

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



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP PAKISTAN**

**ELECTORAL CYCLE SUPPORT PROGRAMME**  
**(Directly Implemented Project No. 81893)**

**Report No. 1201**  
**Issue Date: 29 November 2013**

**Report on the audit of UNDP Pakistan  
Electoral Cycle Support Programme (Project No. 81893)  
Executive Summary**

From 23 September to 25 October 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through M. Yousuf Adil Saleem & Co. (the audit firm), conducted an audit of Electoral Cycle Support Programme, Project No. 81893 (the Project), which is directly implemented and managed by the UNDP Country Office in Pakistan (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 2013.

The Project reported expenditure totalling \$2.5 million during the period from 1 January to 31 December 2012. The following donors contributed to the Project: Australia, European Union, Norway and UNDP.

**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 2013.

Expenditure incurred directly by other United Nations agencies for this Project amounting to \$117,754 is beyond the scope of this audit.


**Audit results**

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

Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
2,392	Unqualified	34	Unqualified

**Key issues and recommendations**

The audit did not raise any reportable issues.



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

**AUDIT REPORT ON**  
**ELECTORAL CYCLE SUPPORT PROGRAMME**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**AWARD ID 000062980**  
**PROJECT ID – 00081893**



**Deloitte.**

**M. Yousuf Adil Saleem & Co.**  
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United Nations  
Development  
Programme  
(UNDP)



**Dated:**  
**November 26, 2013**

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## **1. EXECUTIVE SUMMARY**

## **1.1. PROGRAMME BACKGROUND**

The focus of project is on provision of technical assistance for the needs identified by the Election Commission of Pakistan (ECP) to the Needs Assessment Mission and Project Formulation Mission. The project spans over a period of three years. The project is divided into two phases, with Phase I covering the period up to the conduct of elections and Phase II focusing on the post-election period. The first phase of the project is planned across three key outputs, all of which assist the ECP in timely and effective implementation of its 5 Year Strategic Plan. The project takes an electoral cycle approach rather than an election event approach and that is why Phase-II covers the period after the elections.

## **1.2. PROGRAMME OBJECTIVES AND EXPECTED OUTPUTS**

The main focus is on strengthening the capacity of the ECP and its field offices, technical assistance in electoral reform areas, civic and voter education with a focus on women and youth.

The expected outputs of the projects are:

**Output 1:** Increased capacity of the election commission to deliver its Strategic Plan

**Output 2:** Electoral laws and procedures strengthened for increased administrative effectiveness

**Output 3:** Improved engagement of citizens, particularly women and youth, in electoral processes

The project implemented the Phase 1 of the project during the audit period.

## **1.3. TERMS OF REFERENCE**

We have been appointed by the United Nations Development Programme (UNDP) to conduct the audit of the ELECTORAL CYCLE SUPPORT PROGRAMME for the period from January 01, 2012 to December 31, 2012.

The project life is 3 years and it is currently implementing the Phase II of the project. Expenses incurred during the audit period (Jan-12 to Dec-12) were USD 2,392,692 which represents 66% of total budget. The project follows the guidance provided in the UNDP Program and Operations Policies and Procedures (POPPs).

## **1.4. AUDIT OBJECTIVE AND ITS SCOPE**

The objective of the financial audit was to express an opinion on a project's financial statements' which include:

- Expressing an opinion on whether the financial expenses incurred by the project over a specified period and the funds utilization as at the end of a specified



**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - DIM PROJECT AUDIT  
ELECTORAL CYCLE SUPPORT PROGRAMME**

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period are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization' statement are the mandatory and official statements upon which the audit opinion should be expressed.

- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at a given date. This statement must include all assets available as at 1 January 2012 to 31 December 2012 and not only those purchased in a given period.

The scope of the audit relates only to the transactions concluded and recorded against the UNDP-DIM Project Electoral Cycle Support Programme over the audit period. Our audit covers:

- The expenses incurred and recorded in the CDR of the project during the period from January 1, 2012 to December 31, 2012.
- The value and existence of the fixed assets held by the project as at December 31, 2012.



