16	72105	Svc Co-Construction & Engineer	108,550
	30-May-16	72105	Svc Co-Construction & Engineer	14,227
	30-May-16	72210	Machinery and Equipment	8,999
	30-May-16	72805	Acquis of Computer Hardware	8,890
	30-May-16	72815	Inform Technology Supplies	3,504
	30-May-16	72405	Acquisition of Equip	5,727
Total				149,897

Management Response

In March 2014, UNDP and the Government of Japan (GOJ) signed a cost sharing agreement for US\$ 2.75m which funded activities both under ERPR (for North Waziristan IDPs in the hosting areas of Khyber Pakhtunkhwa) and FRP (for the IDPs returning to their areas in FATA). In 2016, the FATA Recovery programme (Atlas ID 88875) evolved from the Early Recovery Preparedness & Response Project (Atlas ID 75389). Most of the activities that were initiated under ERPR were subsequently transferred under the FRP project in early 2016.

After the creation of a new Atlas Award for FATA Project, an adjustment entry (GLJE) was created to transfer the related expenses from ERPRP to FRP. These costs includes the consultancy costs, cash for work payments and training costs which were all included in the approved Annual Work Plan 2016 of the FRP.

Deloitte Response

We have only been provided with GLJE which shows the transfer of cost. Details and supporting documents evidencing that construction work and supplies pertained to FTRP project/activities were also not provided. In absences of these documents and evidences we are unable to verify these costs.

Priority

High

Recommendation

UNDP should ensure that all expenses charged to a project are supported with adequate documentations, to ensure their recoverability. All expenses should be reviewed and approved at appropriate level, before processing and recording of expense.

Management Response

See Management responses against each observation above.

Deloitte Response

See Deloitte responses against each management response above.

3. Non-Compliance of UNDP (Micro-Capital Grant Agreements) MCGA Guidelines

Observation

As per MCGA Guidelines; an individual micro-capital grant may not exceed \$150,000. Further it states that a recipient organization may receive multiple grants provided the grants do not exceed on a cumulative basis \$300,000 within the same Programme or project. To receive multiple grants, the recipient organization must have produced the results agreed to in the prior grant agreement, and a new micro-capital grant agreement must be approved by the steering committee. If the \$300,000 cumulative limit is to be exceeded, the country office must submit a request through the Regional Bureau for clearance by BOM/OFA.

Review of selected MCGAs revealed following observations:

1. MCGAs exceeding US\$ 300,000 on cumulative basis

CERD (Center of Excellence for Rural Development) received/ signed MCGAs worth US\$ 281,716 (PKR 29,298,500) and US\$ 144,231 (PKR 15,000,000), during 2015/16 under same Programme totaling to US\$ 425,947, well exceeding the defined threshold, which is a non-compliance of above mentioned guidelines. Further, we did not find any evidence of review of selection process by steering committee or evidence of clearance from Regional Bureau.

2. Individual MCGAs exceeding US\$ 150,000

CYAAD and Poverty Alliance Welfare Trust received/ signed MCGA worth US\$ 192,000 and US\$ 211,500 respectively, exceeding the threshold for individual MCGA.

3. Multiple grants to individual NGO exceeding US\$ 150,000

Sarhad Rural Support Programme received/ signed MCGAs worth US\$ 112,000 (PKR 11,729,340) and US\$ 144,000 (PKR 15,000,000). We did not find any documentation/ minutes of meetings evidencing performance evaluation of such party before granting of new MCGA and approvals of steering committee.

We have been given to understand that UNDP do not have the process for review and approval of MCGAs as required by the MCGA guidelines (review/ approval of PAC or Project Board). The Management explains that Adhoc committees are setup to perform reviews and recommend approval to the CD/DCD. However, we could not find any minutes of the meetings of such committee evidencing their review process, to obtain assurance over transparent selection process for MCGAs.

There was lack of documentation noted evidencing transparent selection process for MCGAs.

Further, we noticed absence of any Project Board or steering committees to ensure transparent selection process.

Priority

Medium

Recommendation

UNDP Management should ensure that all contracts under MCGAs should be in compliance with MCGA guidelines. This should include ensuring:

- (i) contracts with a given party do not exceed the prescribed limits/ threshold on individual as well as cumulative level..
- (ii) Proper documentation should also be kept in file evidencing all phases/ procedures of a transparent selection process are followed.
- (iii) Project Board/ Steering committee be setup to ensure transparent selection process.

Management Response

Agreed. However, it is important to note that the project targets areas in southern Khyber Pakhtunkhwa and FATA were declared as “restricted areas by the Government of Pakistan and military” due to militancy and ongoing military operations in those districts. As a result, NGOs and other implementing partners had very limited access to the target areas, which was granted by the government and army on a case by case basis and after a lengthy process of clearances – usually taking 3-9 months after an NGO gets a project contract; and even then, several NGOs are not granted access. As a result, UNDP’s work in this region has been with a small number of NGOs that have (a) the capacity to delivery projects – micro assessment; (b) have positive track record with the UN; and (c) are cleared by the government and military for these areas.

Moreover, in all these cases NGOs were selected using a competitive process and UNDP management established committees to undertake detailed evaluation of proposals and recommend NGOs for the implementation of project activities.

Deloitte Response

Management has agreed with the observation

4. Non-compliance of Programme and Operations Policies and Procedures (POPP) regarding engagement of an NGO under Responsible Party Agreement (RPA)

Observation

POPP: Engaging NGO as RP states:

The cumulative thresholds (regarding selection of RP) for the submission to Procurement Review Committees shall also apply to NGOs/CSOs engaged as RPs. Procurement Review Committees includes Contracts, Assets and Procurement Committee (CAP), Regional Advisory Committee on Procurement (RACP) and Advisory Committee on Procurement (ACP).

During the year, UNDP signed Responsible Party Agreements (RPAs) worth PKR 108 million with CERD, RPAs worth PKR 50 million and PKR 32 million with PRDS.

Review of above selected RPAs revealed following observations:

1. The above RPAs were not reviewed by Procurement Review Committees or any other independent UNDP committees.
2. The selection process of these NGOs was not fully supported with documentation. Basis of selection / shortlisting process of NGOs for call for proposal was not documented. Though the evaluation of NGOs was carried out and evaluation report of Technical Review Committee, was provided but recommendation and approval of independent Review Committees and respective head of BU was not in file. UNDP had used collaborative advantage criteria for selection process, however, we could not find any documents for evidence of such criteria used other than the evaluation report of Technical Review Committee.

Hence we are unable to conclude over transparency of selection process of NGOs under RPAs.

Priority

Medium

Recommendation

UNDP Management should ensure that all contracts under RPAs should be in compliance with UNDP policies and guidelines relating to selection of NGOs under RPAs.

The Management should also ensure that all contracts are reviewed and recommended by independent committees/ CAP reviews and their recommendations are appropriately documented.

Management Response

The RPA cases were evaluated by an ad-hoc committee, which was established by the Country Director and included DCD-P as chair and three senior staff from Finance Unit, SMU and CPRU as members. All documents including collaborative advantage criteria were submitted and approved by the Country Director. The selection committee minutes and final submissions are attached for reference. Unfortunately, due to staff changes the minutes of the ad-hoc committee could not be located.

Deloitte Response

Management agreed that the documentation was not complete and hence there was no evidence that the RPAs were reviewed by the Procurement Review Committee.

5. Budget overruns

Observation

Based on analysis of actual expense against budgeted cost, at output level, we noted following instances of budget overruns at different output levels:

Project	Activity	Description	Actual expense	Atlas Budget	Budget overruns	
			-----US\$-----		%	
101748	Activity 18	Access to quality education (Improved Infrastructure)	3,585,949	908,000	(2,677,949)	295%

Budget overrun may lead to excess cost that may not be accepted by the respective donors and hence non-recoverable.

Further, it was noted that though the Annual Work Plan had activity wise budgets, activity level wise budget was not being maintained in the system to analyze actual cost at activity level. Lack of analysis at activity level may lead to excess cost which may increase the risk of cost being not recoverable.

Priority

Medium

Recommendations:

UNDP should ensure that all expenses are within the approved budget limits and any access cost should be approved before incurring expenses. Budget variance analysis should be regularly conducted and budget limits should be monitored on a periodic basis.

