



AUDIT

OF

UNDP ZAMBIA

STRENGTHENING SUPPLY CHAIN MANAGEMENT IN HEALTH SECTOR IN ZAMBIA
(Directly Implemented Project No. 101751, Output No. 104048)

Report No. 2145

Issue Date: 3 July 2019

**Report on the Audit of UNDP Zambia
Strengthening Supply Chain Management in Health Sector in Zambia
(Project No. 101751, Output No. 104048)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 6 to 20 May 2019, conducted an audit of Strengthening Supply Chain Management in Health Sector in Zambia (Project No. 101751, Output No. 104048, Construction of MSL warehouses) (the Project), which is directly implemented and managed by the UNDP Country Office in Zambia (the Office). The last audit of the Project was conducted by OAI, through Moore Stephens LLP in 2018 and covered project expenses from 1 January to 31 December 2017.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2018. The audit did not include 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 Assets as no assets were held by the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenses*	
Amount (in \$ '000)	Opinion
6,687	Unmodified

*Expenses recorded in the Combined Delivery Report were \$6,892,872.58. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$205,895.18).

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: Report No. 1976, 26 July 2018.

Total recommendations: 4

Implemented: 4

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

Management comments and action plan

Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink, appearing to read 'Antoine Khoury', is enclosed within a black rectangular box.

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



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project
00101751 output 00104048
Zambia

IDENTIFICATION

Project name:	Strengthening Supply Chain Management in Health Sector in Zambia
Output name:	Construction of MSL warehouse
UNDP Country Office:	Zambia
Atlas Project ID:	00101751
Atlas Output ID:	00104048
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2018

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of ‘Strengthening Supply Chain Management in Health Sector in Zambia’ (Project ID 00101751 and Output ID 00104048) (the project), directly implemented by UNDP Zambia for the year ended 31 December 2018. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

Audit opinions

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable
Statement of Cash Position	Not applicable

Management letter summary

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

Prior year audit

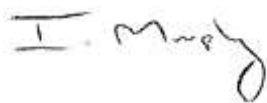
The project was audited in the prior year and the implementation status of the recommendations is as follows:

No.	Title	Summary of observation	Summary of recommendation	Recommendation implemented?
1	Weakness in vendor set up Medium -	Section 3.0 of the UNDP POPP, Creating and Approving Vendors outlines the main procedures for the set-up of vendors. It is recommended that during the input of required vendor information in Atlas, ‘the vendor’s banking details be provided by the bank on the bank’s letterhead to reduce the risk of error when making Electronic Fund Transfer (EFT) payments.	We recommend that during the vendor set up process, the vendor’s banking details are confirmed directly with the vendor’s bank to ensure they are accurate.	Implemented - To avoid inaccuracies in vendor set up UNDP CO reviewed the staff ATLAS profiles and now only two buyers are authorised to create vendors. Vendors created by other buyers are no longer approved.
2	Inadequate monitoring of individual contracts Medium -	Article 163 of the Individual Contract Policy of the UNDP POPP states that ‘Only active contracts may be amended. Expired contracts are no longer valid and the obligations of both parties to the other cease to exist, so that amending or extending the contract no longer serves any purpose. As such, monitoring and management of contracts are crucial to	We recommend that the project management team ensure there is a review of the individual contracts, particularly at milestones where it has been identified that certain project deliverables cannot be met in planned timeframe. This would reduce the risk of invalid	Implemented - The procurement system now automatically generates an email reminder to inform that particular contract (s) entered into by the respective business unit will expire within the