*M. Yousuf Adil Saleem*

**M. Yousuf Adil Saleem & Co.**  
Chartered Accountants  
Member of Deloitte Touche Tohmatsu

## **2. AUDITORS' REPORTS**



## **2.1. Certification of Statement of Expenses**

**REPORT OF THE INDEPENDENT AUDITORS TO UNDP  
ELECTORAL CYCLE SUPPORT PROGRAMME  
(AWARD ID 00062980, PROJECT ID – 00081893)**

**Certification of Statement of Expenses**

We have audited the accompanying Combined Delivery Report (the “CDR” or “statement”) of the UNDP project “Electoral Cycle Support Programme” (Award ID: 00062980, Project No. 00081893) for the period from January 01, 2012 to December 31, 2012.

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

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

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

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

In our opinion, the accompanying Combined Delivery Report (CDR) presents fairly, in all material respects the expenses of USD 2,392,692.43 incurred by the project “Electoral Cycle Support Programme” (Award ID: 00062980, Project No. 00081893) for the period from January 01, 2012 to December 31, 2012 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

An amount of expenses incurred directly by UN Agencies for this project for the total amount of USD 117,753.91 are beyond the scope of this audit.



Chartered Accountants  
Engagement Partner: Mohammad Saleem

Islamabad

Dated: 26 NOV 2013

## **2.2. Combined Delivery Report**



Combined Delivery Report By Project

rogramme

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Run Time: 10-09-2013 07:09:32

it : PAK10  
Jan-Dec (2012)  
ject Id : ALL  
d Code : ALL  
t. IDs : ALL  
outs : 00081893

00062980 Election Cycle Support to the	Period :	Jan-Dec (2012)		
00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execullon)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

1 (Pakistan - Central)

3 (PROGRAMME COST SHARING)

5 - Local Consult.-Sht Term-Tech	0.00	0.00	48,917.87	48,917.87
5 - Service Contracts-Individuals	0.00	0.00	6,329.98	6,329.98
5 - Daily Subsistence Allow-Local	0.00	0.00	144.19	144.19
5 - Svc Co-Construction & Engineer	0.00	0.00	10,566.28	10,566.28
5 - Svc Co-Trade and Business Serv	0.00	0.00	132.20	132.20
5 - Acquisition of Communic Equip	0.00	0.00	4,945.17	4,945.17
5 - Hospitality Catering	0.00	0.00	1,000.74	1,000.74
5 - Common Services-Premises	0.00	0.00	683.09	683.09
5 - Reimb to UNDP for Supp Srvc	0.00	0.00	10,575.00	10,575.00
5 - Printing and Publications	0.00	0.00	517.63	517.63
5 - Facilities & Admin - Implement	0.00	5,953.05	0.00	5,953.05
5 - Facilities & Admin - OH & Ind	0.00	0.00	32,710.28	32,710.28
5 - Learning costs	0.00	0.00	1,231.48	1,231.48
30000	0.00	5,953.05	117,753.91	123,706.96
42401	0.00	5,953.05	117,753.91	123,706.96

(Pakistan - Crisis Prev & Rcvry)

(PROGRAMME COST SHARING)

- Travel Tickets-Local	0.00	637.91	0.00	637.91
- Facilities & Admin - Implement	0.00	44.65	0.00	44.65
- Realized Gain	0.00	-0.48	0.00	-0.48
30000	0.00	682.08	0.00	682.08
42403	0.00	682.08	0.00	682.08

(Pakistan - Dem. Governance)

(Core Programme, UNU Centre)

Local Consult.-Sht Term-Tech	0.00	52,922.45	0.00	52,922.45
Acquisition of Communic Equip	0.00	85,642.00	0.00	85,642.00
Leased Building	0.00	26,435.55	0.00	26,435.55
4000	0.00	165,000.00	0.00	165,000.00

(GTTF-ELECTORAL LAWS, PROCESSE)





Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Table with project details: Project ID: 00062980 Election Cycle Support to the, Output #: 00081893 Electoral Cycle Support, Period: Jan-Dec (2012), Impl. Partner: 02373 UNDP (Direct Execution), Location: [blank]

Main expense table with columns: Govt Exp, UNDP Exp, UN Agencies Exp, Total Exp. Rows include 61305 - Salaries - IP Staff, 61310 - Post Adjustment - IP Staff, etc.

