



**AUDIT**

**OF**

**UNDP NEPAL**

**Comprehensive Disaster Risk Management Programme  
(Directly Implemented Project No. 77652)**

**Report No. 1200**  
**Issue Date: 29 November 2013**

## Report on the audit of UNDP Nepal Comprehensive Disaster Risk Management Programme (Project No. 77652) Executive Summary

From 2 September to 7 October 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through T R Upadhya & Co. (the audit firm), conducted an audit of the Comprehensive Disaster Risk Management Programme, Project No. 77652 (the Project), which is directly implemented and managed by the UNDP Country Office in Nepal (the Office). The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The last audit of the Office was conducted by OAI in 2009.

The Project reported expenditure totalling \$6.4 million during the period from 1 January to 31 December 2012. The following donors contributed to the Project: Department for International Development, UNDP, World Bank, European Commission - Humanitarian Aid and Civil Protection and UNISDR.

### Audit scope and objectives

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 Statement of Expenditure (Combined Delivery Report) for the period from 1 January to 31 December 2012 and the Statement of Assets as of 31 December 2012.

### 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	NFI (in \$ '000)	Amount (in \$ '000)	Opinion	NFI (in \$ '000)
6,396	Qualified	529*	335	Adverse	335

NFI = Net Financial Impact

\*The NFI for Project expenditure is the sum of \$700,344 (expenses of \$325,034 incorrectly recorded as assets and expenses of \$375,310 incurred by Responsible Parties not reflected in the Combined Delivery Report), less \$171,314 (value added tax of \$120,608, excess GMS charged to the Combined Delivery Report of \$29,054 and vehicles costing \$21,652 charged to expenses instead of capitalizing)

The audit firm qualified its opinion on project expenditure due to incorrect classification of donor codes, incorrect recording of expenses as assets, and failure to record expenses in the Combined Delivery Report.

The audit firm issued an adverse opinion on project assets due to incorrect recording of expenses as assets and failure to record fixed assets in the statement of assets.

### Key issues and recommendations


The audit raised five issues and resulted in five recommendations, all of which were ranked high (critical) priority, meaning "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 and may affect the organization at the global level."

The high priority recommendations are as follows:

Project management (Issue 1.1.1)	<u>Expenses not reported in Combined Delivery Report.</u> Expenses amounting to \$229,000 incurred by Responsible Parties during the reporting period were not recorded in the Combined Delivery Report due to delays in submitting the financial reports to the Office. Also, expenditure for \$146,000 was recoded in the year 2011 but was actually incurred in the first semester of 2012. OAI recommends that the Office establish adequate procedures to ensure that reports are received from Responsible Parties in a timely manner so that all relevant expenses are correctly reported in the financial year.
(Issue 1.2.1)	<u>Unfunded programme expenses incorrectly charged to Department for International Development funds.</u> The Office had incorrectly charged expenditure of \$444,122 to funds received from the Department for International Development instead of charging the World Bank funds. The Office advised this was a temporary measure taken pending the receipt of funds from the World Bank and that it was subsequently adjusted. OAI recommends that the Office does not incur and charge expenditure to donor funds without the prior approval of the donor concerned.
Financial management (Issue 2.1.1)	<u>Value added tax charged as expenses.</u> Value added tax was paid on goods and services procured amounting to \$120,000. Instead of accounting for value added tax under a receivable account and claiming a refund from the Inland Revenue Department, the Project's management recorded the amount as expenses. OAI recommends that the Office record value added tax under a receivable account and request a refund from the Inland Revenue Department.
(Issue 2.2.1)	<u>Weaknesses in the payment process.</u> There were inadequate controls in processing payments related to project expenses. This resulted in unauthorized payments to the vendor. OAI recommends that the Office enhance the controls over the payment process by verifying relevant supporting documents before making payments to vendors.
Asset management (Issue 3)	<u>Incorrect recording of expenses as assets.</u> The Office recorded as assets emergency rescue and response equipment of \$325,000 that was purchased for the Project. However, in accordance with UNDP accounting policies, this amount should have been recorded as expenditure. Further, two vehicles valued at \$22,000 were not recorded as assets. OAI recommends that the Office correct these errors.

### Management's comments

The Resident Representative accepted all five recommendations and is in the process of implementing them.



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

# **INDEPENDENT AUDITORS' REPORT**

**FINANCIAL AUDIT**

**OF**

**COMPREHENSIVE DISASTER RISK MANAGEMENT PROGRAMME (“CDRMP”)**

**UNITED NATIONS DISASTER RISK MANAGEMENT PROGRAMME**

**PROJECT ID/ AWARD NUMBER: 00077652/0061320**

**For the period**

**1 January 2012 to 31 December 2012**

*Performed By: T R Upadhya & Co.*

*Issued Date: 20 November 2013*

*This document contains 50 pages (Including cover page)*

*Annexure contains 2 pages*

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20 November 2013

**Director**  
Office of the Audit and Investigations  
United Nations Development Programme (UNDP)

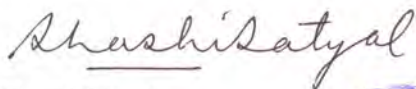
**Sub: Audit report on Statement of expenses, funds utilisation statement and statement of fixed assets of Comprehensive Disaster Risk Management Programme ("CDRMP") (Atlas Project ID: 00061320) for the period 1 January 2012 to 31 December 2012**

Dear Sir/Madam,

We have audited the accompanying Combined Delivery Report ("CDR") of Comprehensive Disaster Risk Management Programme ("CDRMP") (Atlas Project ID: 00061320) for the period 1 January 2012 to 31 December 2012 and Funds Utilisation Statement and Statement of Fixed Assets ("the Statement") as at 31 December 2012.

We have completed the audit and are pleased to submit the final audit report along with the management letter for your consideration.

Yours truly,



Shashi Satyal  
Managing Partner

T R Upadhya & Co.  
Chartered Accountants



## List of Abbreviations and Acronyms

ADPC	Asian Disaster Preparedness Centre
AFO	Administrative Finance Officer
AINGOs	Association of International Non Governmental Organisations
APF	Armed Police Force
AWP	Annual Work Plan
BCPR	Bureau for Crisis Prevention and Recovery
CBDMP	Community Based Disaster Management Programme
CBDRM	Community Based Disaster Risk Management Programme
CBO	Community Based Organisations
CDRMP	Comprehensive Disaster Risk Management Programme
CDR	Combined Delivery Report
CO	Country Office
DDC	District Development Committee
DP-net	Disaster Preparedness Network
DfID	Department for International Development, UK
DRR	Disaster Risk Reduction
DRM	Disaster Risk Management
GoN	Government of Nepal
GMS	General Management Services
GRN	Good Receipt Note
IGP	Inspector General of Police
IPSAS	International Public Sector Accounting Standard
LoA	Letter of Agreement
LTA	Long Term Agreement
M&E	Monitoring & Evaluation
MoU	Memorandum of Understanding
MoHA	Ministry of Home Affairs
MoLD	Ministry of Local Development
MoPPW	Ministry of Physical Planning and Works
NBC	National Building Code
NDRRA	National Disaster Risk Reduction Advisor
NGO	Non Governmental Organisation
NRCS	Nepal Red Cross Society
NRs	Nepalese Rupees
NSET	National Society for Earthquake Technology
PCA	Project Cash Advance
PEB	Project Executive Board
PISU	Project Implementation Support Unit
PO	Purchase Order
\$	US Dollars
SC	Save the Children
UNDP	United Nations Development Programme
VAT	Value Added Taxes
WB	The World Bank

## **I. Executive Summary**

### **1. Background**

The Comprehensive Disaster Risk Management Programme (“CDRMP”) aims to strengthen the institutional and legislative aspects of Disaster Risk Management (“DRM”) in Nepal by building the capacities of Ministry of Home Affairs, other ministers and local governments.

In course of implementing the programme, UNDP would build partnerships with the government, Non Governmental Organisation (“NGOs”), international agencies, and academic institutions and expand the institutional and knowledge based disaster risk management in Nepal.

### **2. Purpose of the audit**

T R Upadhyaya & Co, Chartered Accountants has been contracted to conduct the financial audit of Comprehensive Disaster Risk Management Programme (“CDRMP”) covering the period 1 January 2012 to 31 December 2012 with reference to the Professional Service Contract PSC 2013\_007 with the UNDP.

### **3. Objective of the audit**

The audit was conducted in accordance with the International Standards on Auditing (“ISA”) 700 on the financial statements which included:

- a) Expressing an opinion on whether the financial expenses incurred by the project during 1 January 2012 to 31 December 2012 and the funds utilisation as at 31 December 2012 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were:
  - in conformity with the approved project budgets;
  - for the approved purposes of the project;
  - in compliance with the relevant regulations and rules, policies and procedures of UNDP; and
  - supported by properly approved vouchers and other supporting documents.
- b) Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2012. This statement must include all assets available as at 1 January 2012 to 31 December 2012 and not only those purchased during the period 1 January 2012 to 31 December 2012.

### **4. Scope of the audit**

The scope of the audit relates only to transactions concluded and recorded against the UNDP directly implemented project during the year 2012. The audit covered all activities of CDRMP during the period 1 January 2012 to 31 December 2012 and included review of project reports and records located at the UNDP Nepal Country Office and other locations, as applicable. Specifically, the audit covered the expenses incurred and recorded in the CDR and fund utilisation statement and the value and existence of the fixed assets held by the project.

## **5. Scope limitation**

The scope of the audit does not include:

- Activities and expenses incurred or undertaken at the level of “other donors and partners”; 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 Nepal Country Office.

## **6. Methodology**

The following methodology was followed for the audit:

- a) Held meetings with UNDP Nepal Country Office, project officials and relevant officials of the Government of Nepal;
- b) Reviewed the contract agreement and appropriate amendments, budgets, and written procedures by UNDP, standard provisions annexed to agreement, correspondence and minutes of meetings;
- c) Obtained an understanding of the accounting, administrative and internal control systems of the project using questionnaires and interviews;
- d) Devised and performed appropriate tests on the transactions and balances recorded in the financial statements;
- e) Designed appropriate audit steps and procedures to provide reasonable assurance of detecting errors, irregularities, and illegal acts that could have a direct and material effect on the results of our audit. We were also aware of the possibility of illegal acts that could have an indirect and material effect on the results of our audit;
- f) Tested the effectiveness of administrative controls applied by the project management to ensure compliance with applicable laws, regulations and subcontract terms of agreement;
- g) Verified unliquidated advances and pending reimbursement as on the closing date of respective reporting period;
- h) Reviewed bank balances as on closing date of reporting period; and
- i) Reviewed the status of inventory of non expendable equipment and commodities held as on the date of reporting period.

## **7. Audit results**

### **7.1 *Opinion on the Combined Delivery Report***

We have issued a qualified audit opinion on the CDR and the funds utilisation statement for the period 1 January 2012 to 31 December 2012 due to the following reasons which has resulted in total understatement amounting to \$529,030 in the CDR:

- a) Incorrect fund code used for recording expenses in the CDR amounting to \$444,122. (Refer Section 1.2.1 of ML)
- b) Understatement of expenses by \$325,034 due to incorrectly recording of equipment purchased for the Armed Police Force and Emergency Operation Centre as assets in Atlas. (Refer Section 3 of ML)

- c) Expenditure of \$98,560 incurred for Government Agencies and UN Agencies have been incorrectly reported in CDR under UNDP Expenses. In addition, adjustments of \$749,344 made through General Ledger Journal Entry (“GLJE”) for Micro Capital Grants were incorrectly reflected under UNDP Expenses instead of the Government Expenses.
- d) Value Added Taxes (“VAT”) amounting to \$120,608 paid on procurement of goods and services have been charged as expenses instead of recording as receivables which have resulted in expenses in the CDR to be overstated by \$120,608. (Refer Section 2.1.1 of ML)
- e) Expenses of \$375,310 incurred by the Responsible Parties in the year 2012 was not accrued and reflected in the CDR as required by International Public Sector Accounting Standard, resulting in understatement of the expenses for the year 2012. (Refer Section 1.1.1 of ML)
- f) Excess expenses of \$29,054 charged to the project resulting in overstatement in CDR. (Refer Annexure 2)
- g) The accuracy of the depreciation of \$12,909 charged in the CDR could not be ascertained in the absence of the fair presentation of the fixed assets in the CDR and overstatement of expenses by incorrectly charging the cost of 2 vehicles costing \$21,652 as expenses instead of capitalising these as fixed assets. (Refer Section 3 of ML)

## 7.2 *Opinion on the Statement of Fixed Assets*

We have issued an adverse audit opinion on Statement of Fixed Assets as it does not give a true and fair view of the balance of inventory amounting to \$335,427.85 reported as at 31 December 2012 due to the following reasons:

- a) Equipment costing \$325,034 purchased for the Armed Police Force and other government agencies and required to be expensed off were incorrectly recorded as fixed assets in the Atlas and the Statement.
- b) 2 vehicles costing \$21,652 were charged as expenses in the CDR instead of capitalising the same as fixed assets and incorporating it in the Statement of Fixed Assets.

