

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP AFGHANISTAN

MAKING BUDGET AND AID WORK
(Directly Implemented Project No. 47111)

Report No. 1250
Issue Date: 12 February 2014

Report on the audit of UNDP Afghanistan Making Budget and Aid Work (Project No. 47111) Executive Summary

The UNDP Office of Audit and Investigations (OAI), from 8 October 2013 to 15 January 2014, through Anjum Asim Shahid Rahman, member firm of Grant Thornton International Ltd (the audit firm), conducted an audit of Making Budget and Aid Work, Project No. 47111 (the Project), which is directly implemented and managed by the UNDP Country Office in Afghanistan (the Office).

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 Statement of Assets as of 31 December 2012.

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

Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below.

Project Expenditure			Project Assets		
Amount (in \$ '000)	Opinion	NFI (in \$ '000)	Amount (in \$ '000)	Opinion	NFI (in \$ '000)
\$5,100	Qualified	\$143	\$664	Qualified	\$22

NFI = Net Financial Impact

The audit firm qualified its opinion on the Project's Statement of Expenditure due to:

- inadequate supporting documents for \$86,000 charged to the Project as unrealized exchange rate loss;
- expenditure of \$37,000 incurred in 2011 but charged to the Project in 2012; and
- depreciation charge for assets acquired in 2012 understated by \$20,000.

The audit firm qualified its opinion on the Project's Statement of Fixed Assets due to the understatement of the depreciation costs of the assets acquired in 2012.

Key recommendations: Total = 8, high priority = 3

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. The high (critical) priority recommendations are presented below:

Finance management (Issue 1) Lack of adequate supporting document for unrealized exchange rate loss. There was inadequate supporting evidence to verify the validity of unrealized exchange rate loss amounting to \$86,000.

Recommendation: Charge to the Project only the expenditure that is properly supported by adequate documentation.

Finance management
(Issue 2)

Expenditure pertaining to 2011 recorded in 2012. Purchase orders totalling \$37,000 which were raised in 2011 were recognized as expenditure in 2012 when the goods and services were received. However, the expenditure should have been recognized at the time the purchase order was issued rather than at the point when actual services were received in accordance with the UN accounting policy which was applicable in 2011. Therefore, the Project's expenditure was overstated by \$37,000.

Recommendation: Recognize expenditure in the respective accounting period.

Fixed assets
(Issue 3)

Non-compliance with International Public Sector Accounting Standards. The Project's Statement of Fixed Assets as of 31 December 2012 showed the value of assets at acquisition costs without any adjustment for depreciation charges for the year. This was not in compliance with the Standards requiring that assets should be depreciated over their useful life and disclosed in the financial statements.

Recommendation: Properly recognize in Atlas project assets acquired from 1 January 2012 onwards so that depreciation costs are determined and reflected in the Project's statement of assets.

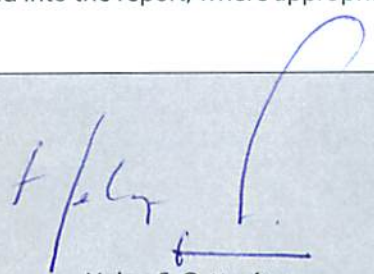
Implementation status of previous OAI audit recommendations: Report No. 1103, 17 May 2013

Total recommendations: 5

Implementation status: 100%

Management comments and action plan

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



Helge S. Ostveiten
Director
Office of Audit and Investigations



United Nations Development Programme

**Financial Audit of Making Budget and Aid Work – for the year from
January 01, 2012 to December 31, 2012**
Independent Auditors' Report

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Submission Letter

Anjum Asim Shahid Rahman

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Director

Office of Audit and Investigations
United Nations Development Programme
New York

Date: January 17, 2014

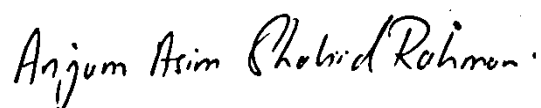
Dear Sir,

Financial audit of Making Budget and Aid Work (MBAW) – (Project ID 00047111) (“the project”), directly implemented by United Nations Development Programme in Afghanistan (UNDP) for the year ended December 31, 2012

We are pleased to enclose the Statement of Expenditure (Combined Delivery Report) for the year ended December 31, 2012 and Statement of Fixed Assets as of December 31, 2012 prepared by the management, together with our audit reports thereon.

We also take this opportunity to place on record our appreciation for the co-operation extended to us by the project’s management during the course of our audit.

Yours truly,



Anjum Asim Shahid Rahman

Chartered Accountants

Executive Summary

Financial Audit

We have been engaged by the Regional Audit Centre for Asia and Pacific, Office of Audit and Investigations (the “OAP”), the United Nations Development Programme (UNDP) to conduct the financial audit of Making Budget and Aid Work (MBAW) – (Project ID 00047111) (“the project”) for the year ended December 31, 2012. The audit was conducted from October 08, 2013 to January 15, 2014. Our scope also included the expenditure incurred by the government counterpart via LoA. The objectives of the financial audit were to express an opinion on the project’s financial statements which include:

1. Expressing an opinion on whether the financial expenses incurred by the project over a specified year and the funds utilization as at the end of a specified year 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.
2. Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at December 31, 2012.
3. Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at December 31, 2012.

Results of financial audit

Statement of Expenditure (Combined Delivery Reports)

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the statement of expenditure presents fairly, in all material respects, expenditure of USD 5,100,142 incurred by the project for the year from January 01, 2012 to December 31, 2012 in accordance with UNDP accounting policies.

Statement of Fixed Assets

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the statement of fixed assets presents fairly, in all material respects, fixed assets amounting to USD 663,849 of the project as at December 31, 2012.

Statement of Cash held

As no dedicated bank account was established for the Making Budget and Aid Work, accordingly we are not required to express opinion on Statement of Cash held.

Summary of Findings

1. We were unable to obtain sufficient appropriate audit evidence to verify the nature, occurrence and validity of USD 86,056 charged to the project in lieu of unrealized loss;
2. Expenditure for the year 2012 is overstated by USD 36,535 as it should have been recognized in the year 2011 as per the relevant applicable accounting policies;
3. The project's fixed assets acquired during the year 2012 are shown in the Statement of Fixed Assets at their acquisition cost of USD 233,767 and are overstated by USD 22,397 due to the effect of unrecognized depreciation. Similarly, depreciation expense, in respect of the assets acquired during 2012, shown in the Statement of Expenditure is understated by USD 20,531;
4. UNDP disbursement column of the combined delivery report includes expenditure amounting to USD 3,694,488 from January to October 2012 that pertains to NIM modality. This amount was incurred by the government counterpart via a Letter of Agreement and should have been reported under the Government disbursement column of the CDR. As there was no dedicated bank account at the level of the responsible party to receive advances, these payments were processed by UNDP CO through request for direct payments and were captured by ATLAS in the UNDP disbursement column;
5. We noted instances whereby expenses were recorded in incorrect accounts and consequently clubbed in the incorrect budgetary accounts;
6. We noted instances whereby USD 7,923 was reported as expenditure in the CDR although the respective vouchers were closed in the system;
7. We noted instances whereby expenditure amounting to USD 14,427 incurred by the project was not in accordance with UNDP policies and procedures. These transactions included paying taxi wages to the lower staff of the government counterpart, expense incurred on the farewell party of a government counterpart's employee and using the services of a leased vehicle without proper contract extension; and

8. We noted instances whereby expenditure amounting to USD 7,195 was processed without following UNDP standard procurement method of issuing a purchase order prior to processing such payments;

Anjum Asim Shahid Rahman

Anjum Asim Shahid Rahman

Chartered Accountants

Date: January 17, 2014



Grant Thornton

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Independent Auditors' Report on Statement of Expenditure to United Nations Development Program

Anjum Asim Shahid Rahman

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We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP Project Id 00047111, Making Budget and Aid Work for the year from January 01, 2012 to December 31, 2012.

Management Responsibility

Management is responsible for the preparation of this statement for Making Budget and Aid Work in accordance with the basis of accounting as described in Note 2, 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.

Auditors' Responsibility

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 entity's preparation and fair presentation 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the statement.

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

Basis for Qualified Opinion

- a) We were unable to obtain sufficient appropriate audit evidence to verify the nature, occurrence and validity of USD 86,056 charged to the project in lieu of unrealized loss;
- b) Expenditure for the year 2012 is overstated by USD 36,535 as it should have been recognized in the year 2011 as per the relevant applicable accounting policies.
- c) Depreciation expense, in respect of the assets acquired during 2012, shown in the Statement of Expenditure is understated by USD 20,531.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the accompanied statement presents fairly, in all material respects, expenditure of USD 5,100,142 incurred by the project for the year from January 01, 2012 to December 31, 2012 in accordance with UNDP accounting policies.

Emphasis of matter

We draw attention to the fact that expenditure for the year appearing in UNDP Expenditure column also includes expenditure incurred under NIM modality amounting to USD 3,694,488. Our opinion is not qualified in respect of this matter.

Anjum Asim Shahid Rahman

Kabul

Date: January 17, 2014

Anjum Asim Shahid Rahman

Chartered Accountants



Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00047111
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00047111 Making Budgets and Aid Work (M	Period : Jan-Dec (2012)
Output # : 00056407 Making Budgets and Aid Work	Impl. Partner : 00009 UNDP (Direct Execution)
	Location : Afghanistan

Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	130.63	0.00	130.63
77630 - Dep Exp Owned - ITC	0.00	1,866.08	0.00	1,866.08
Total for Fund 30000	0.00	1,996.71	0.00	1,996.71
Total for Activity	0.00	1,996.71	0.00	1,996.71

Activity : ACTIVITY 4.1 (Project Management Cost)

Fund : 11888 (Country Co-Financing CS)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	0.00	0.00	0.00
72135 - Svc Co-Communications Service	0.00	0.00	0.00	0.00
72140 - Svc Co-Information Technology	0.00	0.00	0.00	0.00
72145 - Svc Co-Training and Educ Serv	0.00	0.00	0.00	0.00
72205 - Office Machinery	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	0.00	0.00	0.00
72220 - Furniture	0.00	0.00	0.00	0.00
72310 - Minerals, Mining & Metal Prdcts	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	0.11	0.00	0.11
72315 - Food & Textile Products	0.00	0.00	0.00	0.00
72410 - Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
72420 - Land Telephone Charges	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
72510 - Publications	0.00	0.00	0.00	0.00
72520 - Electronic Media	0.00	0.00	0.00	0.00
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73105 - Rent	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	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

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UN
DPUN Development Programme
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Project Id : 00047111 Making Budgets and Aid Work (M)		Period :	Jan-Dec (2012)	
Output # : 00056407 Making Budgets and Aid Work		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74220 - Translation Costs	0.00	0.00	0.00	0.00
74505 - Insurance	0.00	43.00	0.00	43.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	350.98	0.00	350.98
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
76120 - Unrealized Loss	0.00	32.19	0.00	32.19
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 31.62	0.00	- 31.62
Total for Fund 11888	0.00	394.66	0.00	394.66
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
63105 - Compensatory Payments-NP Staff	0.00	44,664.38	0.00	44,664.38
71105 - Salaries - ALD	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	17,833.00	0.00	17,833.00
71405 - Service Contracts-Individuals	0.00	432,550.66	0.00	432,550.66
71410 - MAIP Premium SC	0.00	109.95	0.00	109.95
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	1,362.70	0.00	1,362.70
71615 - Daily Subsistence Allow-Intl	0.00	2,464.00	0.00	2,464.00
71635 - Travel - Other	0.00	143.00	0.00	143.00
72130 - Svc Co-Transportation Services	0.00	23.49	0.00	23.49
72135 - Svc Co-Communications Service	0.00	30.38	0.00	30.38
72145 - Svc Co-Training and Educ Serv	0.00	207.77	0.00	207.77
72205 - Office Machinery	0.00	20.25	0.00	20.25
72210 - Machinery and Equipment	0.00	2,459.84	0.00	2,459.84
72220 - Furniture	0.00	744.32	0.00	744.32
72310 - Minerals,Mining & Metal Prdcts	0.00	159.58	0.00	159.58
72311 - Fuel, petroleum and other oils	0.00	10,576.69	0.00	10,576.69
72315 - Food & Textile Products	0.00	9.72	0.00	9.72
72405 - Acquisition of Communic Equip	0.00	50.12	0.00	50.12
72410 - Acquisition of Audio Visual Eq	0.00	801.96	0.00	801.96
72420 - Land Telephone Charges	0.00	2,217.99	0.00	2,217.99
72425 - Mobile Telephone Charges	0.00	4,735.76	0.00	4,735.76
72430 - Postage and Pouch	0.00	66.66	0.00	66.66
72440 - Connectivity Charges	0.00	8,383.02	0.00	8,383.02
72445 - Common Services-Communications	0.00	8,805.30	0.00	8,805.30
72505 - Stationery & other Office Supp	0.00	13,592.15	0.00	13,592.15
72510 - Publications	0.00	4,151.88	0.00	4,151.88
72520 - Electronic Media	0.00	5.06	0.00	5.06
72705 - Hospitality-Special Events	0.00	2,189.62	0.00	2,189.62
72715 - Hospitality Catering	0.00	1,358.86	0.00	1,358.86
72805 - Acquis of Computer Hardware	0.00	550.83	0.00	550.83
72815 - Inform Technology Supplies	0.00	1,518.45	0.00	1,518.45
73105 - Rent	0.00	750.00	0.00	750.00
73406 - Maintenance of Equipment	0.00	1,256.17	0.00	1,256.17
73410 - Maint, Oper of Transport Equip	0.00	13,580.63	0.00	13,580.63
74210 - Printing and Publications	0.00	729.13	0.00	729.13
74215 - Promotional Materials and Dist	0.00	40.40	0.00	40.40
74220 - Translation Costs	0.00	80.19	0.00	80.19
74505 - Insurance	0.00	0.00	0.00	0.00

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Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Run Time: 26-03-2013 05:03:35