Fund : 30000 (PROGRAMME COST SHARING)

Sub-project expense table for Fund 30000, listing items like 61305 - Salaries - IP Staff, 61310 - Post Adjustment - IP Staff, etc.

Handwritten signature and blue circular stamp: ADIL SALEEM & CO M YOUSUF Chartered Accountants





Project id : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2012)		
Output # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71635 - Travel - Other	0.00	3,558.39	0.00	3,558.39
72105 - Svc Co-Construction & Engineer	0.00	61,450.16	0.00	61,450.16
72130 - Svc Co-Transportation Services	0.00	808.35	0.00	808.35
72145 - Svc Co-Training and Educ Serv	0.00	893.42	0.00	893.42
72210 - Machinery and Equipment	0.00	488.47	0.00	488.47
72215 - Transportation Equipment	0.00	5,204.64	0.00	5,204.64
72311 - Fuel, petroleum and other oils	0.00	2,358.44	0.00	2,358.44
72350 - Medical Kits	0.00	38.03	0.00	38.03
72399 - Other Materials and Goods	0.00	936,938.18	0.00	936,938.18
72402 - Building Maintenance	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	-230,675.37	0.00	-230,675.37
72410 - Acquisition of Audio Visual Eq	0.00	6,916.95	0.00	6,916.95
72415 - Courier Charges	0.00	445.80	0.00	445.80
72425 - Mobile Telephone Charges	0.00	987.77	0.00	987.77
72440 - Connectivity Charges	0.00	1,735.66	0.00	1,735.66
72505 - Stationery & other Office Supp	0.00	3,160.99	0.00	3,160.99
72705 - Hospitality-Special Events	0.00	238.07	0.00	238.07
72710 - Hospitality-Vouchered Expenses	0.00	144.36	0.00	144.36
72715 - Hospitality Catering	0.00	47,216.74	0.00	47,216.74
72810 - Acquis of Computer Software	0.00	4,361.33	0.00	4,361.33
72815 - Inform Technology Supplies	0.00	2,650.94	0.00	2,650.94
73104 - Leased Building	0.00	53,493.05	0.00	53,493.05
73105 - Rent	0.00	-9,303.00	0.00	-9,303.00
73107 - Rent - Meeting Rooms	0.00	531.74	0.00	531.74
73115 - Moving Expenses	0.00	18,140.85	0.00	18,140.85
73125 - Common Services-Premises	0.00	155,796.29	0.00	155,796.29
73405 - Rental & Maint-Other Office Eq	0.00	1,289.20	0.00	1,289.20
73410 - Maint, Oper of Transport Equip	0.00	8,717.21	0.00	8,717.21
74205 - Audio Visual Productions	0.00	352.42	0.00	352.42
74210 - Printing and Publications	0.00	47,703.77	0.00	47,703.77
74225 - Other Media Costs	0.00	57,287.45	0.00	57,287.45
74525 - Sundry	0.00	22,272.36	0.00	22,272.36
74599 - UNDP cost recovery chrgs-Bills	0.00	34,981.57	0.00	34,981.57
74696 - PP&E Expensed Items	0.00	1,713.66	0.00	1,713.66
74705 - Port Operation	0.00	1,171.54	0.00	1,171.54
74710 - Land Transport	0.00	141.89	0.00	141.89
74725 - Other L.T.S.H.	0.00	19,547.48	0.00	19,547.48
74965 - Low value equipment	0.00	2,497.29	0.00	2,497.29
75105 - Facilities & Admin - Implement	0.00	108,488.70	0.00	108,488.70
75705 - Learning costs	0.00	14,700.60	0.00	14,700.60
75706 - Learning - ticket costs	0.00	3,553.82	0.00	3,553.82
76125 - Realized Loss	0.00	4.53	0.00	4.53
76135 - Realized Gain	0.00	-555.25	0.00	-555.25
77205 - Salaries - GS Staff-TA	0.00	1,858.50	0.00	1,858.50
77210 - Contrib to UNJSPF-GS-TA	0.00	362.52	0.00	362.52
77215 - Contrib-Med,SocIns-GS Staff-TA	0.00	134.73	0.00	134.73
77245 - Dependency Allow - GS Staff-TA	0.00	161.70	0.00	161.70
77260 - Other payroll costs GS-TA	0.00	100.49	0.00	100.49
77265 - Hazard Duty Stat Allow-GS-TA	0.00	55.89	0.00	55.89
77270 - Overtime & Night Diff-GS-TA	0.00	189.58	0.00	189.58
77295 - MAIP Premium TA/GS	0.00	3.71	0.00	3.71
77297 - Appendix D TA/GS	0.00	5.58	0.00	5.58
77305 - Salaries - IP Staff-TA	0.00	20,767.31	0.00	20,767.31
77306 - Appoint-Tk cost-IP Staff-TA	0.00	2,675.18	0.00	2,675.18