Further, in line with AWP, budgets should also be maintained in the system at activity level to be able to analyze actual expense in each activity.

Management Response

Activity 18 was funded by USAID under ATLAS project ID 101748, these funds were initially channeled under ATLAS project ID 95343, and only later in the year (Q3 and Q4 2016) the revenue was transferred to the new ID. This caused a mismatch between the USAID budget available in ATLAS under the budget line and the relevant expenditure.

Furthermore, at the time of revenue transferring the USAID budget for activity 18 (rehabilitation–USAID) was erroneously transferred to activity 7 (rehabilitation–EU). By Q2

Report on the Financial Audit of the UNDP Pakistan DIM project “FATA Transition and Recovery Programme (FTRP)” – Project Number 00088875 - for the period from 1 January 2016 to 31 December 2016.

2017 all revenue and expenditure relative to USAID funds have been successfully transferred to ATLAS project ID 101748.

Deloitte Response

Management has agreed that actual expense is more than budgeted cost and excess cost is more than tolerable rate.

6. Non-compliance of approved Budgets/ AWP regarding procurement of vehicles

Observation

It was noted that the UNDP had procured vehicles during the year 2016 amounting to US\$ 499,739 (Allocated value to UNDP: US\$ 374,956). However, this procurement was not budgeted/ planned in Annual Work Plan. Total budget available for equipment in AWP was only US\$ 313,945, which was reserved for procurement of Laptops and IT equipment. Details of procurement of vehicles during 2016 are as under:

Description	Serial Number	Cost US\$
A Toyota L/C Soft	JTMHV09J104177388	60,767
A Toyota L/C Soft	JTMHV09J404174081	60,767
Toyota Armored vehicle	JTMJV09J104181989	39,102
Toyota Armored vehicle	JTMJV09J104181989	150,000
Toyota Armored vehicle	JTMJV09J004181210	39,103
Toyota Armored vehicle	JTMJV09J004181210	150,000
		499,739

Non-compliance of approved Budgets/ AWP may lead to costs that may not be accepted by the respective donors and hence non-recoverable.

Priority

Medium

Recommendations

UNDP should ensure that all procurements are strictly as per the approved budget and any additional procurements needs are reflected in the approved budget based on appropriate revisions to the AWP.

Management Response

While purchase of vehicles was not included in the AWP, the need for additional vehicles arose subsequently when the project required extensive travel to FATA areas by the project staff in order to monitor project activities. This necessitated purchase of additional vehicles and moving of existing UNDP armored vehicles to the FATA project to ensure timely follow up and monitoring of project activities. Rental vehicles were not an option as UN staff are not allowed to travel to FATA without armored vehicles. In all these cases, the project had funds available from the respective donors and there is no risk of ineligibility of these costs. For example, USAID agreement allocates \$1.39m for purchase of assets and these costs are within the available budget.

Deloitte Response

Management has agreed that purchase of vehicles were not reflected in the approved budget or AWP.



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Combined Delivery Report By Project

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UN Development Programme
Report ID: unglcdrp

Selection Criteria :

Business Unit : PAK10
Period : Jan-Dec (2016)
Selected Project Id : 00088875
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00088875 Return & Rehabilitation Suppor	Period : Jan-Dec (2016)
Output # : 00095343 Governance Reforms and CRL	Impl. Partner : 02373 UNDP (Direct Execution)
	Location : Pakistan
Govt Exp	UNDP Exp
UN Agencies Exp	Total Exp

Dept: 42401 (Pakistan - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	10,424.46	0.00	10,424.46
61205 - Salaries - GS Staff	0.00	6,897.28	0.00	6,897.28
61305 - Salaries - IP Staff	0.00	11,656.75	0.00	11,656.75
61310 - Post Adjustment - IP Staff	0.00	3,928.70	0.00	3,928.70
62110 - Contrib Joint Staff Pension-NP	0.00	1,972.86	0.00	1,972.86
62115 - Contrib to Med,SocIns-NP Staff	0.00	248.60	0.00	248.60
62120 - Hazard Duty Station Allow-NP	0.00	5.01	0.00	5.01
62140 - Annual Leave Expense - NO	0.00	855.06	0.00	855.06
62205 - Dependency Allow - GS Staff	0.00	211.43	0.00	211.43
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	1,348.76	0.00	1,348.76
62215 - Contrib. to Medical, social In	0.00	500.07	0.00	500.07
62240 - Annual Leave Expense - GS	0.00	465.58	0.00	465.58
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	3,781.15	0.00	3,781.15
62315 - Contrib. to medical, social in	0.00	55.61	0.00	55.61
62320 - Mobility, Hardship, Non-remova	0.00	1,801.95	0.00	1,801.95
62340 - Annual Leave Expense - IP	0.00	- 123.42	0.00	- 123.42
63335 - Home Leave Trvl & Allow-IP Stf	0.00	412.25	0.00	412.25
63340 - Proc trips/Rest & Recup-IP Stf	0.00	442.49	0.00	442.49
63365 - Special Oper Living Allow-IP	0.00	1,394.90	0.00	1,394.90
63530 - Contribution to EOS Benefits	0.00	1,234.03	0.00	1,234.03
63535 - Contribution to Security	0.00	2,058.38	0.00	2,058.38
63540 - Contribution to Training	0.00	187.04	0.00	187.04
63545 - Contribution to ICT	0.00	493.62	0.00	493.62
63550 - Contributions to MAIP	0.00	82.25	0.00	82.25
63555 - Contribution to UN JFA	0.00	1,069.48	0.00	1,069.48
63560 - Contributions to Appendix D	0.00	82.25	0.00	82.25
65115 - Contributions to ASHI Reserve	0.00	2,632.52	0.00	2,632.52
65135 - Payroll Mgt Cost Recovery ATLA	0.00	260.00	0.00	260.00
66105 - Overtime & Night Differential	0.00	472.66	0.00	472.66
71405 - Service Contracts-Individuals	0.00	1,868.84	0.00	1,868.84
71410 - MAIP Premium SC	0.00	4.13	0.00	4.13
71415 - Contribution to Security SC	0.00	102.94	0.00	102.94
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72120 - Svc Co-Trade and Business Serv	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	0.00	857.97	857.97
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72410 - Acquisition of Audio Visual Eq	0.00	0.00	781.76	781.76
72425 - Mobile Telephone Charges	0.00	123.96	0.00	123.96
72805 - Acquis of Computer Hardware	0.00	0.00	1,964.71	1,964.71
73420 - Leased Vehicles	0.00	0.00	3,352.55	3,352.55
73610 - UNOPS CMDC_non-person related	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
74559 - PDR AOS Fees UNOPS	0.00	0.00	480.73	480.73





Combined Delivery Report By Project

UN Development Programme

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Report ID: unglcdrp

Project Id : 00088875 Return & Rehabilitation Suppor	Period :	Jan-Dec (2016)
Output # : 00095343 Governance Reforms and CRL	Impl. Partner :	02373 UNDP (Direct Execution)
	Location :	Pakistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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75105 - Facilities & Admin - Implement	0.00	5,148.89	0.00	5,148.89
76125 - Realized Loss	0.00	0.00	8.33	8.33

Total for Fund 30000	0.00	62,100.48	7,446.05	69,546.53
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Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71620 - Daily Subsistence Allow-Local	0.00	0.00	1,795.52	1,795.52
71635 - Travel - Other	0.00	0.00	713.49	713.49
72120 - Svc Co-Trade and Business Serv	0.00	0.00	18,799.05	18,799.05
72311 - Fuel, petroleum and other oils	0.00	0.00	276.70	276.70
72425 - Mobile Telephone Charges	0.00	0.00	159.16	159.16
73610 - UNOPS CMDC_non-person related	0.00	0.00	9,385.75	9,385.75
74510 - Bank Charges	0.00	0.00	3.24	3.24
74525 - Sundry	0.00	0.00	143.26	143.26
74559 - PDR AOS Fees UNOPS	0.00	0.00	2,604.72	2,604.72
75105 - Facilities & Admin - Implement	0.00	2,710.47	0.00	2,710.47