Project Id : 00047111 Making Budgets and Aid Work (M		Period :	Jan-Dec (2012)	
Output # : 00056407 Making Budgets and Aid Work		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74510 - Bank Charges	0.00	655.00	0.00	655.00
74525 - Sundry	0.00	11,537.23	0.00	11,537.23
75105 - Facilities & Admin - Implement	0.00	41,090.50	0.00	41,090.50
75110 - Facilities & Admin - Services	0.00	235.56	0.00	235.56
76125 - Realized Loss	0.00	1.97	0.00	1.97
76135 - Realized Gain	0.00	- 45.96	0.00	- 45.96
Total for Fund 32045	0.00	631,698.21	0.00	631,698.21
Total for Activity ACTIVITY 4.1	0.00	632,092.87	0.00	632,092.87
Activity : ACTIVITY01 (Strength. Bud. Policy Planning)				
Fund : 04000 (Core Programme, UNU Centre)				
71605 - Travel Tickets-International	0.00	- 2,700.00	0.00	- 2,700.00
Total for Fund 04000	0.00	- 2,700.00	0.00	- 2,700.00
Total for Activity ACTIVITY01	0.00	- 2,700.00	0.00	- 2,700.00
Activity : ACTIVITY04 (MoF Bud. Deptt. Capacity Devel)				
Fund : 04000 (Core Programme, UNU Centre)				
71605 - Travel Tickets-International	0.00	403.00	0.00	403.00
71630 - Shipment	0.00	2,695.00	0.00	2,695.00
72215 - Transporation Equipment	0.00	- 8,400.00	0.00	- 8,400.00
72311 - Fuel, petroleum and other oils	0.00	4,907.16	0.00	4,907.16
72410 - Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	- 20.05	0.00	- 20.05
72505 - Stationery & other Office Supp	0.00	- 1,148.61	0.00	- 1,148.61
72805 - Acquis of Computer Hardware	0.00	35,901.00	0.00	35,901.00
76135 - Realized Gain	0.00	- 6.07	0.00	- 6.07
Total for Fund 04000	0.00	34,331.43	0.00	34,331.43
Fund : 11888 (Country Co-Financing CS)				
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	- 0.11	0.00	- 0.11
75105 - Facillties & Admin - Implement	0.00	- 0.01	0.00	- 0.01
Total for Fund 11888	0.00	- 0.12	0.00	- 0.12
Fund : 30000 (PROGRAMME COST SHARING)				
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76120 - Unrealized Loss	0.00	7.08	0.00	7.08

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DPUN Development Programme
Report ID: unglcdrv

Combined Delivery Report by Activity

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Project Id : 00047111 Making Budgets and Aid Work (M	Period :	Jan-Dec (2012)
Output # : 00056407 Making Budgets and Aid Work	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76135 - Realized Gain	0.00	- 9.51	0.00	- 9.51
Total for Fund 30000	0.00	- 2.43	0.00	- 2.43
Total for Activity ACTIVITY04	0.00	34,328.88	0.00	34,328.88
Total for Output : 00056407	0.00	665,718.46	0.00	665,718.46

Output # : 00081414 MBAW-Imprved Bud Planing & Mgm	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan

Activity : ACTIVITY 1.1 (Strengthened Budget Policy)

Fund : 11888 (Country Co-Financing CS)

71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
Total for Fund 11888	0.00	0.00	0.00	0.00

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

71405 - Service Contracts-Individuals	31,578.25	137,259.35	0.00	168,837.60
71605 - Travel Tickets-International	0.00	2,560.00	0.00	2,560.00
72505 - Stationery & other Office Supp	0.00	7,255.93	0.00	7,255.93
74505 - Insurance	0.00	93.52	0.00	93.52
74525 - Sundry	0.00	2,928.02	0.00	2,928.02
75105 - Facilities & Admin - Implement	0.00	12,717.27	0.00	12,717.27
76125 - Realized Loss	0.00	2.14	0.00	2.14
76135 - Realized Gain	0.00	- 45.09	0.00	- 45.09
Total for Fund 32045	31,578.25	162,771.14	0.00	194,349.39
Total for Activity ACTIVITY 1.1	31,578.25	162,771.14	0.00	194,349.39

Activity : ACTIVITY 1.2 (Strengthened Budget Planning)

Fund : 11888 (Country Co-Financing CS)

71405 - Service Contracts-Individuals	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
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73105 - Rent	0.00	0.00	0.00	0.00

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Project Id : 00047111 Making Budgets and Aid Work (M)		Period :	Jan-Dec (2012)	
Output # : 00081414 MBAW-Imprv'd Bud Planing & Mgm		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	0.00	0.00	0.00
74215 - Promotional Materials and Dist	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
76120 - Unrealized Loss	0.00	86,055.62	0.00	86,055.62
76125 - Realized Loss	0.00	0.00	0.00	0.00
76130 - Unrealized Gain	0.00	- 85,714.45	0.00	- 85,714.45
Total for Fund 11888	0.00	341.17	0.00	341.17
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	46,683.19	161,432.24	0.00	208,115.43
71610 - Travel Tickets-Local	0.00	172.03	0.00	172.03
71615 - Daily Subsistence Allow-Intl	0.00	1,978.20	0.00	1,978.20
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	15,058.19	0.00	15,058.19
72205 - Office Machinery	0.00	33,989.62	0.00	33,989.62
72210 - Machinery and Equipment	353.40	21,437.39	0.00	21,790.79
72220 - Furniture	0.00	1,850.00	0.00	1,850.00
72505 - Stationery & other Office Supp	0.00	21,362.26	0.00	21,362.26
72705 - Hospitality-Special Events	0.00	42,339.12	0.00	42,339.12
72715 - Hospitality Catering	0.00	871.84	0.00	871.84
72805 - Acquis of Computer Hardware	0.00	30,035.70	0.00	30,035.70
72815 - Inform Technology Supplies	0.00	21,615.15	0.00	21,615.15
73107 - Rent - Meeting Rooms	0.00	942.82	0.00	942.82
73120 - Utilities	0.00	812.68	0.00	812.68
73405 - Rental & Maint-Other Office Eq	0.00	72.99	0.00	72.99
74210 - Printing and Publications	0.00	8,537.78	0.00	8,537.78
74215 - Promotional Materials and Dist	0.00	1,347.32	0.00	1,347.32
74225 - Other Media Costs	2,427.18	0.00	0.00	2,427.18
74505 - Insurance	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	140.77	0.00	140.77
74525 - Sundry	0.00	1,228.34	0.00	1,228.34
75105 - Facilities & Admin - Implement	0.00	36,786.86	0.00	36,786.86
75705 - Learning costs	4,280.00	11,545.01	0.00	15,825.01
75706 - Learning - ticket costs	5,970.70	2,222.85	0.00	8,193.55
75707 - Learning - subsistence allowan	18,731.80	66,871.43	0.00	85,603.23
75708 - Learning - subcontracts	0.00	1,216.55	0.00	1,216.55
76120 - Unrealized Loss	0.00	118.52	0.00	118.52
76125 - Realized Loss	0.00	206.50	0.00	206.50
76135 - Realized Gain	0.00	- 4.20	0.00	- 4.20
Total for Fund 32045	78,446.27	484,187.96	0.00	562,634.23
Total for Activity ACTIVITY 1.2	78,446.27	484,529.13	0.00	562,975.40
Activity : ACTIVITY 1.3 (Strengthened Fiscal Policy)				

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Project Id : 00047111 Making Budgets and Aid Work (M		Period :	Jan-Dec (2012)	
Output # : 00081414 MBAW-Imprv'd Bud Planing & Mgm		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 11888 (Country Co-Financing CS)				
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
Total for Fund 11888	0.00	0.00	0.00	0.00
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71405 - Service Contracts-Individuals	46,887.08	171,884.55	0.00	218,771.63
71605 - Travel Tickets-International	0.00	350.00	0.00	350.00
71615 - Daily Subsistence Allow-Intl	0.00	519.00	0.00	519.00
74210 - Printing and Publications	0.00	435.40	0.00	435.40
75105 - Facilities & Admin - Implement	0.00	15,405.32	0.00	15,405.32
Total for Fund 32045	46,887.08	188,594.27	0.00	235,481.35
Total for Activity ACTIVITY 1.3	46,887.08	188,594.27	0.00	235,481.35
Total for Output : 00081414	156,911.60	835,894.54	0.00	992,806.14

Output # : 00081415 MBAW-National Policy&Stratgy Dev		Impl. Partner :	00009 UNDP (Direct Execution)		
		Location :	Afghanistan		
Activity : ACTIVITY 2.1 (Imporved Aid Coordination)					
Fund : 11888 (Country Co-Financing CS)					
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00	0.00
Total for Fund 11888	0.00	0.00	0.00	0.00	0.00
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)					
71205 - Intl Consultants-Sht Term-Tech	49,862.00	67,897.61	0.00	0.00	117,759.61
71405 - Service Contracts-Individuals	115,149.91	478,747.23	0.00	0.00	593,897.14
71605 - Travel Tickets-International	0.00	4,265.00	0.00	0.00	4,265.00
71615 - Daily Subsistence Allow-Intl	0.00	9,394.00	0.00	0.00	9,394.00
71620 - Daily Subsistence Allow-Local	0.00	174.00	0.00	0.00	174.00
71635 - Travel - Other	0.00	295.97	0.00	0.00	295.97
72505 - Stationery & other Office Supp	0.00	174.55	0.00	0.00	174.55
72510 - Publications	0.00	2,022.30	0.00	0.00	2,022.30
72705 - Hospitality-Special Events	0.00	925.37	0.00	0.00	925.37
72715 - Hospitality Catering	0.00	372.02	0.00	0.00	372.02

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Output # : 00081415 MBAW-National Policy&Stratgy Dev		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73105 - Rent	0.00	1,530.00	0.00	1,530.00
74525 - Sundry	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	51,296.71	0.00	51,296.71
75705 - Learning costs	0.00	2,000.00	0.00	2,000.00
76135 - Realized Gain	0.00	- 6.57	0.00	- 6.57
Total for Fund 32045	165,011.91	619,088.19	0.00	784,100.10
Total for Activity ACTIVITY 2.1	165,011.91	619,088.19	0.00	784,100.10
Activity : ACTIVITY 2.2 (NPPs Formulated)				
Fund : 11888 (Country Co-Financing CS)				
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
Total for Fund 11888	0.00	0.00	0.00	0.00
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71205 - Intl Consultants-Sht Term-Tech	73,218.00	24,490.14	0.00	97,708.14
71210 - Intl Consultants-Sht Term-Supp	0.00	250.00	0.00	250.00
71405 - Service Contracts-Individuals	20,105.77	83,091.72	0.00	103,197.49
73105 - Rent	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	3,169.10	0.00	3,169.10
74220 - Translation Costs	0.00	4,763.57	0.00	4,763.57
74510 - Bank Charges	0.00	5.00	0.00	5.00
75105 - Facilities & Admin - Implement	0.00	14,636.54	0.00	14,636.54
Total for Fund 32045	93,323.77	130,406.07	0.00	223,729.84
Total for Activity ACTIVITY 2.2	93,323.77	130,406.07	0.00	223,729.84
Activity : ACTIVITY 2.3 (ANDS Prioritized & Financed)				
Fund : 11888 (Country Co-Financing CS)				
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
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
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73105 - Rent	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
Total for Fund 11888	0.00	0.00	0.00	0.00

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Project id : 00047111 Making Budgets and Aid Work (M	Period :	Jan-Dec (2012)
Output # : 00081415 MBAW-National Policy&Stratgy Dev	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
63105 - Compensatory Payments-NP Staff	0.00	391.45	0.00	391.45
71205 - Intl Consultants-Sht Term-Tech	65,009.75	294,181.05	0.00	359,190.80
71210 - Intl Consultants-Sht Term-Supp	0.00	7,717.00	0.00	7,717.00
71405 - Service Contracts-Individuals	54,693.78	322,165.65	0.00	376,859.43
71635 - Travel - Other	0.00	431.88	0.00	431.88
72505 - Stationery & other Office Supp	0.00	703.97	0.00	703.97
72705 - Hospitality-Special Events	0.00	129.29	0.00	129.29
72815 - Inform Technology Supplies	0.00	2,544.44	0.00	2,544.44
73105 - Rent	0.00	625.00	0.00	625.00
75105 - Facilities & Admin - Implement	0.00	52,401.53	0.00	52,401.53
Total for Fund 32045	119,703.53	681,291.26	0.00	800,994.79
Total for Activity ACTIVITY 2.3	119,703.53	681,291.26	0.00	800,994.79
Activity : ACTIVITY 2.4 (ANDS Monitoring Sys Establishe)				
Fund : 11888 (Country Co-Financing CS)				
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	0.00	0.00	0.00
Total for Fund 11888	0.00	0.00	0.00	0.00
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71405 - Service Contracts-Individuals	13,444.48	65,708.83	0.00	79,153.31
71605 - Travel Tickets-International	0.00	6,395.00	0.00	6,395.00
71615 - Daily Subsistence Allow-Intl	0.00	16,767.00	0.00	16,767.00
72505 - Stationery & other Office Supp	0.00	3,915.00	0.00	3,915.00
72705 - Hospitality-Special Events	0.00	2,524.14	0.00	2,524.14
73410 - Maint, Oper of Transport Equip	0.00	24,241.35	0.00	24,241.35
74210 - Printing and Publications	0.00	2,805.12	0.00	2,805.12
75105 - Facilities & Admin - Implement	0.00	9,506.07	0.00	9,506.07
76135 - Realized Gain	0.00	- 66.94	0.00	- 66.94
Total for Fund 32045	13,444.48	131,795.57	0.00	145,240.05
Total for Activity ACTIVITY 2.4	13,444.48	131,795.57	0.00	145,240.05
Activity : ACTIVITY 2.5 (ANDS Messaging Improved)				
Fund : 11888 (Country Co-Financing CS)				
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
Total for Fund 11888	0.00	0.00	0.00	0.00

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Project Id : 00047111 Making Budgets and Aid Work (M	Period :	Jan-Dec (2012)
Output # : 00081415 MBAW-National Policy&Stratgy Dev	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

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

71405 - Service Contracts-Individuals	19,033.89	79,679.42	0.00	98,713.31
72510 - Publications	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	1,984.44	0.00	1,984.44
75105 - Facilities & Admin - Implement	0.00	7,191.70	0.00	7,191.70
76125 - Realized Loss	0.00	3.48	0.00	3.48
Total for Fund 32045	19,033.89	88,859.04	0.00	107,892.93
Total for Activity ACTIVITY 2.5	19,033.89	88,859.04	0.00	107,892.93
Total for Output : 00081415	410,517.58	1,651,440.13	0.00	2,061,957.71