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Project Id : 00062980 Election Cycle Support to the	Period : Jan-Dec (2012)
Output # : 00081893 Electoral Cycle Support	Impl. Partner : 02373 UNDP (Direct Execution)
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	1,190.00	0.00	1,190.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	7,937.57	0.00	7,937.57
77315 - Contrib-Med,Socins-IP Staff-TA	0.00	660.17	0.00	660.17
77320 - Assg hardship & mob allow-TA	0.00	4,870.24	0.00	4,870.24
77345 - Dep Allowances-IP Staff-TA	0.00	1,805.33	0.00	1,805.33
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	2,240.79	0.00	2,240.79
77365 - Spec Oper Living Allow-IP-TA	0.00	5,373.43	0.00	5,373.43
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	6,332.10	0.00	6,332.10
77385 - Contribution to Security	0.00	1,222.54	0.00	1,222.54
77386 - Contribution to ICT_TA	0.00	458.43	0.00	458.43
77395 - MAIP Premium TA/IP	0.00	57.41	0.00	57.41
77396 - PAYROLL MGT COST RECOVERY	0.00	260.70	0.00	260.70
77397 - Appendix D TA/IP	0.00	86.12	0.00	86.12
77630 - Dep Exp Owned - ITC	0.00	3,119.99	0.00	3,119.99
77640 - Dep Exp Owned - F&F	0.00	0.00	0.00	0.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>1,675,655.07</b>	<b>0.00</b>	<b>1,675,655.07</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
61305 - Salaries - IP Staff	0.00	14,420.68	0.00	14,420.68
61310 - Post Adjustment - IP Staff	0.00	5,393.32	0.00	5,393.32
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	4,906.24	0.00	4,906.24
62315 - Contrib. to medical, social In	0.00	40.20	0.00	40.20
62320 - Mobility, Hardship, Non-remova	0.00	1,935.00	0.00	1,935.00
62340 - Annual Leave Expense - IP	0.00	2,264.53	0.00	2,264.53
63335 - Home Leave Trvl & Allow-IP Stf	0.00	308.34	0.00	308.34
63340 - Proc trips/Rest & Recup-IP Stf	0.00	726.00	0.00	726.00
63360 - Medical Exams(Incl Pre-empl)	0.00	244.88	0.00	244.88
63365 - Special Oper Living Allow-IP	0.00	1,308.00	0.00	1,308.00
63515 - Security-related Costs	0.00	850.62	0.00	850.62
63530 - Contribution to EOS Benefits	0.00	495.36	0.00	495.36
63535 - Contribution to Security	0.00	792.56	0.00	792.56
63540 - Contribution to Training	0.00	198.14	0.00	198.14
63545 - Contribution to ICT	0.00	297.22	0.00	297.22
63550 - Contributions to MAIP	0.00	19.81	0.00	19.81
63555 - Contribution to UN JFA	0.00	356.66	0.00	356.66
63560 - Contributions to Appendix D	0.00	59.44	0.00	59.44
65115 - Contributions to ASHI Reserve	0.00	792.57	0.00	792.57
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
71205 - Init Consultants-Sht Term-Tech	0.00	10,500.00	0.00	10,500.00
71405 - Service Contracts-Individuals	0.00	69,253.33	0.00	69,253.33
71410 - MAIP Premium SC	0.00	154.06	0.00	154.06
71415 - Contribution to Security SC	0.00	103.01	0.00	103.01
72105 - Svc Co-Construction & Engineer	0.00	70,227.87	0.00	70,227.87
72405 - Acquisition of Communic Equip	0.00	56,323.00	0.00	56,323.00
72810 - Acquis of Computer Software	0.00	-60.00	0.00	-60.00
72815 - Inform Technology Supplies	0.00	-31,099.00	0.00	-31,099.00
73104 - Leased Building	0.00	27,909.00	0.00	27,909.00
73105 - Rent	0.00	18,606.00	0.00	18,606.00
73115 - Moving Expenses	0.00	120,544.00	0.00	120,544.00
75105 - Facilities & Admin - Implement	0.00	29,104.97	0.00	29,104.97
77305 - Salaries - IP Staff-TA	0.00	15,723.64	0.00	15,723.64