All the above matters have been reported under Section 3 of the management letter in Part III of this report.

## 7.3 *Internal controls and compliance*

During the course of our audit, certain issues were noted that can be considered as material weaknesses and reported under Part III – Management Letter of the report in detail and the principal issues summarised hereunder. The audit findings with high risk category have been included in the management letter in Part III of this report and other observations with medium and low risk categories have been reported to the project separately for corrective actions.

## 8. **Management response**

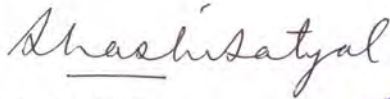
The project management through its written responses have generally agreed on our audit observations and recommendations and their full responses and action plan for corrective action can be found in the respective section under management comments in Part III of this report.

**9. Prior year audit follow up action plan**

This is the first audit conducted for the project accordingly there were no prior audit recommendations to follow up and report.

**10. Acknowledgments**

We would like to take this opportunity to express our gratitude for the assistance given to us by the management and staff of the project and officials of UNDP during the course of our audit.



Shashi Satyal  
Managing Partner

T R Upadhy & Co.  
Chartered Accountants



Date: 20 November 2013, Kathmandu

## II. Financial Audit Reports

### 1. Certification of Statement of Expenses

We have audited the accompanying Combined Delivery Report (“CDR”) and Funds Utilisation Statement (“the Statement”) of Comprehensive Disaster Risk Management Programme (“CDRMP”) (Atlas Project ID: 00061320) for the period 1 January 2012 to 31 December 2012.

Management is responsible for the preparation of the Statement for Comprehensive Disaster Risk Management Programme (“CDRMP”) and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

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

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

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

- a) Incorrect fund code used for recording expenses in the CDR amounting to \$444,122. (Refer Section 1.2.1 of ML)
- b) Understatement of expenses by \$325,034 due to incorrectly recording of equipment purchased for the Armed Police Force and Emergency Operation Centre as assets in Atlas. (Refer Section 3 of ML)
- c) Expenditure of \$98,560 incurred for Government Agencies and UN Agencies have been incorrectly reported in CDR under UNDP Expenses. In addition, adjustments of \$749,344 made through General Ledger Journal Entry (“GLJE”) for Micro Capital Grants were incorrectly reflected under UNDP Expenses instead of the Government Expenses.
- d) Value Added Taxes (“VAT”) amounting to \$120,608 paid on procurement of goods and services have been charged as expenses instead of recording as receivables which have resulted in expenses in the CDR to be overstated by \$120,608. (Refer Section 2.1.1 of ML)
- e) Expenses of \$375,310 incurred by the Responsible Parties in the year 2012 was not accrued and reflected in the CDR as required by International Public Sector Accounting Standard, resulting in understatement of the expenses for the year 2012. (Refer Section 1.1.1 of ML)
- f) Excess expenses of \$29,054 charged to the project resulting in overstatement in CDR. (Refer Annexure 2)
- g) The accuracy of the depreciation of \$12,909 charged in the CDR could not be ascertained in the absence of the fair presentation of the fixed assets in the CDR and overstatement of expenses by incorrectly charging the cost of 2 vehicles costing \$21,652 as expenses instead of capitalising these as fixed assets. (Refer Section 3 of ML)



In our opinion, the attached Combined Delivery Report (“CDR”) and Funds Utilisation Statement, except for the reasons indicated above in paragraphs (a) to (g), presents fairly in all material respects the expenditure of \$6,396,083.11 incurred by the project for the period 1 January 2012 to 31 December 2012 in accordance with agreed upon accounting policies and note to the statement and were: (i) in conformity with the approved project budgets; (ii) for the approved purpose of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; (iv) supported by properly approved vouchers and other supporting documents.

*Shashi Satyal*

Shashi Satyal  
Managing Partner

T R Upadhy & Co.  
Chartered Accountants



Date: 20 November 2013, Kathmandu

## 2. Certification of Statement of Fixed Assets

We have audited the accompanying Statement of Fixed Assets ("the Statement") of Comprehensive Disaster Risk Management Programme ("CDRMP") (Atlas Project ID: 00061320) as at 31 December 2012.

Management is responsible for the preparation of the Statement for Comprehensive Disaster Risk Management Programme ("CDRMP") and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

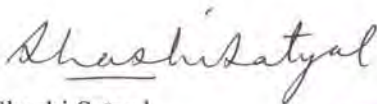
Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing ("ISA"). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about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

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

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

- a) Equipment costing \$325,034 purchased for the Armed Police Force and other government agencies and required to be expensed off were incorrectly recorded as fixed assets in the Atlas and the Statement.
- b) 2 vehicles costing \$21,652 were charged as expenses in the CDR instead of capitalising the same as fixed assets and incorporating it in the Statement.

In our opinion, based on the significance of the matters discussed in the above paragraphs (a) and (b), the Statement of Fixed Assets does not give a true and fair view of the balance of inventory amounting to \$335,427.85 of Comprehensive Disaster Risk Management Programme ("CDRMP") and audited by us as at 31 December 2012.



Shashi Satyal  
Managing Partner

T R Upadhya & Co.  
Chartered Accountants



Date: 20 November 2013, Kathmandu



Selection Criteria :

Business Unit : NPL10  
Period : Jan-Dec (2012)  
Selected Project Id : 00061320  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : 00061320 Comprehensive Disaster Risk Ma	Period : Jan-Dec (2012)
Output # : 00077652 Disaster Risk Management Prog	Impl. Partner : 02240 UNDP (Direct Execution)
	Location : DRRNLN Office, KSK Building

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ( )				
Fund : 04000 (Core Programme, UNU Centre)				
76120 - Unrealized Loss	0.00	69,419.85	0.00	69,419.85
76130 - Unrealized Gain	0.00	-38,552.51	0.00	-38,552.51
Total for Fund 04000	0.00	30,867.34	0.00	30,867.34
Fund : 11888 (Country Co-Financing CS)				
72210 - Machinery and Equipment	0.00	65,580.00	0.00	65,580.00
72215 - Transportation Equipment	0.00	65,580.00	0.00	65,580.00
75105 - Facilities & Admin - Implement	0.00	9,181.20	0.00	9,181.20
76120 - Unrealized Loss	0.00	742.87	0.00	742.87
Total for Fund 11888	0.00	141,084.07	0.00	141,084.07
Fund : 26931 (CPR TTF - Disaster)				
77630 - Dep Exp Owned - ITC	0.00	838.52	0.00	838.52
Total for Fund 26931	0.00	838.52	0.00	838.52
Fund : 30000 (PROGRAMME COST SHARING)				
72210 - Machinery and Equipment	0.00	18,415.00	0.00	18,415.00
74510 - Bank Charges	0.00	99.95	0.00	99.95
74696 - PP&E Expensed Items	0.00	43,085.56	0.00	43,085.56
75105 - Facilities & Admin - Implement	0.00	5,156.98	0.00	5,156.98
76130 - Unrealized Gain	0.00	-8,258.94	0.00	-8,258.94
77630 - Dep Exp Owned - ITC	0.00	6,414.11	0.00	6,414.11
77670 - Dep Exp-Hvy Mac & Equip	0.00	5,656.59	0.00	5,656.59
Total for Fund 30000	0.00	70,569.25	0.00	70,569.25
Fund : 30079 (EUROPEAN COMMISSION)				
76130 - Unrealized Gain	0.00	-560.98	0.00	-560.98
Total for Fund 30079	0.00	-560.98	0.00	-560.98
Total for Activity	0.00	242,798.20	0.00	242,798.20

Activity : ACTIVITY1 (Institutional&legislative sys)



*Signature*

Project Id : 00061320 Comprehensive Disaster Risk Ma	Period :	Jan-Dec (2012)		
Output # : 00077652 Disaster Risk Management Prog	Impl. Partner :	02240 UNDP (Direct Execution)		
	Location :	DRRNLN Office, KSK Building		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 04000 (Core Programme, UNU Centre)

63505 - Hazard Insurance	0.00	10.00	0.00	10.00
63515 - Security-related Costs	0.00	-9.71	0.00	-9.71
71305 - Local Consult.-Sht Term-Tech	0.00	-0.48	0.00	-0.48
72105 - Svc Co-Construction & Engineer	0.00	-9,456.00	0.00	-9,456.00
72145 - Svc Co-Training and Educ Serv	0.00	9,456.00	0.00	9,456.00
74525 - Sundry	0.00	0.04	0.00	0.04
75705 - Learning costs	0.00	888.81	0.00	888.81
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>888.66</b>	<b>0.00</b>	<b>888.66</b>

Fund : 11888 (Country Co-Financing CS)

71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00
<b>Total for Fund 11888</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Fund : 26900 (TTF CPR Practice Dev & Knowled)

62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
63505 - Hazard Insurance	0.00	-1,141.00	0.00	-1,141.00
65105 - Contrb Med Ins Plan-Retiree-NP	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	-0.27	0.00	-0.27
<b>Total for Fund 26900</b>	<b>0.00</b>	<b>-1,141.27</b>	<b>0.00</b>	<b>-1,141.27</b>

Fund : 26931 (CPR TTF - Disaster)

71305 - Local Consult.-Sht Term-Tech	0.00	5,904.78	0.00	5,904.78
71405 - Service Contracts-Individuals	0.00	20,928.63	0.00	20,928.63
71410 - MAIP Premium SC	0.00	11.49	0.00	11.49
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71505 - UN Volunteers-Stipend & Allow	0.00	-4,440.00	0.00	-4,440.00
71510 - UNV Settling-In-Grant	0.00	4,440.00	0.00	4,440.00
71590 - UNV HQ use only	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	284.84	0.00	284.84
71635 - Travel - Other	0.00	258.42	0.00	258.42
72105 - Svc Co-Construction & Engineer	0.00	181,643.92	0.00	181,643.92
74210 - Printing and Publications	0.00	-497.92	0.00	-497.92
74225 - Other Media Costs	0.00	498.17	0.00	498.17
75705 - Learning costs	0.00	-0.21	0.00	-0.21
76125 - Realized Loss	0.00	1,282.35	0.00	1,282.35
76135 - Realized Gain	0.00	-37.15	0.00	-37.15
<b>Total for Fund 26931</b>	<b>0.00</b>	<b>210,277.28</b>	<b>0.00</b>	<b>210,277.28</b>

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	310.00	0.00	310.00
71505 - UN Volunteers-Stipend & Allow	0.00	17,660.69	0.00	17,660.69
71520 - UNV-Language Allowance	0.00	200.69	0.00	200.69



Project Id : 00061320 Comprehensive Disaster Risk Ma		Period :	Jan-Dec (2012)	
Output # : 00077652 Disaster Risk Management Prog		Impl. Partner :	02240 UNDP (Direct Execution)	
		Location :	DRRNLN Office, KSK Building	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71535 - UNV-Medical Insurance	0.00	1,349.45	0.00	1,349.45
71540 - UNV-Global Charges	0.00	2,112.10	0.00	2,112.10
71545 - UNV-Home Leave Travel & Allowa	0.00	180.62	0.00	180.62
71550 - UNV-Resettlement Allowance	0.00	1,505.17	0.00	1,505.17
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,300.00	0.00	2,300.00
71590 - UNV HQ use only	0.00	2,530.89	0.00	2,530.89
71620 - Daily Subsistence Allow-Local	0.00	1,435.81	0.00	1,435.81
71635 - Travel - Other	0.00	- 15.58	0.00	- 15.58
72105 - Svc Co-Construction & Engineer	0.00	271,602.18	0.00	271,602.18
72220 - Furniture	0.00	4,313.63	0.00	4,313.63
72405 - Acquisition of Communic Equip	0.00	25,259.57	0.00	25,259.57
72615 - Micro Capital Grants-Other	0.00	1,210.05	0.00	1,210.05
74210 - Printing and Publications	0.00	2,525.14	0.00	2,525.14
74225 - Other Media Costs	0.00	3,252.84	0.00	3,252.84
74525 - Sundry	0.00	1,665.23	0.00	1,665.23
75105 - Facilities & Admin - Implement	0.00	32,343.60	0.00	32,343.60
75705 - Learning costs	0.00	132,367.32	0.00	132,367.32
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	- 365.33	0.00	- 365.33
Total for Fund 30000	0.00	503,744.08	0.00	503,744.08
Fund : 30079 (EUROPEAN COMMISSION)				
72405 - Acquisition of Communic Equip	0.00	- 0.02	0.00	- 0.02
75105 - Facilities & Admin - Implement	0.00	- 486.33	0.00	- 486.33
75705 - Learning costs	0.00	- 6,947.50	0.00	- 6,947.50
Total for Fund 30079	0.00	- 7,433.85	0.00	- 7,433.85
Total for Activity ACTIVITY1	0.00	706,334.90	0.00	706,334.90
Activity : ACTIVITY2 (Strategic linkages built)				
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Shl Term-Tech	0.00	668.90	0.00	668.90
71620 - Daily Subsistence Allow-Local	0.00	491.69	0.00	491.69
71635 - Travel - Other	0.00	52.38	0.00	52.38
75705 - Learning costs	0.00	- 2,703.64	0.00	- 2,703.64
otal for Fund 04000	0.00	- 1,490.67	0.00	- 1,490.67
und : 11888 (Country Co-Financing CS)				
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.44	0.00	0.44
75705 - Learning costs	0.00	6.30	0.00	6.30
76135 - Realized Gain	0.00	- 6.30	0.00	- 6.30
otal for Fund 11888	0.00	0.44	0.00	0.44