Total for Fund 32045	0.00	2,710.47	33,880.89	36,591.36
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Total for Dept : 42401	0.00	64,810.95	41,326.94	106,137.89
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Dept: 42403 (Pakistan - Crisis Prev & Rcvry)

Fund : 04000 (Core Programme, UNU Centre)

71405 - Service Contracts-Individuals	0.00	193,199.00	0.00	193,199.00
71620 - Daily Subsistence Allow-Local	0.00	16,178.00	0.00	16,178.00
72105 - Svc Co-Construction & Engineer	0.00	534,211.39	0.00	534,211.39
72126 - Svc Co-Security blast assessme	0.00	2,467.00	0.00	2,467.00
72145 - Svc Co-Training and Educ Serv	0.00	13,582.00	0.00	13,582.00
72210 - Machinery and Equipment	0.00	30,242.00	0.00	30,242.00
72220 - Furniture	0.00	3,987.00	0.00	3,987.00
72311 - Fuel, petroleum and other oils	0.00	13,123.00	0.00	13,123.00
72402 - Building Maintenance	0.00	165.00	0.00	165.00
72505 - Stationery & other Office Supp	0.00	1,586.00	0.00	1,586.00
73105 - Rent	0.00	31,258.00	0.00	31,258.00
73120 - Utilities	0.00	15,158.00	0.00	15,158.00
73410 - Maint, Oper of Transport Equip	0.00	2,106.00	0.00	2,106.00
74525 - Sundry	0.00	6,926.00	0.00	6,926.00
75709 - Learning - training of counter	0.00	135,811.61	0.00	135,811.61

Total for Fund 04000	0.00	1,000,000.00	0.00	1,000,000.00
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Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	45,398.05	0.00	45,398.05
61205 - Salaries - GS Staff	0.00	21,873.32	0.00	21,873.32
61305 - Salaries - IP Staff	0.00	66,300.95	0.00	66,300.95
61310 - Post Adjustment - IP Staff	0.00	72,441.86	0.00	72,441.86
62105 - Dependency Allowance-NP Staff	0.00	37.06	0.00	37.06
62110 - Contrib Joint Staff Pension-NP	0.00	6,539.17	0.00	6,539.17
62115 - Contrib to Med,SocIns-NP Staff	0.00	2,736.96	0.00	2,736.96





Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Project Id : 00088875 Return & Rehabilitation Suppor	Period :	Jan-Dec (2016)
Output # : 00095343 Governance Reforms and CRL	Impl. Partner :	02373 UNDP (Direct Execution)
	Location :	Pakistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62120 - Hazard Duty Station Allow-NP	0.00	17.31	0.00	17.31
62140 - Annual Leave Expense - NO	0.00	221.27	0.00	221.27
62205 - Dependency Allow - GS Staff	0.00	656.44	0.00	656.44
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	4,272.21	0.00	4,272.21
62215 - Contrib. to Medical, social In	0.00	1,296.53	0.00	1,296.53
62225 - Hazard Duty Station Allow-GS	0.00	103.43	0.00	103.43
62240 - Annual Leave Expense - GS	0.00	1,525.78	0.00	1,525.78
62305 - Dependency Allowances-IP Staff	0.00	36.75	0.00	36.75
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	71,844.72	0.00	71,844.72
62315 - Contrib. to medical, social in	0.00	3,009.50	0.00	3,009.50
62320 - Mobility, Hardship, Non-remova	0.00	53,209.42	0.00	53,209.42
62335 - Hazard Duty Station Allow-IP	0.00	8,842.00	0.00	8,842.00
62340 - Annual Leave Expense - IP	0.00	- 2,565.23	0.00	- 2,565.23
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,810.39	0.00	5,810.39
63340 - Proc trips/Rest & Recup-IP Stf	0.00	3,638.34	0.00	3,638.34
63350 - Reimb of Income Tax-IP Staff	0.00	28,315.00	0.00	28,315.00
63365 - Special Oper Living Allow-IP	0.00	36,017.97	0.00	36,017.97
63405 - Learning Costs	0.00	45.88	0.00	45.88
63520 - Personal Security Measures	0.00	12,686.09	0.00	12,686.09
63530 - Contribution to EOS Benefits	0.00	12,382.00	0.00	12,382.00
63535 - Contribution to Security	0.00	28,950.30	0.00	28,950.30
63540 - Contribution to Training	0.00	4,762.51	0.00	4,762.51
63545 - Contribution to ICT	0.00	4,952.81	0.00	4,952.81
63550 - Contributions to MAIP	0.00	891.85	0.00	891.85
63555 - Contribution to UN JFA	0.00	10,730.99	0.00	10,730.99
63560 - Contributions to Appendix D	0.00	1,044.69	0.00	1,044.69
64306 - Appointment-Ticket Costs	0.00	0.00	0.00	0.00
64307 - Appointment-Subsistence Allow	0.00	0.00	0.00	0.00
64308 - Appointments-Lump Sum	0.00	0.00	0.00	0.00
64309 - Appointment-Shipments	0.00	13,500.00	0.00	13,500.00
64398 - Direct Project Cost-Staff	0.00	20,981.02	0.00	20,981.02
65115 - Contributions to ASHI Reserve	0.00	30,714.34	0.00	30,714.34
65135 - Payroll Mgt Cost Recovery ATLA	0.00	3,156.13	0.00	3,156.13
66105 - Overtime & Night Differential	0.00	220.09	0.00	220.09
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	363,953.74	0.00	363,953.74
71360 - Local Consult-Security	0.00	1,342.17	0.00	1,342.17
71405 - Service Contracts-Individuals	395,232.73	409,853.98	0.00	805,086.71
71410 - MAIP Premium SC	0.00	1,542.73	0.00	1,542.73
71415 - Contribution to Security SC	0.00	19,208.30	0.00	19,208.30
71505 - UN Volunteers-Stipend & Allow	0.00	24,378.21	0.00	24,378.21
71510 - UNV Settling-In-Grant	0.00	2,524.84	0.00	2,524.84
71515 - UNV-Security Allowance	0.00	229.14	0.00	229.14
71520 - UNV-Language Allowance	0.00	1,217.74	0.00	1,217.74
71525 - UNV-Hazard Pay	0.00	5,354.84	0.00	5,354.84
71535 - UNV-Medical Insurance	0.00	1,461.96	0.00	1,461.96
71540 - UNV-Global Charges	0.00	1,378.34	0.00	1,378.34
71541 - UNVs-Contribution to security	0.00	1,373.01	0.00	1,373.01
71545 - UNV-Home Leave Travel & Allowa	0.00	42.84	0.00	42.84
71550 - UNV-Resettlement Allowance	0.00	1,962.32	0.00	1,962.32
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,800.00	0.00	1,800.00
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	141.17	0.00	141.17
71590 - UNV Development Effectiveness	0.00	6,386.09	0.00	6,386.09
71605 - Travel Tickets-International	0.00	4,057.36	0.00	4,057.36