*M. Yashu*



Project Id : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2012)		
Output # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77310 - Post Adjustment - IP Staff-TA	0.00	5,896.36	0.00	5,896.36
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	528.14	0.00	528.14
77320 - Assg hardship & mob allow-TA	0.00	2,443.00	0.00	2,443.00
77345 - Dep Allowances-IP Staff-TA	0.00	1,366.88	0.00	1,366.88
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	1,487.60	0.00	1,487.60
77365 - Spec Oper Living Allow-IP-TA	0.00	4,068.40	0.00	4,068.40
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	4,794.24	0.00	4,794.24
77385 - Contribution to Security	0.00	864.80	0.00	864.80
77386 - Contribution to ICT_TA	0.00	324.30	0.00	324.30
77395 - MAIP Premium TA/IP	0.00	43.24	0.00	43.24
77396 - PAYROLL MGT COST RECOVERY	0.00	180.28	0.00	180.28
77397 - Appendix D TA/IP	0.00	64.86	0.00	64.86
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>444,890.31</b>	<b>0.00</b>	<b>444,890.31</b>
<b>Total for Dept : 42404</b>	<b>0.00</b>	<b>2,385,543.92</b>	<b>0.00</b>	<b>2,385,543.92</b>
Dept: 42450 (Pakistan-UN Sister Agency)				
Fund : 30000 (PROGRAMME COST SHARING)				
71620 - Daily Subsistence Allow-Local	0.00	137.97	0.00	137.97
74210 - Printing and Publications	0.00	341.82	0.00	341.82
75105 - Facilities & Admin - Implement	0.00	33.59	0.00	33.59
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>513.38</b>	<b>0.00</b>	<b>513.38</b>
<b>Total for Dept : 42450</b>	<b>0.00</b>	<b>513.38</b>	<b>0.00</b>	<b>513.38</b>
<b>Total for Output : 00081893</b>	<b>0.00</b>	<b>2,392,692.43</b>	<b>117,753.91</b>	<b>2,510,446.34</b>
<b>Project Total :</b>	<b>0.00</b>	<b>2,392,692.43</b>	<b>117,753.91</b>	<b>2,510,446.34</b>

*Myasw*



Signed By : *[Signature]* Date : \_\_\_\_\_  
 Signed By : *[Signature]* Date : \_\_\_\_\_

**TRACY VIENINGS**  
Deputy Country Director, Pakistan  
United Nations Development Programme

*Wiemap 13/9/13*







Funds Utilization

Selection Criteria :