Output # : 00081439 MBAW-Improve Budget Execution	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	Afghanistan

Activity : ACTIVITY 3.1 (Strengthened Budget Execution)

Fund : 11888 (Country Co-Financing CS)

71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
72320 - Wood & Paper Products	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00
Total for Fund 11888	0.00	0.00	0.00	0.00

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

71405 - Service Contracts-Individuals	321,156.54	730,870.11	0.00	1,052,026.65
71605 - Travel Tickets-International	0.00	1,040.00	0.00	1,040.00
71620 - Daily Subsistence Allow-Local	0.00	75,908.14	0.00	75,908.14
71635 - Travel - Other	0.00	160.00	0.00	160.00
72305 - Agri & Forestry Products	0.00	3,270.63	0.00	3,270.63
72311 - Fuel, petroleum and other oils	0.00	4,801.22	0.00	4,801.22
72320 - Wood & Paper Products	0.00	6,299.32	0.00	6,299.32
72805 - Acquis of Computer Hardware	0.00	41,313.07	0.00	41,313.07
72810 - Acquis of Computer Software	0.00	7,985.51	0.00	7,985.51
72815 - Inform Technology Supplies	0.00	8,990.02	0.00	8,990.02
73310 - Maint & Licencing of Software	0.00	-12,542.00	0.00	-12,542.00
73406 - Maintenance of Equipment	0.00	95.30	0.00	95.30
73410 - Maint, Oper of Transport Equip	0.00	3,642.07	0.00	3,642.07
74525 - Sundry	0.00	9,867.17	0.00	9,867.17
75105 - Facilities & Admin - Implement	0.00	84,200.00	0.00	84,200.00
76125 - Realized Loss	0.00	0.14	0.00	0.14
76135 - Realized Gain	0.00	-46.19	0.00	-46.19

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Project Id : 00047111 Making Budgets and Aid Work (M)		Period : Jan-Dec (2012)		
Output # : 00081439 MBAW-Improve Budget Execution		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 32045	321,156.54	965,854.51	0.00	1,287,011.05
Total for Activity ACTIVITY 3.1	321,156.54	965,854.51	0.00	1,287,011.05
Activity : ACTIVITY 3.2 (Institutional Capacity Dev)				
Fund : 11888 (Country Co-Financing CS)				
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	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
72120 - Svc Co-Trade and Business Serv	0.00	0.01	0.00	0.01
72210 - Machinery and Equipment	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72320 - Wood & Paper Products	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73105 - Rent	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
73420 - Leased Vehicles	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	0.00	0.00	0.00
74215 - Promotional Materials and Dist	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	-0.00	0.00	-0.00
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	34.50	0.00	34.50
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 11888	0.00	34.51	0.00	34.51
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
61305 - Salaries - IP Staff	26,667.96	122,334.71	0.00	149,002.67
63105 - Compensatory Payments-NP Staff	0.00	33,865.00	0.00	33,865.00
71105 - Salaries - ALD	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	63,388.32	0.00	63,388.32
71405 - Service Contracts-Individuals	0.00	35,101.27	0.00	35,101.27
71605 - Travel Tickets-International	515.00	32,049.52	0.00	32,564.52
71615 - Daily Subsistence Allow-Intl	138.00	41,997.60	0.00	42,135.60
71620 - Daily Subsistence Allow-Local	0.00	42,626.27	0.00	42,626.27
71635 - Travel - Other	0.00	14,290.89	0.00	14,290.89
72120 - Svc Co-Trade and Business Serv	0.00	1,647.74	0.00	1,647.74
72130 - Svc Co-Transportation Services	9,299.03	0.00	0.00	9,299.03
72140 - Svc Co-Information Technology	1,514.87	158.70	0.00	1,673.57

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Output # : 00081439 MBAW-Improve Budget Execution		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72210 - Machinery and Equipment	0.00	7,821.60	0.00	7,821.60
72311 - Fuel, petroleum and other oils	0.00	7,153.94	0.00	7,153.94
72320 - Wood & Paper Products	0.00	954.68	0.00	954.68
72405 - Acquisition of Communic Equip	0.00	2,127.03	0.00	2,127.03
72410 - Acquisition of Audio Visual Eq	0.00	470.19	0.00	470.19
72420 - Land Telephone Charges	0.00	765.38	0.00	765.38
72425 - Mobile Telephone Charges	0.00	4,531.18	0.00	4,531.18
72440 - Connectivity Charges	0.00	36,570.00	0.00	36,570.00
72445 - Common Services-Communications	0.00	37,964.53	0.00	37,964.53
72505 - Stationery & other Office Supp	0.00	1,771.59	0.00	1,771.59
72705 - Hospitality-Special Events	0.00	14,066.61	0.00	14,066.61
72715 - Hospitality Catering	0.00	26,553.54	0.00	26,553.54
72805 - Acquis of Computer Hardware	0.00	1,100.40	0.00	1,100.40
72810 - Acquis of Computer Software	0.00	2,951.75	0.00	2,951.75
72815 - Inform Technology Supplies	0.00	3,907.79	0.00	3,907.79
73105 - Rent	0.00	14,992.12	0.00	14,992.12
73305 - Maint & Licensing of Hardware	0.00	65,651.18	0.00	65,651.18
73310 - Maint & Licencing of Software	0.00	74,464.00	0.00	74,464.00
73405 - Rental & Maint-Other Office Eq	0.00	242.43	0.00	242.43
73406 - Maintenance of Equipment	0.00	2,977.42	0.00	2,977.42
73410 - Maint, Oper of Transport Equip	0.00	14,468.44	0.00	14,468.44
73420 - Leased Vehicles	0.00	16,800.00	0.00	16,800.00
74210 - Printing and Publications	0.00	9,553.33	0.00	9,553.33
74215 - Promotional Materials and Dist	0.00	34.34	0.00	34.34
74225 - Other Media Costs	0.00	7,782.10	0.00	7,782.10
74230 - Audio & Visual Equipment	0.00	892.14	0.00	892.14
74510 - Bank Charges	0.00	30.00	0.00	30.00
74525 - Sundry	5,586.11	2,859.85	0.00	8,445.96
74965 - Low value equipment	0.00	6,291.38	0.00	6,291.38
75105 - Facilities & Admin - Implement	0.00	67,944.55	0.00	67,944.55
75110 - Facilities & Admin - Services	0.00	131.31	0.00	131.31
75705 - Learning costs	0.00	18,477.88	0.00	18,477.88
75706 - Learning - ticket costs	0.00	41,456.00	0.00	41,456.00
75707 - Learning - subsistence allowan	0.00	112,957.60	0.00	112,957.60
75712 - TrnWrkshp&Conf - Honorariums	0.00	3,442.92	0.00	3,442.92
76125 - Realized Loss	0.00	24.30	0.00	24.30
76135 - Realized Gain	0.00	-45.21	0.00	-45.21
Total for Fund 32045	43,720.97	997,598.31	0.00	1,041,319.28
Total for Activity ACTIVITY 3.2	43,720.97	997,632.82	0.00	1,041,353.79
Total for Output : 00081439	364,877.51	1,963,487.33	0.00	2,328,364.84
Project Total :	932,306.69	5,116,540.45	0.00	6,048,847.14

For Government:

Signed By : _____

Date : _____

For UNDP:

Signed By : Jan-Jilles Van Der Hoeven

Senior Deputy Country Director (Programme)

Date : 20/03/2013



UN
DP

UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 12 of 15
Run Time: 26-03-2013 05:03:37

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00047111
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
39004 - Afghanistan - Dem. Governance	932,306.69	4,725,297.80	0.00	5,657,604.49
39008 - Afghanistan -Poverty Reduction	0.00	391,242.65	0.00	391,242.65

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UN
DP

UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 13 of 15
Run Time: 26-03-2013 05:03:38

Funds Utilization

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00047111
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00047111 Making Budgets and Aid Work (M

Period : As Of Dec31,2012

Output #	00056407	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		10,929.92
	Inventory		0.00
	Prepayments		0.00
	Commitments		2,628.24

Output #	00081414	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		360,041.40
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		3,255.04

Output #	00081415	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		5,530.83

Output #	00081439	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
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Combined Delivery Report by Activity

UNDP UN Development Programme
Report ID: unglcdrv

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Funds Utilization

Outstanding NEX advances	1,940,039.91
Undepreciated Fixed Assets	- 0.05
Inventory	0.00
Prepayments	0.00
Commitments	259,384.85

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UN
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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 26-03-2013 05:03:47

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

Selection Criteria :

Business Unit : AFG10
Selected Project(s): 00047111
Selected Fund Code : ALL
Selected Output(s): ALL

Project Id : 00047111 Making Budgets and Aid Work (M
Output # : 00056407 Making Budgets and Aid Work
Impl. Partner : 00009 UNDP (Direct Execution)

Description	Account	Fund	Donor	Amount
Unliquidated Obligations	21015	04000-TRAC (Line	00012-UNDP	53,782.02
Unliquidated Obligations	21015	30000-Programme	00551-DFID	35,645.34
Total for Output : 00056407				89,427.36

Project Total : 89,427.36

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

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Notes to the Statement of Expenditure

1. Description of the project

Public finance management system in Afghanistan has made remarkable progress over the past few years. The UNDP funded “Making Budget Work” project, which has been implemented since April 2004 as the successor project of the “Aid Co-ordination” project, has effectively contributed to strengthening the Ministry of Finance in its ability to support the unified National Budget process as well as the nationally-led aid coordination process.

The new phase of the project (Making Budget and Aid Work) starting in 2007 is serving three main purposes;

1. The budget is comprehensive policy based, prepared in an orderly mannered, and supportive of the national development strategy;
 - Strengthening budget policy and planning processes
 - Strengthening budget formulation processes
 - Strengthening budget execution processes
 - Strengthening and reformed budget monitoring reporting
2. Improved alignment and effectiveness of aid to support Afghanistan development goals and strategy;
3. Sustainable institutional capacity built within the MoF and GoA institutions.

2. Basis of preparation

Basis of accounting

The Statement of Expenditure has been prepared in accordance with the UNDP’s approved format (“Combined Delivery Report (CDR)”). As of January 01, 2012 UNDP has adopted International Public Sector Accounting Standards according to which expenses are recognized when goods are delivered and services are rendered. Prior to January 01, 2012, Statement of Expenditure was prepared in accordance with United Nations System Accounting Standard and expenditure was recognized based on disbursements and commitments when purchase orders were issued.

Functional and presentation currency

The Statement has been prepared in US \$. Transactions denominated in currencies other than US \$ have been translated into US \$ at the UNDP published exchange rates.

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3. Expenditure subject to audit

Break up of expenditure appearing in the CDR with respect to the scope of the audit includes;

Particulars	Amount in USD
Expenditure subject to audit	5,100,142
Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters including staff salaries paid from UNDP Staff Administrative Services in Copenhagen	16,399
Total Expenditure appearing in the CDR	5, 116,541

17/3/12



Grant Thornton

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Independent Auditors' Report on Statement of Fixed Assets to United Nations Development Program

Anjum Asim Shahid Rahman

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We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP Project ID 00047111, Making Budget and Aid Work as at December 31, 2012.

Management Responsibility

Management is responsible for the preparation of this statement for Making Budget and Aid Work in accordance with the basis of accounting as described in Note 1, 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.

Auditors' Responsibility

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 entity's preparation and fair presentation 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the statement.

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

Basis for Qualified Opinion

The project's fixed assets acquired during the year 2012 are shown in the Statement of Fixed Assets at their acquisition cost of USD 233,767 and are overstated by USD 22,397 due to the effect of unrecognized depreciation.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the accompanied statement presents fairly, in all material respects, fixed assets amounting to USD 663,849 of the project as at December 31, 2012.