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Output # : 00095343 Governance Reforms and CRL		Impl. Partner :		02373 UNDP (Direct Execution)	
		Location :		Pakistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
71610 - Travel Tickets-Local	0.00	3.81	0.00	3.81	
71615 - Daily Subsistence Allow-Intl	0.00	91.20	0.00	91.20	
71620 - Daily Subsistence Allow-Local	27,930.25	14,984.57	0.00	42,914.82	
71635 - Travel - Other	14,535.81	2,758.98	0.00	17,294.79	
72105 - Svc Co-Construction & Engineer	2,086,083.99	670,133.23	0.00	2,756,217.22	
72126 - Svc Co-Security blast assessme	3,700.73	- 2,467.00	0.00	1,233.73	
72145 - Svc Co-Training and Educ Serv	13,581.63	6,159.69	0.00	19,741.32	
72205 - Office Machinery	0.00	71.63	0.00	71.63	
72210 - Machinery and Equipment	1,430.99	129,984.01	0.00	131,415.00	
72215 - Transporation Equipment	0.00	10,604.34	0.00	10,604.34	
72220 - Furniture	4,584.75	5,696.71	0.00	10,281.46	
72311 - Fuel, petroleum and other oils	27,175.59	- 10,012.54	0.00	17,163.05	
72315 - Food & Textile Products	0.00	1,419.43	0.00	1,419.43	
72350 - Medical Kits	0.00	75.00	0.00	75.00	
72370 - Security related goods and mat	0.00	14.31	0.00	14.31	
72402 - Building Maintenance	0.50	- 165.00	0.00	- 164.50	
72405 - Acquisition of Communic Equip	0.00	10,211.44	0.00	10,211.44	
72415 - Courier Charges	95.77	630.69	0.00	726.46	
72425 - Mobile Telephone Charges	0.00	3,535.59	0.00	3,535.59	
72430 - Postage and Pouch	29.57	30.00	0.00	59.57	
72440 - Connectivity Charges	327.61	0.00	0.00	327.61	
72445 - Common Services-Communications	0.00	58.84	0.00	58.84	
72505 - Stationery & other Office Supp	18,339.72	4,954.40	0.00	23,294.12	
72515 - Print Media	0.00	1,212.99	0.00	1,212.99	
72520 - Electronic Media	0.00	238.69	0.00	238.69	
72605 - Grants to Instit & other Benef	0.00	685,245.59	0.00	685,245.59	
72615 - Micro Capital Grants-Other	0.00	0.01	0.00	0.01	
72705 - Hospitality-Special Events	0.00	- 90.71	0.00	- 90.71	
72710 - Hospitality-Vouchered Expenses	0.00	0.00	0.00	0.00	
72715 - Hospitality Catering	1,025.46	- 1,025.46	0.00	0.00	
72805 - Acquis of Computer Hardware	0.00	19,155.13	0.00	19,155.13	
72810 - Acquis of Computer Software	0.00	509.76	0.00	509.76	
72815 - Inform Technology Supplies	3,093.49	9,251.34	0.00	12,344.83	
72966 - Licenses and other	0.00	8,891.70	0.00	8,891.70	
73104 - Leased Building	310.05	23,848.50	0.00	24,158.55	
73105 - Rent	58,595.68	- 31,308.29	0.00	27,287.39	
73115 - Moving Expenses	0.00	- 1,094.79	0.00	- 1,094.79	
73120 - Utilities	16,093.32	- 15,158.00	0.00	935.32	
73125 - Common Services-Premises	0.00	224,704.84	0.00	224,704.84	
73406 - Maintenance of Equipment	1,824.71	0.00	0.00	1,824.71	
73410 - Maint, Oper of Transport Equip	2,549.98	40,114.90	0.00	42,664.88	
73420 - Leased Vehicles	18,943.11	3,176.59	0.00	22,119.70	
74110 - Audit Fees	0.00	13,182.88	0.00	13,182.88	
74120 - Capacity Assessment	0.00	698.03	0.00	698.03	
74125 - Investment Management Fees	0.00	15,741.00	0.00	15,741.00	
74205 - Audio Visual Productions	0.00	11,397.97	0.00	11,397.97	
74210 - Printing and Publications	38,006.30	7,889.28	0.00	45,895.58	
74225 - Other Media Costs	0.00	354.58	0.00	354.58	
74510 - Bank Charges	0.00	17,013.96	0.00	17,013.96	
74525 - Sundry	44,326.40	- 7,573.31	0.00	36,753.09	
74598 - Direct Project Costs - GOE	0.00	13,864.62	0.00	13,864.62	
74705 - Port Operation	0.00	5,132.90	0.00	5,132.90	
74720 - Distribution Cost	0.00	0.00	0.00	0.00	
74725 - Other L.T.S.H.	0.00	3,133.58	0.00	3,133.58	





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	Location :	Pakistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74965 - Low value equipment	0.00	2,142.85	0.00	2,142.85
75105 - Facilities & Admin - Implement	0.00	525,168.52	0.00	525,168.52
75705 - Learning costs	45,016.30	36,970.17	0.00	81,986.47
75709 - Learning - training of counter	1,168,552.15	- 126,166.58	0.00	1,042,385.57
76120 - Unrealized Loss	0.00	5,500.93	0.00	5,500.93
76125 - Realized Loss	0.00	465.79	0.00	465.79
76130 - Unrealized Gain	0.00	- 5,806.79	0.00	- 5,806.79
76135 - Realized Gain	0.00	- 3,373.11	0.00	- 3,373.11
77630 - Dep Exp Owned - ITC	0.00	20,576.13	0.00	20,576.13
77660 - Dep Exp Owned -Vehicle	0.00	38,954.26	0.00	38,954.26
77670 - Dep Exp-Hvy Mac & Equip	0.00	92.25	0.00	92.25
Total for Fund 30000	3,991,386.59	3,816,612.71	0.00	7,807,999.30

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

61105 - Salaries - NP Staff	0.00	597.27	0.00	597.27
61205 - Salaries - GS Staff	0.00	483.48	0.00	483.48
61305 - Salaries - IP Staff	0.00	10,869.97	0.00	10,869.97
61310 - Post Adjustment - IP Staff	0.00	5,388.91	0.00	5,388.91
62105 - Dependency Allowance-NP Staff	0.00	1.96	0.00	1.96
62110 - Contrib Joint Staff Pension-NP	0.00	118.91	0.00	118.91
62115 - Contrib to Med,SocIns-NP Staff	0.00	20.16	0.00	20.16
62120 - Hazard Duty Station Allow-NP	0.00	0.41	0.00	0.41
62140 - Annual Leave Expense - NO	0.00	13.62	0.00	13.62
62205 - Dependency Allow - GS Staff	0.00	16.11	0.00	16.11
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	94.52	0.00	94.52
62215 - Contrib. to Medical, social In	0.00	31.72	0.00	31.72
62225 - Hazard Duty Station Allow-GS	0.00	0.77	0.00	0.77
62240 - Annual Leave Expense - GS	0.00	30.43	0.00	30.43
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	4,947.12	0.00	4,947.12
62315 - Contrib. to medical, social in	0.00	339.46	0.00	339.46
62320 - Mobility, Hardship, Non-remova	0.00	4,925.87	0.00	4,925.87
62335 - Hazard Duty Station Allow-IP	0.00	6,400.00	0.00	6,400.00
62340 - Annual Leave Expense - IP	0.00	- 1,525.59	0.00	- 1,525.59
63335 - Home Leave Trvl & Allow-IP Stf	0.00	485.89	0.00	485.89
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,271.81	0.00	2,271.81
63365 - Special Oper Living Allow-IP	0.00	824.93	0.00	824.93
63520 - Personal Security Measures	0.00	1,016.57	0.00	1,016.57
63530 - Contribution to EOS Benefits	0.00	837.78	0.00	837.78
63535 - Contribution to Security	0.00	1,396.19	0.00	1,396.19
63540 - Contribution to Training	0.00	255.05	0.00	255.05
63545 - Contribution to ICT	0.00	335.06	0.00	335.06
63550 - Contributions to MAIP	0.00	55.83	0.00	55.83
63555 - Contribution to UN JFA	0.00	726.10	0.00	726.10
63560 - Contributions to Appendix D	0.00	55.83	0.00	55.83
64398 - Direct Project Cost-Staff	0.00	35,899.00	0.00	35,899.00
65115 - Contributions to ASHI Reserve	0.00	1,787.33	0.00	1,787.33
65135 - Payroll Mgt Cost Recovery ATLA	0.00	205.77	0.00	205.77
71305 - Local Consult.-Sht Term-Tech	0.00	52,222.91	0.00	52,222.91
71360 - Local Consult-Security	0.00	661.44	0.00	661.44
71405 - Service Contracts-Individuals	418,271.12	165,644.97	0.00	583,916.09
71410 - MAIP Premium SC	0.00	289.93	0.00	289.93
71415 - Contribution to Security SC	0.00	1,716.65	0.00	1,716.65