Business Unit : PAK10  
Period : Jan-Dec (2012)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00081893

Project/Award: 00062980 Election Cycle Support to the Period : As at Dec 31, 2012

Output #	00081893	Impl. Partner :02373 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			31,076.19
Inventory			917,627.00
Prepayments			0.00
Commitments			0.00

*Mujawer*





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

Selection Criteria :

Business Unit : PAK10  
Selected Project(s) : ALL  
Selected Fund Code : ALL  
Selected Output(s) : 00081893

Project Id : ALL

Output # :

Impl. Partner : NONE

Description	Account	Fund	Donor	Amount
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No Data found for the Selection Criteria

*My w.*



### **2.3. Certification of Statement of Fixed Assets**



**REPORT OF THE INDEPENDENT AUDITORS TO UNDP  
ELECTORAL CYCLE SUPPORT PROGRAMME  
(AWARD ID 00062980, PROJECT ID – 00081893)**

**Certification of Statement of Fixed Assets**

We have audited the accompanying Statement of Fixed Assets (“the statement”) of the UNDP project “Electoral Cycle Support Programme” (Award ID: 00062980, Project No. 00081893) as at December 31, 2012.

Management is responsible for the preparation of the statement for “Electoral Cycle Support Programme” project 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 International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statement 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.



In our opinion, the accompanying statement of Fixed Assets presents fairly, in all material respects, the balance of fixed assets of the UNDP project "Electoral Cycle Support Programme" amounting to USD 34,196.19 as at December 31, 2012 in accordance with UNDP accounting policies.



Chartered Accountants  
Engagement Partner: Mohammad Saleem

Islamabad

Dated: 26 NOV 2013

## **2.4. Statement of Fixed Assets**

Statement of Assets and Equipment  
as at 31 December 2012



UNDP Country Office: Pakistan	
Project title: Electoral Cycle Support to the Election Commission of Pakistan	
Award ID:	00062980
Project ID:	00081893
Period covered from inception of project:	(day/mo/year) to 31 December 2012