Anjum Asim Shahid Rahman

Kabul

Date: January 17, 2014

Anjum Asim Shahid Rahman

Chartered Accountants

AFG10-UNDP/MBAW PROJECT (00056407) Capital ASSETS PHYSICAL VERIFICATION AS OF 3 Dec 2012

No	PROFILE ID	TAG NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION DATE	Acquisition Cost	FUND CODE	Donor	PO ID	Remarks
1	Electrical	UNDP/MBAW001	PIN:2369291A	Blackberry Call phone Modul 9800 for MBAW project	Office Management	12-Jul-10	1,022.00	04000	00012	12626	
2	Info & Telecom	UNDP/MBAW002	CPU: 8FSG5G1 MT: CN-OPM372-72875-825-1D4I	Desktop Computer CPU Dell with Key board & Mouse, Monitor	Aid Reporting	4-Jun-08	1,341.00	30000	00551	4972	
3	Info & Telecom	UNDP/MBAW003	8FSG5G1	Laptop Dell Latitude D630	ACU	4-Jun-08	1,246.00	30000	00551	4972	
4	Info & Telecom	UNDP/MBAW004	CPU: 9FSG5G1 MT: CN-OPM372-72872-81J-OYRI	Desktop Computer CPU Dell with Key board & Mouse, Monitor	Container(Stock)	4-Jun-08	1,341.00	30000	00551	4972	
5	Info & Telecom	UNDP/MBAW006	CPU: D1J162J CN- OFC529-72872-6213-40YS	Desktop Computer CPU DELL GX620 WITH KEYBOARD & MOUSE Flat Monitor 17"	DM	Apr, 2006	1,352.00	30000	00553		
6	Info & Telecom	UNDP/MBAW008	CPU:6FSG5G1 MT: OC730C-71623-87H-5192	Desktop Computer CPU Dell with Key board & Mouse, Monitor	IT	6-Apr-08	1,341.00	30000	00555	4972	
7	Info & Telecom	UNDP/MBAW0010	CPU: 8G1QWH1 MT: 7G1QWH1	CPU Dell Monitor	ACU	26-Jan-09	1,240.00	04000	00557	6818	Non UNDP Staff
8	Info & Telecom	UNDP/MBAW0011	FFQ6WH1	Power Edge 2950 111	IT	26-Jan-09	4,077.00	04000	00558	6818	
9	Info & Telecom	UNDP/MBAW0013	688521J	CPU Power Edge File Server (DELL)	IT	Apr, 2004	8,627.00	04000	00560		Damage
10	Info & Telecom	UNDP/MBAW0014	986G32S	Dell Power Edge R710 Server (I Rack)	IT	15-10-2009	4,077.00	04000	00561		
11	Info & Telecom	UNDP/MBAW0015	886G32S	Dell Power Edge R710 Server (I Rack)	IT	15-10-2009	6,295.00	04000	00562		
12	Info & Telecom	UNDP/MBAW0016	8M5BV2J	DELL Poweredge 2900 Server	IT	May, 2007	4,434.00	30000	00563		
13	Info & Telecom	UNDP/MBAW0017	2950A-48-ST48-S	CISCO Catalyst 2950T-48-switch port	IT	18/3/2007	1,420.00	30000	00564		
14	Info & Telecom	UNDP/MBAW0018	CNM7Y3PBRA	Cisco PIX Firewall PIX-515E	IT	Apr. 2007	2,470.00	30000	00565		
15	Electrical	UNDP/MBAW0019	NP40A10-0649A041	NetPro GE Digital Energy 4 KVA UPS	IT	May, 2007	1,637.00	30000	00566		
16	Info & Telecom	UNDP/MBAW0020	CN-OFT292-12961-74P-4613	Laptop DELL LATITUDE D620	DM Bodyguard	20-Oct-07	1,500.00	30000	00567		
17	Info & Telecom	UNDP/MBAW0021	CPU: 2FSG5G1 MT: CN-OPM372-72872-81J-149J	Desktop Computer CPU Dell with Key board & Mouse, Monitor	IT	6-Apr-08	1,341.00	30000	00568	4972	
18	Info & Telecom	UNDP/MBAW0022	BR86XH1	Laptop Computer Dell	Admin Stock	26-Jan-09	1,456.72	04000	00569	6818	
19	Furniture	UNDP/MBAW0023	N/A	Body Armored Vest	Transport	26-Oct-08	1,089.58	30000	00570	6326	
20	Info & Telecom	UNDP/MBAW0026	698H4G1	Laptop Dell Latitude D630	Security Unit	6-Apr-08	1,246.00	30000	00573	4972	
21	Info & Telecom	UNDP/MBAW0027	CPU: 5FSG5G1 MT: CN-OPM372-72872-81J-OHDI	Desktop Computer CPU Dell with Key board & Mouse, Monitor	Physical Infrastructure Sector	6-Apr-08	1,341.00	30000	00574	4972	
22	Info & Telecom	UNDP/MBAW0028	CPU: 8FSG5G1 MT: CN-OPM372-72872-82S-1CPI	Desktop Computer CPU Dell with Key board & Mouse, Monitor	Budget Policy Unit	6-Apr-08	1,341.00	30000	00575	4972	Non UNDP Staff
23	Info & Telecom	UNDP/MBAW0029	DR86XH1	Laptop Computer Latitude E6500 Dell	PFM Advisor	26-Jan-09	1,456.72	04000	00576	6818	
24	Info & Telecom	UNDP/MBAW0031	CPU: 7FSG5G1 MT: CN-OPM372-72872-81J-1021	Desktop Computer CPU Dell with Key board & Mouse, Monitor	Budget Execution	6-Apr-08	1,341.00	30000	00578	4972	
25	Info & Telecom	UNDP/MBAW0033	CPU: J1J162J MT: OP1446-71618-410-A234	Desktop Computer CPU DELL GX620 WITH KEYBOARD & MOUSE Flat Monitor 17"	IT	Apr, 2006	1,356.00	30000	00580		Damage

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AFG10-UNDP/MBAW PROJECT (00056407) Capital ASSETS PHYSICAL VERIFICATION AS OF 3 Dec 2012

No	PROFILE ID	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION_ DATE	Acquisition Cost	FUND_ CODE	Donor	PO ID	Remarks
26	Electrical	UNDP/MBAW0034	7238142B0416	NGT SRX Mobile Package HF Codan + all installation equipments	Transport	Mar, 2007	3,304.00	30000	00581		
27	Electrical	UNDP/MBAW0035	103JC13981	NGT SRX Mobile Package HF Codan + all installation equipments	Admin Stock	Mar, 2007	3,304.00	30000	00582		
28	Electrical	UNDP/MBAW0036	103TJL8743	VHF Base Station Motorola (includes power supply, antenna)	Admin Stock	26-Jun-05	1,530.00	30000	00583		
29	Furniture	UNDP/MBAW0037	N/A	Body Armored Vest	Transport	26-Oct-08	1,089.58	30000	00584	6326	
30	Furniture	UNDP/MBAW0038	N/A	Body Armored Vest	Transport	26-Oct-08	1,089.58	30000	00585	6326	
31	Furniture	UNDP/MBAW0039	N/A	Body Armored Vest	Transport	26-Oct-08	1,089.58	30000	00586	6326	
32	Furniture	UNDP/MBAW0040	N/A	Body Armored Vest	Transport	26-Oct-08	1,089.58	30000	00587	6326	
33	Furniture	UNDP/MBAW0041	N/A	Body Armored Vest	Transport	26-Oct-08	1,089.58	30000	00588	6326	
34	Furniture	UNDP/MBAW0042	N/A	Body Armored Vest	Transport	26-Oct-08	1,089.58	30000	00589	6326	
35	Electrical	UNDP/MBAW0043	7.23814E+12	NGT SRX Mobile Package HF Codan + all installation equipments	Transport	Mar, 2007	3,304.00	30000	00590		
36	Info & Telecom	UNDP/MBAW0046	CPU: 72J162J MT: 72872-62B-41DS	Desktop Computer CPU DELL GX620 WITH KEYBOARD & MOUSE Monitor Flat DELL 17"	IT	1-Apr-06	1,352.00	30000	00592		
37	Info & Telecom	UNDP/MBAW0047	DDSG5G1	Desktop Computer CPU DELL GX210L WITH KEYBOARD & MOUSE Monitor Flat DELL 17"	ACU	26-Jun-05	1,250.00	04000	00593		Non UNDP Staff
38	Info & Telecom	UNDP/MBAW00486	CR86XH1	Laptop Computer Dell	Admin Stock	26-Jan-09	1,456.72	04000	00594		Not Funtional
39	Info & Telecom	UNDP/MBAW0517	Nill	1.8 Mtr. Reflector + Base + Feed Horn+ID BUC (SN.C16199A69)+IDLNB(SN.000 90870)+Modem(SN.078776)	Server Room	Apr, 2007	3,100.00	04000	00595		
40	Info & Telecom	UNDP/MBAW0050	F0J852J	DELL Poweredge 6950 Server	Server Room	18-03-2007	12,085.00	30000	00596		
41	Electrical	UNDP/MBAW0051	NP40A10-0603A043	NetPro GE Digital Energy 4 KVA UPS	Server Room	May, 2007	1,637.00	30000	00597		
42	Info & Telecom	UNDP/MBAW0053	8JH6D1M1	Laptop Dell Latitude -6400	Provincial Unit	9-Aug-10	1,200.00	30000	00599	11922	Damage
43	Info & Telecom	UNDP/MBAW0054	DL6D1M1	Laptop Dell Latitude -6400	PFM Advisor	9-Aug-10	1,200.00	30000	00600	11922	
44	Info & Telecom	UNDP/MBAW0055	FJ6D1M1	Laptop Dell Latitude -6400	Admin Stock	9-Aug-10	1,200.00	30000	00601	11922	Damage
45	Info & Telecom	UNDP/MBAW0056	CL6D1M1	Laptop Dell Latitude -6400	Rule of Law Sector	9-Aug-10	1,200.00	30000	00602	11922	
46	Electrical	UNDP/MBAW0057	69671HD1003	Electric Board Panasonic Electronic Board, UB-5315	DM Cleaner	Apr. 2007	2,215.00	30000	00603		
47	Info & Telecom	UNDP/MBAW0058	Tag C104D62L	Laptop Sony VPCS12C7E	BPERU	28-Dec-10	1,680.00	04000	00604		
48	Info & Telecom	UNDP/MBAW0059	VNBVB82HYD	HP-Laser Jet P315	DGB Sec	28-Dec-10	1,350.00	04000	00605		
49	Electrical	UNDP/MBAW0060	PIN:23598591	Blackberry Call phone Modul 9800 for MBAW project	Office Management	12-Jul-10	1,022.00	"04000	00606	12626	
50	Electrical	UNDP/MBAW0061	PIN:23598AA6	Blackberry Call phone Modul 9800 for MBAW project	DGB	12-Jul-10	1,022.00	"04000	00607	12626	
51	Info & Telecom	UNDP/MBAW0062	N/A	Printer HP laserjet 4515x Heavy Duty	Fiscal Policy Director	28-Sep-08	2,367.00	30000	00608	6108	

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AFG10-UNDP/MBAW PROJECT (00056407) Capital ASSETS PHYSICAL VERIFICATION AS OF 3 Dec 2012

No	PROFILE ID	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION_ DATE	Acquisition Cost	FUND_ CODE	Donor	PO ID	Remarks
52	Electrical	UNDP/MBAW0063	PIN: 23362005	Blackberry Call phone Modul 9800 for MBAW project	Office Management	12-Jul-10	1,022.00	"04000	00609	12626	
53	Info & Telecom	UNDP/MBAW0064	PNQ00243	Photocopier CANON, IR 6000	Container(Stock)	May, 2005	14,310.00	"04000	00610		Damage
54	Electrical	UNDP/MBAW0065	0308A003	Santak 3KVA	Server Room	Jul, 2003	1,637.00	"04000	00611		
55	Electrical	UNDP/MBAW0066	038A017	Santak 3KVA	Server Room	Jul, 2003	1,637.00	"04000	00612		
56	Info & Telecom	UNDP/MBAW0067	CJG04557	Canon IR6570 Digital Copier, includes puncher, PDL printer, stapler	Server Room	May, 2007	15,288.00	30000	00613		
57	Info & Telecom	UNDP/MBAW0068	(S/N) : F1L7VM1	Laptop Latitude E6410	FPU	2-Mar-11	1,470.00	30000	00614		
58	Info & Telecom	UNDP/MBAW0069	IN12YNI	Dell Latitude E 6510 Laptop	PFM Advisor	14-Dec-10	1,241.20	30000	00615	100598	
59	Info & Telecom	UNDP/MBAW0070	2PZIYNI	Dell Latitude E 6510 Laptop	Admin Stock	14-Dec-10	1,241.20	30000	00616	100598	
60	Info & Telecom	UNDP/MBAW0071	(S/N)-9B02YNI	Dell Latitude E 6510 Laptop	PFM Advisor	14-Dec-10	1,241.20	30000	00617	100598	
61	Info & Telecom	UNDP/MBAW0072	1V21YNI	Dell Latitude E 6510 Laptop	IT	14-Dec-10	1,241.20	30000	00618	100598	
62	Info & Telecom	UNDP/MBAW0073	(S/N) CNZ1YNI	Dell Latitude E 6510 Laptop	Office Management	14-Dec-10	1,241.20	30000	00619	100598	
63	Info & Telecom	UNDP/MBAW0074	7802YNI	Dell Latitude E 6510 Laptop	PIU	14-Dec-10	1,241.20	30000	00620	100598	
64	Info & Telecom	UNDP/MBAW0075	F402YNI	Dell Latitude E 6510 Laptop	Office Management	14-Dec-10	1,241.20	30000	00621	100598	
65	Info & Telecom	UNDP/MBAW0076	H6BZ7PI	Dell Preision M 6500 Laptop	IT	14-Dec-10	2,559.90	30000	00622	100598	
66	Electrical	UNDP/MBAW0077	1132540080	P of Canon Digital Camera Model Eos-550D	Office Management	14-May-11	1,069.45	04000	00623	101225	
67	Electrical	UNDP/MBAW0078	1032509631	Canon Digital Camera Model Eos-550D	Admin Stock	14-May-11	1,069.45	04000	00624	101225	
68	Info & Telecom	UNDP/MBAW0079	DQTG20PBDJ2	I Pad for MBAW	DGB	23-Jul-11	1,034.19	04000	00625	104350	
69	Info & Telecom	UNDP/MBAW0081	DQTG428MDF	I Pad for MBAW	Non UNDP Staff (DGB)/	8-Aug-11	1,112.28	04000	00627	104349	
70	Info & Telecom	UNDP/MBAW0082	21237388021/9R86X H1	Laptop Computer Dell	Social Protection Sector	26-Jan-09	1,456.72	04000	00628		
71	Info & Telecom	UNDP/MBAW0084	4JTC5S1	Laptop Latitude E 5420	ACU	18-Dec-11	1,183.00	04000	00630	109246	
72	Info & Telecom	UNDP/MBAW0085	4JTB5S1	Laptop Latitude E 5420	Office Management	18-Dec-11	1,183.00	04000	00631	109246	
73	Info & Telecom	UNDP/MBAW0086	4JT95S1	Laptop Latitude E 5420	Security Unit	18-Dec-11	1,183.00	04000	00632	109246	
74	Info & Telecom	UNDP/MBAW0087	4JTB4S1	Laptop Latitude E 5420	Social Protection Sector	18-Dec-11	1,183.00	04000	00633	109246	
75	Info & Telecom	UNDP/MBAW0088	4JTB4S1	Laptop Latitude E 5420	Budget Execution	18-Dec-11	1,183.00	04000	00634	109246	
76	Info & Telecom	UNDP/MBAW0089	4JTC4S1	Laptop Latitude E 5420	Database Specialist	18-Dec-11	1,183.00	04000	00635	109246	
77	Vehicle	UNDP/MBAW0185	JTGEB73J3A9002631	Toyota Hard Top Armored Land Cruiser	Transport	15-Aug-11	213,320.78	11888	00636		
78	Info & Telecom	UNDP/MBAW0108	C9GNFS1	Dell Latitude E 6520Laptop	Physical Infrastructure Sector	6-Jan-12	1,285.00	04000	00637		
79	Info & Telecom	UNDP/MBAW0111	D9XNFS1	Dell Latitude E 6520Laptop	Physical Infrastructure Sector	6-Jan-12	1,285.00	04000	00638		
80	Info & Telecom	UNDP/MBAW0098	56GNFS1	Dell Latitude E 6520Laptop	PIU	6-Jan-12	1,285.00	04000	00639		
81	Info & Telecom	UNDP/MBAW0125	JZFNFS1	Dell Latitude E 6520Laptop	FPU	6-Jan-12	1,285.00	04000	00640		
82	Info & Telecom	UNDP/MBAW0097	C6GMFS1	Dell Latitude E 6520Laptop	Provincial Unit	6-Jan-12	1,285.00	04000	00641		
83	Info & Telecom	UNDP/MBAW00127	2LQMFS1	Dell Latitude E 6520Laptop	Budget Policy Unit	6-Jan-12	1,285.00	04000	00643	15005	
84	Info & Telecom	UNDP/MBAW00128	C73NFS1	Dell Latitude E 6520Laptop	FPU	6-Jan-12	1,285.00	04000	00644	15005	
85	Info & Telecom	UNDP/MBAW00129	HLQMFS1	Dell Latitude E 6520Laptop	Physical Infrastructure Sector	13-Jun-12	1,285.00	04000	00645	15005	Computer issue from Mosh Khalid to Snafauliah
86	Info & Telecom	UNDP/MBAW00130	24GNFS1	Dell Latitude E 6520Laptop	BPERU	6-Jan-12	1,285.00	04000	00646	15005	
87	Info & Telecom	UNDP/MBAW0126	H73NFS1	Dell Latitude E 6520Laptop	Policy Unit	6-Jan-12	1,285.00	04000	00647	15005	
88	Info & Telecom	UNDP/MBAW0131	84GNFS1	Dell Latitude E 6520Laptop	Provincial Unit	6-Jan-12	1,285.00	04000	00648	15005	
89	Info & Telecom	UNDP/MBAW0110	G78PFS1	Dell Latitude E 6520Laptop	Policy Sector	6-Jan-12	1,285.00	04000	00649	15005	
90	Info & Telecom	UNDP/MBAW0109	55GNFS1	Dell Latitude E 6520Laptop	Transport	6-Jan-12	1,285.00	04000	00650	15005	
91	Info & Telecom	UNDP/MBAW0115	GYFNFS1	Dell Latitude E 6520Laptop	Education Sector	6-Jan-12	1,285.00	04000	00651	15005	
92	Info & Telecom	UNDP/MBAW0114	JYFNFS1	Dell Latitude E 6520Laptop	Policy Advisor	6-Jan-12	1,285.00	04000	00652	15005	
93	Info & Telecom	UNDP/MBAW0113	1MQMFS1	Dell Latitude E 6520Laptop	Security Unit	6-Jan-12	1,285.00	04000	00653	15005	