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Output # : 00095343 Governance Reforms and CRL		Impl. Partner :	02373 UNDP (Direct Execution)	
		Location :	Pakistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71610 - Travel Tickets-Local	2,008.70	1,047.36	0.00	3,056.06
71620 - Daily Subsistence Allow-Local	298.60	35,806.25	0.00	36,104.85
71625 - Daily Subsist Allow-Mtg Partic	0.00	620.78	0.00	620.78
71630 - Shipment	0.00	57.23	0.00	57.23
71635 - Travel - Other	24.61	988.25	0.00	1,012.86
72105 - Svc Co-Construction & Engineer	88,667.52	922,685.03	0.00	1,011,352.55
72126 - Svc Co-Security blast assessme	820.43	0.00	0.00	820.43
72145 - Svc Co-Training and Educ Serv	6,885.83	687.87	0.00	7,573.70
72165 - Svc Co-Social Svcs, Social Sci	0.00	953.99	0.00	953.99
72205 - Office Machinery	8,337.91	0.00	0.00	8,337.91
72210 - Machinery and Equipment	36,025.05	- 151,227.38	0.00	- 115,202.33
72215 - Transporation Equipment	0.00	9,047.26	0.00	9,047.26
72220 - Furniture	0.00	2,429.25	0.00	2,429.25
72311 - Fuel, petroleum and other oils	2,958.53	1,457.89	0.00	4,416.42
72399 - Other Materials and Goods	50,868.60	0.00	0.00	50,868.60
72402 - Building Maintenance	0.00	224.87	0.00	224.87
72405 - Acquisition of Communic Equip	0.00	- 4,228.89	0.00	- 4,228.89
72425 - Mobile Telephone Charges	0.00	792.48	0.00	792.48
72430 - Postage and Pouch	0.00	21.40	0.00	21.40
72440 - Connectivity Charges	0.00	48.86	0.00	48.86
72505 - Stationery & other Office Supp	17,632.81	23,609.06	0.00	41,241.87
72515 - Print Media	5,846.81	0.00	0.00	5,846.81
72605 - Grants to Instit & other Benef	0.00	15,233.90	0.00	15,233.90
72615 - Micro Capital Grants-Other	0.00	0.60	0.00	0.60
72805 - Acquis of Computer Hardware	0.00	25,043.03	0.00	25,043.03
72815 - Inform Technology Supplies	0.00	3,596.90	0.00	3,596.90
73104 - Leased Building	932.28	23,848.50	0.00	24,780.78
73105 - Rent	12,924.70	0.00	0.00	12,924.70
73110 - Custodial & Cleaning Services	0.00	85.85	0.00	85.85
73115 - Moving Expenses	0.00	1,099.57	0.00	1,099.57
73120 - Utilities	1,927.34	0.00	0.00	1,927.34
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	47.34	0.00	47.34
73410 - Maint, Oper of Transport Equip	182.12	1,778.73	0.00	1,960.85
73420 - Leased Vehicles	14,521.14	508.40	0.00	15,029.54
74115 - Legal Fees	0.00	154.27	0.00	154.27
74120 - Capacity Assessment	97,977.56	0.00	0.00	97,977.56
74125 - Investment Management Fees	15,740.90	- 15,741.00	0.00	- 0.10
74205 - Audio Visual Productions	0.00	429.12	0.00	429.12
74210 - Printing and Publications	8,850.85	7,145.15	0.00	15,996.00
74220 - Translation Costs	0.00	26.03	0.00	26.03
74225 - Other Media Costs	0.00	8,664.89	0.00	8,664.89
74505 - Insurance	0.00	2.47	0.00	2.47
74510 - Bank Charges	0.00	22.36	0.00	22.36
74525 - Sundry	12,704.19	24.16	0.00	12,728.35
74598 - Direct Project Costs - GOE	0.00	23,034.04	0.00	23,034.04
74725 - Other L.T.S.H.	0.00	11,158.69	0.00	11,158.69
75105 - Facilities & Admin - Implement	8,490.02	212,846.94	0.00	221,336.96
75110 - Facilities & Admin - Services	40,440.90	- 40,440.90	0.00	0.00
75705 - Learning costs	0.00	10,582.57	0.00	10,582.57
75707 - Learning - subsistence allowan	8,457.97	0.00	0.00	8,457.97
75708 - Learning - subcontracts	0.00	6,862.78	0.00	6,862.78
75709 - Learning - training of counter	522,081.72	56,791.58	0.00	578,873.30
76120 - Unrealized Loss	0.00	3,968.63	0.00	3,968.63





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Output # : 00095343 Governance Reforms and CRL	Impl. Partner :	02373 UNDP (Direct Execution)
	Location :	Pakistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76125 - Realized Loss	0.00	437.77	0.00	437.77
76130 - Unrealized Gain	0.00	- 3,384.43	0.00	- 3,384.43
76135 - Realized Gain	0.00	- 681.04	0.00	- 681.04
77630 - Dep Exp Owned - ITC	0.00	772.57	0.00	772.57
77660 - Dep Exp Owned -Vehicle	0.00	0.00	0.00	0.00
Total for Fund 32045	1,383,878.21	1,498,385.17	0.00	2,882,263.38
Total for Dept : 42403	5,375,264.80	6,314,997.88	0.00	11,690,262.68
Dept: 42405 (Pakistan - Energy & Envirnmnt)				
Fund : 30000 (PROGRAMME COST SHARING)				
72105 - Svc Co-Construction & Engineer	0.00	5,430.79	0.00	5,430.79
75105 - Facilities & Admin - Implement	0.00	434.46	0.00	434.46
Total for Fund 30000	0.00	5,865.25	0.00	5,865.25
Total for Dept : 42405	0.00	5,865.25	0.00	5,865.25
Total for Output : 00095343	5,375,264.80	6,385,674.08	41,326.94	11,802,265.82

Output # : 00101748 Education and Peacebuilding	Impl. Partner :	02373 UNDP (Direct Execution)
	Location :	Pakistan

Dept: 42403 (Pakistan - Crisis Prev & Rcvry)

Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	22,273.00	0.00	22,273.00
61305 - Salaries - IP Staff	0.00	200,479.46	0.00	200,479.46
61310 - Post Adjustment - IP Staff	0.00	5,513.27	0.00	5,513.27
62105 - Dependency Allowance-NP Staff	0.00	264.11	0.00	264.11
62110 - Contrib Joint Staff Pension-NP	0.00	2,775.62	0.00	2,775.62
62140 - Annual Leave Expense - NO	0.00	215.54	0.00	215.54
62305 - Dependency Allowances-IP Staff	0.00	183.48	0.00	183.48
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	1,916.07	0.00	1,916.07
62315 - Contrib. to medical, social in	0.00	289.92	0.00	289.92
62320 - Mobility, Hardship, Non-remova	0.00	3,959.68	0.00	3,959.68
62335 - Hazard Duty Station Allow-IP	0.00	7,654.18	0.00	7,654.18
63335 - Home Leave Trvl & Allow-IP Stf	0.00	289.05	0.00	289.05
63340 - Proc trips/Rest & Recup-IP Stf	0.00	8,149.15	0.00	8,149.15
63520 - Personal Security Measures	0.00	1,438.03	0.00	1,438.03
63530 - Contribution to EOS Benefits	0.00	995.13	0.00	995.13
63535 - Contribution to Security	0.00	1,658.56	0.00	1,658.56
63540 - Contribution to Training	0.00	152.05	0.00	152.05
63545 - Contribution to ICT	0.00	398.05	0.00	398.05
63555 - Contribution to UN JFA	0.00	862.44	0.00	862.44
64306 - Appointment-Ticket Costs	0.00	1,072.88	0.00	1,072.88





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	Location :	Pakistan
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