No.	Title	Summary of observation	Summary of recommendation	Recommendation implemented?
		<p>ensuring UNDP's best interests'.</p> <p>We noted that the contract amendments to extend the duration of the contracts for the Assistant Project Manager and Project Manager were signed on 31 January 2018 and 29 January 2018 respectively. Both contracts had expired on 15 January 2018 and therefore considered invalid in accordance to the UNDP regulations. This demonstrates inadequate monitoring of contracts by the Project Management team. The resulting consequence is that any payments made under the invalid contracts would be ineligible.</p>	contract amendments being made.	<p>lead time indicated.</p> <p>Therefore, should the business unit consider it necessary to extend the contract or start a new competitive process, it may do so in time in order to avoid a lapse in delivery or having vendors providing services without valid contracts.</p>
3	Prepayments incorrectly reported Medium -	<p>The UNDP POPP policy on Prepayments states that:</p> <p>8. To recover an advance payment, progress payments and the final payment shall be subject to a percentage deduction equal to the percentage that advance payment represents over the total price of the contract.</p> <p>The Office engaged three contractors to undertake the construction of four hubs in the Chipata, Choma, Mansa and Mpika areas. An advance payment was made to the contractors under each contract totalling \$ 948,859.</p> <p>We noted the following with respect to the treatment of the prepayments:</p> <p>i) each advance payment was treated as a separate milestone instead of being incorporated into each contract milestone. As a result, the purchase order at</p>	<p>The Office should ensure that the contract payment schedule correctly reflects the milestones and that the advance payment is built into each contract milestone to facilitate that the correct amount is being authorised by the Project Manager, to allow a three way match between the purchase order, certificate of completion and contract. In addition, the amounts released at each milestone should be equal to the percentage that the advance payment represents.</p>	<p>Implemented -</p> <p>The subsequent contract for the Civil work for the MSL Phase II project was executed in manner that the advance payment was built into the contract milestone.</p> <p>3 way matching between the purchase order, the contract amount and certificate of completion and contractor invoice was carried out.</p>

No.	Title	Summary of observation	Summary of recommendation	Recommendation implemented?
		<p>each milestone had differing amounts from the contract amount, certificate of completion and contractor invoice. As a consequence, the Project Manager was approving differing amounts to the purchase order value. A voucher was created for an amounting equalling the difference between the purchase order amount and the certified amount in order to release the prepayment; and</p> <p>ii) the amount advanced for each prepayment was equal to 15% of the contract value, however, each recovery equated to a 10% release contrary to the policy.</p> <p>The method used to record prepayments increases the risk of incorrect amounts being approved by the Project Manager as the invoice and purchase order values do not match, Further, there is a risk that the value of milestones attained and outstanding advances are misstated.</p>		
4	Incomplete project activities	<p>The Direct Implementation Modality policy of the POPP states that:</p> <p>7. Irrespective of whether a responsible party is selected, the Project Manager is responsible for:</p> <p>a. Managing the overall conduct of the project;</p> <p>b. Implementing activities by mobilizing goods and services</p> <p>c. Checking on progress and plan deviations;</p>	We recommend that an assessment of the liquidated damages related to delays should be done in accordance to the conditions of each contract, and a bill given to the construction company.	Implemented - A liquidated damages clause in the contracts was evoked for both Mpika and Chipata, as of 25 March 2018. The standard UNDP method of calculating liquidated damages was applied.

No.	Title	Summary of observation	Summary of recommendation	Recommendation implemented?
		<p>d. Ensuring that changes are controlled and problems addressed;</p> <p>e. Monitoring progress and risks;</p> <p>f. Reporting on progress including measures to address challenges and opportunities.</p> <p>We carried out a site visit to a Medical Stores hub that was constructed in Mpika. We noted that despite the project implementation period set in the construction contract ending on 15 December 2017, the installation of the cold room had not yet been completed. The contractor was still awaiting the relevant materials in order to complete the construction of the hub. It therefore means that the contract has overrun by close to six months. Further, the hub constructed by the same construction company at the Chipata hub had also overrun by close to six months.</p> <p>The cause of the delays amongst others included difficulties in installing power at the Mpika site, delays by the contractor in receiving materials and delays by the contractor to start construction works.</p> <p>A risk arises from the overrun of the works that there are delays in the handover not only to UNDP, but to Medical Stores Limited which in turn will result in postponement of their operations and achievement of the project objectives.</p>		



Ian Murphy
Partner



BDO LLP
150 Aldersgate Street
London EC1A 4AB
27 June 2019

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2018 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2018 and the accounts receivable and accounts payable as at 31 December 2018 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the Statement of Fixed Assets, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2018. This statement must include all assets available as at 31 December 2018 and not only those purchased in a given period.

Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.

- Expressing an opinion on whether the Statement of Cash Position held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2018.

In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2018. The scope of the audit did not include:

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

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Strengthening Supply Chain Management in Health Sector in Zambia

Project Financial Position

To the Director of the Office and Audit and Investigations, United Nations Development Programme

We have audited the financial position of the UNDP project ID 00101751, Strengthening Supply Chain Management in Health Sector in Zambia output ID 00104048, Construction of MSL warehouses, for the period 1 January to 31 December 2018 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditure totalling \$ 6,892,872.58, is comprised of expenditure directly incurred by the UNDP Country Office in Zambia for an amount of \$ 6,686,977.40 and expenditure incurred by entities other than the Country Office for an amount of \$ 205,895.18. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Zambia of \$ 6,686,977.40 .

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 6,686,977.40 directly incurred by the UNDP Country Office in Zambia and charged to the project for the period 1 January to 31 December 2018 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 opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements, 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 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 Utilization statement that are free from material misstatement, whether due to fraud or error.

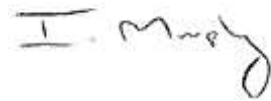
Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and the Funds Utilization 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.

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.



Ian Murphy
Partner



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27 June 2019

Independent Auditor's Report to UNDP - Strengthening Supply Chain Management in Health Sector in Zambia

Statement of Fixed Assets

To the Director of the Office and Audit and Investigations, United Nations Development Programme

We noted that the UNDP project 'Strengthening Supply Chain Management in Health Sector in Zambia' had no assets and accordingly a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP - Strengthening Supply Chain Management in Health Sector in Zambia

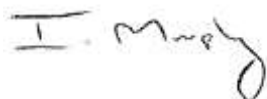
Statement of Cash Position

NO DEDICATED BANK ACCOUNT FOR AUDITED DIM PROJECT ACTIVITIES

We noted that the UNDP project 'Strengthening Supply Chain Management in Health Sector in Zambia' did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

We have not raised any audit findings as a result of our audit to bring to the attention of management.



Ian Murphy
Partner



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27 June 2019

Annexes

Annex 1: Combined Delivery Report



Selection Criteria :

Business Unit : ZMB10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : 04000,30000,30071,30085
Selected Dept. IDs : B0384
Selected Outputs : 00104048

Project Id : 00101751	Strengthening Supply Chain in	Period :	Jan-Dec (2018)
Output # : 00104048	Construction of MSL warehouses	Impl. Partner :	99999 UNDP
		Location :	Zambia
		Govt Exp	UNDP Exp
		UN Agencies Exp	Total Exp

Activity : ACT1.LUANSHYA (Luanshya hub)

Fund : 30085 (Programme cost sharing-GFTAM)

74598 - Direct Project Costs - GOE	0.00	19,434.52	0.00	19,434.52
75105 - Facilities & Admin - Implement	0.00	971.73	0.00	971.73
Total for Fund 30085	0.00	20,406.25	0.00	20,406.25
Total for Activity ACT1.LUANSHYA	0.00	20,406.25	0.00	20,406.25

Activity : ACT2.MANSA (Mansa hub)

Fund : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult.-Sht Term-Tech	0.00	222.44	0.00	222.44
72425 - Mobile Telephone Charges	0.00	96.37	0.00	96.37
75105 - Facilities & Admin - Implement	0.00	15.93	0.00	15.93
76135 - Realized Gain	0.00	-45.68	0.00	-45.68
Total for Fund 30071	0.00	289.06	0.00	289.06

Fund : 30085 (Programme cost sharing-GFTAM)

71205 - Intl Consultants-Sht Term-Tech	0.00	1,000.00	0.00	1,000.00
71305 - Local Consult.-Sht Term-Tech	0.00	16,515.98	0.00	16,515.98
71360 - Local Consult-Security	0.00	465.82	0.00	465.82
71405 - Service Contracts-Individuals	0.00	15,898.95	0.00	15,898.95
71410 - MAIP Premium SC	0.00	14.29	0.00	14.29
71415 - Contribution to Security SC	0.00	607.28	0.00	607.28
71605 - Travel Tickets-International	0.00	6,754.96	0.00	6,754.96
71620 - Daily Subsistence Allow-Local	0.00	7,033.88	0.00	7,033.88
71625 - Daily Subsist Allow-Mtg Partic	0.00	5,783.00	0.00	5,783.00
71635 - Travel - Other	0.00	2,334.30	0.00	2,334.30
72210 - Machinery and Equipment	0.00	222,367.96	0.00	222,367.96
72215 - Transportation Equipment	0.00	26,907.00	0.00	26,907.00
73115 - Moving Expenses	0.00	12,528.63	0.00	12,528.63
73120 - Utilities	0.00	39,751.51	0.00	39,751.51
73216 - Construction Cost	0.00	234,130.25	0.00	234,130.25
74110 - Audit Fees	0.00	32,413.00	0.00	32,413.00
74505 - Insurance	0.00	2,659.81	0.00	2,659.81
74520 - Storage	0.00	74,186.90	0.00	74,186.90
75105 - Facilities & Admin - Implement	0.00	35,167.66	0.00	35,167.66
76125 - Realized Loss	0.00	15.07	0.00	15.07
76135 - Realized Gain	0.00	-178.84	0.00	-178.84

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UN Development Programme

Report ID: ungicdrb

Combined Delivery Report by Activity

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Project Id: 00101751 Strengthening Supply Chain In	Period: Jan-Dec (2018)		
Output #: 00104040 Construction of MSL warehouses	Impl. Partner: 99999 UNDP		
	Location: Zambia		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 30085	0.00	738,357.41	0.00	738,357.41
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Total for Activity ACT2.MANSA	0.00	738,646.47	0.00	738,646.47
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Activity: ACT3.MPIKA (Mpika hub)

Fund: 30085 (Programme cost sharing-GFTAM)

71305 - Local Consult.-Sht Term-Tech	0.00	29,666.06	0.00	29,666.06
71360 - Local Consult-Security	0.00	372.66	0.00	372.66
71620 - Daily Subsistence Allow-Local	0.00	5,538.83	0.00	5,538.83
71635 - Travel - Other	0.00	1,064.25	0.00	1,064.25
72210 - Machinery and Equipment	0.00	222,367.96	0.00	222,367.96
73120 - Utilities	0.00	-39,751.51	0.00	-39,751.51
73216 - Construction Cost	0.00	227,382.03	0.00	227,382.03
75105 - Facilities & Admin - Implement	0.00	22,332.00	0.00	22,332.00
76125 - Realized Loss	0.00	41.23	0.00	41.23
76135 - Realized Gain	0.00	-2.82	0.00	-2.82

Total for Fund 30085	0.00	469,010.69	0.00	469,010.69
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Total for Activity ACT3.MPIKA	0.00	469,010.69	0.00	469,010.69
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Activity: ACT4.CHIPATA (Chipata hub)

Fund: 30085 (Programme cost sharing-GFTAM)

71305 - Local Consult.-Sht Term-Tech	0.00	21,391.31	0.00	21,391.31
71360 - Local Consult-Security	0.00	305.31	0.00	305.31
71620 - Daily Subsistence Allow-Local	0.00	4,842.76	0.00	4,842.76
71635 - Travel - Other	0.00	1,787.15	0.00	1,787.15
72210 - Machinery and Equipment	0.00	227,091.59	0.00	227,091.59
72311 - Fuel, petroleum and other oils	0.00	237.01	0.00	237.01
73120 - Utilities	0.00	0.00	0.00	0.00
73216 - Construction Cost	0.00	229,201.85	0.00	229,201.85
75105 - Facilities & Admin - Implement	0.00	24,242.86	0.00	24,242.86
76125 - Realized Loss	0.00	110.44	0.00	110.44
76135 - Realized Gain	0.00	-3.00	0.00	-3.00

Total for Fund 30085	0.00	509,207.28	0.00	509,207.28
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Total for Activity ACT4.CHIPATA	0.00	509,207.28	0.00	509,207.28
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Activity: ACT5.DIST STORE (District Stores)

Fund: 30085 (Programme cost sharing-GFTAM)



Combined Delivery Report by Activity

Project id : 00101751 Strengthening Supply Chain in	Period : Jan-Dec (2018)
Output # : 00104048 Construction of MSL warehouses	Impl. Partner : 99999 UNDP
	Location : Zambia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76135 - Realized Gain	0.00	- 39.26	0.00	- 39.26
Total for Fund 30085	0.00	- 39.26	0.00	- 39.26
Total for Activity ACT5.DIST STORE	0.00	- 39.26	0.00	- 39.26
Activity : ACT6.CHOMA (Choma hub)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	13,117.63	0.00	13,117.63
71360 - Local Consult-Security	0.00	93.18	0.00	93.18
71620 - Daily Subsistence Allow-Local	0.00	2,566.97	0.00	2,566.97
71635 - Travel - Other	0.00	514.35	0.00	514.35
72210 - Machinery and Equipment	0.00	203,379.59	0.00	203,379.59
73216 - Construction Cost	0.00	408,108.08	0.00	408,108.08
75105 - Facilities & Admin - Implement	0.00	50,222.39	0.00	50,222.39
76135 - Realized Gain	0.00	- 2.81	0.00	- 2.81
Total for Fund 30000	0.00	677,999.38	0.00	677,999.38
Fund : 30085 (Programme cost sharing-GFTAM)				
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
73216 - Construction Cost	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30085	0.00	0.01	0.00	0.01
Total for Activity ACT6.CHOMA	0.00	677,999.39	0.00	677,999.39
Activity : ACT7.MSL PHASE2 (MSL Phase 2 - NFM)				
Fund : 30085 (Programme cost sharing-GFTAM)				
71305 - Local Consult.-Sht Term-Tech	0.00	6,199.60	0.00	6,199.60
72210 - Machinery and Equipment	0.00	165,350.50	0.00	165,350.50
72815 - Inform Technology Supplies	0.00	14,844.00	0.00	14,844.00
73216 - Construction Cost	0.00	52,000.00	0.00	52,000.00
75105 - Facilities & Admin - Implement	0.00	11,919.71	0.00	11,919.71
76135 - Realized Gain	0.00	- 36.02	0.00	- 36.02
Total for Fund 30085	0.00	250,277.79	0.00	250,277.79
Total for Activity ACT7.MSL PHASE2	0.00	250,277.79	0.00	250,277.79



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Project Id : 00101751	Strengthening Supply Chain in	Period :	Jan-Dec (2018)
Output # : 00104048	Construction of MSL warehouses	Impl. Partner :	99999 UNDP
		Location :	Zambia
	Govt Exp	UNDP Exp	UN Agencies Exp
			Total Exp

Activity : ACT8.MSL-EU (MSL Phase2 EU Receiving Area)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	43,492.92	0.00	
61310 - Post Adjustment - IP Staff	0.00	14,510.38	0.00	43,492.92
62305 - Dependency Allowances-IP Staff	0.00	6,350.63	0.00	14,510.38
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	14,595.45	0.00	6,350.63
62315 - Contrib. to medical, social in	0.00	1,076.29	0.00	14,595.45
62320 - Mobility, Hardship, Non-remova	0.00	3,415.32	0.00	1,076.29
62340 - Annual Leave Expense - IP	0.00	- 1,674.94	0.00	3,415.32
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	5,727.12	0.00	- 1,674.94
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,812.99	0.00	5,727.12
63350 - Reimb of Income Tax-IP Staff	0.00	2,911.75	0.00	1,812.99
63530 - Contribution to EOS Benefits	0.00	2,175.13	0.00	2,911.75
63535 - Contribution to Security	0.00	2,465.14	0.00	2,175.13
63540 - Contribution to Training	0.00	231.99	0.00	2,465.14
63545 - Contribution to ICT	0.00	870.05	0.00	231.99
63550 - Contributions to MAIP	0.00	58.02	0.00	870.05
63555 - Contribution to UN JFA	0.00	1,885.09	0.00	58.02
63560 - Contributions to Appendix D	0.00	145.02	0.00	1,885.09
64310 - Separations - IP Staff	0.00	812.04	0.00	145.02
65115 - Contributions to ASHI Reserve	0.00	5,626.31	0.00	812.04
65135 - Payroll Mgt Cost Recovery ATLA	0.00	378.57	0.00	5,626.31
				378.57

Total for Fund 04000	0.00	106,865.27	0.00	106,865.27
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Fund : 30071 (Programme Cost Sharing GOV1)

61305 - Salaries - IP Staff	0.00	17,530.29	0.00	17,530.29
61310 - Post Adjustment - IP Staff	0.00	5,804.83	0.00	5,804.83
62305 - Dependency Allowances-IP Staff	0.00	2,557.10	0.00	2,557.10
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,882.88	0.00	5,882.88
62315 - Contrib. to medical, social in	0.00	436.51	0.00	436.51
62320 - Mobility, Hardship, Non-remova	0.00	1,376.55	0.00	1,376.55
62340 - Annual Leave Expense - IP	0.00	- 703.97	0.00	- 703.97
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,308.38	0.00	2,308.38
63335 - Home Leave Trvl & Allow-IP Stf	0.00	730.74	0.00	730.74
63350 - Reimb of Income Tax-IP Staff	0.00	1,171.41	0.00	1,171.41
63530 - Contribution to EOS Benefits	0.00	875.04	0.00	875.04
63535 - Contribution to Security	0.00	991.77	0.00	991.77
63540 - Contribution to Training	0.00	93.32	0.00	93.32
63545 - Contribution to ICT	0.00	350.01	0.00	350.01
63550 - Contributions to MA/JP	0.00	23.35	0.00	23.35
63555 - Contribution to UN JFA	0.00	758.37	0.00	758.37
63560 - Contributions to Appendix D	0.00	58.33	0.00	58.33
64310 - Separations - IP Staff	0.00	326.71	0.00	326.71
65115 - Contributions to ASHI Reserve	0.00	2,263.49	0.00	2,263.49
65135 - Payroll Mgt Cost Recovery ATLA	0.00	152.58	0.00	152.58
71305 - Local Consult.-Sht Term-Tech	0.00	59,034.20	0.00	59,034.20
71360 - Local Consult-Security	0.00	109.65	0.00	109.65
71405 - Service Contracts-Individuals	0.00	42,023.74	0.00	42,023.74
71410 - MA/JP Premium SC	0.00	37.52	0.00	37.52

8



Combined Delivery Report by Activity

Project Id : 00101751 Strengthening Supply Chain in	Period :	Jan-Dec (2018)		
Output # : 00104048 Construction of MSL warehouses	Impl. Partner :	99999 UNDP		
	Location :	Zambia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex

71415 - Contribution to Security SC	0.00	1,595.62	0.00	1,595.62
72425 - Mobile Telephone Charges	0.00	210.50	0.00	210.50
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
73216 - Construction Cost	0.00	3,778,262.15	0.00	3,778,262.15
74505 - Insurance	0.00	24.48	0.00	24.48
75105 - Facilities & Admin - Implement	0.00	196,214.27	0.00	196,214.27
76135 - Realized Gain	0.00	- 1.12	0.00	- 1.12
Total for Fund 30071	0.00	4,120,498.70	0.00	4,120,498.70
Total for Activity ACT8.MSL-EU	0.00	4,227,363.97	0.00	4,227,363.97
Total for Output : 00104048	0.00	6,892,872.58	0.00	6,892,872.58

Project Total :	0.00	6,892,872.58	0.00	6,892,872.58
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I. Murphy

Ian Murphy
Partner
BDO LLP
150 Aldersgate Street
London EC1A 4AB
27 June 2019



Signed By :

[Signature] SEMA WACMAN (OIC)

Date :

8/2/2019

Signed By :

[Signature] Jan Willem van den Broek
Sema HSS Advisor

Date :

8/2/2019



[Signature]



UN
DP UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

Page 6 of 7
Run Time: 06-02-2019 13:02:22

Selection Criteria :

Business Unit : ZMB10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : 04000,30000,30071,30085
Selected Dept. IDs : B0384
Selected Outputs : 00104048

Project Id : ALL	Period : Jan-Dec (2018)			
Output# : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
38401 - Zambia - Central	0.00	248.86	0.00	248.86
38405 - Zambia - Energy & Environment	0.00	981.34	0.00	981.34
38406 - Zambia - HIV/AIDS	0.00	6,891,642.38	0.00	6,891,642.38



Funds Utilization

Selection Criteria :

Business Unit : ZMB10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : 04000,30000,30071,30085
Selected Dept. IDs : 80384
Selected Outputs : 00104048

Project/Award: 00101751 Strengthening Supply Chain In

Period : As Of Dec31,2018

Output#	00104048	Impl. Partner: 99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			62,755.34
Commitments			865,829.66

FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

<https://www.bdo.co.uk/en-gb/services/advisory/consulting/international-institutions-and-donor-assurance>

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