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No	PROFILE ID	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION_ DATE	Acquisition Cost	FUND_ CODE	Donor	PO ID	Remarks
94	Info & Telecom	UNDP/MBAW0118	G8ZNFS1	Dell Latitude E 6520Laptop	Agriculture Unit	6-Jan-12	1,285.00	04000	00654	15005	
95	Info & Telecom	UNDP/MBAW0117	GGZNFS1	Dell Latitude E 6520Laptop	Provincial Unit	6-Jan-12	1,285.00	04000	00656	15005	
96	Info & Telecom	UNDP/MBAW0121	23XNFS1	Dell Latitude E 6520Laptop	TA Coordinator	6-Jan-12	1,285.00	04000	00657	15005	
97	Info & Telecom	UNDP/MBAW0120	CY0LFS1	Dell Latitude E 6520Laptop	Aid Effectiveness Unit	6-Jan-12	1,285.00	04000	00658	15005	
98	Info & Telecom	UNDP/MBAW0119	9CZNFS1	Dell Latitude E 6520Laptop	FPU	6-Jan-12	1,285.00	04000	00659	15005	
99	Info & Telecom	UNDP/MBAW0124	4LQMFS1	Dell Latitude E 6520Laptop	Admin stock	6-Jan-12	1,285.00	04000	00660	15005	Temporary its with DM Mohammad Mustafa Mastoor , Repaired DHL
100	Info & Telecom	UNDP/MBAW0123	35GNFS1	Dell Latitude E 6520Laptop	Office Management	6-Jan-12	1,285.00	04000	00661	15005	
101	Info & Telecom	UNDP/MBAW0122	393NFS1	Dell Latitude E 6520Laptop	Physical Infrastructure Sector	6-Jan-12	1,285.00	04000	00662	15005	
102	Info & Telecom	UNDP/MBAW0095	90GNFS1	Dell Latitude E 6520Laptop	BRU	6-Jan-12	1,285.00	04000	00663	15005	
103	Info & Telecom	UNDP/MBAW0157	CZC 208673N	HP 8460 laptop with its docstation,keyboard,and monitor	National Policy and Develop	27-May-12	1,370.75	32045	00664	15005	
104	Info & Telecom	UNDP/MBAW0164	CZC2086735	HP 8460 laptop with its docstation,keyboard,and monitor	Head of Operation	27-May-12	1,370.75	32045	00141	15005	
105	Info & Telecom	UNDP/MBAW0159	CZC20866Z5	HP 8460 laptop with its docstation,keyboard,and monitor	PFM Advisor	27-May-12	1,370.75	32045	00141	15005	
106	Info & Telecom	UNDP/MBAW0158	CZC208674P	HP 8460 laptop with its docstation,keyboard,and monitor	PFM Advisor	27-May-12	1,370.75	32045	00141	15005	
107	Info & Telecom	UNDP/MBAW0160	CZC20866Z5	HP 8460 laptop with its docstation,keyboard,and monitor	FPU	27-May-12	1,370.75	32045	00141	15005	
108	Info & Telecom	UNDP/MBAW0161	CZC20866YN	HP 8460 laptop with its docstation,keyboard,and monitor	Office Management	27-May-12	1,370.75	32045	00141	15005	
109	Info & Telecom	UNDP/MBAW0162	CZC2086742	HP 8460 laptop with its docstation,keyboard,and monitor	Capacity Development Advisor	27-May-12	1,370.75	32045	00141	15005	
110	Info & Telecom	UNDP/MBAW0150	CNF TD1H1Q1	Hp color laserjet CP5525 Scanner	IT	16-Jun-12	3,575.00	30000	00141	113861	
111	Info & Telecom	UNDP/MBAW0169	JPBVCD902Z	HP LaserJet M9050 MFP Copier	Office Management	16-Jun-12	9,221.00	30000	00141	113861	
112	Info & Telecom	472	0MG532-70166-6B7-00YG	Laptop Computer Inspiron 640 m	Non UNDP Staff (DGB)111	18-Mar-07	745.00	30000	00012		
113	Info & Telecom	501	F2ZG1B5	Desktop Computer CPU with Key board & Mouse, Monitor,Dell 780	ACU	9-Aug-10	673.33	30000	00551	11930	
114	Info & Telecom	313	7596813844	Laptop dell Latitude E5500	Budget Policy Unit	15-Aug-09	950.00	30000	00012		
115	Electrical	167	356013003247460	Thyrya Satellite Phone with GPS (SO-2510) 0088 216 844 404 78	Container(Stock)	Jun, 2007	680.00	04000	00012		
116	Electrical	642	IC:579C-E23808	I Phone 4-32 GB Color white	Capacity Development Advisor	27-Jun-11	960.17	04000	00012	102823	
117	Info & Telecom	339	CN-6ADSR042	Scanner HP Leaser Jet 8250	Container(Stock)	26-Jun-05	973.00	30000	00012		Damage

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No	PROFILE ID	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION_ DATE	Acquisition Cost	FUND_ CODE	Donor	PO ID	Remarks
118	Info & Telecom	597	J7XM52S	Desktop Computer CPU with Key board & Mouse, Monitor,Dell 780	AMD	9-Aug-10	673.33	30000	00551	11923	
119	Info & Telecom	134	D55Q5B5	Desktop Computer CPU with Key board & Mouse, Monitor,Dell 780	Aid Effectiveness Unit	9-Aug-10	673.33	30000	00551	11922	
120	Info & Telecom	598	6LC162S	Desktop Computer CPU with Key board & Mouse, Monitor,Dell 780*	Aid Effectiveness Unit	9-Aug-10	673.33	30000	00551	11937	
121	Info & Telecom	609	19C162S	Desktop Computer CPU with Key board & Mouse, Monitor,Dell 780	BPERU	9-Aug-10	673.33	30000	00551	11932	
122	Info & Telecom	305	7ZQLPK1 CN-0T816J-12961-995-0B6B	Laptop Dell Vostro 1520	Budget Policy Unit	14-Jan-10	906.00	30000	00012		
123	Electrical	2	42S80003	UPS Stanka 3 KV Model c3k	IT	25-Jun-08	820.00	30000	00012	5746	Not Functional
124	Electrical	3	42S80008	UPS Stanka 3 KV Model c3k	IT	25-Jun-08	820.00	30000	00012	5746	
125	Info & Telecom	7	H80CJHWH	Network Hard Drive Maxtor 500	IT	Mar, 2006	590.00	30000	00012		
126	Info & Telecom	10	HUD647AYWE	KVM Console Switch HP	IT	Feb,2007	799.00	30000	00012		
127	Info & Telecom	12	Racks are didn't have S.NO	42U Server Rack (cabinet) with dual side 4 fans	IT	Apr. 2007	850.00	30000	00012		
128	Info & Telecom	487	2ZDZPF1	Laptop Dell Inspiron 1525	IT	16-Nov-08	900.00	04000	00012	V: 61827	Laptop is using by ICT for Presentations
129	Info & Telecom	15	?	42U Server Rack (cabinet) with dual side 4 fans	Server Room	Apr. 2007	850.00	30000	0051		
130	Info & Telecom	80	4GXM52S	Desktop Computer CPU Dell with Key board & Mouse, Monitor	Server Room	9-Aug-10	673.33	30000	00551	11922	
131	Info & Telecom	76	82XM528	Desktop Computer CPU with Key board & Mouse, Monitor ,Dell 780	DGB Sec	9-Aug-10	673.33	30000	00551	11922	
132	Info & Telecom	615	3LWM52S	Desktop Computer CPU with Key board & Mouse, Monitor,Dell 780	Server Room	9-Aug-10	673.33	30000	00551	11933	
133	Electrical	633	DB98-30990B-0	Sumsong Air condition 24000 WT	Server Room	7-Jun-11	627.70	04000	00012	00102021	
134	Electrical	663		sony projector EX 100	Server Room	27-Jun-11	508.65	04000	00012	00102891	
135	Info & Telecom	467	N/A	32 Port Voice Phone Exchange	Server Room	14-Jun-08	635.00	30000	00012	V: 55891	
136	Info & Telecom	421	C3ZPSB5	Desktop Computer CPU Dell with Key board & Mouse, Monitor	ACU	9-Aug-10	673.33	30000	00551	11922	Non UNDP Staff
137	Electrical	533	S/N:A9D7P2KX30021 3J	Air-conditioner Samsung 24000	ACU	26-Jun-05	770.00	30000	00551		
138	Info & Telecom	151	DNA13604	scanner CANON	ACU	26-Jun-05	900.00	30000	0051		
139	Electrical	UNDP/MBAW0092	P149289	Counter Machine	Office Management	8-Dec-11	729.62	04000	00012		
140	Info & Telecom	674	CCXM52S	Desktop Computer CPU with Key board & Mouse, Monitor,Dell 780	ACU	9-Aug-10	673.33	30000	00551	11936	

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No	PROFILE ID	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION_ DATE	Acquisition Cost	FUND_ CODE	Donor	PO ID	Remarks
141	Info & Telecom	155	74RLPK1 CN-0T816J-12961-995-0858-A00	Laptop Dell Vostro 1520	ACU	14-Jan-10	906.00	30000	00551		
142	Electrical	UNDP/MBAW0090	1583913	Sony Handycam Video Camera	Office Management	8-Dec-11	938.90	04000	00012		
143	Electrical	UNDP/MBAW0091	66711832	Canon Camera Lens Model 70-30	Office Management	8-Dec-11	758.29	04000	00012		
144	Info & Telecom	149	88XM52S	Desktop Computer CPU with Key board & Mouse, Monitor Dell 780	ACU	9-Aug-10	673.33	30000	00551	11922	
145	Info & Telecom	672	DNFP5B5	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	Aid Reporting	9-Aug-10	673.33	30000	00551	11929	
146	Info & Telecom	605	5HFN5B5	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	Budget Execution	9-Aug-10	673.33	30000	00551	11926	
147	Info & Telecom	300	GBC1625	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	Health Sector	9-Aug-10	673.33	30000	00551	11922	Non UNDP Staff
148	Info & Telecom	259	60RLPK1	Laptop Dell Vostro 1520	Server Room	14-Jan-10	906.00	04000	00551		
149	Info & Telecom	262	nokia	Desktop Computer CPU Dell with Key board & Mouse, Monitor	ACU	9-Aug-10	673.33	30000	00551	11922	
150	Info & Telecom	347	14C9N1S	CPU DELL GX270	Container (Stock)	May, 2004	900.00	30000	00012		Damage
151	Electrical	648	S/N: NEE 13MRB300525Y	Samsung LCD with its Bracket	PMU	15-Jun-11	725.11	04000	00012	102401	
152	Info & Telecom	417	DNA13609	scanner CANON	Budget Policy Unit	2-Jul-05	900.00	30000	00551		
153	Info & Telecom	290	2P2P5B5	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	Budget Policy Unit	9-Aug-10	673.33	30000	00551	11922	
154	Info & Telecom	402	HDMK72J	CPU DELL GX210L WITH KEYBOARD & MOUSE	Container (Stock)	July, 2006	800.00	04000	00551		Damage
155	Info & Telecom	418	DNA12962	scanner CANON	Budget Policy Unit	26-Jun-05	900.00	30000	0051		
156	Info & Telecom	264	HRQLPK1 : CN-0T816J-12961-995-0B70	Laptop Dell Vostro 1520	BRU	14-Jan-10	906.00	04000	00551		
157	Info & Telecom	484	67C152J	Laptop DELL Inspiron 640M	Office Management	18/3/2007	745.00	30000	0051		Damage
158	Info & Telecom	422	26XM52	Desktop Computer CPU Dell with Key board & Mouse, Monitor	Office Management	9-Aug-10	673.33	30000	00551	11922	Not Functional
159	Info & Telecom	495	B3XM52S	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	PFM Advisor	9-Aug-10	673.33	30000	00551	11922	Already submitted and using by Naweel Niaz
160	Info & Telecom	412	MY-00K271-47603-34L-AZBP	Monitor Flat DELL 19"	Policy Advisor	Jul, 2004	940.00	04000	00551		
161	Info & Telecom	641	48XM52S	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	ACU	9-Aug-10	673.33	30000	00551	11928	
162	Info & Telecom	132	D7XM52S	Desktop Computer CPU Dell with Key board & Mouse, Monitor	Aid Effectiveness Unit	9-Aug-10	673.33	30000	00551	11922	