*Annex*



Project Id : 00061320 Comprehensive Disaster Risk Ma		Period :	Jan-Dec (2012)	
Output # : 00077652 Disaster Risk Management Prog		Impl. Partner :	02240 UNDP (Direct Execution)	
		Location :	DRRNLN Office, KSK Building	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 26931 (CPR TTF - Disaster)

71305 - Local Consult.-Sht Term-Tech	0.00	4,905.12	0.00	4,905.12
71405 - Service Contracts-Individuals	0.00	40,252.46	0.00	40,252.46
71410 - MAIP Premium SC	0.00	32.80	0.00	32.80
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	853.33	0.00	853.33
71635 - Travel - Other	0.00	21.93	0.00	21.93
72105 - Svc Co-Construction & Engineer	0.00	253,412.50	0.00	253,412.50
72145 - Svc Co-Training and Educ Serv	0.00	-9,443.00	0.00	-9,443.00
72220 - Furniture	0.00	24,689.53	0.00	24,689.53
72402 - Building Maintenance	0.00	17,662.76	0.00	17,662.76
72405 - Acquisition of Communic Equip	0.00	17,647.47	0.00	17,647.47
72410 - Acquisition of Audio Visual Eq	0.00	7,372.74	0.00	7,372.74
74525 - Sundry	0.00	61.12	0.00	61.12
75705 - Learning costs	0.00	9,592.48	0.00	9,592.48
76125 - Realized Loss	0.00	2.79	0.00	2.79
76135 - Realized Gain	0.00	-4.94	0.00	-4.94

Total for Fund 26931	0.00	367,059.09	0.00	367,059.09
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Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	501.39	0.00	501.39
71620 - Daily Subsistence Allow-Local	0.00	2,680.28	0.00	2,680.28
71635 - Travel - Other	0.00	-661.22	0.00	-661.22
72105 - Svc Co-Construction & Engineer	0.00	13,983.45	0.00	13,983.45
72145 - Svc Co-Training and Educ Serv	0.00	-680.82	0.00	-680.82
72210 - Machinery and Equipment	0.00	4,425.58	0.00	4,425.58
72220 - Furniture	0.00	2,750.43	0.00	2,750.43
72405 - Acquisition of Communic Equip	0.00	25,987.62	0.00	25,987.62
72425 - Mobile Telephone Charges	0.00	1,977.25	0.00	1,977.25
72615 - Micro Capital Grants-Other	20,263.92	0.00	0.00	20,263.92
74210 - Printing and Publications	0.00	318.12	0.00	318.12
74525 - Sundry	0.00	2,860.89	0.00	2,860.89
75105 - Facilities & Admin - Implement	0.00	9,058.07	0.00	9,058.07
75705 - Learning costs	0.00	45,279.81	0.00	45,279.81
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	0.00	0.00	0.00

otal for Fund 30000	20,263.92	108,480.86	0.00	128,744.78
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und : 30079 (EUROPEAN COMMISSION)

71610 - Travel Tickets-Local	0.00	1,480.89	0.00	1,480.89
71620 - Daily Subsistence Allow-Local	0.00	1,809.85	0.00	1,809.85
71635 - Travel - Other	0.00	1,207.44	0.00	1,207.44
72145 - Svc Co-Training and Educ Serv	0.00	9,443.00	0.00	9,443.00
72405 - Acquisition of Communic Equip	0.00	1,977.25	0.00	1,977.25
72425 - Mobile Telephone Charges	0.00	-1,977.25	0.00	-1,977.25
73410 - Maint, Oper of Transport Equip	0.00	49.89	0.00	49.89
74525 - Sundry	0.00	-202.31	0.00	-202.31
75105 - Facilities & Admin - Implement	0.00	2,905.33	0.00	2,905.33



Project Id : 00061320 Comprehensive Disaster Risk Ma		Period :	Jan-Dec (2012)	
Output # : 00077652 Disaster Risk Management Prog		Impl. Partner :	02240 UNDP (Direct Execution)	
		Location :	DRRNLN Office, KSK Building	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

75705 - Learning costs	0.00	27,715.87	0.00	27,715.87
76125 - Realized Loss	0.00	29.44	0.00	29.44
76135 - Realized Gain	0.00	- 3.99	0.00	- 3.99
Total for Fund 30079	0.00	44,435.41	0.00	44,435.41
Total for Activity ACTIVITY2	20,263.92	518,485.13	0.00	538,749.05

Activity : ACTIVITY3 (Nat'l & local vulnerabilities)

Fund : 04000 (Core Programme, UNU Centre)

71405 - Service Contracts-Individuals	0.00	17,223.27	0.00	17,223.27
71410 - MAIP Premium SC	0.00	11.49	0.00	11.49
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	713.99	0.00	713.99
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	761.04	0.00	761.04
71625 - Daily Subsist Allow-Mtg Partic	0.00	- 1,074.00	0.00	- 1,074.00
71635 - Travel - Other	0.00	16.55	0.00	16.55
72105 - Svc Co-Construction & Engineer	0.00	304,996.27	0.00	304,996.27
72145 - Svc Co-Training and Educ Serv	0.00	- 79,374.00	0.00	- 79,374.00
72615 - Micro Capital Grants-Other	0.00	80,133.18	0.00	80,133.18
72630 - Capital Grants - Local GOVT	0.00	25,000.00	0.00	25,000.00
74525 - Sundry	0.00	- 13.09	0.00	- 13.09
75705 - Learning costs	0.00	13,042.33	0.00	13,042.33
75708 - Learning - subcontracts	0.00	1,263.08	0.00	1,263.08
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
Total for Fund 04000	0.00	362,700.10	0.00	362,700.10

Fund : 11888 (Country Co-Financing CS)

71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71415 - Contribution to Security SC	0.00	- 74.06	0.00	- 74.06
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	- 5.16	0.00	- 5.16
75705 - Learning costs	0.00	0.29	0.00	0.29
76135 - Realized Gain	0.00	- 0.29	0.00	- 0.29
Total for Fund 11888	0.00	- 79.22	0.00	- 79.22

Fund : 26031 (CPR TTF - Disaster)

71305 - Local Consult.-Shl Term-Tech	0.00	6,379.68	0.00	6,379.68
71405 - Service Contracts-Individuals	0.00	21,692.05	0.00	21,692.05
71410 - MAIP Premium SC	0.00	14.42	0.00	14.42
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	72.16	0.00	72.16
71620 - Daily Subsistence Allow-Local	0.00	1,511.36	0.00	1,511.36
72615 - Micro Capital Grants-Other	0.00	43,450.92	0.00	43,450.92



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## Combined Delivery Report by Activity

UN Development Programme  
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Project Id : 00061320 Comprehensive Disaster Risk Ma		Period : Jan-Dec (2012)		
Output # : 00077652 Disaster Risk Management Prog		Impl. Partner : 02240 UNDP (Direct Execution)		
		Location : DRRNLN Office, KSK Building		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	- 56.62	0.00	- 56.62
75705 - Learning costs	0.00	11,356.88	0.00	11,356.88
Total for Fund 26931	0.00	84,420.85	0.00	84,420.85
Fund : 30000 (PROGRAMME COST SHARING)				
71620 - Daily Subsistence Allow-Local	0.00	182.91	0.00	182.91
71635 - Travel - Other	0.00	54.33	0.00	54.33
72615 - Micro Capital Grants-Other	0.00	21,188.46	0.00	21,188.46
74965 - Low value equipment	0.00	181.53	0.00	181.53
75105 - Facilities & Admin - Implement	0.00	1,654.37	0.00	1,654.37
75705 - Learning costs	0.00	2,026.65	0.00	2,026.65
Total for Fund 30000	0.00	25,288.25	0.00	25,288.25
Fund : 30079 (EUROPEAN COMMISSION)				
72105 - Svc Co-Construction & Engineer	0.00	- 136,904.80	0.00	- 136,904.80
75105 - Facilities & Admin - Implement	0.00	- 9,583.34	0.00	- 9,583.34
Total for Fund 30079	0.00	- 146,488.14	0.00	- 146,488.14
Total for Activity ACTIVITY3	0.00	325,841.83	0.00	325,841.83
Activity : ACTIVITY4 (Community-based DRM)				
Fund : 04000 (Core Programme, UNU Centre)				
71620 - Daily Subsistence Allow-Local	0.00	166.08	0.00	166.08
71635 - Travel - Other	0.00	6,895.99	0.00	6,895.99
74525 - Sundry	0.00	2,043.86	0.00	2,043.86
75705 - Learning costs	0.00	268.59	0.00	268.59
Total for Fund 04000	0.00	9,374.52	0.00	9,374.52
Fund : 11888 (Country Co-Financing CS)				
71610 - Travel Tickets-Local	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
72435 - E-mail-Subscription	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00
Total for Fund 11888	0.00	0.00	0.00	0.00
Fund : 26931 (CPR TTF - Disaster)				
71610 - Travel Tickets-Local	0.00	4,021.46	0.00	4,021.46
71615 - Daily Subsistence Allow-Intl	0.00	36.35	0.00	36.35



Project Id : 00061320 Comprehensive Disaster Risk Ma	Period :	Jan-Dec (2012)
Output # : 00077652 Disaster Risk Management Prog	Impl. Partner :	02240 UNDP (Direct Execution)
	Location :	DRRNLN Office, KSK Building
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

71620 - Daily Subsistence Allow-Local	0.00	8,427.30	0.00	8,427.30
71635 - Travel - Other	0.00	735.08	0.00	735.08
72105 - Svc Co-Construction & Engineer	0.00	2,147.90	0.00	2,147.90
72435 - E-mail-Subscription	0.00	33.64	0.00	33.64
72505 - Stationery & other Office Supp	0.00	1.97	0.00	1.97
72615 - Micro Capital Grants-Other	0.00	41,414.12	0.00	41,414.12
74525 - Sundry	0.00	13.29	0.00	13.29
75705 - Learning costs	0.00	3,476.44	0.00	3,476.44
76125 - Realized Loss	0.00	7.83	0.00	7.83
76135 - Realized Gain	0.00	- 55.88	0.00	- 55.88

Total for Fund 26931 0.00 60,259.50 0.00 60,259.50

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	2,866.45	0.00	2,866.45
71605 - Travel Tickets-International	0.00	501.59	0.00	501.59
71610 - Travel Tickets-Local	0.00	841.13	0.00	841.13
71615 - Daily Subsistence Allow-Intl	0.00	430.68	0.00	430.68
71620 - Daily Subsistence Allow-Local	0.00	2,687.07	0.00	2,687.07
71635 - Travel - Other	0.00	- 4,085.65	0.00	- 4,085.65
72145 - Svc Co-Training and Educ Serv	0.00	69,918.00	0.00	69,918.00
72435 - E-mail-Subscription	0.00	8.21	0.00	8.21
72615 - Micro Capital Grants-Other	0.00	11,406.34	0.00	11,406.34
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	6,078.49	0.00	6,078.49
75705 - Learning costs	0.00	2,261.78	0.00	2,261.78
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01

Total for Fund 30000 0.00 92,914.08 0.00 92,914.08

Fund : 30079 (EUROPEAN COMMISSION)

74525 - Sundry	0.00	- 2,043.86	0.00	- 2,043.86
75105 - Facilities & Admin - Implement	0.00	- 401.61	0.00	- 401.61
75705 - Learning costs	0.00	- 3,693.38	0.00	- 3,693.38

Total for Fund 30079 0.00 - 6,138.85 0.00 - 6,138.85

Total for Activity ACTIVITY4 0.00 156,409.25 0.00 156,409.25

Activity : ACTIVITY5 (Emergency Preparedness)

Fund : 54000 (Core Programme, UNU Centre)

71305 - Local Consult.-Sht Term-Tech	0.00	- 2,647.65	0.00	- 2,647.65
71620 - Daily Subsistence Allow-Local	0.00	723.32	0.00	723.32
71630 - Shipment	0.00	1,580.89	0.00	1,580.89
71635 - Travel - Other	0.00	- 2,465.97	0.00	- 2,465.97
72105 - Svc Co-Construction & Engineer	0.00	29.32	0.00	29.32
72120 - Svc Co-Trade and Business Serv	0.00	6,230.00	0.00	6,230.00
72205 - Office Machinery	0.00	37,700.30	0.00	37,700.30



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Project Id : 00061320 Comprehensive Disaster Risk Ma		Period : Jan-Dec (2012)		
Output # : 00077652 Disaster Risk Management Prog		Impl. Partner : 02240 UNDP (Direct Execution)		
		Location : DRRNLN Office, KSK Building		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72405 - Acquisition of Communic Equip	0.00	8,984.62	0.00	8,984.62
72415 - Courier Charges	0.00	30.94	0.00	30.94
72435 - E-mail-Subscription	0.00	- 32.11	0.00	- 32.11
74210 - Printing and Publications	0.00	- 76.40	0.00	- 76.40
74525 - Sundry	0.00	239.34	0.00	239.34
75705 - Learning costs	0.00	- 2,676.37	0.00	- 2,676.37
76125 - Realized Loss	0.00	18.80	0.00	18.80
76135 - Realized Gain	0.00	- 258.14	0.00	- 258.14
Total for Fund 04000	0.00	47,380.89	0.00	47,380.89
Fund : 11888 (Country Co-Financing CS)				
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	1.30	0.00	1.30
74965 - Low value equipment	0.00	576,693.50	0.00	576,693.50
75105 - Facilities & Admin - Implement	0.00	40,368.64	0.00	40,368.64
75705 - Learning costs	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 1.30	0.00	- 1.30
Total for Fund 11888	0.00	617,062.14	0.00	617,062.14
Fund : 26900 (TTF CPR Practice Dev & Knowled)				
75705 - Learning costs	0.00	- 888.73	0.00	- 888.73
Total for Fund 26900	0.00	- 888.73	0.00	- 888.73
Fund : 26931 (CPR TTF - Disaster)				
71305 - Local Consult.-Shrt Term-Tech	0.00	12,453.47	0.00	12,453.47
71405 - Service Contracts-Individuals	0.00	8,951.86	0.00	8,951.86
71410 - MAIP Premium SC	0.00	11.49	0.00	11.49
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	597.03	0.00	597.03
71620 - Daily Subsistence Allow-Local	0.00	589.55	0.00	589.55
71635 - Travel - Other	0.00	- 16,499.66	0.00	- 16,499.66
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	36.97	0.00	36.97
75705 - Learning costs	0.00	- 3,281.05	0.00	- 3,281.05
76125 - Realized Loss	0.00	9.18	0.00	9.18
76135 - Realized Gain	0.00	- 19.82	0.00	- 19.82
Total for Fund 26931	0.00	2,849.02	0.00	2,849.02
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Shrt Term-Tech	0.00	28,358.40	0.00	28,358.40
71605 - Travel Tickets-International	0.00	238.19	0.00	238.19
71610 - Travel Tickets-Local	0.00	10,723.73	0.00	10,723.73
71615 - Daily Subsistence Allow-Intl	0.00	10,317.43	0.00	10,317.43
71620 - Daily Subsistence Allow-Local	0.00	10,967.46	0.00	10,967.46
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,074.00	0.00	1,074.00





## Combined Delivery Report by Activity

UN Development Programme  
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Project Id : 00061320 Comprehensive Disaster Risk Ma	Period : Jan-Dec (2012)
Output # : 00077652 Disaster Risk Management Prog	Impl. Partner : 02240 UNDP (Direct Execution)
	Location : DRRNLN Office, KSK Building

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71630 - Shipment	0.00	- 2,889.96	0.00	- 2,889.96
71635 - Travel - Other	0.00	22,086.99	0.00	22,086.99
72105 - Svc Co-Construction & Engineer	0.00	1,895.80	0.00	1,895.80
72210 - Machinery and Equipment	0.00	44,021.98	0.00	44,021.98
72215 - Transportation Equipment	0.00	0.00	0.00	0.00
72220 - Furniture	0.00	123,457.16	0.00	123,457.16
72330 - Medical Products	0.00	317.61	0.00	317.61
72350 - Medical Kits	0.00	5,204.97	0.00	5,204.97
72370 - Security related goods and mat	0.00	133,451.22	0.00	133,451.22
72399 - Other Materials and Goods	0.00	192,187.65	0.00	192,187.65
72401 - Prefab structure/other buildin	0.00	4,142.57	0.00	4,142.57
72405 - Acquisition of Communic Equip	0.00	171,547.37	0.00	171,547.37
72415 - Courier Charges	0.00	3,394.00	0.00	3,394.00
72435 - E-mail-Subscription	0.00	34.49	0.00	34.49
72505 - Stationery & other Office Supp	0.00	81.79	0.00	81.79
72615 - Micro Capital Grants-Other	200,815.08	- 172,770.48	0.00	28,044.60
72805 - Acquis of Computer Hardware	0.00	- 98,637.00	0.00	- 98,637.00
72810 - Acquis of Computer Software	0.00	308.27	0.00	308.27
74210 - Printing and Publications	0.00	7,305.16	0.00	7,305.16
74220 - Translation Costs	0.00	2,398.13	0.00	2,398.13
74225 - Other Media Costs	0.00	7,296.61	0.00	7,296.61
74525 - Sundry	0.00	5,508.45	0.00	5,508.45
74965 - Low value equipment	0.00	239,780.77	0.00	239,780.77
75105 - Facilities & Admin - Implement	0.00	73,643.26	0.00	73,643.26
75705 - Learning costs	0.00	105,762.17	0.00	105,762.17
76125 - Realized Loss	0.00	938.88	0.00	938.88
76135 - Realized Gain	0.00	- 1,019.84	0.00	- 1,019.84
<b>Total for Fund 30000</b>	<b>200,815.08</b>	<b>931,127.23</b>	<b>0.00</b>	<b>1,131,942.31</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
71515 - UNV-Security Allowance	0.00	- 5,708.54	0.00	- 5,708.54
71590 - UNV HQ use only	0.00	- 570.85	0.00	- 570.85
71605 - Travel Tickets-International	0.00	6,819.64	0.00	6,819.64
71610 - Travel Tickets-Local	0.00	4,164.12	0.00	4,164.12
71615 - Daily Subsistence Allow-Intl	0.00	4.47	0.00	4.47
71620 - Daily Subsistence Allow-Local	0.00	4,060.35	283.00	4,343.35
71625 - Daily Subsist Allow-Mtg Partic	0.00	0.00	832.00	832.00
71635 - Travel - Other	0.00	5,687.01	0.00	5,687.01
72170 - Svc Co-Humanitarian Aid & Relf	0.00	0.00	5,643.00	5,643.00
72210 - Machinery and Equipment	0.00	335.33	0.00	335.33
72220 - Furniture	0.00	- 8,275.35	0.00	- 8,275.35
72405 - Acquisition of Communic Equip	0.00	10,366.86	0.00	10,366.86
72410 - Acquisition of Audio Visual Eq	0.00	4,557.87	0.00	4,557.87
72425 - Mobile Telephone Charges	0.00	910.67	300.00	1,210.67
72435 - E-mail-Subscription	0.00	795.85	0.00	795.85
72505 - Stationery & other Office Supp	0.00	0.00	1,578.00	1,578.00
72605 - Grants to Instit & other Benef	0.00	0.00	5,494.00	5,494.00
72615 - Micro Capital Grants-Other	- 27,394.50	27,955.48	0.00	560.98
73105 - Rent	0.00	0.00	170.00	170.00
73120 - Utilities	0.00	0.00	742.00	742.00
73125 - Common Services-Premises	0.00	0.00	61.00	61.00
74210 - Printing and Publications	0.00	- 3,499.22	0.00	- 3,499.22



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Project Id : 00061320 Comprehensive Disaster Risk Ma		Period :	Jan-Dec (2012)	
Output # : 00077652 Disaster Risk Management Prog		Impl. Partner :	02240 UNDP (Direct Execution)	
		Location :	DRRNLN Office, KSK Building	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

74220 - Translation Costs	0.00	2,471.04	0.00	2,471.04
74325 - Contrib.To CO Common Security	0.00	0.00	152.00	152.00
74525 - Sundry	0.00	- 187.97	297.00	109.03
75105 - Facilities & Admin - Implement	0.00	5,978.26	0.00	5,978.26
75115 - Facilities & Admin - OH & Ind	0.00	0.00	1,680.00	1,680.00
75705 - Learning costs	0.00	42,170.76	3,356.00	45,526.76
77205 - Salaries - GS Staff-TA	0.00	0.00	13,601.00	13,601.00
77225 - Termination Indem-GS Staff-TA	0.00	0.00	1,088.00	1,088.00

Total for Fund 30079 - 27,394.50 98,035.78 35,277.00 105,918.28

Total for Activity ACTIVITY5 173,420.58 1,695,566.33 35,277.00 1,904,263.91

Activity : ACTIVITY6 (Early Recovery & Preparedness)

Fund : 04000 (Core Programme, UNU Centre)

71305 - Local Consult.-Sht Term-Tech	0.00	- 8,334.76	0.00	- 8,334.76
71610 - Travel Tickets-Local	0.00	18.34	0.00	18.34
71620 - Daily Subsistence Allow-Local	0.00	- 20.80	0.00	- 20.80
71635 - Travel - Other	0.00	- 0.34	0.00	- 0.34
72615 - Micro Capital Grants-Other	0.00	50,000.00	0.00	50,000.00
73410 - Maint, Oper of Transport Equip	0.00	- 13.38	0.00	- 13.38
74210 - Printing and Publications	0.00	2,081.01	0.00	2,081.01
74525 - Sundry	0.00	- 256.01	0.00	- 256.01
75705 - Learning costs	0.00	- 17,506.27	0.00	- 17,506.27
76125 - Realized Loss	0.00	25,566.04	0.00	25,566.04

Total for Fund 04000 0.00 51,533.83 0.00 51,533.83

Fund : 11888 (Country Co-Financing CS)

71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	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
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	4.81	0.00	4.81
75705 - Learning costs	0.00	68.59	0.00	68.59
76135 - Realized Gain	0.00	- 68.59	0.00	- 68.59

Total for Fund 11888 0.00 4.81 0.00 4.81

Fund : 26931 (CPR TTF - Disaster)

71305 - Local Consult.-Sht Term-Tech	0.00	21,149.51	0.00	21,149.51
71605 - Travel Tickets-International	0.00	36.39	0.00	36.39
71610 - Travel Tickets-Local	0.00	280.94	0.00	280.94
71620 - Daily Subsistence Allow-Local	0.00	10.67	0.00	10.67
71635 - Travel - Other	0.00	0.08	0.00	0.08



Project Id : 00061320 Comprehensive Disaster Risk Ma		Period : Jan-Dec (2012)		
Output # : 00077652 Disaster Risk Management Prog		Impl. Partner : 02240 UNDP (Direct Execution)		
		Location : DRRNLN Office, KSK Building		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74210 - Printing and Publications	0.00	- 2,569.13	0.00	- 2,569.13
74525 - Sundry	0.00	511.91	0.00	511.91
75705 - Learning costs	0.00	321.17	0.00	321.17
76125 - Realized Loss	0.00	0.04	0.00	0.04
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 26931	0.00	19,741.58	0.00	19,741.58
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	2,797.70	0.00	2,797.70
71305 - Local Consult.-Sht Term-Tech	0.00	29,327.62	0.00	29,327.62
71605 - Travel Tickets-International	0.00	5,972.00	0.00	5,972.00
71610 - Travel Tickets-Local	0.00	4,644.84	0.00	4,644.84
71615 - Daily Subsistence Allow-Intl	0.00	7,890.45	0.00	7,890.45
71620 - Daily Subsistence Allow-Local	0.00	6,737.74	0.00	6,737.74
71635 - Travel - Other	0.00	23,022.56	0.00	23,022.56
72145 - Svc Co-Training and Educ Serv	0.00	851,328.97	0.00	851,328.97
72405 - Acquisition of Communic Equip	0.00	2,138.65	0.00	2,138.65
72410 - Acquisition of Audio Visual Eq	0.00	1,228.79	0.00	1,228.79
72435 - E-mail-Subscription	0.00	6.37	0.00	6.37
72505 - Stationery & other Office Supp	0.00	8,436.14	0.00	8,436.14
72615 - Micro Capital Grants-Other	811,879.37	- 671,879.00	0.00	140,000.37
73410 - Maint, Oper of Transport Equip	0.00	394.15	0.00	394.15
74210 - Printing and Publications	0.00	23,540.45	0.00	23,540.45
74525 - Sundry	0.00	1,426.50	0.00	1,426.50
75105 - Facilities & Admin - Implement	0.00	89,466.67	0.00	89,466.67
75705 - Learning costs	0.00	169,201.88	0.00	169,201.88
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	- 345.98	0.00	- 345.98
Total for Fund 30000	811,879.37	555,336.51	0.00	1,367,215.88
Fund : 30079 (EUROPEAN COMMISSION)				
72105 - Svc Co-Construction & Engineer	0.00	4,634.97	0.00	4,634.97
72145 - Svc Co-Training and Educ Serv	0.00	- 4,634.97	0.00	- 4,634.97
74210 - Printing and Publications	0.00	- 3,242.99	0.00	- 3,242.99
75105 - Facilities & Admin - Implement	0.00	- 227.01	0.00	- 227.01
Total for Fund 30079	0.00	- 3,470.00	0.00	- 3,470.00
Total for Activity ACTIVITY6	811,879.37	623,146.73	0.00	1,435,026.10
Activity : ACTIVITY7 (Knowledge Management)				
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Sht Term-Tech	0.00	7,962.49	0.00	7,962.49
74210 - Printing and Publications	0.00	1,092.63	0.00	1,092.63
75705 - Learning costs	0.00	3,107.47	0.00	3,107.47



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Project Id : 00061320 Comprehensive Disaster Risk Ma		Period :	Jan-Dec (2012)	
Output # : 00077652 Disaster Risk Management Prog		Impl. Partner :	02240 UNDP (Direct Execution)	
		Location :	DRRNLN Office, KSK Building	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 04000	0.00	12,162.59	0.00	12,162.59
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## Fund : 11888 (Country Co-Financing CS)

71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	- 1,539.59	0.00	- 1,539.59
75105 - Facilities & Admin - Implement	0.00	- 107.78	0.00	- 107.78

Total for Fund 11888	0.00	- 1,647.37	0.00	- 1,647.37
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## Fund : 26931 (CPR TTF - Disaster)

71305 - Local Consult.-Sht Term-Tech	0.00	631.95	0.00	631.95
71405 - Service Contracts-Individuals	0.00	15,848.76	0.00	15,848.76
71410 - MAIP Premium SC	0.00	11.49	0.00	11.49
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	2,767.37	0.00	2,767.37
71610 - Travel Tickets-Local	0.00	2,827.12	0.00	2,827.12
71615 - Daily Subsistence Allow-Intl	0.00	15,175.00	0.00	15,175.00
71620 - Daily Subsistence Allow-Local	0.00	140.35	0.00	140.35
71635 - Travel - Other	0.00	981.62	0.00	981.62
72135 - Svc Co-Communications Service	0.00	729.40	0.00	729.40
72615 - Micro Capital Grants-Other	0.00	25,584.00	0.00	25,584.00
74210 - Printing and Publications	0.00	1,713.46	0.00	1,713.46
74220 - Translation Costs	0.00	59.01	0.00	59.01
74525 - Sundry	0.00	- 22.60	0.00	- 22.60
75705 - Learning costs	0.00	3,161.62	0.00	3,161.62
76125 - Realized Loss	0.00	6.97	0.00	6.97

Total for Fund 26931	0.00	69,615.52	0.00	69,615.52
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## Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	25,083.54	0.00	25,083.54
71610 - Travel Tickets-Local	0.00	399.29	0.00	399.29
71615 - Daily Subsistence Allow-Intl	0.00	39,021.10	0.00	39,021.10
71620 - Daily Subsistence Allow-Local	0.00	869.38	0.00	869.38
71635 - Travel - Other	0.00	55,198.29	0.00	55,198.29
72505 - Stationery & other Office Supp	0.00	8,577.82	0.00	8,577.82
72925 - UNDG-1.5 Other direct costs	0.00	1,707.47	0.00	1,707.47
73310 - Maint & Licencing of Software	0.00	316.92	0.00	316.92
74210 - Printing and Publications	0.00	4,316.68	0.00	4,316.68
74220 - Translation Costs	0.00	370.91	0.00	370.91
74525 - Sundry	0.00	11.96	0.00	11.96
75105 - Facilities & Admin - Implement	0.00	9,682.03	0.00	9,682.03
75705 - Learning costs	0.00	2,441.31	0.00	2,441.31
76125 - Realized Loss	0.00	51.33	0.00	51.33
76135 - Realized Gain	0.00	- 2.71	0.00	- 2.71

Total for Fund 30000	0.00	148,045.32	0.00	148,045.32
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## Fund : 30079 (EUROPEAN COMMISSION)





Project Id : 00061320 Comprehensive Disaster Risk Ma	Period : Jan-Dec (2012)
Output # : 00077652 Disaster Risk Management Prog	Impl. Partner : 02240 UNDP (Direct Execution)
	Location : DRRNLN Office, KSK Building

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
72615 - Micro Capital Grants-Other	0.00	- 8,234.00	0.00	- 8,234.00
72925 - UNDG-1.5 Other direct costs	0.00	- 1,707.47	0.00	- 1,707.47
72962 - Software-internally developed	0.00	1,707.47	0.00	1,707.47
74210 - Printing and Publications	0.00	- 4,242.63	0.00	- 4,242.63
75105 - Facilities & Admin - Implement	0.00	- 873.36	0.00	- 873.36
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>- 13,350.00</b>	<b>0.00</b>	<b>- 13,350.00</b>
<b>Total for Activity ACTIVITY7</b>	<b>0.00</b>	<b>214,826.06</b>	<b>0.00</b>	<b>214,826.06</b>

Activity : ACTIVITY8 (Programme Support cost)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	5,737.09	0.00	5,737.09
61310 - Post Adjustment - IP Staff	0.00	2,570.22	0.00	2,570.22
62305 - Dependency Allowances-IP Staff	0.00	488.16	0.00	488.16
62310 - Contrib to JI Staff Pens Fd-IP	0.00	1,750.98	0.00	1,750.98
62315 - Contrib. to medical, social in	0.00	167.12	0.00	167.12
62320 - Mobility, Hardship, Non-remova	0.00	1,605.84	0.00	1,605.84
62340 - Annual Leave Expense - IP	0.00	- 3,628.47	0.00	- 3,628.47
63335 - Home Leave Trvl & Allow-IP Stf	0.00	616.67	0.00	616.67
63515 - Security-related Costs	0.00	- 570.23	0.00	- 570.23
63530 - Contribution to EOS Benefits	0.00	207.69	0.00	207.69
63535 - Contribution to Security	0.00	332.29	0.00	332.29
63540 - Contribution to Training	0.00	83.07	0.00	83.07
63545 - Contribution to ICT	0.00	124.61	0.00	124.61
63550 - Contributions to MAIP	0.00	16.62	0.00	16.62
63555 - Contribution to UN JFA	0.00	149.53	0.00	149.53
63560 - Contributions to Appendix D	0.00	24.92	0.00	24.92
65115 - Contributions to ASHI Reserve	0.00	539.97	0.00	539.97
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71305 - Local Consult.-Shr Term-Tech	0.00	- 0.41	0.00	- 0.41
71405 - Service Contracts-Individuals	0.00	23,367.07	0.00	23,367.07
71410 - MAIP Premium SC	0.00	13.17	0.00	13.17
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	1,297.82	0.00	1,297.82
71615 - Daily Subsistence Allow-Intl	0.00	1,695.30	0.00	1,695.30
71620 - Daily Subsistence Allow-Local	0.00	31.51	0.00	31.51
71635 - Travel - Other	0.00	10,793.47	0.00	10,793.47
72415 - Courier Charges	0.00	16.64	0.00	16.64
72420 - Land Telephone Charges	0.00	0.00	0.00	0.00
72435 - E-mail-Subscription	0.00	2,212.00	0.00	2,212.00
72505 - Stationery & other Office Supp	0.00	390.46	0.00	390.46
73405 - Rental & Maint-Other Office Eq	0.00	851.97	0.00	851.97
73410 - Maint, Oper of Transport Equip	0.00	- 0.09	0.00	- 0.09
73505 - Reimb to UNDP for Supp Svcs	0.00	3,674.22	0.00	3,674.22
74525 - Sundry	0.00	1,068.00	0.00	1,068.00
76125 - Realized Loss	0.00	2.19	0.00	2.19



*Amount*

Project Id : 00061320 Comprehensive Disaster Risk Ma	Period :	Jan-Dec (2012)		
Output # : 00077652 Disaster Risk Management Prog	Impl. Partner :	02240 UNDP (Direct Execution)		
	Location :	DRRNLN Office, KSK Building		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 04000	0.00	55,693.78	0.00	55,693.78
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## Fund : 11888 (Country Co-Financing CS)

71405 -Service Contracts-Individuals	0.00	0.00	0.00	0.00
71635 -Travel - Other	0.00	0.00	0.00	0.00
72425 -Mobile Telephone Charges	0.00	0.00	0.00	0.00
72505 -Stationery & other Office Supp	0.00	0.00	0.00	0.00
72810 -Acquis of Computer Software	0.00	0.00	0.00	0.00
73410 -Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74210 -Printing and Publications	0.00	0.00	0.00	0.00
74505 -Insurance	0.00	0.59	0.00	0.59
75105 -Facilities & Admin - Implement	0.00	0.04	0.00	0.04
76135 -Realized Gain	0.00	-0.59	0.00	-0.59

Total for Fund 11888	0.00	0.04	0.00	0.04
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## Fund : 26900 (TTF CPR Practice Dev &amp; Knowled)

61305 -Salaries - IP Staff	0.00	103,367.87	0.00	103,367.87
61310 -Post Adjustment - IP Staff	0.00	31,326.84	0.00	31,326.84
62305 -Dependency Allowances-IP Staff	0.00	2,928.96	0.00	2,928.96
62310 -Contrib to Jt Staff Pens Fd-IP	0.00	25,002.14	0.00	25,002.14
62315 -Contrib. to medical, social in	0.00	1,555.86	0.00	1,555.86
62320 -Mobility, Hardship, Non-remova	0.00	15,480.00	0.00	15,480.00
62330 -Rental Supplements - IP Staff	0.00	8,420.18	0.00	8,420.18
62340 -Annual Leave Expense - IP	0.00	2,500.92	0.00	2,500.92
63330 -Ed Grt Incl Trvl&Allow-IP Stf	0.00	4,675.97	0.00	4,675.97
63335 -Home Leave Trvl & Allow-IP Stf	0.00	6,166.70	0.00	6,166.70
63350 -Reimb of Income Tax-IP Staff	0.00	35,097.00	0.00	35,097.00
63505 -Hazard Insurance	0.00	1,131.00	0.00	1,131.00
63515 -Security-related Costs	0.00	6,294.81	0.00	6,294.81
63530 -Contribution to EOS Benefits	0.00	2,798.48	0.00	2,798.48
63535 -Contribution to Security	0.00	10,552.56	0.00	10,552.56
63540 -Contribution to Training	0.00	1,119.36	0.00	1,119.36
63545 -Contribution to ICT	0.00	1,679.06	0.00	1,679.06
63550 -Contributions to MAIP	0.00	223.89	0.00	223.89
63555 -Contribution to UN JFA	0.00	2,014.94	0.00	2,014.94
63560 -Contributions to Appendix D	0.00	335.82	0.00	335.82
64308 -Appointments-Lump Sum	0.00	9,366.99	0.00	9,366.99
65115 -Contributions to ASHI Reserve	0.00	7,276.02	0.00	7,276.02
65135 -Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56

Total for Fund 26900	0.00	280,087.93	0.00	280,087.93
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## Fund : 26931 (CPR TTF - Disaster)

63515 -Security-related Costs	0.00	1,647.68	0.00	1,647.68
71405 -Service Contracts-Individuals	0.00	29,898.98	0.00	29,898.98
71410 -MAIP Premium SC	0.00	17.17	0.00	17.17
71415 -Contribution to Security SC	0.00	0.00	0.00	0.00
71620 -Daily Subsistence Allow-Local	0.00	181.95	0.00	181.95
71635 -Travel - Other	0.00	10,325.88	0.00	10,325.88



Project Id : 00061320 Comprehensive Disaster Risk Ma	Period :	Jan-Dec (2012)
Output # : 00077652 Disaster Risk Management Prog	Impl. Partner :	02240 UNDP (Direct Execution)
	Location :	DRRNLN Office, KSK Building

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72205 - Office Machinery	0.00	1,502.75	0.00	1,502.75
72215 - Transportation Equipment	0.00	21,652.85	0.00	21,652.85
72220 - Furniture	0.00	779.19	0.00	779.19
72405 - Acquisition of Communic Equip	0.00	1,700.70	0.00	1,700.70
72410 - Acquisition of Audio Visual Eq	0.00	1,043.66	0.00	1,043.66
72415 - Courier Charges	0.00	26.29	0.00	26.29
72420 - Land Telephone Charges	0.00	238.91	0.00	238.91
72425 - Mobile Telephone Charges	0.00	1,153.02	0.00	1,153.02
72435 - E-mail-Subscription	0.00	1,756.94	0.00	1,756.94
72505 - Stationery & other Office Supp	0.00	5,438.23	0.00	5,438.23
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
72810 - Acquis of Computer Software	0.00	342.04	0.00	342.04
73105 - Rent	0.00	31,278.20	0.00	31,278.20
73405 - Rental & Maint-Other Office Eq	0.00	62.12	0.00	62.12
73410 - Maint, Oper of Transport Equip	0.00	71.26	0.00	71.26
73505 - Reimb to UNDP for Supp Svcs	0.00	9,391.30	0.00	9,391.30
74505 - Insurance	0.00	4,378.93	0.00	4,378.93
74525 - Sundry	0.00	2,378.26	0.00	2,378.26
74599 - UNDP cost recovery chrgs-Bills	0.00	164.70	0.00	164.70
74965 - Low value equipment	0.00	210.03	0.00	210.03
75708 - Learning - subcontracts	0.00	3,789.22	0.00	3,789.22
76125 - Realized Loss	0.00	99.73	0.00	99.73
76135 - Realized Gain	0.00	- 34.80	0.00	- 34.80
<b>Total for Fund 26931</b>	<b>0.00</b>	<b>129,495.19</b>	<b>0.00</b>	<b>129,495.19</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
63515 - Security-related Costs	0.00	1,140.46	0.00	1,140.46
71635 - Travel - Other	0.00	67,056.10	0.00	67,056.10
72215 - Transportation Equipment	0.00	12,996.53	0.00	12,996.53
72405 - Acquisition of Communic Equip	0.00	861.98	0.00	861.98
72410 - Acquisition of Audio Visual Eq	0.00	828.80	0.00	828.80
72420 - Land Telephone Charges	0.00	1,113.88	0.00	1,113.88
72425 - Mobile Telephone Charges	0.00	1,159.92	0.00	1,159.92
72435 - E-mail-Subscription	0.00	1,959.02	0.00	1,959.02
72505 - Stationery & other Office Supp	0.00	8,319.83	0.00	8,319.83
72805 - Acquis of Computer Hardware	0.00	404.41	0.00	404.41
72810 - Acquis of Computer Software	0.00	494.18	0.00	494.18
73105 - Rent	0.00	49,543.30	0.00	49,543.30
73125 - Common Services-Premises	0.00	23,139.65	0.00	23,139.65
73405 - Rental & Maint-Other Office Eq	0.00	3,060.90	0.00	3,060.90
73410 - Maint, Oper of Transport Equip	0.00	20,729.68	0.00	20,729.68
73505 - Reimb to UNDP for Supp Svcs	0.00	56,553.40	0.00	56,553.40
74210 - Printing and Publications	0.00	103.39	0.00	103.39
74505 - Insurance	0.00	961.69	0.00	961.69
74525 - Sundry	0.00	1,470.15	0.00	1,470.15
75105 - Facilities & Admin - Implement	0.00	17,744.50	0.00	17,744.50
75705 - Learning costs	0.00	1,595.56	0.00	1,595.56
76125 - Realized Loss	0.00	1.08	0.00	1.08
76135 - Realized Gain	0.00	- 25.89	0.00	- 25.89
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>271,212.52</b>	<b>0.00</b>	<b>271,212.52</b>



*Amount*

Combined Delivery Report by Activity

UN Development Programme  
ID: unglcdrv

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Run Time: 11-07-2013 06:07:06

Project Id : 00061320 Comprehensive Disaster Risk Ma		Period :	Jan-Dec (2012)	
Output # : 00077652 Disaster Risk Management Prog		Impl. Partner :	02240 UNDP (Direct Execution)	
		Location :	DRRNLN Office, KSK Building	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

**I : 30079 (EUROPEAN COMMISSION)**

71405 - Service Contracts-Individuals	0.00	13,211.13	0.00	13,211.13
71410 - MAIP Premium SC	0.00	11.49	0.00	11.49
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	66,777.36	0.00	66,777.36
73505 - Reimb to UNDP for Supp Svcs	0.00	1,980.08	0.00	1,980.08
75105 - Facilities & Admin - Implement	0.00	5,738.61	0.00	5,738.61

<b>I for Fund 30079</b>	<b>0.00</b>	<b>87,718.67</b>	<b>0.00</b>	<b>87,718.67</b>
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<b>I for Activity ACTIVITY8</b>	<b>0.00</b>	<b>824,208.13</b>	<b>0.00</b>	<b>824,208.13</b>
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**Activity : ACTIVITY9 (9-NRRC)**

**I : 30000 (PROGRAMME COST SHARING)**

71205 - Intl Consultants-Sht Term-Tech	0.00	3,600.00	0.00	3,600.00
71305 - Local Consult.-Sht Term-Tech	0.00	2,267.33	0.00	2,267.33
71405 - Service Contracts-Individuals	0.00	8,247.77	0.00	8,247.77
71410 - MAIP Premium SC	0.00	9.20	0.00	9.20
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71505 - UN Volunteers-Stipend & Allow	0.00	4,440.00	0.00	4,440.00
71590 - UNV HQ use only	0.00	444.00	0.00	444.00
71610 - Travel Tickets-Local	0.00	1,395.14	0.00	1,395.14
71620 - Daily Subsistence Allow-Local	0.00	987.51	0.00	987.51
71635 - Travel - Other	0.00	348.72	0.00	348.72
72205 - Office Machinery	0.00	563.72	0.00	563.72
72405 - Acquisition of Communic Equip	0.00	67.78	0.00	67.78
72415 - Courier Charges	0.00	189.95	0.00	189.95
72420 - Land Telephone Charges	0.00	186.44	0.00	186.44
72425 - Mobile Telephone Charges	0.00	149.15	0.00	149.15
72435 - E-mail-Subscription	0.00	341.38	0.00	341.38
72505 - Stationery & other Office Supp	0.00	1,812.57	0.00	1,812.57
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
73105 - Rent	0.00	5,930.03	0.00	5,930.03
73125 - Common Services-Premises	0.00	2,702.63	0.00	2,702.63
74210 - Printing and Publications	0.00	4,268.64	0.00	4,268.64
74220 - Translation Costs	0.00	90.29	0.00	90.29
74225 - Other Media Costs	0.00	1,116.90	0.00	1,116.90
74525 - Sundry	0.00	226.03	0.00	226.03
74965 - Low value equipment	0.00	260.18	0.00	260.18
75105 - Facilities & Admin - Implement	0.00	3,116.05	0.00	3,116.05
75705 - Learning costs	0.00	4,869.58	0.00	4,869.58
76135 - Realized Gain	0.00	- 5.31	0.00	- 5.31

<b>I for Fund 30000</b>	<b>0.00</b>	<b>47,625.68</b>	<b>0.00</b>	<b>47,625.68</b>
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<b>I for Activity ACTIVITY9</b>	<b>0.00</b>	<b>47,625.68</b>	<b>0.00</b>	<b>47,625.68</b>
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44

Do

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Run Time: 11-07-2013 06:07:06

Project Id : 00061320 Comprehensive Disaster Risk Ma		Period :	Jan-Dec (2012)	
Output # : 00077652 Disaster Risk Management Prog		Impl. Partner :	02240 UNDP (Direct Execution)	
		Location :	DRRNLN Office, KSK Building	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

total for Output : 00077652	1,005,563.87	5,355,242.24	35,277.00	6,396,083.11
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Project Total :	1,005,563.87	5,355,242.24	35,277.00	6,396,083.11
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Signed By : \_\_\_\_\_ Date : \_\_\_\_\_

Signed By: \_\_\_\_\_ Date: 17 July 2015

Lorn Sorensen

Deputy Country Director

As per attached report of even date

Shashisatyajal

SHASHI SATYAL  
MANAGING PARTNER

T. R. UPADHYA & Co.  
CHARTERED ACCOUNTANTS

20 November, 2013  
Kathmandu





Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

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Run Time: 11-07-2013 06:07:06

Selection Criteria :

Business Unit : NPL10  
Period : Jan-Dec (2012)  
Selected Project Id : 00061320  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2012)			
Output # : ALL	Impl. Partner :			
	Location :			
		Govt Exp	UNDP Exp	UN Agencies Exp
				Total Exp
42201 - Nepal - Central		1,005,563.87	5,355,242.24	35,277.00
				6,396,083.11





Funds Utilization

Selection Criteria :

Business Unit : NPL10  
Period : Jan-Dec (2012)  
Selected Project Id : 00061320  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00061320 Comprehensive Disaster Risk Ma

Period : As Of Dec31,2012

Output #	00077652	Impl. Partner :02240 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			87,526.18
Undepreciated Fixed Assets			322,518.67
Inventory			32,058.65
Prepayments			0.00
Commitments			402,205.78



*Amount*

Schedule to Combined Delivery Report  
IPSAS Adjustments as at 1 January 2012

## Selection Criteria :

Business Unit : NPL10  
 Selected Project(s) : 00061320  
 Selected Fund Code : ALL  
 Selected Output(s) : ALL

Project Id : 00061320 Comprehensive Disaster Risk Ma				
Output # : 00077652 Disaster Risk Management Prog				
Impl. Partner : 02240 UNDP (Direct Execution)				
Description	Account	Fund	Donor	Amount
Inventory - UNDP	14602	04000-TRAC (Line	00012-UNDP	52,914.92
Inventory - UNDP	14602	30000-Programme	00551-DFID	8,570.76
Inventory - UNDP	14602	30079-EC	00280-EU	12,856.14
Unliquidated Obligations	21015	26931-CPR - DDR	00012-UNDP	3,257.15
Total for Output : 00077652				77,598.97

Project Total :	77,598.97
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## NOTES :

UNDP adopted IPSAS on 1 January 2012 which recognizes an expense based on goods received and/or services rendered. Consequently, expenses related to some IPSAS opening balance would be duplicated in the 2012 CDRs because of the following:

1. Goods received or services rendered in 2012 on non-fixed asset open purchase orders raised prior to 2012 would be recognized as an expense in 2012. These were ULOs in 2011
2. 2012 Inventory opening balances would be expensed in 2012 when goods are consumed or delivered
3. 2012 Prepaid opening balances would be expensed in 2012 when goods are received or services rendered

**Statement of Assets and Equipment  
as at 31 December 2012**

<b>Project title: Comprehensive Disaster Risk Management Programme</b>		
<b>Award ID:</b>	<b>00061320</b>	
<b>Project ID:</b>	<b>00077652</b>	
<b>Period covered from inception of project: 15 February 2011 to 31 December 2012</b>		

For asset value of a minimum of 1000\$ per item

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/entity	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	REMARKS
1242	9/27/2012	Specific equipment	77652	30000	Good	UNDP/CDRMP	NPL10		9,646.32		
1243	9/27/2012	Specific equipment	77652	30000	Good	UNDP/CDRMP	NPL10		9,646.32		
1244	9/27/2012	Specific equipment	77652	30000	Good	UNDP/CDRMP	NPL10		9,646.32		
1245	9/27/2012	Specific equipment	77652	30000	Good	UNDP/CDRMP	NPL10		9,646.32		
1246	9/27/2012	Specific equipment	77652	30000	Good	UNDP/CDRMP	NPL10		9,646.32		
1247	9/27/2012	Specific equipment	77652	30000	Good	UNDP/CDRMP	NPL10		9,646.32		
1248	9/27/2012	Specific equipment	77652	30000	Good	UNDP/CDRMP	NPL10		9,646.32		
1203	7/23/2012	Stanared NGT SRx HF Base Kit W	77652	30000	Good	UNDP/CDRMP	NPL10		4,206.38		
1204	7/23/2012	Stanared NGT SRx HF Base Kit W	77652	30000	Good	UNDP/CDRMP	NPL10		4,206.38		
1205	7/23/2012	Stanared NGT SRx HF Base Kit W	77652	30000	Good	UNDP/CDRMP	NPL10		4,206.38		
1206	7/23/2012	Stanared NGT SRx HF Base Kit W	77652	30000	Good	UNDP/CDRMP	NPL10		4,206.38		
1207	7/23/2012	Stanared NGT SRx HF Base Kit W	77652	30000	Good	UNDP/CDRMP	NPL10		4,206.38		
1208	7/23/2012	Standard NGT SRx HF Radio Bas	77652	30000	Good	UNDP/CDRMP	NPL10		4,206.34		
1209	7/23/2012	Standard NGT SRx HF Radio Bas	77652	30000	Good	UNDP/CDRMP	NPL10		4,206.34		
1210	7/23/2012	Standard NGT SRx HF Radio Bas	77652	30000	Good	UNDP/CDRMP	NPL10		4,206.34		
1211	7/23/2012	Standard NGT SRx HF Radio Bas	77652	30000	Good	UNDP/CDRMP	NPL10		4,206.34		
1212	7/23/2012	Standard NGT SRx HF Radio Bas	77652	30000	Good	UNDP/CDRMP	NPL10		4,206.34		
1122	5/3/2012	A Notebook computersHP IDS 25	77652	30000	Good	UNDP/CDRMP	NPL10		2,001.34	CNU21415FN/CN4121185	
1290	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1291	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1292	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1293	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1294	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1295	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1296	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1297	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1298	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1299	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1300	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1301	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1302	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1303	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1304	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1305	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1306	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1307	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1308	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		
1309	11/9/2012	400 mm Power Cutter	77652	30000	Good	UNDP/CDRMP	NPL10		1,616.42		





1356	11/9/2012	30 mm Chipping Hammer	77652	30000	Good	UNDP/CDRMP	NPL10		1,290.00		
1357	11/9/2012	30 mm Chipping Hammer	77652	30000	Good	UNDP/CDRMP	NPL10		1,290.00		
1358	11/9/2012	30 mm Chipping Hammer	77652	30000	Good	UNDP/CDRMP	NPL10		1,290.00		
1359	11/9/2012	30 mm Chipping Hammer	77652	30000	Good	UNDP/CDRMP	NPL10		1,290.00		
1360	11/9/2012	30 mm Chipping Hammer	77652	30000	Good	UNDP/CDRMP	NPL10		1,290.00		
1361	11/9/2012	30 mm Chipping Hammer	77652	30000	Good	UNDP/CDRMP	NPL10		1,290.00		
1362	11/9/2012	30 mm Chipping Hammer	77652	30000	Good	UNDP/CDRMP	NPL10		1,290.00		
1363	11/9/2012	30 mm Chipping Hammer	77652	30000	Good	UNDP/CDRMP	NPL10		1,290.00		
1364	11/9/2012	30 mm Chipping Hammer	77652	30000	Good	UNDP/CDRMP	NPL10		1,290.00		
1365	11/9/2012	30 mm Chipping Hammer	77652	30000	Good	UNDP/CDRMP	NPL10		1,289.87		
1253	10/18/2012	B Rechargeable batteries SOL	77652	30000	Good	UNDP/CDRMP	NPL10		1,105.86		
1254	10/18/2012	B Rechargeable batteries SOL	77652	30000	Good	UNDP/CDRMP	NPL10		1,105.86		
1255	10/18/2012	B Rechargeable batteries SOL	77652	30000	Good	UNDP/CDRMP	NPL10		1,105.86		
1256	10/18/2012	B Rechargeable batteries SOL	77652	30000	Good	UNDP/CDRMP	NPL10		1,105.86		
1257	10/18/2012	B Rechargeable batteries SOL	77652	30000	Good	UNDP/CDRMP	NPL10		1,105.86		
1258	10/18/2012	B Rechargeable batteries SOL	77652	30000	Good	UNDP/CDRMP	NPL10		1,105.86		
1259	10/18/2012	B Rechargeable batteries SOL	77652	30000	Good	UNDP/CDRMP	NPL10		1,105.86		
1260	10/18/2012	B Rechargeable batteries SOL	77652	30000	Good	UNDP/CDRMP	NPL10		1,105.86		
1261	10/18/2012	B Rechargeable batteries SOL	77652	30000	Good	UNDP/CDRMP	NPL10		1,105.86		
1262	10/18/2012	B Rechargeable batteries SOL	77652	30000	Good	UNDP/CDRMP	NPL10		1,105.83		
1142	5/3/2012	A Notebook computer Model	77652	30000	Good	UNDP/CDRMP	NPL10		1,038.01		
TOTAL VALUE									\$241,525		

Notes to Financial Statements attached form an integral part of this statement.

Signed by:



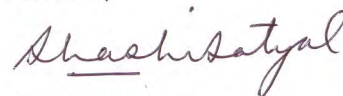
Name: Krishna Raj Kaphle  
Title: National Project Manager a.i.  
Comprehensive Disaster Risk Management Programme  
Date: 23 October, 2013

Signed by:

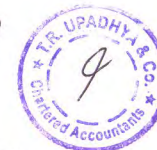


Name: Jørn Sørensen  
Title: Deputy Country Director  
UNDP  
Date: 23 October, 2013

Certified by:



Name: Shashi Satyal  
Title: Partner  
T R Upadhy & Co, Chartered Accountants  
Date: 20 NOV 2013

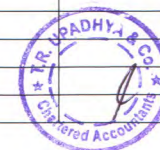


**Statement of Assets and Equipment  
as at 31 December 2012**

<b>Project title: Comprehensive Disaster Risk Management Programme</b>	
<b>Award ID:</b>	<b>00061320</b>
<b>Project ID:</b>	<b>00077652</b>
<b>Period covered from inception of project: 15 February 2011 to 31 December 2012</b>	

For asset value below of 1000\$ per item

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/entity	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	REMARKS
1233	10/3/2012	A Notebook computers	77652	26931	Good	UNDP/CDRMP	NPL10		996.04	3GZ5GP1	
1442	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1443	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1444	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1445	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1446	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1447	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1448	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1449	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1450	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1451	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1452	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1453	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.39		
1454	11/9/2012	5 KVA Generator	77652	30000	Good	UNDP/CDRMP	NPL10		959.38		
1366	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1367	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1368	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1369	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1370	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1371	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1372	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1373	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1374	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1375	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1376	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1377	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1378	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1379	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1380	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1381	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1382	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1383	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1384	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1385	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1386	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1387	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1388	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1389	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1390	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		
1391	11/9/2012	700 mm Petrol Chain Saw	77652	30000	Good	UNDP/CDRMP	NPL10		856.86		

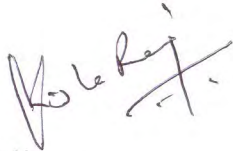




1268	11/5/2012	A Notebook computers	77652	30000	Good	UNDP/CDRMP	NPL10		681.45		
1269	11/5/2012	A Notebook computers	77652	30000	Good	UNDP/CDRMP	NPL10		681.45		
1270	11/5/2012	A Notebook computers	77652	30000	Good	UNDP/CDRMP	NPL10		681.45		
1271	11/5/2012	A Notebook computers	77652	30000	Good	UNDP/CDRMP	NPL10		681.45		
1272	11/5/2012	A Notebook computers	77652	30000	Good	UNDP/CDRMP	NPL10		681.45		
1273	11/5/2012	A Notebook computers	77652	30000	Good	UNDP/CDRMP	NPL10		681.45		
1275	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1276	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1277	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1278	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1279	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1280	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1281	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1282	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1283	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1284	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1285	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1286	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1287	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1288	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.14		
1289	11/9/2012	A Desktop computers	77652	30000	Good	UNDP/CDRMP	NPL10		585.1		
								<b>TOTAL VALUE</b>	<b>\$93,903</b>		

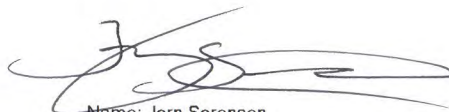
Notes to Financial Statements attached form an integral part of this statement.

Signed by:



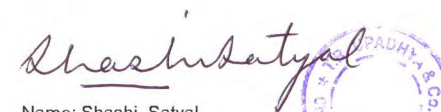
Name: Krishna Raj Kaphle  
Title: National Project Manager a.i.  
Comprehensive Disaster Risk Management Programme  
Date: 23 October, 2013

Signed by:



Name: Jorn Sorensen  
Title: Deputy Country Director  
UNDP  
Date: 23 October, 2013

Certified by:

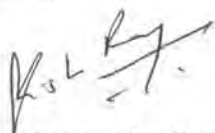
  
Name: Shashi Satyal  
Title: Partner  
T R Upadhya & Co, Chartered Accountants  
Date: 20 NOV 2013

## NOTES TO THE FINANCIAL STATEMENTS

1. The Combined Delivery Report (CDR) prepared by following UNDP's accounting policies for the period of 1 January 2012 to 31 December 2012.
2. The project pays Value Added Tax (VAT) to the vendors on the procurement of goods and services at the time of making payments. VAT payments are recorded in the respective expenditure heads.
3. The project did not receive any VAT refund from the Government of Nepal during 2012.
4. The statement of assets includes all non-expendable equipment (NEEs) costing US \$ 335,428 (Total Value).
5. The opening and closing Nepalese Rupees cash balance in the statement of Cash Position has been converted to US dollars at the UN operational rate of exchange. These rates are NRs.84.00 (for opening balance 2012) and NRs. 87.90 (for closing balance 2012) to one USD.
6. During the year payment/ expenditures in Nepalese Rupees are translated into US dollar at the UN operational rate of exchange. Such rates for the year are given below.

Months	1 USD to NRs.
January	84.00
February	79.80
March	78.50
April	81.15
May	83.55
June	89.40
July	90.60
August	89.70
September	88.60
October	85.25
November	85.45
December	87.90

Signed by:



Name: Krishna Raj Kaphle  
Title: National Project Manager a.i  
(Comprehensive Disaster Risk  
Management Programme)

Signed by:



Name: Jorn Sorensen  
Title: Deputy Country Director  
UNDP

Certified by:



Name: Shashi Satyal  
Title: Partner  
T R Upadhyaya & Co, Chartered Accountants

Date: 25 October, 2013

25 October, 2013

20 NOV 2013

### **III. Management Letter**

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## 1. Project Management

### 1.1 Project Finances

#### 1.1.1 Expenses not reported in CDR

##### *Observations*

As per the financial audit of the Government Expenses reported in the CDR for the period from 1 January 2012 to 31 December 2012 submitted by the independent auditor, following expenses were not reported in the CDR by the project resulting in understatement of the government expenses and the total expenses in the CDR for the year ended 31 December 2012 by \$375,310.29.

Partner Code	Expenses incurred in 2012 (\$)	Remarks
10620	196,578.48	The expenditure report from the partner was not obtained and recorded for the month of December 2012 on the ground that project has neither released the fund nor the partner has reported the expenditure for that period. The project has not released additional funds to the partner on the ground that the contract with the partner was about to expire on 22 December 2012. Hence the partner is not supposed to incur the expenses without receiving the funds from the project. However, the expenses related to the same period was claimed and refunded by the project in June 2013 and reflected in CDR of 2013.
124	32,566.21	Expense report was not submitted by the partner and hence not reported in CDR and reflected as National Execution (NEX) advances as of 31 December 2012.
2965	335.64	Expense report was not submitted by the partner and hence not reported in CDR and reflected as National Execution (NEX) advances as of 31 December 2012.
9682	145,829.96	The entire advance amount released in the name of partner was already recorded as expense in CDR of 2011 however the expense was actually incurred in the period from January to June 2012.
<b>Total</b>	<b>375,310.29</b>	

##### *Risk/ Priority*

*High*

##### *Recommendation*

The project should prescribe the proper cut off and mandatory provision regarding the reporting of expenses against the NEX advances to ensure accurate reporting of expenditure in CDR of the respective period.

With the implementation of IPSAS, the expenses have to be reported on accrual basis, accordingly all expenditure accrued at year end should be recorded and reported in the CDR for the fair presentation of the financial statements.

**Partner code 10620:** It was discussed and agreed with the partner through email correspondence to extend the project cooperation agreement beyond 22 December 2012. Based on this agreement, the partner continued implementing the agreed activities. However, the actual amendment of the PCA to that effect could not happen within December 2012. Hence the expenditure made by the partner in December 2012 was not recorded in our books of 2012. From now onwards, the project will ensure the IPSAS compliance while recording the partner organisation expenditure.

**Partner code 124:** The partner did not submit the report on time to UNDP for Atlas recording and thus the expenditure was not recorded in our books of 2012. The project will ensure that the partner organisations will submit their financial reports on time.

**Partner code 2965:** The expenditures were relating to 15 December to 31 December 2012, and the financial report was submitted on 31 December. Hence the expenditure was recorded in UNDP books only in 2013 considering the materiality of the amount.

**Partner code 9682:** This issue has been highlighted in the NIM audit of the partner organisation and the action has already been implemented.

## 1.2 Donor Reporting

### 1.2.1 Unfunded programme expenses incorrectly reported under DfID Fund

#### *Observations*

During the year, the project has procured 'Search and Rescue Equipment' costing \$391,433.92 for the Armed Police Force ("APF") and requested reimbursement of \$380,707 only from the World Bank.

Further, it was noted that the project had incorrectly recorded expenses amounting to \$163,551.21 in the CDR and assets amounting to \$255,283.08 in the statement of Fixed Asset under the DfID fund code instead of World Bank fund code.

Further, expenses of \$25,288 incurred under activity 3 'National and Local Vulnerabilities' funded by the UNDP TRAC fund and BCPR funds were also incorrectly reported under the fund code 30000 (Programme Cost Sharing) i.e., DfID funding and also the GMS charge of \$1,654.37 recovered from DfID as management fees based on the expense reported which was not correct.

#### *Risk/ Priority*

*High*

#### *Recommendation*

The project management should ensure that unauthorised use of donor funds are not be made without the prior approval of the donors and that expenses are reported in the correct account code against the proper funding source in the CDR for correct reporting to donor and fair presentation of CDR. And request the amount paid to the vendor for the procurement of equipments not the amount committed (as per PO).

GMS charge should be charged at the agreed rates to the budget of the donors who have agreed to fund the activity and not the other donor. The incorrect charge recovered from DfID should be credited to the DfID funding with a receivable from the World Bank and UNDP TRAC and BCPR.

#### *Management Comments and Action Plan*

<i>Agreed</i>
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**Loss to project:** The agreement with World Bank fund is under reimbursable basis. The payment was in NPR. The invoice was submitted to World Bank right after the Purchase Order was raised. However, the actual expenditure was higher than the original Purchase Order amount due to fluctuation of exchange rate between USD and NPR. The financial report to World Bank based on actual expenditure including GMS will be submitted to World Bank.

**Wrong recording in Atlas:** There was wrong recording of assets in Atlas, and UNDP CO communicated this with GSSC team to rectify the transaction. However, the rectification posted by GSSC also created a problem in ATLAS recording. This issue is well noted by UNDP CO and proactive actions are being taken in guidance and consultation with HQ to rectify the issue.

**Use of DFID funds:** The project used DfID fund for short-term purpose for the procurement of Search and Rescue equipment until the reimbursement would be received from the World Bank. DfID funds have been adjusted immediately after receiving the World Bank funds.

Expenses of \$25,288 incurred under activity 3 'National and Local Vulnerabilities' funded by the UNDP TRAC fund and BCPR funds was wrongly charged to DfID fund and this will be rectified in 2013.

The project management and concerned CO units will ensure GMS compliance while submitting report to donors. Project Management will also ensure the appropriate recording of expenditure and assets in Atlas.

## **2. Financial and Cash Management**

### **2.1 Payment and Voucher Approval Process**

#### **2.1.1 Value Added Taxes (“VAT”) charged as expense**

##### ***Observation***

As per the agreement between the Government of Nepal (“GoN”) and the UNDP Nepal, UNDP Nepal can claim for the refund of VAT paid by the project after following the due process prescribed in the VAT rules and regulations.

It was noted that the project has incorrectly expensed off VAT paid on procurement of goods and services amounting to NRs 12,608,019 (\$120,608 approx.) rather than accounting for VAT under a receivable account and claiming for refund from the Inland Revenue Department. Due to ineffective monitoring over the procurements made through VAT invoices by the concerned staff ineligible expenses of \$120,608 has been charged to the project resulting in financial loss to the project and overstatement of the project expenses in 2012.

##### ***Risk/ Priority***

*High*

##### ***Recommendation***

The project should ensure that the VAT paid for goods and services procured by the project should be recorded as receivable and monitored separately instead of expensing it to the project.

UNDP CO should file refund for VAT of \$120,608 with the revenue authorities.

##### ***Management Comments and Action Plan***

<b><i>Agreed</i></b>
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UNDP CO notes that VAT amount was wrongly recorded in expenditure account. The project has already started recording VAT in receivable account with effect from January 2013. Although the VAT is recorded in expenditure account, the project is maintaining separate record to list all VAT receivable from tax office. The project has already submitted the claim of VAT pertaining to 2012 to tax office and is waiting for refund. After receiving the VAT refund, it will be credited to project account.

## 2.2 Payment Process

### 2.2.1 Weaknesses in the payment process

#### *Observations*

Payments should be verified before disbursements for the accuracy of the charge of account codes, vendor details, the amount to be paid and that proper documentary evidences are attached for the payments to be made, propriety of the expenses and that the evidence of goods have been received or not.

On review the payments process by selection of payment vouchers on a sample basis the following discrepancies were noted indicating that effective controls over the payment process are not operating in the project and the Country Office ("CO"):

#### *a) Payment made to the wrong vendor*

The project awarded the contract to provide professional services for implementation of Nepal national building code through automation of building plan approval and monitoring system in Nepal to a vendor on 25 July 2012. However, without proper checking of the contract and the name of the vendor, PO was raised incorrectly in the name of another vendor which resulted in payment of \$45,076.20 (1<sup>st</sup> instalment of 20% of the contract) to be released to the unauthorised vendor.

#### *b) Payment made without receiving payment request/deliverables from vendor*

A vendor was awarded a contract (Contract No. PISU/PROF/09/2011& 10/2011) for providing mason training and payments were to be made on submission of deliverables. It was noted that payments were made by the project without receiving the request for payment and submission of the deliverables as follows:

<b>Mason Training/Contract No.</b>	<b>Amount Paid (\$)</b>	<b>Remarks</b>
PISU/PROF/09/2011	50,720	The contract stipulated that 50% will be released on submission of deliverables 2, 3, 4, 6 and final report of 5 to the satisfaction of the project. The request was made for release of 40% of the contract value as all the deliverables had not been submitted but the project has released 50% of the contract value on 3 September 2012 resulting in excess payment \$10,144. Though the same was subsequently recovered from the Vendor on 18 October 2012.
PISU/PROF/10/2011	38,191	Payment of 3 <sup>rd</sup> instalment of 30% without receiving any request and submission of deliverables of mid-term reports and recommendation for payment was not documented by the programme officer.
<b>Total</b>	<b>88,911</b>	

#### *c) Payment for goods and services made without complying with the terms of the contract*

In the following instances, payments have been processed by the project without receiving the recommendation for payment or receiving the final deliverables:

Amount (\$)	Voucher No. and Date	Remarks
92,150	103046/ 28/6/2012	<ul style="list-style-type: none"> <li>■ Payment made without obtaining the recommendation from the related programme staff confirming that all documents were received as per the contract.</li> <li>■ Payment for deliverable IV.1 was made on 28 June 2012 though the due date of the same was only on December 2012 as per the amended contract dated 10 October 2012.</li> </ul>
243.93 (NRs 22,100)	103168/ 2/7/2012	20% of the remaining contract amount is due for payment only upon receipt of final report but the recommendation for the payment was made without receiving the final report and also the payment was made accordingly.
1,019.87 (NRs 92,400)	103166/ 2/7/2012	
10,077.50 (NRs 1,007,750)	109703/ 10/12/2012	As per the contract, 20% of the contract amount will be due for payment upon submission and approval of the final report. However, final payment of Rs 1,007,750 was made before the completion of work i.e. Community pre-positioning of basic kits was purchased only in 2013 which was the plan for the year 2012.
<b>103,491.3</b>	<b>Total</b>	

### ***Risk/ Priority***

*High*

### ***Recommendation***

The project should exercise due diligence in the verification of the contract and the invoices and ensure that payment requests are supported by documentary evidences include the required deliverables before processing payments.

The authorised personnel making the recommendations should ensure that all the above documents are included in the payment request prior to making the recommendation for payments.

The finance unit should ensure that the vendor's name, banking details matches with the PO and the vendor database including the contract prior to releasing the payments.

### ***Management Comments and Action Plan***

<b><i>Agreed</i></b>
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a) PO was raised incorrectly in the name of a wrong vendor. The discrepancy was realised while reconciling contractual service companies on a regular basis. Consequently, an immediate action was taken by the project along with PISU to refund the released fund – the fund was duly deposited into UNDP Bank account on 14 October 2012 by reversing the expenses recorded in the books of account of wrong vendor. The PO of wrong vendor was cancelled and new PO was raised in the name of right vendor.

b1). This payment was made mistakenly without receiving one deliverables, which was only realised while reconciling the contractual service companies on a regular basis. It was immediately rectified by receiving the excess amount (\$10,144) from the vendor and deposited in the UNDP Bank Account dated 14 October 2012. This amount was paid later only after receiving required deliverables. Therefore, there was no double payment. Since the exceeded payment of \$10,144 was adjusted on 18 October 2012, there was no need to adjust with second instalment.

b2) Referring PISU/PROF/10/2011, this issue has been overlooked. The concerned project officer will critically examine all deliverables before releasing any payment. The project finance will also ensure the achievement of milestone before recommending for payment.

c) The concerned project officer will critically examine all deliverables before releasing the payment. The project finance team will also ensure the achievement of milestone before recommending for payment.

### 3. Assets Management

#### *Observation*

Capital assets with a value of \$500 or more and a minimum life expectancy of three years should be recorded correctly as assets in Atlas and should be depreciated on a straight line method. The statement of fixed assets should present fairly the balance of fixed assets of the project as on 31 December 2012.

Our review of the fixed assets records controls over its safe custody and the statement of fixed assets revealed the following discrepancies:

- 2 vehicles costing \$21,652 has been fully expensed in the CDR instead capitalising them as assets.
- Various emergency rescue and response equipment purchased for the project amounting to \$325,034 have been recorded as assets, although these should have been expensed off in the CDR.
- The accuracy of depreciation charged in the CDR of \$12,909 could not be ascertained as the assets reported were not accurate.

It was explained that the errors were due to wrong selection of Catalogue (UNDP and Non UNDP Catalogue) at the time of recording in the Atlas and lack of sufficient training to staff on the segregation of capital items with non capital items.

The statement of fixed assets does not present fairly the balance of fixed assets of CDRMP as at 31 December 2012.

#### *Risk/ Priority*

*High*

#### *Recommendations*

The project should provide additional training to its staff to classify the assets as a capital assets or expense and record it properly in the statement of fixed assets for fair presentation of the balance of fixed assets.

#### *Management comments and action plan*

The issue occurred due to wrong selection of assets catalogue in ATLAS. Project/CO is in consultation with HQ to expensed these items in 2013. The project will correct the entry by capitalising these items.

Country Office will provide orientation on assets recording to project staff based on IPSAS.

**Definitions of Audit Opinion**

<b>Type of Audit Opinion</b>	<b>Conditions</b>
Clean	An unqualified audit opinion is expressed when the auditor concludes that the financial statements give a true fair view or are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.
Qualified	A qualified opinion is expressed when the auditor concludes than an unqualified opinion cannot be expressed but the effect of any disagreement with management, or limitation on scope is not so material and pervasive as to require as adverse opinion or a disclaimer of opinion. A qualified opinion is expressed as being except for the effects of the matter to which the qualification relates.
Adverse	<p>An adverse opinion is expressed by an auditor when the financial statements are significantly misrepresented, misstated, and do not accurately reflect the expenses incurred and reported in the financial statements (UNDP CDR), Statement of Cash, Statement of Assets and Equipment ).</p> <p>An adverse opinion is expressed when the effect of a disagreement is so material and pervasive to the financial statements that the auditor concludes that a qualification of the report is not adequate to disclose the misleading or incomplete nature of the financial statements.</p>
Disclaimer	A disclaimer of opinion is expressed when possible effect of a limitation on scope is so material and pervasive that the auditor has not been able to obtain sufficient appropriate audit evidence and accordingly is unable to express an opinion on the financial statements.

**Summary of Excess Expenditure Charged in CDR**

<b>S.No.</b>	<b>Particulars</b>	<b>ML Ref. No.</b>	<b>Amount in \$</b>
1.	GMS Charge for procurement of equipment from World Bank for APF recorded in DfID	1.2.1	27,400
2.	GMS Charge expenses incurred for UNDP Track and BCPR Fund charged to DfID	1.2.1	1,654
<b>Total</b>			<b>29,054</b>