64307 - Appointment-Subsistence Allow	0.00	2,730.00	0.00	2,730.00
64308 - Appointments-Lump Sum	0.00	6,714.07	0.00	6,714.07
64398 - Direct Project Cost-Staff	0.00	53,229.36	0.00	53,229.36
65115 - Contributions to ASHI Reserve	0.00	2,122.95	0.00	2,122.95
65135 - Payroll Mgt Cost Recovery ATLA	0.00	194.34	0.00	194.34
71205 - Intl Consultants-Sht Term-Tech	0.00	24,496.00	0.00	24,496.00
71305 - Local Consult.-Sht Term-Tech	0.00	5,486.68	0.00	5,486.68
71405 - Service Contracts-Individuals	36,346.24	226,964.73	0.00	263,310.97
71410 - MAIP Premium SC	0.00	129.51	0.00	129.51
71415 - Contribution to Security SC	0.00	28,132.94	0.00	28,132.94
71530 - UNV-Rest and Recuperation	0.00	1,132.00	0.00	1,132.00
71605 - Travel Tickets-International	0.00	1,205.82	0.00	1,205.82
71610 - Travel Tickets-Local	0.00	245.48	0.00	245.48
71615 - Daily Subsistence Allow-Intl	0.00	892.00	0.00	892.00
71620 - Daily Subsistence Allow-Local	0.00	14,985.36	0.00	14,985.36
71635 - Travel - Other	0.00	1,342.51	0.00	1,342.51
72105 - Svc Co-Construction & Engineer	1,409,477.46	1,020,187.89	0.00	2,429,665.35
72215 - Transportation Equipment	0.00	950.18	0.00	950.18
72220 - Furniture	120,373.72	794,161.20	0.00	914,534.92
72311 - Fuel, petroleum and other oils	0.00	2,092.88	0.00	2,092.88
72315 - Food & Textile Products	0.00	1,955.84	0.00	1,955.84
72425 - Mobile Telephone Charges	0.00	320.34	0.00	320.34
72440 - Connectivity Charges	0.00	23.78	0.00	23.78
72505 - Stationery & other Office Supp	0.00	1,550.34	0.00	1,550.34
72805 - Acquis of Computer Hardware	0.00	3,929.03	0.00	3,929.03
72810 - Acquis of Computer Software	0.00	954.00	0.00	954.00
72815 - Inform Technology Supplies	0.00	544.76	0.00	544.76
72923 - UNGD-1.3 Training of counter	0.00	0.00	0.00	0.00
73105 - Rent	26,404.90	0.00	0.00	26,404.90
73110 - Custodial & Cleaning Services	0.00	14.31	0.00	14.31
73410 - Maint, Oper of Transport Equip	0.00	19,451.30	0.00	19,451.30
73420 - Leased Vehicles	0.00	475.09	0.00	475.09
74210 - Printing and Publications	402.97	2,355.15	0.00	2,758.12
74525 - Sundry	24,803.54	300.32	0.00	25,103.86
74598 - Direct Project Costs - GOE	0.00	33,026.06	0.00	33,026.06
74720 - Distribution Cost	0.00	1,119.00	0.00	1,119.00
74725 - Other L.T.S.H.	0.00	814.81	0.00	814.81
75105 - Facilities & Admin - Implement	0.00	364,349.05	0.00	364,349.05
75705 - Learning costs	6,043.55	1,363.98	0.00	7,407.53
75709 - Learning - training of counter	102,759.16	1,214.47	0.00	103,973.63
76120 - Unrealized Loss	0.00	3,481.53	0.00	3,481.53
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 756.22	0.00	- 756.22
77630 - Dep Exp Owned - ITC	0.00	119.04	0.00	119.04
77660 - Dep Exp Owned -Vehicle	0.00	4,166.66	0.00	4,166.66
Total for Fund 30000	1,726,611.54	2,888,708.21	0.00	4,615,319.75

Fund : 30079 (EUROPEAN COMMISSION)

61305 - Salaries - IP Staff	0.00	12,890.68	0.00	12,890.68
61310 - Post Adjustment - IP Staff	0.00	3,848.64	0.00	3,848.64
62305 - Dependency Allowances-IP Staff	0.00	147.27	0.00	147.27
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	1,538.13	0.00	1,538.13





Project Id : 00088875 Return & Rehabilitation Support		Period :	Jan-Dec (2016)	
Output # : 00101748 Education and Peacebuilding		Impl. Partner :	02373 UNDP (Direct Execution)	
		Location :	Pakistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

62315 - Contrib. to medical, social in	0.00	44.96	0.00	44.96
62320 - Mobility, Hardship, Non-remova	0.00	692.41	0.00	692.41
62335 - Hazard Duty Station Allow-IP	0.00	2,884.00	0.00	2,884.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,132.00	0.00	1,132.00
64398 - Direct Project Cost-Staff	0.00	4,975.00	0.00	4,975.00
71205 - Intl Consultants-Sht Term-Tech	0.00	10,965.00	0.00	10,965.00
71211 - Intl Consult Security Charge	0.00	685.31	0.00	685.31
71405 - Service Contracts-Individuals	22,948.82	65,736.00	0.00	88,684.82
71635 - Travel - Other	0.00	16.90	0.00	16.90
72205 - Office Machinery	45,689.14	0.00	0.00	45,689.14
72415 - Courier Charges	0.00	21.40	0.00	21.40
72440 - Connectivity Charges	0.00	18.86	0.00	18.86
72505 - Stationery & other Office Supp	0.00	1,206.77	0.00	1,206.77
72605 - Grants to Instit & other Benef	0.00	21,061.03	0.00	21,061.03
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
72810 - Acquis of Computer Software	0.00	953.99	0.00	953.99
73105 - Rent	10,299.91	0.00	0.00	10,299.91
73110 - Custodial & Cleaning Services	0.00	14.32	0.00	14.32
73120 - Utilities	237.07	0.00	0.00	237.07
73420 - Leased Vehicles	0.00	475.09	0.00	475.09
74210 - Printing and Publications	0.00	103.49	0.00	103.49
74598 - Direct Project Costs - GOE	0.00	13,610.00	0.00	13,610.00
75105 - Facilities & Admin - Implement	5,542.25	15,633.66	0.00	21,175.91
75709 - Learning - training of counter	0.00	55.70	0.00	55.70
76110 - Foreign Exch Translation Loss	0.00	20,550.19	0.00	20,550.19
76120 - Unrealized Loss	0.00	398.02	0.00	398.02
76135 - Realized Gain	0.00	- 17.07	0.00	- 17.07
77660 - Dep Exp Owned -Vehicle	0.00	1,086.18	0.00	1,086.18
Total for Fund 30079	84,717.19	180,727.93	0.00	265,445.12
Total for Dept : 42403	1,811,328.73	3,069,436.14	0.00	4,880,764.87
Total for Output : 00101748	1,811,328.73	3,069,436.14	0.00	4,880,764.87

Project Total :	7,186,593.53	9,455,110.22	41,326.94	16,683,030.69
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Signed By : Abdallah Al-Laham, Programme Manager, FTRP
ON BEHALFDate : 09/02/2017Signed By : Aadil Mansoor, Assistant Country DirectorDate : 13/2/17Signed By : Vitalie Muntean, Deputy Country Director Programme (a.i.) & OperationsDate : 02/03/17Abla Amawi (DCD/P)
Abla Amawi

Dehille Yousuf Adil

Engagement Partner:
Shahzad Ali
Dated: Aug 24, 2017



UN
DP

UN Development Programme

Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 08-02-2017 12:02:33

Selection Criteria :

Business Unit : PAK10

Period : Jan-Dec (2016)

Selected Project Id : 00088875

Selected Fund Code : ALL

Selected Dept. IDs : ALL

Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2016)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
42401 - Pakistan - Central	0.00	64,810.95	41,326.94	106,137.89
42403 - Pakistan - Crisis Prev & Rcvry	7,186,593.53	9,384,434.02	0.00	16,571,027.55
42405 - Pakistan - Energy & Environmnt	0.00	5,865.25	0.00	5,865.25





Combined Delivery Report By Project

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Run Time: 08-02-2017 12:02:36

Funds Utilization

Selection Criteria :

Business Unit : PAK10
Period : Jan-Dec (2016)
Selected Project Id : 00088875
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00088875 Return & Rehabilitation Suppor

Period : As at Dec 31, 2016

Output #	00095343	Impl. Partner :02373 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			801,412.63
Undepreciated Fixed Assets			486,586.31
Inventory			0.00
Prepayments			0.00
Commitments			240,928.53

Output #	00101748	Impl. Partner :02373 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			1,069,870.15
Undepreciated Fixed Assets			384,142.70
Inventory			0.00
Prepayments			0.00
Commitments			530,176.76



FATA Transition & Recovery Programme (88875) - Statement of Fixed Assets as of December 31st, 2016

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
PAK10	PAK	00000001840	ITC8	APS Smart UPS 20kVA	SUVT2032H	PS-1246130232		PAKUNDP OFF	10/14/2013	10/14/2013	2,284.41	1,860.43	0.26	42403	001981	10714	00095343	30000
PAK10	PAK	00000001849	ITC1	A Notebook computers	000000001849	HNWCD12		SUB OFFICE	6/28/2014	6/28/2014	2,079.00	1,407.66	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001908	ITC1	A Notebook computers	PREP14LT012	3RY5M12		PAKHUBO FF4	12/8/2014	12/8/2014	2,468.00	1,825.29	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001913	ITC1	A Notebook computers	PREP14LT0123	R9-DAYBV614-10		PAKCPR018	12/8/2014	12/8/2014	2,126.00	1,572.35	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001919	ITC9	A Computer servers	920328720	349203287200001		CRKP-ISL	12/18/2014	12/18/2014	1,528.80	1,193.48	0.26	42403	001981	10714	00095343	30000
PAK10	PAK	00000001931	MTRV5	TOYOTA LAND CRUISER ARMORED	UN-67-1734	1VD-0083109		ERPP-ISL	2/5/2010	2/5/2010	201,615.00	85,406.35	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001932	MTRV5	TOYOTA LAND CRUISER ARMORED	UN-67-1735	1VD-0081917		SBC	2/5/2010	2/5/2010	201,615.00	85,406.35	1	42403	001981	00551	00095343	30000
PAK10	PAK	00000001944	ITC1	A Notebook computers	ERPRP/LT1/2L	R90ANX3H		PAKCPR018	1/20/2015	1/20/2015	2,541.30	1,905.98	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001963	ITC1	A Notebook computers	ERPRP/LT2/1Y	R90AXGLB		SUB OFF	1/20/2015	1/20/2015	2,541.30	1,905.98	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001965	ITC1	A Notebook computers	LPT/ERPR05	R90FFM3B		PAKHUBO FF4	5/5/2015	5/5/2015	1,925.00	1,523.96	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001966	ITC1	A Notebook computers	LPT/ERPR06	R90BRDRF		PAKHUBO FF4	5/5/2015	5/5/2015	2,025.00	1,603.12	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001967	ITC1	A Notebook computers	LPT/ERPR07	R90BZP22		PAKQTA	5/5/2015	5/5/2015	2,025.00	1,603.12	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001968	ITC1	A Notebook computers	LPT/ERPR02	R90FFM37		ERPP-PES	5/5/2015	5/5/2015	1,925.00	1,523.96	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001969	ITC1	A Notebook computers	LPT/ERPR08	R90A4RDP		PAKHUBO FF4	5/5/2015	5/5/2015	2,025.00	1,603.12	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001970	ITC1	A Notebook computers	LPT/ERPR01	R90FFM3A		PAKHUBO FF4	5/5/2015	5/5/2015	1,925.00	1,523.96	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001971	ITC1	A Notebook computers	LPT/ERPR10	R90BZR4A		PAKHUBO FF4	5/5/2015	5/5/2015	2,025.00	1,603.12	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001972	ITC1	A Notebook computers	LPT/ERPR03	R90FFM39		PAKHUBO FF4	5/5/2015	5/5/2015	1,925.00	1,523.96	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001973	ITC1	A Notebook computers	LPT/ERPR04	R90FFM38		PAKCPR018	5/5/2015	5/5/2015	1,925.00	1,523.96	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000001974	ITC1	A Notebook computers	LPT/ERPR09	R90BZPW9		PAKCPR018	5/5/2015	5/5/2015	2,025.00	1,603.12	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002022	ITC1	A Notebook computers	CRFATA/LPT/4	R90GK1DQ		ERPP-PES	7/28/2015	7/28/2015	2,300.00	1,868.75	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002023	ITC1	A Notebook computers	CRFATA/LPT/9	R90GK1DS		ERPP-PES	7/28/2015	7/28/2015	2,300.00	1,868.75	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002024	ITC1	A Notebook computers	CRFATA/LPT/7	R90GK1DT		ERPP-PES	7/28/2015	7/28/2015	2,300.00	1,868.75	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002025	ITC1	A Notebook computers	CRFATA/LPT/8	R90GK1DP		ERPP-PES	7/28/2015	7/28/2015	2,300.00	1,868.75	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002026	ITC1	A Notebook computers	CRFATA/LPT/1	R90GK1DV		PAKHUBO FF4	7/28/2015	7/28/2015	2,300.00	1,868.75	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002027	ITC1	A Notebook computers	CRFATA/LPT/3	R90GK1DX		PAKHUBO FF4	7/28/2015	7/28/2015	2,300.00	1,868.75	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002028	ITC1	A Notebook computers	CRFATA/LPT/10	R90GK1DU		PAKHUBO FF4	7/28/2015	7/28/2015	2,300.00	1,868.75	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002030	HYME4	A Air conditioners	000000002030	AC-2030		PAKHUBO FF4	8/12/2015	8/12/2015	2,012.76	1,870.19	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002032	ITC1	A Notebook computers	CRFATA/LPT/2	R90GK1DW		PAKHUBO FF4	7/28/2015	7/28/2015	2,300.00	1,868.75	1	42403	001981	10714	00095343	30000



Business Unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
PAK10	PAK	000000002033	ITC1	A Notebook computers	CRFATA/L PT/5	R90GK1D R		PAKCPR018	7/28/2015	7/28/2015	2,300.00	1,868.75	1	42403	001981	10714	00095343	30000
PAK10	PAK	000000002034	ITC1	A Notebook computers	CRFATA/L PT/6	R90GK1D N		PAKHUBO FF4	7/28/2015	7/28/2015	2,300.00	1,868.75	1	42403	001981	10714	00095343	30000
PAK10	PAK	000000002124	ITC12	A Polycorn Real Presence Group	00000000 2124	82153344 3620CV		ICT 2ND	12/18/2015	12/18/2015	8,468.71	7,321.90	1	42403	001981	10714	00095343	30000
PAK10	PAK	000000002126	ITC12	A Polycorn Real Presence Group	00000000 2126	82154144 18C8CV		SUB OFF	12/18/2015	12/18/2015	8,468.71	7,321.90	1	42403	001981	10714	00095343	30000
PAK10	PAK	000000002144	ITC10	A Projectors/Conf Equipment	00000000 2144	PRJ7F5BC 001		CONR7F5 BC	12/29/2015	12/29/2015	4,987.44	4,447.14	1	42403	001981	10714	00095343	30000
PAK10	PAK	000000002146	ITC5	A Photocopiers	00000000 2146	G475MB3 0121		CRFPES	12/30/2015	12/30/2015	2,816.10	2,511.02	1	42403	001981	00141	00095343	32045
PAK10	PAK	000000002147	ITC5	A Photocopiers	00000000 2147	G475MB3 0122		CRF6F5BC	12/30/2015	12/30/2015	2,816.10	2,511.02	1	42403	001981	00141	00095343	32045
PAK10	PAK	000000002148	ITC10	A Projectors	00000000 2148	PRJ7F5BC TM002		CONR7F5 BC	12/29/2015	12/29/2015	4,987.44	4,447.14	1	42403	001981	10714	00095343	30000
PAK10	PAK	000000002225	ITC5	Toshiba Photocopier 3055C	CO-ERP- PES1	C7GE6997 9		SUB OFF	9/30/2015	9/30/2015	7,177.03	6,220.09	1	42403	001981	10714	00095343	30000
PAK10	PAK	000000002226	ITC5	Toshiba Photocopier 3055C	CO-YEP- KRI1	C7GE7000 3		YEP-KAR	9/30/2015	9/30/2015	3,588.52	3,110.05	0.5	42403	001981	00141	00095343	32045
PAK10	PAK	000000002237	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES1	R90HETZ3		FRP-ISL	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002238	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES2	R90HETZ2		FRP-ISL	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002239	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES3	R90HETYL		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002240	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES4	R90HETYV		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002241	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES5	R90HETZ7		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002242	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES6	R90HETYT		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002243	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES7	R90HETZ8		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002244	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES17	R90HETZ4		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002245	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES8	R90HETYU		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002246	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES9	90HETZ6		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002247	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES10	90HETYQ		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002248	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES11	R90HETZ9		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002249	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES12	R90HETYR		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002250	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES13	90HETYS		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002251	ITC1	Lenovo ThinkPad X1 Carbon	LT-CRF- PES15	90HETYY		PAKHUBO FF4	12/11/2015	12/11/2015	2,367.39	2,046.81	1	42403	001981	00551	00095343	30000
PAK10	PAK	000000002281	ITC1	A Notebook computers	00000000 2281	R90KAMR Y		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	000000002282	ITC1	A Notebook computers	00000000 2282	R90K0LPJ		SBC	5/23/2016	5/23/2016	2,525.00	2,314.58	1	42403	001981	10714	00095343	30000
PAK10	PAK	000000002284	ITC1	A Notebook computers	00000000 2284	R90KAMR K		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	000000002285	ITC1	A Notebook computers	00000000 2285	R90KAMR W1		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000



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Business Unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
PAK10	PAK	00000002286	ITC1	A Notebook computers	00000000 2286	R90KAMR X		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002288	ITC1	A Notebook computers	00000000 2288	R90KAMS 4		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002289	ITC1	A Notebook computers	00000000 2289	R90KAMR Z1		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002291	MTRV4	A Toyota L/C Soft	UN-67- 1822	JTMHV09J 10417738 8	LC200 GXL V8	PAKHUBO FF4	5/17/2016	5/17/2016	60,766.72	57,390.79	1	42403	001981	00551	00095343	30000
PAK10	PAK	00000002293	ITC1	A Notebook computers	00000000 2293	R90KAMR S		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002294	ITC1	A Notebook computers	00000000 2294	R90KAMS 2		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002295	MTRV4	A Toyota L/C Soft	UN-67- 1821	JTMHV09J 40417408 1	LC200 GXL V8	PAKHUBO FF4	5/17/2016	5/17/2016	60,766.72	57,390.79	1	42403	001981	00551	00095343	30000
PAK10	PAK	00000002296	ITC1	A Notebook computers	00000000 2296	R90K0LPL		SUB OFF	5/23/2016	5/23/2016	2,525.00	2,314.58	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002297	ITC1	A Notebook computers	00000000 2297	R90KAMS 7		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002298	ITC1	A Notebook computers	00000000 2298	R90KAMR H		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002299	ITC1	A Notebook computers	00000000 2299	R90KAMR J		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002300	ITC1	A Notebook computers	00000000 2300	R90KAMR P		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002302	ITC1	A Notebook computers	00000000 2302	R90KAMS 0		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002303	ITC1	A Notebook computers	00000000 2303	R90KAMR M		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002304	ITC1	A Notebook computers	00000000 2304	R90KAMR N		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002305	ITC1	A Notebook computers	00000000 2305	R90KAMS 5		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002306	ITC1	A Notebook computers	00000000 2306	R90KAMR W		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002307	ITC1	A Notebook computers	00000000 2307	R90KAMS 1		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002308	ITC1	A Notebook computers	00000000 2308	R90KAMR Z		SBC	5/23/2016	5/23/2016	2,525.00	2,314.58	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002310	ITC1	A Notebook computers	00000000 2310	R90KAMS 3		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002311	ITC1	A Notebook computers	00000000 2311	R90KAMR V		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002312	ITC1	A Notebook computers	00000000 2312	R90KAMS 6		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002313	ITC1	A Notebook computers	00000000 2313	R90KAMR R		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002315	ITC1	A Notebook computers	00000000 2315	R90KAMR Q2		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002316	ITC1	A Notebook computers	00000000 2316	R90KAMR T		SBC	5/23/2016	5/23/2016	2,525.00	2,314.58	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002319	ITC1	A Notebook computers	00000000 2319	R90KAMR L		SBC	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002320	ITC1	A Notebook computers	00000000 2320	R90KAMR Q		SBC	5/23/2016	5/23/2016	2,525.00	2,314.58	1	42403	001981	10714	00095343	30000
PAK10	PAK	00000002321	ITC1	A Notebook computers	00000000 2321	R90KAMR T1		SUB OFF	5/23/2016	5/23/2016	2,450.00	2,245.83	1	42403	001981	10714	00095343	30000



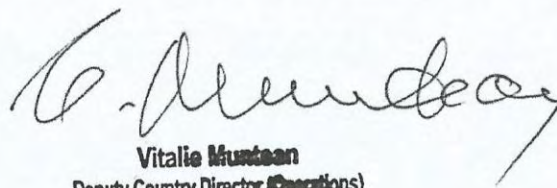
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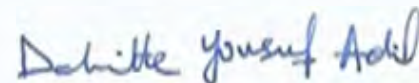
Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
PAK10	PAK	000000002367	ITC1	A Notebook computers	000000002367	R90LD446		SUB OFF	11/3/2016	11/3/2016	2,857.00	2,797.48	1	42403	001981	10480	00095343	30000
PAK10	PAK	000000002369	ITC1	A Notebook computers	000000002369	R90LD447		SUB OFF	11/3/2016	11/3/2016	2,857.00	2,797.48	1	42403	001981	10480	00095343	30000
PAK10	PAK	000000002371	ITC1	A Notebook computers	000000002371	R90LD448		SUB OFF	11/3/2016	11/3/2016	2,857.00	2,797.48	1	42403	001981	10480	00095343	30000
PAK10	PAK	000000002373	ITC1	A Notebook computers	000000002373	R90LD449		SUB OFF	11/3/2016	11/3/2016	2,857.00	2,797.48	1	42403	001981	10480	00095343	30000
PAK10	PAK	000000002374	ITC1	A Notebook computers	000000002374	R90LD443		SUB OFF	11/3/2016	11/3/2016	2,857.00	2,797.48	1	42403	001981	10480	00095343	30000
PAK10	PAK	000000002375	ITC1	A Notebook computers	000000002375	R90LD448		SUB OFF	11/3/2016	11/3/2016	2,857.00	2,797.48	1	42403	001981	10480	00095343	30000
PAK10	PAK	000000002379	ITC13	A Photographic equipment	000000002379	302233		SBC 4TH	11/14/2016	11/14/2016	1,814.06	1,776.27	1	42403	001981	10480	00095343	30000
PAK10	PAK	000000002381	ITC13	A Photographic equipment	000000002381	6727045		ICT 2ND	11/14/2016	11/14/2016	1,861.80	1,823.01	1	42403	001981	10480	00095343	30000
											758,608.77	490,153.76	91.02					



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Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
PAK10	PAK	000000002368	ITC1	A Notebook computers	000000002368	R90LD445		SUB OFF	11/3/2016	11/3/2016	2,857.00	2,797.48	1	42403	001981	10480	00101748	30000
PAK10	PAK	000000002370	ITC1	A Notebook computers	000000002370	R90LD44A		SUB OFF	11/3/2016	11/3/2016	2,857.00	2,797.48	1	42403	001981	10480	00101748	30000
PAK10	PAK	000000002372	ITC1	A Notebook computers	000000002372	R90LD442		SUB OFF	11/3/2016	11/3/2016	2,857.00	2,797.48	1	42403	001981	10480	00101748	30000
PAK10	PAK	000000002376	ITC1	A Notebook computers	000000002376	R90LD444		SUB OFF	11/3/2016	11/3/2016	2,857.00	2,797.48	1	42403	001981	10480	00101748	30000
PAK10	PAK	000000002402	MTRV5	Toyota Armored vehicle	UN-67-1833	JTMJV09J04181989		PAKMOTP 012	11/9/2016	11/9/2016	39,102.81	38,559.72	0.21	42403	001981	10159	00101748	30079
PAK10	PAK	000000002402	MTRV5	Toyota Armored vehicle	UN-67-1833	JTMJV09J04181989		PAKMOTP 012	11/9/2016	11/9/2016	150,000.00	147,916.67	0.79	42403	001981	10480	00101748	30000
PAK10	PAK	000000002403	MTRV5	Toyota Armored vehicle	UN-67-1834	JTMJV09J004181210		PAKHUBO FF4	11/9/2016	11/9/2016	39,102.81	38,559.72	0.21	42403	001981	10159	00101748	30079
PAK10	PAK	000000002403	MTRV5	Toyota Armored vehicle	UN-67-1834	JTMJV09J004181210		PAKHUBO FF4	11/9/2016	11/9/2016	150,000.00	147,916.67	0.79	42403	001981	10480	00101748	30000
											389,633.62	384,142.70	6.00					


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 Deloitte Yousuf Adil

Engagement Partner:
 Shahzad Ali
 Dated: Aug 24, 2017