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No	PROFILE ID	TAG_NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION DATE	Acquisition Cost	FUND_CODE	Donor	PO ID	Remarks
163	Info & Telecom	403	CN-OWP007-70166-7CE-00TC	Laptop Dell Inspiron 1525	Budget Execution	21/08/2008	920.00	04000	00551		Non UNDP Staff
164	Info & Telecom	320	4760334LA274	Monitor Flat DELL 19"	IT	May, 2004	940.00	30000	00012		
165	Info & Telecom	457	7DXM52S	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	IT	9-Aug-10	673.33	30000	00551	11922	
166	Info & Telecom	133	1FXM52S	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	IT	9-Aug-10	673.33	30000	00551	11922	
167	Info & Telecom	603	75XM52S	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	Infrastructure Non UNDP Staff	9-Aug-10	673.33	30000	00551	11931	
168	Info & Telecom	310	GJFN5BS	Desktop Computer CPU Dell with Key board & Mouse, Monitor	Container (Stock)	9-Aug-10	673.33	30000	00551	11922	Damage
169	Info & Telecom	265	OTH638-46633-696-FGGU	Monitor Flat DELL 17"	PFM Advisor	Dec, 2006	580.00	30000	00012		
170	Info & Telecom	506	HVWM52S	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	PFM Advisor	9-Aug-10	673.33	30000	00551	11935	
171	Info & Telecom	148	2G9M9BX	CPU DELL GX270	Container (Stock)	May, 2004	900.00	30000	00551		Damage
172	Info & Telecom	454	78C162S	Desktop Computer CPU with Key board & Mouse, Monitor, Dell 780	Office Management	9-Aug-10	673.33	30000	00551	11934	
173	Furniture	429	N/A	L Shape office Desk 160 x 16	Office Management	18-Oct-10	784.57	30000	551	12124	
174	Info & Telecom	643	GB048YE8ETV	ipad wi-Fi GB	Office Management	27-Jun-11	887.87	04000	00012	102891	
175	Info & Telecom	40	OMG532-70166-6B7-00YP	Laptop DELL Inspiron 640M	Economic Sector	18/3/2007	745.00	30000	00012		
176	Electrical	UNDP/MBAW0151	6930006996011	AC Samsung 24000 BTU	DGB Office	4-May-12	666.6	11888	00012	112784	
177	Electrical	UNDP/MBAW0152	6930006996012	AC Samsung 24000 BTU	Server room	4-May-12	666.6	11888	00012	112784	
178	Electrical	UNDP/MBAW0156	7804	Nokia Mobile Phone	DG Office	4-May-12	892.14	11888	00012	112787	
179	Info & Telecom	UNDP/MBAW0500	6930006997000	Samsung 24000 BTU Air condition	Aid Coordination	26-Jul-12	628.16	11889	00012	112788	
180	Info & Telecom	UNDP/MBAW0186	CZC208672N	HP 8460 laptop with its docstation, keyboard, mouse and monitor	Health Sector	17-Jul-12	1,370.75	32045	00141	15005	
181	Info & Telecom	UNDP/MBAW0187	CZC208662L	HP 8460 laptop with its docstation, keyboard, mouse and monitor	PFM Advisor	17-Jul-12	1,370.75	32045	00141	15005	
182	Info & Telecom	UNDP/MBAW0188	CZC208674M	HP 8460 laptop with its docstation, keyboard, mouse and monitor	Communication Advisor	17-Jul-12	1,370.75	32045	00141	15005	
183	Info & Telecom	UNDP/MBAW0189	CZC2086627	HP 8460 laptop with its docstation, keyboard, mouse and monitor	PFM Advisor	17-Jul-12	1,370.75	32045	00141	15005	
184	Info & Telecom	UNDP/MBAW0190	CZC2086740	HP 8460 laptop with its docstation, keyboard, mouse and monitor	Tax Policy Analyst	17-Jul-12	1,370.75	32045	00141	15005	
185	Info & Telecom	UNDP/MBAW0191	CZC2086739	HP 8460 laptop with its docstation, keyboard, mouse and monitor	PFM Advisor	14-Aug-12	1,370.75	32045	00141	15005	
186	Info & Telecom	UNDP/MBAW0192	CZC208662Y	HP 8460 laptop with its docstation, keyboard, mouse and monitor	Office Managemet	4-Aug-12	1,370.75	32045	00141	15005	
187	Info & Telecom	UNDP/MBAW0193	CZC20866ZF	HP 8460 laptop with its docstation, keyboard, mouse and monitor	IT	17-Jul-12	1,370.75	32045	00141	15005	

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No	PROFILE ID	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION_ DATE	Acquisition Cost	FUND_ CODE	Donor	PO ID	Remarks
188	Info & Telecom	<u>UNDP/MBAW0194</u>	GZC2086749	HP 8460 laptop with its docstation,keyboard,mouse and monitor	Aid Coordination Directorate	24-Sep-12	1,370.75	32045	00141	15005	
189	Info & Telecom	<u>UNDP/MBAW0195</u>	GZC208671D	HP 8460 laptop with its docstation,keyboard,mouse and monitor	BRU	17-Jul-12	1,370.75	32045	00141	15005	
190	Info & Telecom	<u>UNDP/MBAW0196</u>	GZC208673G	HP 8460 laptop with its docstation,keyboard,mouse and monitor	PFM Advisor	17-Jul-12	1,370.75	32045	00141	15005	
191	Info & Telecom	<u>UNDP/MBAW0197</u>	GZC208662K	HP 8460 laptop with its docstation,keyboard,mouse and monitor	BRU	17-Jul-12	1,370.75	32045	00141	15005	
192	Info & Telecom	<u>UNDP/MBAW0198</u>	GZC208670F	HP 8460 laptop with its docstation,keyboard,mouse and monitor	Office Management	15-Aug-12	1,370.75	32045	00141	15005	
193	Info & Telecom	<u>UNDP/MBAW0199</u>	GZC208672F	HP 8460 laptop with its docstation,keyboard,mouse and monitor	Procurement Specialist	15-Aug-12	1,370.75	32045	00141	15005	
194	Info & Telecom	<u>UNDP/MBAW0200</u>	GZC208670P	HP 8460 laptop with its docstation,keyboard,mouse and monitor	PFM Advisor	17-Jul-12	1,370.75	32045	00141	15005	
195	Info & Telecom	<u>UNDP/MBAW0201</u>	GZC208671H	HP 8460 laptop with its docstation,keyboard,mouse and monitor	PFM Advisor	17-Jul-12	1,370.75	32045	00141	15005	
196	Info & Telecom	<u>UNDP/MBAW0202</u>	GZC208672K	HP 8460 laptop with its docstation,keyboard,mouse and monitor	DGB	23-Sep-12	1,370.75	32045	00141	15005	
197	Info & Telecom	<u>UNDP/MBAW0203</u>	GZC2086623	HP 8460 laptop with its docstation,keyboard,mouse and monitor	PFM Advisor	3-Oct-12	1,370.75	32045	00141	15005	
198	Info & Telecom	<u>UNDP/MBAW0204</u>	GZC208674S	HP 8460 laptop with its docstation,keyboard,mouse and monitor	Budget Execution	13-Aug-12	1,370.75	32045	00141	15005	
199	Info & Telecom	<u>UNDP/MBAW0205</u>	GZC2086725	HP 8460 laptop with its docstation,keyboard,mouse and monitor	Fiscal Policy Director	17-Jul-12	1,370.75	32045	00141	15005	
200	Info & Telecom	<u>UNDP/MBAW0206</u>	GZC208674J	HP 8460 laptop with its docstation,keyboard,mouse and monitor	PFM Advisor	17-Jul-12	1,370.75	32045	00141	15005	
201	Info & Telecom	<u>UNDP/MBAW0207</u>	GZC2086738	HP 8460 laptop with its docstation,keyboard,mouse and monitor	PFM Advisor	17-Jul-12	1,370.75	32045	00141	15005	
202	Info & Telecom	<u>UNDP/MBAW0208</u>	GZC208672T	HP 8460 laptop with its docstation,keyboard,mouse and monitor	Provincial Unit	17-Jul-12	1370.75	32045	00141	15005	
203	Info & Telecom	UNDP/MBAW0209	CNRTD4K10H	Hp Multifunction Printer Laserjet	FPU	17-Jul-12	1900.00	32045	00141	15005	
204	Info & Telecom	UNDP/MBAW0210	CNRTD4K263	Hp Multifunction Printer Laserjet	Physical Infrastructure	17-Jul-12	1900.00	32045	00141	15005	
205	Info & Telecom	UNDP/MBAW0211	CNRTD4K206	Hp Multifunction Printer Laserjet	DGB Office	17-Jul-12	1900.00	32045	00141	15005	
206	Info & Telecom	UNDP/MBAW0212	CNRTD4K14K	Hp Multifunction Printer Laserjet	Office Management	17-Jul-12	1900.00	32045	00141	15005	
207	Info & Telecom	UNDP/MBAW0213	CNRTD4K0Y2	Hp Multifunction Printer Laserjet	Security Unit	17-Jul-12	1900.00	32045	00141	15005	
208	Info & Telecom	UNDP/MBAW0800	FOC1439Z6EQ	Switch - cisco Catalyst 2960G-24TC-L	Server Room	17-Jul-12	2000.00	32045	00141	15005	
209	Info & Telecom	UNDP/MBAW00744	CNRTD4K1DT	Hp LaserJet Multifunction Printer	Agriculture Unit	2-Oct-12	2002.38	32045	00141	15005	
210	Info & Telecom	UNDP/MBAW00745	CNRTD4K23Z	Hp LaserJet Multifunction Printer	Education Sector	2-Oct-12	2002.38	32045	00141	15005	

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No	PROFILE ID	TAG_NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION_DATE	Acquisition Cost	FUND_CODE	Donor	PO ID	Remarks
211	Info & Telecom	UNDP/MBAW00746	CNRTD4K1U	Hp LaserJet Multifunction Printer	Social Protection Sector	2-Oct-12	2002.38	32045	00141	15005	
212	Info & Telecom	UNDP/MBAW00747	CNRTD4K26K	Hp LaserJet Multifunction Printer	BRU	2-Oct-12	2002.38	32045	00141	15005	
213	Info & Telecom	UNDP/MBAW00748	CNRTD4L32Q	Hp LaserJet Multifunction Printer	Budget Policy Unit	2-Oct-12	2002.38	32045	00141	15005	
214	Info & Telecom	UNDP/MBAW00749	CNRTD4K27H	Hp LaserJet Multifunction Printer	ACU	2-Oct-12	2002.38	32045	00141	15005	
215	Info & Telecom	UNDP/MBAW00750	CNRTD4K1L4	Hp LaserJet Multifunction Printer	Aid Reporting Unit	2-Oct-12	2002.38	32045	00141	15005	
216	Info & Telecom	UNDP/MBAW00751	CNRTD4K1K9	Hp LaserJet Multifunction Printer	Economic Sector	2-Oct-12	2002.38	32045	00141	15005	
217	Info & Telecom	UNDP/MBAW00752	CNRTD4K273	Hp LaserJet Multifunction Printer	DGB	2-Oct-12	2002.38	32045	00141	15005	
218	Info & Telecom	UNDP/MBAW00753	CNRTD4K29F	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
219	Info & Telecom	UNDP/MBAW00754	CNRTD4KOW2	Hp LaserJet Multifunction Printer	Rule of Law Sector	17-Oct-12	2002.38	32045	00141	15005	
220	Info & Telecom	UNDP/MBAW00755	CNRTD4K12B	Hp LaserJet Multifunction Printer	Policy	17-Oct-12	2002.38	32045	00141	15005	
221	Info & Telecom	UNDP/MBAW00756	CNRTD4K11C	Hp LaserJet Multifunction Printer	Provincial Unit	17-Oct-12	2002.38	32045	00141	15005	
222	Info & Telecom	UNDP/MBAW00757	CNRTD4K25F	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
223	Info & Telecom	UNDP/MBAW00758	CNRTD4K11L	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
224	Info & Telecom	UNDP/MBAW00759	CNRTD4K1G7	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
225	Info & Telecom	UNDP/MBAW00760	CNRTD4K1H1	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
226	Info & Telecom	UNDP/MBAW00761	CNRTD4K1J2	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
227	Info & Telecom	UNDP/MBAW00762	CNRTD4K1HQ	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
228	Info & Telecom	UNDP/MBAW00763	CNRTD4K275	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
229	Info & Telecom	UNDP/MBAW00764	CNRTD4K39P	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
230	Info & Telecom	UNDP/MBAW00765	CNRTD4K132L	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
231	Info & Telecom	UNDP/MBAW00766	CNRTD4K25P	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
232	Info & Telecom	UNDP/MBAW00767	CNRTD4L36M	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
233	Info & Telecom	UNDP/MBAW00768	CNRTD4L335	Hp LaserJet Multifunction Printer	Admin Stock	17-Oct-12	2002.38	32045	00141	15005	
234	Info & Telecom	UNDP/MBAW00769	CZ223205HW	HP ProLiant DL380 G7 SFF Server	Server Room	31-Oct-12	10489.00	32045	00141	16196	
235	Info & Telecom	UNDP/MBAW00770	CZ223205HX	HP ProLiant DL380 G7 SFF Server	Server Room	31-Oct-12	10489.00	32045	00141	16196	
236	Info & Telecom	UNDP/MBAW00771	CZ223205HT	HP ProLiant DL380 G7 SFF Server	Server Room	31-Oct-12	10489.00	32045	00141	16196	
237	Info & Telecom	UNDP/MBAW00772	CZ223205HV	HP ProLiant DL380 G7 SFF Server	Server Room	31-Oct-12	10489.00	32045	00141	16196	

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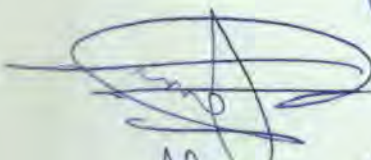
AFG10-UNDP/MBAW PROJECT (00056407) Capital ASSETS PHYSICAL VERIFICATION AS OF 3 Dec 2012


No	PROFILE ID	TAG_ NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)		ACQUISITION_ DATE	Acquisition Cost	FUND_ CODE	Donor	PO ID	Remarks
238	Info & Telecom	UNDP/MBAW00773	CZ223205HY	HP ProLiant DL380 G7 SFF Server	Server Room		31-Oct-12	10489.00	32045	00141	16196	
239	Info & Telecom	UNDP/MBAW00774	CZ223205HZ	HP ProLiant DL380 G7 SFF Server	Server Room		31-Oct-12	10489.00	32045	00141	16196	
240	Info & Telecom	UNDP/MBAW00801	JPBVD440FJ	HP Printer multifunction LJ M9050Print/copy/scan/ Black and White	Admin Stock		18-Nov-12	6962.86	32045	00141	15005	
241	Info & Telecom	UNDP/MBAW00802	JPBVD4400X	HP Printer multifunction LJ M9050Print/copy/scan/ Black and White	Admin Stock		18-Nov-12	6962.86	32045	00141	15005	
242	Info & Telecom	UNDP/MBAW00803	JPBMB10705	HP finisher Laser jet multifunction for B/W printer M9050, Part No. C8088B	Admin Stock		18-Nov-12	3225.45	32045	00141	15005	
243	Info & Telecom	UNDP/MBAW00804	JPBMB10744	HP finisher Laser jet multifunction for B/W printer M9050, Part No. C8088B	Admin Stock		18-Nov-12	3225.45	32045	00141	15005	


\$ 663,848.97

Profile Type	#	\$
Information and telecomm ICT	205	\$ 405,120.88
Electrical (Non-ICT Equipment)	29	\$ 36,995.68
Vehicles	1	\$ 213,320.78
Furniture and Fittings	8	\$ 8,411.63
Heavy Machinery		
Land		
Building		
Total:	243.00	\$ 663,848.97

Note: This statement is prepared based on actual physical verification as of 31-Dec-2012 as required by Auditors


Aminuddin Hamed
Programme Officer


AHMAD SHAH SEDIQI
ADMINISTRATIVE SERVICES MANAGER
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UNDP AFGHANISTAN
24.10.13

Muizzuddin Yaqeen
Administrative Analyst

24/10/2013


Masoud Shah
24/10/2013

14312

Notes to the Statement of Fixed Assets

1. Basis of preparation

Basis of accounting

The Statement of Fixed Assets has been prepared in accordance with the UNDP's approved format. As of January 01, 2012, UNDP has adopted International Public Sector Accounting Standards (IPSAS), according to which, after recognition as an asset, an item of property, plant and equipment is carried at its cost less any accumulated depreciation and any accumulated impairment losses.

Capital Assets include those items which;

- provide future economic or service benefits to UNDP;
- are expected to be used during more than one reporting year i.e. 12 months;
- have value of USD500 or more;
- are used and controlled by UNDP; and
- their cost can be reliably measured.

Attractive assets are items that are considered 'attractive', and thus are susceptible to theft or loss. Expenditure incurred on these items is charged as an expense in the year of purchase. Cameras, laptops, cell phones, PDAs, projectors and all other items owned, used and controlled by UNDP and issued to individuals for their official use, valued below US\$500 but higher than US\$300 are classified as attractive assets.

Functional and presentation currency

The Statement has been prepared in US \$. Transactions denominated in currencies other than US \$ have been translated into US \$ at the UNDP published exchange rates.

11312

Management Letter

1. Lack of sufficient appropriate Audit evidence – Unrealized loss

Condition

We were unable to obtain sufficient appropriate audit evidence to verify the validity and occurrence of unrealized loss amounting to USD 86,056. Details of transactions are given in Annex A.

Criteria

Expenses incurred by the project over a specified period should be fairly presented in accordance with UNDP accounting policies and supported by properly approved vouchers and other supporting documents such as invoices, receiving and inspection report etc.

Cause

We were unable to confirm the nature, validity and occurrence of these transactions in the absence of any supporting documents and basis of its calculation.

Effect

The above expenditure is not eligible to be charged to the project hence, the project's expenditure for the year 2012 is overstated by USD 86,056.

Priority

High

Recommendation

We recommend that all expenditure charged to the project should be properly supported by adequate documentation.

Management Comment

Agree:

The two transactions were reversed via GLJE No. 5214073 as per the instruction of UNDP HQ (refer to provided screenshot from Atlas).

Auditor's response

GLJE No. 5214073 is dated December 16, 2013 and hence expenditure for the year remains overstated by USD 86,056.

Disposal

Independent Auditors' Report on Statement of Expenditure

2. Expenditure pertaining to 2011 as per criteria but recorded in 2012

Condition

We noted that expenditure amounting to USD 36,535 pertains to the year 2011 as per the given criteria. However, it has been charged as expense in the CDR for the year 2012.

Detail is given in Annex B.

The Country Office explained that the PO was raised in 2011; however, the actual expenditure was recognized when the goods and services were received in January and February 2012.

1. VCH # 109443: It is a PO-payment raised in 2011 but the actual services were received in Jan 2012, therefore the expenditure was recorded in 2012.
2. VCH # 00109988: The payment request received in Feb. 2012, because the payment to IC contract holder depends on the delivery of services which can only be verified by the end of the month where the deadline for payment process for 2011 was 15th December 2011 where the payment could not be made 15 days in advance.

However, expenditure should have been recognized at the time of issuing the PO rather than at the point where actual services were received.

Criteria

Prior to January 2012, UN Accounting Policy (UNSAS) was applicable as per which expenditure was recognized when Purchase Order was issued. From January 01, 2012 UNDP decided to implement International Public Sector Accounting Standards (IPSAS) as per which expenditure is recognized when goods are delivered and services are rendered.

Cause

- a. For the first transaction given in Annex B, amounting to USD 34,695, the PO was issued on 14th December 2011.
- b. For the second transaction given in Annex B, DSA amounting USD 1,840 pertains to December 2011.

Effect

Expenditure for the year 2012 is overstated by USD 36,535. It impacts cut off assertion as according to criteria laid out in UNSAS and IPSAS the expenditure should have been recorded in the year 2011.

Priority

High

Recommendation

We recommend that expenditure should only be recognized in their proper accounting period keeping in mind the criteria outlined in both UNSAS and IPSAS.

Management Comments

Agreed

Disposal

Independent Auditors' Report on Statement of Expenditure

3. Noncompliance of IPSAS

Condition

We observed that the statement of fixed assets for MBAW as of December 31, 2012 shows the acquisition cost of all the assets without any adjustment for depreciation charge. This contravenes the requirements of International Public Sector Accounting Standards (IPSAS) that an asset should be depreciated over its useful life and disclosed in the financial statements at its net book value.

Criteria

Paragraph 43 of IPSAS 17 "Property, Plant, and Equipment" states *'after recognition as an asset, an item of property, plant, and equipment shall be carried at its cost, less any accumulated depreciation and any accumulated impairment losses.'*

Similarly, where an entity recognizes its Property Plant & Equipment under International Public Sector Accounting Standard *IPSAS-17 Property Plant & Equipment*, guidance is given in paragraph - 99 to the standard, which states,

"IPSAS 3 (Accounting policies, changes in accounting estimates and errors) requires an entity to retrospectively apply accounting policies unless it is impracticable to do so. Therefore, when an entity initially recognizes an item of property, plant, and equipment at cost in accordance with this Standard, it shall also recognize any accumulated depreciation and any accumulated impairment losses that relate to that item, as if it had always applied those accounting policies."

However, UNDP Programme and Operations Policies and Procedures states "Development project assets that meet the use and control criteria but were procured before 1 January 2012 will be physically verified and identified and tracked over a 3 year period outside of Atlas using an excel template in Share Point maintained by Administrative Service division (ASD), and recorded in Atlas as a "one off" by January 01, 2015 if they remain in use (i.e. if they have not been transferred to the beneficiaries or disposed of by January 01, 2015."

Cause

The above extract of POPP is referring to paragraph 95 of IPSAS 17; *"an entity is not required to recognize property, plant, and equipment for a five years period following the first adoption of accrual accounting in accordance with IPSASs."*

However, while complying with paragraph 95, paragraph 101 should also be considered.

Paragraph 101 states that relief is given on first time adoption because *"there are often difficulties in compiling comprehensive information on the existence and valuation of assets. For this reason, for a five-year period following the date of first adoption of accrual accounting in accordance with IPSASs, entities are not required to comply fully with the requirements of paragraph 14."*

UNDP CO and the project are not facing such difficulty in gathering information on the existence or valuation of assets as bi-annual asset verification exercise is carried out every year and reports are prepared that outline sufficient detail in respect of all the assets e.g. asset description, location, custodian, acquisition cost etc.

In the presence of such comprehensive information, the existence and the valuation of all fixed assets could easily have been determined and hence, retrospective depreciation calculated and charged. The project has not recognized depreciation on assets acquired prior

to 2012 due to the Headquarter instructions as mentioned in the above extract of POPP. However, the UNDP Country Office did not completely record assets acquired during 2012 in the Atlas system.

Effect

The assets acquired in 2012 are also shown in the Statement of Fixed Assets at their acquisition cost of USD 233,767 which is in contravention of both IPSAS as well as POPP. These assets have not been adjusted for depreciation charge amounting to USD 22,397. Depreciation expense shown in the Statement of Expenditure is USD 1,866 which is understated by USD 20,531.

Priority

High

Recommendation

We recommend that UNDP Country Office properly recognize in Atlas the project assets acquired from January 01, 2012 onwards so that depreciation costs are determined and reflected in the Project's Statement of Fixed Assets.

Management Comments

Agreed. The CO has increased its efforts in maintaining an accurate and up-to-date records of assets in Atlas. Training to project and CO staff has been provided and will be repeated regularly. Any missing items will be included in Atlas.

Disposal

Independent Auditor's Report on Statement of Fixed Assets
Independent Auditor's Report on Statement of Expenditure

4. Discrepancy in presentation of the Combined Delivery Report

Condition

We noted that the UNDP disbursement column of the combined delivery report includes expenditure amounting to USD 3,694,488 that pertains to NIM modality. This amount was incurred by the government counterpart via a Letter of Agreement and should have been reported under the Government disbursement column.

Criteria

For DIM expenditure the management responsibility and accountability rests with UNDP and is reported in the UNDP disbursement column of the CDR. However, UNDP may have some parts of the project's activities implemented by a "responsible party" which then has the management responsibility and accountability for those activities. Expenditure incurred at the level of the responsible party should be reported under the government disbursement column.

Cause

As per explanation provided, the government counterpart did not have a dedicated bank account to receive NEX advances. The expenditure incurred by government counterpart was processed by UNDP country office through request for direct payments and reported under the UNDP disbursement column of the CDR. However, in the last quarter of 2012, the government counterpart opened a dedicated bank account for the project and received advance amounting to USD 3,232,388 and effective from November 01, 2012 expenditure was correctly recorded in the government disbursement column.

Effect

It affects the presentation of expenses in the Combined Delivery Report. The amount of expenditure for which UNDP has the management responsibility and accountability cannot be identified from the face of the CDR.

Priority

Medium

Management Comments

Agree:

The recommendation is well noted. However, it is worth mentioning that currently the Atlas system does not have the feature that is dedicated for recording of the expenditures incurred by government Responsible Parties, i.e. the expenditures under LoA in this case, which resulted further inconsistency in the CDR data. The expenditures figures under LoA/NIM, RDPs/NIM and direct UNDP Exp/DIM all are "mixed" under the "UNDP Disb" column of CDRs. Therefore, the CO – Oversight and Compliance Unit (OCU) has brought this issue to a higher level at HQ, UNDP Office of Financial Resources Management and the OAI to seek further possibilities for resolving the issue raised – separate/segregate the expenditures by Responsible Parties, in addition to the current structure of CDR that is limited to IPs only.

Moreover, as explained earlier, the LOA expenditures that are processed through UNDP "Request for Direct Payments" (RDPs) are actually NIM expenditure; however, considering

that no advance was issued to the government and all expenditures incurred through RDPs. Therefore, UNDP accounting system recorded that as part of UNDP direct expenditure.

This issue was identified and resolved in November 2012 when MoF opened a bank account and all NIM expenditure from 1st November, 2012 onwards are booked correctly under the "Govt Disb" column in the CDR.

Disposal

Management Letter

5. Expenditure charged to incorrect accounts

Condition

We noted that certain expenditures have been charged in the incorrect account codes and consequently clubbed in the incorrect budgetary accounts.

Instances are given in Annex C.

Criteria

Expenses incurred by the project over a specified period should be correctly classified in the Combined Delivery Report by charging to the correct accounts based on the nature of the expense.

Cause

Some of these instances have been caused by the fact that the approved Annual Work Plan for the project did not have expenditure allocated to the budgetary accounts to which these transactions should have been charged giving due consideration to the nature of the expense. In other instances, it has happened due to wrong selection of items and chart of accounts (CoA) by the requesting unit or projects as the account code is automatically picked by the system upon selection of items from UNDP or non-UNDP catalogue while creating an e-requisition.

Effect

It affects the fair presentation of the expenditure due to misclassification.

Priority

Medium

Recommendation

We recommend that the Annual Work Plan should be approved after due consideration of the nature of the estimated expenditure. Care should be taken while selecting items at the time of raising E requisition. Expenditure should be charged to the correct account to achieve fair presentation of the CDR.

Management Comments

Agree:

The account code is automatically picked by the system upon selection of items from UNDP or non-UNDP catalogue while creating an e-requisition. The issue is caused due to wrong selection of items and chart of accounts (CoA) by the requesting unit or projects where UNDP since the introduction of the catalogue is regularly training concerned staff. It is also noteworthy that some of the items in the catalogue(s) are linked with wrong account codes. There have already been several discussions on the subject through MPN network; hence, we expect it shall be addressed at HQ level by Atlas development team.

Disposal

Management Letter

6. Vouchers closed in the system but appearing as expense in CDR

Condition

We noted two transactions, given in Annex D where the respective vouchers were closed in the system yet reported as expenditure in the CDR.

Criteria

According to IPSAS expenditure is recognized when goods are received and services are delivered.

Cause

As per explanation provided, goods and services were not received and these vouchers were closed/deleted in the system so that no payment is made. However, although these vouchers were closed, they were not reversed and hence reported as expenditure against the respective budget lines.

Effect

Expenditure is being reported in CDR although it has not yet been incurred owing to the IPSAS criteria of expenditure recognition i.e. receiving goods and / or services.

Priority

Medium

Recommendation

We recommend that expenditure should be recognized and reported in the CDR only when goods and services are received to ensure compliance with IPSAS. When vouchers have been processed and goods/ services are not received, these vouchers should be reversed so that expenditure is not reported.

Management Comments

Agree.

1. VCH # 11966: Although UNDP finance took necessary steps to close/cancel the payments as the staff did not attend the training, so he was not eligible to be paid.
2. VCH # 117821: it was transferred but was rejected due to incorrect bank account details. While the vendor was contacted they have changed the name of company from Dehkada printing press to Dehkada Chap ltd. This voucher was closed and re-issued in a separate voucher under VID# 120815 and paid accordingly.

Disposal

Management Letter

7. Expenses not in accordance with policies and procedures

Condition

We noted some cases in which the expenditure incurred by the project were not in accordance with UNDP policies and procedures.

Instances are given in Annex E.

Criteria

Financial expenses incurred by the project over a specified period that are reported in the CDR should be fairly presented in accordance with UNDP accounting policies;

- i. inconformity 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.

Cause

In the first three cases the project paid USD 70 per head as overtime to 26 cleaners etc. who were employees of MoF. We were not able to verify that whether these personnel were entitled to such payment and correlate it to the objectives and goals of the project. Due to the same reason this payment was stopped in October 2012. Similarly in the fourth instance, expense paid for the farewell party of a non UNDP staff is also questionable.

The project also paid USD 8,400 for the services of a leased vehicle for which the contract had expired. The project used the vehicle for three months without any extension of the contract, however payment was made. The Post Facto Case Report attached to the voucher is not signed.

Effect

Expenditure reported in the CDR is not in accordance with UNDP policies and procedures.

Priority

Medium

Recommendation

We recommend that all expenses incurred should be in accordance with the relevant policies and procedures and have relevance to the goals and objectives of the project. All the documents attached to vouchers should be duly signed and approved by proper authority.

Management Comments

Agree:

All mentioned cases were identified by UNDP CO in 2012 and was rectified and corrected.

1. Regarding taxi wages paid to MoF cleaner: This was not in line with UNDP policies and procedures; however, since the project did not have dedicated support staff for office cleaning, it was performed by MoF staff people with some incentives. The justification provided by the project manager is that if the project recruited cleaners, the monthly cost would have been much higher than the \$70 paid to each of these support staff of MoF.

2. Expenditure for farewell: This was not in line with UNDP policies and procedures; hence, the project stopped such a practice.
3. Agree that using the rented vehicle after the expiration of the contract was not in line with UNDP policies and procedures; however, it is to note that the issue was caused due to the delay in the decision on the contract matters. Therefore, a post facto case was prepared and approved by UNDP management through email (the email is attached) to enable the project to pay for the services rendered and subsequently the contract was terminated.

Disposal

Management Letter

8. Vouchers processed without issuing Purchase Order

Condition

We noted that in some cases the standard procurement methods were not followed.
Instances are given in Annex F.

Criteria

As per UNDP Standard Procurement Methods,

1. PO is mandatory for all purchases of goods/asset items valued above USD 500, and
2. Mandatory for all goods, services and small works valued above USD 2,500

Cause

Payment vouchers were processed without issuing Purchase Orders although issuing PO was mandatory.

Effect

UNDP Standard Procurement Methods were not followed while incurring this expenditure.

Priority

Medium

Recommendation

We recommend the Standard Procurement policies should always be followed.

Management Comments

Agree:

Justifications for none compliance:

Voucher # AFG10-00111772-1-1-ACCR-DST:

The project received the request for the service on 14th Mar 2012 to arrange an event on 17th March 2012. Since 15th and 16th of March 2012 were official holidays (Thursday & Friday), and the procurement unit was obliged to arrange the event in a short notice on urgent basis, therefore, the PO couldn't be raised at that time. Considering the importance of the event and the deadline, the procurement was done without a PO.

Voucher # AFG10-00111980-1-1-ACCR-DST:

This voucher presents the purchase of various types of Printer Toners for the project use. At the time of the procurement, the purchased items were not included in the UNDP LTA, thus, the project was compelled to source these items through local suppliers based on normal procurement procedure.

Disposal

Management Letter

ANNEXURES

ANNEX – A

Transaction ID	Accounting Date	Account	Account Description	USD Amount
UNDP1-0004749780-31-DEC-2012-99	12/31/2012	76120	Unrealized Loss	81,190
UNDP1-0004749780-31-DEC-2012-93	12/31/2012	76120	Unrealized Loss	4,866
Total				86,056

ANNEX – B

Voucher ID	Accounting Date	Account	Account Description	USD Amount
AFG10-00109443-2-1-ACCR-DST	1/16/2012	72805	ACQUIS OF COMPUTER HARDWARE	34,695
AFG10-00109988-1-1-ACCR-DST	2/11/2012	71205	INTL CONSULTANTS-SHT TERM-TECH	1,840
Total				36,535

ANNEX – C

Voucher ID	Accounting Date	Account	Account code	Expenditure Account	USD Amount	Description	Should have been charged to	
							Account code	Expenditure Account
AFG10-00118020-1-1-ACCR-DST	11/4/2012	72505	72505"Stationery & other Office Supp"	72500 "Supplies"	2267	Paint for office	73120 "utilities"	73100"Rental & Maintenance-Premises"
AFG10-00111303-2-1-ACCR-DST	3/24/2012	72705	72705 "Hospitality-Special Events"	72700 "Hospitality/Catering"	3856	Trainings and Workshops	75705 "Learning costs"	75700 "Training, Workshops and Confer"
AFG10-00111928-3-5-ACCR-DST	4/14/2012	72705	72705 "Hospitality-Special Events"	72700 "Hospitality/Catering"	14918	Trainings and Workshops	75705 "Learning costs"	75700 "Training, Workshops and Confer"
AFG10-00111300-2-5-ACCR-DST	4/7/2012	72705	72705 "Hospitality-Special Events"	72700 "Hospitality/Catering"	7715	Trainings and Workshops	75705 "Learning costs"	75700 "Training, Workshops and Confer"
AFG10-00110754-4-5-ACCR-DST	3/6/2012	72705	72705 "Hospitality-Special Events"	72700 "Hospitality/Catering"	7715	Trainings and Workshops	75705 "Learning costs"	75700 "Training, Workshops and Confer"
UNDP1-0004658116-01-DEC-2012-13	12/1/2012	72205	72205'Office Machinery"	72200 "Equipment and Furniture"	24,490	Purchases of Printers and Laptops	72815 Inform Technology Supplies	72800 "Information Technology Equipmentand".
UNDP1-0004658116-01-DEC-2012-3	12/1/2012	72205	72205'Office Machinery"	72200 "Equipment and Furniture"	9,500.00	Purchases of Printers and Laptops	72815 Inform Technology Supplies	72800 "Information Technology Equipmentand".
AFG10-00118877-1-1-ACCR-DST	11/25/2012	73410	Maint, Oper of Transport Equip	73400" Rental & Maint of Other Equip"	3807	Fuel Purchased	72311"Fuel, petroleum and other oils"	72300"Materials & Goods"
AFG10-00116849-1-1-ACCR-DST	9/26/2012	73410	Maint, Oper of Transport Equip	73400" Rental & Maint of Other Equip"	3793	Fuel Purchased	72311"Fuel, petroleum and other oils"	72300"Materials & Goods"

Voucher ID	Accounting Date	Account	Account code	Expenditure Account	USD Amount	Description	Should have been charged to	
							Account code	Expenditure Account
AFG10-00116226-3-1-ACCR-DST	9/4/2012	73410	Maint, Oper of Transport Equip	73400" Rental & Maint of Other Equip"	3650	Fuel Purchased	72311"Fuel, petroleum and other oils"	72300"Materials & Goods"
AFG10-00116226-1-1-ACCR-DST	9/4/2012	73410	Maint, Oper of Transport Equip	73400" Rental & Maint of Other Equip"	4060	Fuel Purchased	72311"Fuel, petroleum and other oils"	72300"Materials & Goods"
UNDP1-0004658116-01-DEC-2012-7	12/1/2012	72210	Machinery and Equipment	72200 "Equipment and Furniture"	20023.8	Purchases of Printers and Laptops	72815 Inform Technology Supplies	72800 "Information Technology Equipmentand".
AFG10-00118369-1-1-ACCR-DST	11/11/2012	73310	Maint & Licencing of Software	73300" Rental & Maint of Info Tech Eq"	15928	Acquisition of Computer Software	2810"Acquis of Computer Software"	72800"Information Technology Equipmt"
AFG10-00118474-1-1-ACCR-DST	11/14/2012	73305	Maint & Licensing of Hardware	73300" Rental & Maint of Info Tech Eq"	64,286	Acquisition of Computer Server	72805"Acquis of Computer Hardware"	72800"Information Technology Equipmt"
AFG10-00109988-1-1-ACCR-DST	2/11/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	8,096	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00115065-1-1-ACCR-DST	7/25/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	4,232	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00117335-1-1-ACCR-DST	10/21/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	7,630	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00114356-1-1-ACCR-DST	7/1/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	3,315	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00114880-1-1-ACCR-DST	7/21/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	4,441	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"

Voucher ID	Accounting Date	Account	Account code	Expenditure Account	USD Amount	Description	Should have been charged to	
							Account code	Expenditure Account
AFG10-00113311-1-1-ACCR-DST	6/2/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	4,752	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00113310-1-1-ACCR-DST	6/9/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	4,048	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00113276-1-1-ACCR-DST	6/2/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	8,280	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00118687-1-1-ACCR-DST	12/2/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	1,657	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00117640-1-1-ACCR-DST	10/20/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	5,520	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00117900-1-1-ACCR-DST	11/3/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	5,828	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00117905-1-1-ACCR-DST	11/3/2012	71205	Intl Consultants-Sht Term-Tech	71200 "International Consultants"	5,828	DSA payment to ICs	71615 "Daily Subsistence Allow-Intl"	71600 "Travel"
AFG10-00115065-1-1-ACCR-DST	7/25/2012	71205	INTL CONSULTANTS-SHT TERM-TECH	71200 "International Consultants"	881	Purchases of Tickets	71605"Travel Tickets-International"	71600 "Travel"
AFG10-00117335-1-1-ACCR-DST	10/21/2012	71205	INTL CONSULTANTS-SHT TERM-TECH	71200 "International Consultants"	1,766	Purchases of Tickets	71605"Travel Tickets-International"	71600 "Travel"
AFG10-00114356-1-1-ACCR-DST	7/1/2012	71205	INTL CONSULTANTS-SHT TERM-TECH	71200 "International Consultants"	1,895	Purchases of Tickets	71605"Travel Tickets-International"	71600 "Travel"

Voucher ID	Accounting Date	Account	Account code	Expenditure Account	USD Amount	Description	Should have been charged to	
							Account code	Expenditure Account
AFG10-00114880-1-1-ACCR-DST	7/21/2012	71205	INTL CONSULTANTS-SHT TERM-TECH	71200 "International Consultants"	1,471	Purchases of Tickets	71605"Travel Tickets-International"	71600 "Travel"
AFG10-00118687-1-1-ACCR-DST	12/2/2012	71205	INTL CONSULTANTS-SHT TERM-TECH	71200 "International Consultants"	1,871	Purchases of Tickets	71605"Travel Tickets-International"	71600 "Travel"

Annex – D

Voucher ID	Accounting Date	Account	Account Description	USD Amount
AFG10-00115966-1-1-ACCR-DST	8/27/2012	75707	LEARNING SUBSISTENCE ALLOWAN	6,098
AFG10-00117821-1-1-ACCR-DST	10/24/2012	74210	PRINTING AND PUBLICATIONS	1,825
Total				7,923.64

Annex – E

Voucher ID	Accounting Date	Account	Account Description	USD Amount	Observation
AFG10-00110878-1-1-ACCR-DST	3/11/2012	74525	SUNDRY	2,100	This amount is paid to MoF lower staff who were not entitled because there was no contract of MBAW with them and due to the same reason this payment was stopped in October, 2012.
AFG10-00114263-1-1-ACCR-DST	7/2/2012	74525	SUNDRY	1,890	This amount is paid to MoF lower staff who were not entitled because there was no contract of MBAW with them and due to the same reason this payment was stopped in October, 2012.
AFG10-00115136-1-1-ACCR-DST	7/28/2012	74525	SUNDRY	1,820	This amount is paid to MoF lower staff who were not entitled because there was no contract of MBAW with them and due to the same reason this payment was stopped in October, 2012.
AFG10-00113864-1-1-ACCR-DST	6/16/2012	72715	HOSPITALITY CATERING	217.09	The expense was for the farewell party of non UNDP staff who was not entitled for this expense.
AFG10-00117291-1-1-ACCR-DST	10/10/2012	73420	LEASED VEHICLES	8,400	This payment was made for a leased vehicle, without any binding contract at that time. The payment was made through Post - Facto Case Report which was submitted, however the document is not signed.
Total				14,427	

Annex – F

Voucher ID	Accounting Date	Account	Account Description	USD Amount
AFG10-00111772-1-1-ACCR-DST	4/8/2012	72715	HOSPITALITY CATERING	4,323
AFG10-00111980-1-1-ACCR-DST	4/15/2012	72815	INFORM TECHNOLOGY SUPPLIES	2,872
Total				7,195