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
00000001443	17/07/2012	Projector (Model No. PT-LB3EA)	00081893	30000	Working Condition	Election Project Office	Project Office-Islamabad	Panasonic	1,025.59	TA2240003	
00000001467	26/09/2012	AFC Smart-UPS SUA2200i (2.2KVA)	00081893	30000	Working Condition	Election Project Office	Project Office-Islamabad	APC	1,109.35	AS1208141881	
00000001496	26/09/2012	Computer Server- Dell Power Edge- T320	00081893	30000	Working Condition	Election Project Office	Project Office-Islamabad	DELL	4,291.60	418TD2S	
00000001497	25/09/2012	Notebook Computer- HP PROBOOK 4540s	00081893	30000	Working Condition	Lost- Case submitted to CAP	Project Office-Islamabad	HP	1,121.10	2CE2252FXV	
00000001498	25/09/2012	Notebook Computer- HP PROBOOK 4540s	00081893	30000	Working Condition	Election Project Office	Project Office-Islamabad	HP	1,121.10	2CE2252FXV	
00000001499	25/09/2012	Notebook Computer- HP PROBOOK 4540s	00081893	30000	Working Condition	Election Project Office	Project Office-Islamabad	HP	1,121.10	2CE2252PH2	
00000001500	25/09/2012	Notebook Computer- HP PROBOOK 4540s	00081893	30000	Working Condition	Election Project Office	Project Office-Islamabad	HP	1,121.10	2CE2291KHJ	
00000001501	19/11/2012	Desktop Computer-Dell Precision T3600 Workstation	00081893	30000	Working Condition	Election Project Office	Project Office-Islamabad	DELL	3,764.74	42P4F2S	
00000001480	3/9/2012	Server (HP ProLiant DL380 G7 SFF Server)	00081893	30000	Working Condition	Subsequently handed over to ECP	ECP Secretariat Islamabad	HP	6,473.00	C2228228K	
		Desktop PC (HP Compaq 6200 Pro MT Desktop)						HP		SGH15214LB	
		Desktop PC (HP Compaq 6200 Pro MT Desktop)						HP		SGH15214MV	
		Desktop PC (HP Compaq 6200 Pro MT Desktop)						HP		SGH15214QZ	
		Desktop PC (HP Compaq 6200 Pro MT Desktop)						HP		SGH213SLBD	
		Desktop PC (HP Compaq 6200 Pro MT Desktop)						HP		SGH15214PY	
		Desktop PC (HP Compaq 6200 Pro MT Desktop)						HP		SGH15214SO	
		Desktop PC (HP Compaq 6200 Pro MT Desktop)						HP		SGH213SLBK	
		Desktop PC (HP Compaq 6200 Pro MT Desktop)						HP		SGH15214PQ	
		Desktop PC (HP Compaq 6200 Pro MT Desktop)						HP		SGH213SL9R	
		Desktop PC (HP Compaq 6200 Pro MT Desktop)						HP		SGH213SL8M	
		Monitor (HP LE2202 X 21.5" LED Monitor)						HP		CNT216F4MT	
		Monitor (HP LE2202 X 21.5" LED Monitor)						HP		CNT216F4FY	
		Monitor (HP LE2202 X 21.5" LED Monitor)						HP		CNT216F4KJ	
		Monitor (HP LE2202 X 21.5" LED Monitor)						HP		CNT216F3CO	
		Monitor (HP LE2202 X 21.5" LED Monitor)						HP		CNT216F3HV	
		Monitor (HP LE2202 X 21.5" LED Monitor)						HP		CNT216F3HP	
		Monitor (HP LE2202 X 21.5" LED Monitor)						HP		CNT216F3HB	
		Monitor (HP LE2202 X 21.5" LED Monitor)						HP		CNT216F4KW	
		Monitor (HP LE2202 X 21.5" LED Monitor)						HP		CNT216F4PS	
		UPS (Smart UPS Online 3000VA)						APC		SU1145210714	
		UPS (Smart UPS Online 3000VA)						APC		SU1145210716	
		TV Device (Dany USB Model No. U1000)						Dany		910020080784	
		TV Device (Dany USB Model No. U1000)						Dany		910020090384	
		TV Device (Dany USB Model No. U1000)						Dany		910020090783	
		TV Device (Dany USB Model No. U1000)						Dany		9100201114942	
		TV Device (Dany USB Model No. U1000)						Dany		9100201116154	
		TV Device (Dany USB Model No. U1000)						Dany		9100201116167	
		TV Device (Dany USB Model No. U1000)						Dany		9100201116169	
		TV Device (Dany USB Model No. U1000)						Dany		9100201115502	
		TV Device (Dany USB Model No. U1000)						Dany		9100201116168	
		TV Device (Dany USB Model No. U1000)						Dany		9100201116165	
NII	3/27/2012	NISSAN X-TRAIL (Model 2006)	00081893		Working Condition	Election Project Office	Islamabad	Nissan		X-68-3670	transferred from GUTMA Project-DGU
NII	3/29/2012	TOYOTA COROLLA (Model 2008)	00081893		Working Condition	Election Project Office	Islamabad	Toyota		X-68-4057	transferred from SPGRM Project-PRU
NII	5/14/2012	NISSAN PATROL (Model 2005)	00081893		Working Condition	Election Project Office	Islamabad	Nissan		X-67-1465	transferred from IAU-UNDP
TOTAL VALUE									34,196.19		

Signed by: signature

Name: M. ASAD ULLAH

Title: Operations and Finance Manager

Date:

James Littleton  
CTA  
Election Project.

Signed by: signature

Name:

Title: UNDP RR or DRR

Date:

TRACY VIENINGS  
Deputy Country Director (Programme)  
United Nations Development Programme

21/11/13

Certified by: signature

Name:

Title: Senior Partner

Name of the Audit Firm:

Date:

