

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP AFGHANISTAN

CLOSING THE SECURITY GAP PROJECT
(Directly Implemented Project No. 59538)

Report No. 1251
Issue Date: 12 February 2014

Report on the audit of UNDP Afghanistan Closing the Security Gap Project (Project No. 59538) 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 Closing the Security Gap Project, Project No. 59538 (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.

Of the total expenditure of \$1,235,775 recorded in the Combined Delivery Report, the audit scope was limited to \$448,025. The remaining \$787,750 was excluded from the audit as it pertained to expenses processed by other UNDP offices and the supporting documents were not maintained by the Office.

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

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)
448	Disclaimer	448	10	Unqualified	N/A

NFI = Net Financial Impact

The audit firm issued a disclaimer on the Project's Statement of Expenditure due to:

- incomplete recording of expenditure incurred in 2012. Salaries were not charged to the Project for the first five months of 2012;
- lack of appropriate audit evidence on fuel charges amounting to \$60,715 and rent expenses of \$13,589;
- overstatement of indirect program support costs by \$21,737; and
- expenditure totalling \$136,678 incurred in 2011 recorded in 2012.

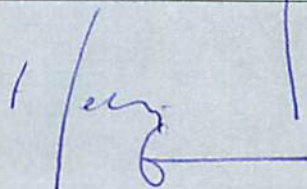
Key recommendations: Total = 8, high priority = 5

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 recommendation presented below:

Finance management (Issue 1)	<p><u>Combined Delivery Report does not show complete project expenditure.</u> The project staff salaries from January-May 2012 were charged against Project 00061104. The Office could not provide the amount of salaries involved.</p> <p><u>Recommendation:</u> Fairly present in the Combined Delivery Report all the expenditure pertaining to the Project for the entire year. Whenever a project is transferred under the management of another project, UNDP rules and regulations regarding the operational closure of the projects should be followed.</p>
(Issue 2)	<p><u>Lack of evidence for fuel expense.</u> Supporting documents were not made available to the audit firm to check the validity and occurrence of fuel charges amounting to \$60,715.</p> <p><u>Recommendation:</u> Record expenditure and process payments only when transactions are supported by adequate and proper documents. Management should also ensure that documentation is complete and that the record keeping process is improved.</p>
(Issue 3)	<p><u>Lack of evidence for rent.</u> Due to the absence of adequate supporting documents, the accuracy of rent paid amounting to \$13,589 could not be verified.</p> <p><u>Recommendation:</u> Charge to the projects the expenditure pertaining to the recovery of common services costs only when these budgeted amounts are supported by adequate and proper documents. The Office should also ensure that these budgeted expenses are adjusted after actual expenditure is ascertained.</p>
(Issue 4)	<p><u>Indirect program support costs overstated.</u> The Project's 2012 indirect programme support costs charged was overstated by \$21,737.</p> <p><u>Recommendation:</u> Charge the indirect programme support costs to the project in accordance with the donor agreements and calculate them at the standard rate.</p>
Fixed assets (Issue 5)	<p><u>Inaccurate recording of expenditure in 2012.</u> Expenditure amounting to \$136,678 was incurred in 2011 but was recorded in 2012.</p> <p><u>Recommendation:</u> Recognize expenditure in the proper accounting period.</p>

Management comments and action plan

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

A handwritten signature in blue ink is visible above the printed name. The signature appears to be 'H. Osttveiten' with a stylized flourish.

Helge S. Osttveiten
Director
Office of Audit and Investigations



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United Nations Development Programme – Directly Implemented Projects

**Financial Audit of Security GAP project – for the year from January
01, 2012 to December 31, 2012**

Independent Auditors' Report

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Submission Letter

Director
Office of Audit and Investigations
United Nations Development Programme
New York

Anjum Asim Shahid Rahman

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Date: January 22, 2014

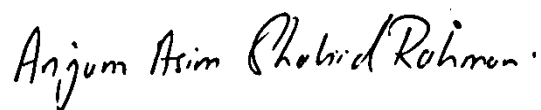
Dear Sir,

**Financial audit of Security GAP Project (SGAP) – (Project ID 00059538)
("the project"), directly implemented by United Nations Development
Programme in Afghanistan (UNDP) for the year ended 31 December 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 at 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 Security GAP Project (SGAP) – (Project ID 00059538) (“the project”) for the year ended December 31, 2012. The audit was conducted from October 08, 2013 to January 15, 2014. 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 Report)

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the statement of expenses of USD 448,025 incurred by the project and audited by us for the year 2012.

Statement of Fixed Assets

In our opinion, the accompanied statement presents fairly, in all material respects, fixed assets amounting to USD 9,504 of the project as at December 31, 2012 in accordance with UNDP accounting policies.

Statement of Cash held

As no dedicated bank account was established for the Security GAP Project, accordingly we are not required to express an opinion on Statement of Cash held.

Summary of Findings

1. The combined delivery report of the project does not show the complete expenditure of the project incurred in the year 2012. The Annual Work Plan for the project was approved in August 2012. No salaries were charged to the project in the first five months of the year 2012. The project and its staff were transferred under the management of another project numbered 00061104 by the end of 2011 without any formal operational and/ or financial closure. It was then re-established as an independent project in June 2012. Salaries of the staff were charged to project number 00061104 up till June 2012. We have neither been provided with any supporting documents pertaining to and justifying the formal operational closure of the SGAP project nor have we found any evidence in ATLAS to this effect.
2. We have not been able to obtain sufficient appropriate audit evidence to verify the validity and occurrence of fuel expense amounting to USD 60,715.
3. We have not been able to obtain sufficient appropriate audit evidence to verify the correctness of expenditure amounting to USD 13,589 charged as rent.
4. The indirect program support costs charged to the project were overstated by USD 21,737 for the year 2012.
5. Expenditure amounting to USD 136,678 should have been recognized in the year 2011 rather than in the year 2012 as per the criteria outlined in UNSAS and IPSAS.
6. We noted instances whereby expenses were recorded in incorrect accounts and consequently clubbed in the incorrect budgetary accounts.
7. We noted that requests for contract extensions of the SGAP staff were signed by the project manager of project number 00061104 rather than the project manager of SGAP. Similarly there was no HR plan for the project from January to October 2012.

8. A statement of fixed assets for the project was provided to us on October 24, 2013 that listed 15 assets amounting to USD 17,971.29 as at December 31, 2012. However, it also included seven assets amounting to USD 8,467 which were transferred from UNDP/ Security GAP Project to the United Nations Security Department for Safety and Security on August 07, 2012. Based on the discussions held on the preliminary audit observations, the CO revised the Statement of Fixed Assets and removed the above assets from the list on December 19, 2013. The project did not have any dedicated administrative support staff such as an admin or asset associate and therefore the transfer of assets could not be captured and reflected in the Statement of Fixed assets during the period from August 2012 to December 2013.

Anjum Asim Shahid Rahman

Anjum Asim Shahid Rahman

Chartered Accountants

Date: January 22, 2014



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

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We were engaged to audit the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP Project ID 00059538, Security GAP Project for the year from January 01, 2012 to December 31, 2012.

Management Responsibility

Management is responsible for the preparation of this statement for Security GAP Project 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 conducting the audit in accordance with International Standards on Auditing. Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

- a) The combined delivery report of the project does not show the complete expenditure of the project incurred in the year 2012. The Annual Work Plan for the project was approved in August 2012. No salaries were charged to the project in the first five months of the year 2012. The project and its staff were transferred under the management of another project numbered 00061104 by the end of 2011 without any formal operational and/ or financial closure. It was then re-established as an independent project in June 2012. Salaries of the staff were charged to project number 00061104 up till June 2012. We have neither been provided with any supporting documents pertaining to and justifying the formal operational closure of the SGAP project nor have we found any evidence in ATLAS to this effect.

- b) We have not been able to obtain sufficient appropriate audit evidence to verify the validity and occurrence of fuel expense amounting to USD 60,715 and rent expense amounting to USD 13,589.
- c) The indirect program support costs charged to the project were overstated by USD 21,737 for the year 2012.
- d) Expenditure for the year 2012 is overstated by USD 136,678 which should have been recognized in the year 2011 as per the relevant applicable accounting policies.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the statement of expenses of USD 448,025 incurred by the project and audited by us for the year 2012.

Emphasis of Matter

We draw attention to Note 3, which describes that our audit did not include expenses amounting to USD 787,750 that were processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters including international professional staff salaries and benefits paid from UNDP Staff Administrative Services in Copenhagen and where the supporting documentation is not retained at the level of the UNDP country office.

Anjum Asim Shahid Rahman

Kabul

Dated: January 22, 2014

Anjum Asim Shahid Rahman

Chartered Accountants



Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00059538
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00059538 Security Gap Project	Period : Jan-Dec (2012)
Output # : 00074497 Security Gap Project	Impl. Partner : 00009 UNDP (Direct Execution)
	Location : Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY01 (Enhancing Govt. Capacity)				
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	128,409.37	0.00	128,409.37
61310 - Post Adjustment - IP Staff	0.00	55,202.24	0.00	55,202.24
62305 - Dependency Allowances-IP Staff	0.00	11,120.84	0.00	11,120.84
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	35,802.57	0.00	35,802.57
62315 - Contrib. to medical, social in	0.00	13,810.77	0.00	13,810.77
62320 - Mobility, Hardship, Non-remova	0.00	23,905.00	0.00	23,905.00
62335 - Hazard Duty Station Allow-IP	0.00	2,210.00	0.00	2,210.00
62340 - Annual Leave Expense - IP	0.00	509.74	0.00	509.74
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	42,796.75	0.00	42,796.75
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,395.81	0.00	5,395.81
63340 - Proc trips/Rest & Recup-IP Stf	0.00	10,967.00	0.00	10,967.00
63350 - Reimb of Income Tax-IP Staff	0.00	101,408.40	0.00	101,408.40
63365 - Special Oper Living Allow-IP	0.00	25,868.00	0.00	25,868.00
63530 - Contribution to EOS Benefits	0.00	4,400.48	0.00	4,400.48
63535 - Contribution to Security	0.00	5,929.36	0.00	5,929.36
63540 - Contribution to Training	0.00	2,720.41	0.00	2,720.41
63545 - Contribution to ICT	0.00	1,252.62	0.00	1,252.62
63550 - Contributions to MAIP	0.00	167.02	0.00	167.02
63555 - Contribution to UN JFA	0.00	1,503.15	0.00	1,503.15
63560 - Contributions to Appendix D	0.00	250.54	0.00	250.54
65115 - Contributions to ASHI Reserve	0.00	9,198.67	0.00	9,198.67
65135 - Payroll Mgt Cost Recovery ATLA	0.00	837.97	0.00	837.97
71205 - Intl Consultants-Sht Term-Tech	0.00	891.00	0.00	891.00
71210 - Intl Consultants-Sht Term-Supp	0.00	50,286.00	0.00	50,286.00
71405 - Service Contracts-Individuals	0.00	43,601.21	0.00	43,601.21
71410 - MAIP Premium SC	0.00	25.06	0.00	25.06
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	10,312.33	0.00	10,312.33
71610 - Travel Tickets-Local	0.00	1,380.00	0.00	1,380.00
71615 - Daily Subsistence Allow-Intl	0.00	2,585.00	0.00	2,585.00
71620 - Daily Subsistence Allow-Local	0.00	1,620.00	0.00	1,620.00
71630 - Shipment	0.00	42,283.72	0.00	42,283.72
71635 - Travel - Other	0.00	152.00	0.00	152.00
72130 - Svc Co-Transportation Services	0.00	508,160.00	0.00	508,160.00
72210 - Machinery and Equipment	0.00	43,440.00	0.00	43,440.00
72215 - Transporation Equipment	0.00	184,824.91	0.00	184,824.91
72220 - Furniture	0.00	17,753.70	0.00	17,753.70
72311 - Fuel, petroleum and other oils	0.00	280,036.80	0.00	280,036.80
72345 - Contraceptives-Spermicides	0.00	113,051.38	0.00	113,051.38
72350 - Medical Kits	0.00	106,375.44	0.00	106,375.44
72402 - Building Maintenance	0.00	72,063.61	0.00	72,063.61
72405 - Acquisition of Communic Equip	0.00	262,293.36	0.00	262,293.36
72410 - Acquisition of Audio Visual Eq	0.00	763.36	0.00	763.36
72425 - Mobile Telephone Charges	0.00	94.56	0.00	94.56

11/3/12



Combined Delivery Report by Activity

Project Id : 00059538 Security Gap Project		Period : Jan-Dec (2012)		
Output # : 00074497 Security Gap Project		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	7,681.60	0.00	7,681.60
73105 - Rent	0.00	36,231.84	0.00	36,231.84
73125 - Common Services-Premises	0.00	7,714.00	0.00	7,714.00
73205 - Premises Alternations	0.00	4,883.80	0.00	4,883.80
73405 - Rental & Maint-Other Office Eq	0.00	7,350.25	0.00	7,350.25
73410 - Maint, Oper of Transport Equip	0.00	48,256.63	0.00	48,256.63
74225 - Other Media Costs	0.00	31,394.63	0.00	31,394.63
74310 - Contributions to JIU	0.00	313.27	0.00	313.27
74525 - Sundry	0.00	720.30	0.00	720.30
74720 - Distribution Cost	0.00	10,248.40	0.00	10,248.40
74725 - Other L.T.S.H.	0.00	13,585.95	0.00	13,585.95
75105 - Facilities & Admin - Implement	0.00	282,559.84	0.00	282,559.84
75705 - Learning costs	0.00	100.00	0.00	100.00
76120 - Unrealized Loss	0.00	12.67	0.00	12.67
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	-98,359.64	0.00	-98,359.64
Total for Fund 30000	0.00	2,578,353.70	0.00	2,578,353.70
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
61305 - Salaries - IP Staff	0.00	-74,448.28	0.00	-74,448.28
61310 - Post Adjustment - IP Staff	0.00	-25,655.21	0.00	-25,655.21
62305 - Dependency Allowances-IP Staff	0.00	-5,995.09	0.00	-5,995.09
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	-18,820.37	0.00	-18,820.37
62315 - Contrib. to medical, social in	0.00	-7,266.61	0.00	-7,266.61
62320 - Mobility, Hardship, Non-remova	0.00	-7,086.71	0.00	-7,086.71
62335 - Hazard Duty Station Allow-IP	0.00	-2,210.00	0.00	-2,210.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	-22,927.01	0.00	-22,927.01
63340 - Proc trips/Rest & Recup-IP Stf	0.00	-5,755.00	0.00	-5,755.00
63350 - Reimb of Income Tax-IP Staff	0.00	-84,548.40	0.00	-84,548.40
63365 - Special Oper Living Allow-IP	0.00	-15,410.00	0.00	-15,410.00
63530 - Contribution to EOS Benefits	0.00	-2,312.78	0.00	-2,312.78
63535 - Contribution to Security	0.00	-2,589.04	0.00	-2,589.04
63540 - Contribution to Training	0.00	-1,885.32	0.00	-1,885.32
65115 - Contributions to ASHI Reserve	0.00	-3,770.64	0.00	-3,770.64
65135 - Payroll Mgt Cost Recovery ATLA	0.00	-387.31	0.00	-387.31
71205 - Intl Consultants-Sht Term-Tech	0.00	-891.00	0.00	-891.00
71210 - Intl Consultants-Sht Term-Supp	0.00	-50,286.00	0.00	-50,286.00
71405 - Service Contracts-Individuals	0.00	-15,168.05	0.00	-15,168.05
71605 - Travel Tickets-International	0.00	-10,312.33	0.00	-10,312.33
71615 - Daily Subsistence Allow-Intl	0.00	-2,585.00	0.00	-2,585.00
71630 - Shipment	0.00	-3,319.72	0.00	-3,319.72
71635 - Travel - Other	0.00	-152.00	0.00	-152.00
72130 - Svc Co-Transportation Services	0.00	-393,165.63	0.00	-393,165.63
72210 - Machinery and Equipment	0.00	-21,720.00	0.00	-21,720.00
72215 - Transporation Equipment	0.00	-7,958.97	0.00	-7,958.97
72220 - Furniture	0.00	54.07	0.00	54.07
72311 - Fuel, petroleum and other oils	0.00	-145,197.30	0.00	-145,197.30
72345 - Contraceptives-Spermicides	0.00	-100,763.41	0.00	-100,763.41
72350 - Medical Kits	0.00	-106,375.44	0.00	-106,375.44
72370 - Security related goods and mat	0.00	208,323.83	0.00	208,323.83
72402 - Building Maintenance	0.00	-73,488.34	0.00	-73,488.34
72405 - Acquisition of Communic Equip	0.00	-262,293.36	0.00	-262,293.36

17/3/12

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 06:03:46

Project Id : 00059538 Security Gap Project		Period :	Jan-Dec (2012)	
Output # : 00074497 Security Gap Project		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72410 - Acquisition of Audio Visual Eq	0.00	- 763.36	0.00	- 763.36
72505 - Stationery & other Office Supp	0.00	- 3,840.80	0.00	- 3,840.80
73105 - Rent	0.00	- 20,641.91	0.00	- 20,641.91
73125 - Common Services-Premises	0.00	- 7,714.00	0.00	- 7,714.00
73205 - Premises Alternations	0.00	- 4,883.80	0.00	- 4,883.80
73405 - Rental & Maint-Other Office Eq	0.00	- 7,350.25	0.00	- 7,350.25
73410 - Maint, Oper of Transport Equip	0.00	- 15,229.12	0.00	- 15,229.12
74310 - Contributions to JIU	0.00	- 313.27	0.00	- 313.27
74525 - Sundry	0.00	- 230.00	0.00	- 230.00
74725 - Other L.T.S.H.	0.00	- 31,394.63	0.00	- 31,394.63
74965 - Low value equipment	0.00	211,430.00	0.00	211,430.00
75105 - Facilities & Admin - Implement	0.00	- 195,280.79	0.00	- 195,280.79
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 32045	0.00	- 1,342,578.35	0.00	- 1,342,578.35
Total for Activity ACTIVITY01	0.00	1,235,775.34	0.00	1,235,775.34
Total for Output : 00074497	0.00	1,235,775.34	0.00	1,235,775.34
Project Total :	0.00	1,235,775.34	0.00	1,235,775.34

Signed By : Jan-Jilles Van Der Hoeven
Senior Deputy Country Director (Programme)

Date : 28/05/2013

17312



UN
DP

UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 4 of 6
Run Time: 26-03-2013 06:03:47

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00059538
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
39001 - Afghanistan - Central	0.00	114,312.78	0.00	114,312.78
39003 - Afghanistan -Crisis Prv &Rcvry	0.00	407,630.91	0.00	407,630.91
39004 - Afghanistan - Dem. Governance	0.00	713,831.65	0.00	713,831.65

17312



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 06:03:47

Funds Utilization

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2012)
Selected Project Id : 00059538
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00059538 Security Gap Project

Period : As Of Dec31,2012

Output #	00074497	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			0.00

17312



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

Selection Criteria :

Business Unit : AFG10
Selected Project(s): 00059538
Selected Fund Code : ALL
Selected Output(s): ALL

Project Id : 00059538 Security Gap Project
Output # : 00074497 Security Gap Project
Impl. Partner : 00009 UNDP (Direct Execution)

Description	Account	Fund	Donor	Amount
Unliquidated Obligations	21015	32045-JPNPDPPCF	00141-JPN	1,103,619.35
Total for Output : 00074497				1,103,619.35

Project Total : 1,103,619.35

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

11/3/12

Notes to the Statement of Expenditure

1. Description of the project

The deterioration of the general security within Afghanistan, the increasing threats towards the UN in 2008 and the inadequacy of the current support provided by the host government to fulfil its security obligation to the UN at this time, have created a **security gap**. There have been on-going attempts since its original identification in 2004 to close this gap, and the need was reemphasized during the Kabul riots in May of 2006, where the UN-trained and funded Quick Reaction Force was withdrawn by Afghan authorities in order to provide protection directly for the Government.

Project Objective

To enhance the level of security for all UN personnel working in the country, through supporting the Government to establish a dedicated and adequate capacity providing protection services to the UN to enable reconstruction, development and humanitarian activities to be carried out unhindered.

This object is to be achieved by;

- Provision of technical advice to the Ministry of Interior for the design of operational arrangements and organizational structure;
- Payment of “Stipend” (Food Allowance) to the ANP protection personnel;
- Procurement of equipment and vehicles for the protection force;
- Training of United Nations Protection Unit. (UNPU)

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 United States Dollar (USD). Transactions denominated in currencies other than USD have been translated into USD at the UNDP published exchange rates.

17/3/12

3. Expenditure subject to audit

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

Particulars	Amount in USD
Expenditure subject to audit	448,025
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	787,750
Total Expenditure appearing in the CDR	1,235,775

11/3/12

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 00059538, Security GAP Project as at December 31, 2012.

Management Responsibility

Management is responsible for the preparation of this statement for Security GAP Project 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 audit opinion.

Opinion

In our opinion, the accompanied statement presents fairly, in all material respects, fixed assets amounting to USD 9,504 of the project as at December 31, 2012 in accordance with UNDP accounting policies.

**Kabul**

Dated: January 22, 2014

Anjum Asim Shahid Rahman

Chartered Accountants

AFG10-UNDP/Security Gap Project (00074497) Capital Assets Verification Report As of 31-Dec-2012

No:	Asset ID	Description	Status	Acq Date	Profile ID	Model	Serial ID	PO	Amount	Fund	Donor	Project	Custodian	Location
1	UNDP/SGP-00001	Dell Inspiron N 5010 Computer laptop	In service	6-Mar-11	Electrical	N 5010	2TD11N1	0000013127	1,058.43	16610	11211	00074497	UNDP/SGP	Kabul
2	UNDP/SGP-00002	Dell Inspiron N 5010 Computer laptop	In service	6-Mar-11	Electrical	N 5010	2VC11N1	0000013127	1,058.43	16610	11211	00074497	UNDP/SGP	Kabul
3	UNDP/SGP-00006	Dell Inspiron N 5010 Computer laptop	In service	6-Mar-11	Electrical	N 5010	2KC11N1	0000013127	1,058.43	16610	11211	00074497	UNDP/SGP	Kabul
4	UNDP/SGP-00007	Dell Inspiron N 5010 Computer laptop	In service	6-Mar-11	Electrical	N 5010	3PC11N1	0000013127	1,058.43	16610	11211	00074497	UNDP/SGP	Kabul
5	UNDP/SGP-00002	HP Color Printer CP 3525dn	In service	6-Mar-11	Electrical	CP3525	CNCTC1D2GW	0000013127	2,116.87	16610	11211	00074497	UNDP/SGP	Kabul
6	UNDP/SGP-00003	HP Color Printer CP 3525dn	In service	6-Mar-11	Electrical	CP3525	CNCTC1D2GY	0000013127	2,116.87	16610	11211	00074497	UNDP/SGP	Kabul
7	UNDP/SGP-00001	Wooden Round Table big size	In service	27-Jan-11	Furniture	N/A	N/A	0000012910	518.19	16610	11211	00074497	UNDP/SGP	Kabul
8	UNDP/SGP-00002	Wooden Round Table big size	In service	27-Jan-11	Furniture	N/A	N/A	0000012910	518.19	16610	11211	00074497	UNDP/SGP	Kabul

9,503.84

Profile Type	#	\$
Information Technology & Communication (ITC)	6	\$8,467.46
Electrical (Non-ITC Equipment)	0	\$0.00
Vehicles	0	\$0.00
Furniture & Fittings	2	\$1,036.38
Heavy Machinery	0	\$0.00
Land	0	\$0.00
Building	0	\$0.00
Total:	8	\$9,503.84

Prepared By: _____

Signature: _____
Date: _____

19/12/2013

Certified By: _____

Signature: _____
Date: _____

19/12/2013

Approved By: _____

Signature: _____
Date: _____

19.12.13



19/12

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 United States Dollar (USD). Transactions denominated in currencies other than USD have been translated into USD at the UNDP published exchange rates.

17/3/12

Management Letter

1. CDR does not show complete expenditure of the project

Condition

While performing audit procedures on employee compensation and reviewing the transaction wise break-up of the CDR, we noted that salaries of SGAP staff were not charged to the project in the first five months of the year 2012. Therefore, the CDR for the project does not show the complete expenditure of the project incurred in the year 2012. We also noted that the Annual Work Plan of the project was approved in August 2012.

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; and
- iv. Supported by properly approved vouchers and other supporting documents.

Cause

As per the explanations provided, the SGAP project was transferred under the management of another project numbered 00061104 by the end of 2011. In June 2012, SGAP was then re-established as an independent project. The salaries of the staff for the first five months were paid under project number 00061104. However, we have neither been provided with any supporting documents pertaining to and justifying any formal operational closure of the SGAP project nor have we found any evidence in ATLAS to this effect.

Effect

SGAP was not officially operationally and financially closed in ATLAS yet salaries of the staff were paid under project number 00061104. The CDR for the year 2012 does not include the full expenditure pertaining to the project incurred in the first half of 2012 and affects the completeness assertion of audit. Moreover, it may have hampered the effective conduct of the project to achieve its goals and objectives during that period as effectively all the staff of the project was working under the management of another project. Later on it had to be re-established as an independent project.

Priority

High

Recommendation

The combined delivery report for the project should fairly present all the expenditure pertaining to the project for the entire year as the project was not closed in ATLAS. Whenever a project is transferred under the management of another project, UNDP rules and regulations regarding the operational closure of the projects should be followed.

Management Comments

Agreed. Since 2013, the responsibility and authority of the Strategic Management Support Unit has been increased, to monitor and ensure compliance with all formal UNDP project cycle management requirements, including their documentation.

With regard to the SGAP staff, with the move to project number 00061104 they also worked for that project. It is not possible, at this point, to ascertain which percentage of their salaries should have been charged to the SGAP project budget, if any.

Disposal

Independent Auditor’s Report on Statement of Expenditure

2. Lack of sufficient appropriate Audit Evidence for Fuel expense

Condition

We were unable to obtain sufficient appropriate audit evidence to verify the validity and occurrence of the following two fuel related transactions. Details are given in Annex A.

Criteria

Expenses incurred by the project over a specified year 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. With specific reference to Fuel, supporting documents should also include fuel coupons/ fuel order slips and vehicle consumption reports etc.

Cause

- 1) As per the admin department the fuel amounting to USD 30,377 was purchased in bulk directly for government counterpart. In this case individual fuel coupons etc. may not have been available. However we should have been provided with the following supporting documents to verify this transaction.
 - a. Proper request from government counterpart to provide them fuel.
 - b. Approval of this request by project manager.
 - c. A copy of agreement/contracts, if any, that may have been done between the project and government counterpart in respect of supply of fuel.
 - d. A receiving and inspection report or any other document which could have enabled us to verify that the fuel purchased was transferred to government counterpart and actually received by them.
- 2) For the second transaction, we were provided with vehicle diesel consumption reports. This transaction was for fuel consumption totalling to 24,418 litres. However, from the reports provided, we are unable to verify the consumption of 22,479 litres of fuel amounting to AFN 1,496,292 equalling to USD 30,338.

Effect

In the absence of these supporting documents, we were unable to verify that fuel amounting to USD 60,715 was properly requested, approved/ authorized, received and consumed by authorized UN or the counterpart's vehicles.

Priority

High

Recommendation

We recommend that expenditure should be recorded and payments should be processed when transactions are supported by adequate and proper documents. Management should also ensure that documentation is complete and record keeping process is improved.

Management Comment

Agreed. We have provided the information requested by the auditors. However, we acknowledge that some of documents especially the fuel delivery to the customs house were not complete. We will work to improve documentation completeness and will undertake correct actions to rectify the shortfall in the completeness of record keeping.

Disposal

Independent Auditor’s Report on Statement of Expenditure

3. Lack of sufficient appropriate Audit evidence - Rent

Condition

We were unable to obtain sufficient appropriate audit evidence to verify the actual expenditure that should have been charged to the project. Details of transaction are given in Annex B.

Criteria

Expenses incurred by the project over a specified year 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 reports, contracts etc.

Cause

The first transaction pertains to the cost recovery of common services for the old premises of UNDP CO while the second represents cost recovery of common services for UNOCA compound. These common services include rent, compound maintenance, communications and VSAT, guard's salaries, sundry expenses etc. The cost has been recovered from the project based on the total budgeted expenditure in these heads and has not been adjusted for actual expenditure. We have neither been provided with any supporting documents to confirm the correctness of the budgeted amounts nor have we been provided with any supporting documents to ascertain the actual expenditure based on which the cost recovery from the project should have been adjusted.

Effect

In absence of adequate and appropriate supporting documents, we were unable to verify the correctness of this expenditure amounting to USD 13,589.

Priority

High

Recommendation

We recommend that expenditure pertaining to recovery of common services costs should be charged to the projects when these budgeted amounts are supported by adequate and proper documents such as MOUs, AWP's etc. As per IPSAS and accrual basis of accounting, the management should also ensure these budgeted expenses are later on adjusted after actual expenditure is ascertained.

Management Comments

Agreed. We have provided the information requested by the auditors. However, we acknowledge that some of documents were not complete. We will work to improve documentation completeness and will undertake correct actions to rectify the shortfall in the completeness of record keeping.

Disposal

Independent Auditor's Report on Statement of Expenditure

4. Indirect program support costs overstated

Condition

We noted that the indirect programme support costs were charged to the project at rates that average out to annual rate of 12% and hence overstated by USD 21,737 for the year 2012.

Criteria

As per the donor agreement, 7% of the direct expenses of the project should be charged as indirect programme support cost. This amount is included in the Account 75105 ‘Facilities & Admin – Implement’.

Cause

The expenditure subject to our DIM audit amounts to USD 448,025 that includes an amount of USD 49,625 in lieu of the indirect programme support costs charged to the project. Therefore, the total direct expenses of the project, included in our scope, amount to USD 398,400. By applying the rate given in criteria on the total direct expenses, the indirect programme support costs should have been USD 27,888 rather than USD 49,625.

Effect

The project’s indirect expenditure, subject to audit, for year 2012 is overstated by USD 21,737.

Priority

High

Recommendation

We recommend that the indirect programme support costs should be charged to the project in accordance with the donor agreements and calculated at the standard rate.

Management Comments

Agreed. The difference was due to the donor-level adjustment from Japan to UNAMA for SGP output-74497. The expenditures were incorrectly charged to the donor (Japan) instead of being charged to the donor (UNAMA). Afterward, an adjustment was made to reverse the expenditures through GLJE no 0004407862 on date 06/06/2012, but no adjustment was made to the GMS – account 75105 at the time.

However, on January 06, 2014 a GLJE no. 0005243469 was raised into the system to rectify the error. The recommendation has been implemented and no further action required. We will provide the adequate supporting documentations to Oversight and Compliance Unit for OAI’s review and verification to close the recommendation.

Auditor’s response

The project’s expenditure subject to audit for the year 2012 remains overstated and affects the cut off assertion.

Disposal

Independent Auditor’s Report on Statement of Expenditure

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

Condition

We noted that expenditure amounting to USD 136,678 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 of such expenditure is given in Annex C.

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

For each individual item, the cause for this audit observation has been given in the ‘remarks’ column of the above table.

Effect

Expenditure for the year 2012 is overstated by USD 136,678. It impacts cut off assertion 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 be recognized in their proper accounting period keeping in mind the criteria outlined in both UNSAS and IPSAS. This amount should not be reported as expenditure in the project’s Combined Delivery Report for the year from January 01, 2012 to December 31, 2012.

Management Comments

Agreed. We understand the principles behind the UNSAS and IPSAS which auditors have stated. However, the challenges we have been experiencing since the IPSAS implementation has to be duly considered. Especially the POs raised and the payments processed in Nov-Dec. 2011 – Jan.-Feb.2012 happened during the transition period from UNSAS to IPSAS that caused the under/over stated expenditures in the respective years.

Transaction AFG10-00109355-1, AFG10-00109355-2 for verifying when goods and services were delivered/ received ATLAS Receipt and government confirmation is attached to this payment and the date for delivery is (15/10/1390) which is equal to 5th Jan 2012 and attached please find its scan copy as well.

Transaction AFG10-00112090-3, AFG10-00112090-4, AFG10-00112090-9 since actual receipt of goods are done during March 2012, therefore the transaction is recorded during 2012 and consider as expenditure of 2012.

Transaction AFG10-00117334-1, AFG10-00117334-9, AFG10-00117334-6 as mentioned in attached PO # 16483 as well that “ A purchase order #14438 placed for supply and

delivery of office furniture for security GAP project, the furniture received by the project on 2011. Since the project selected wrong asset category in the requisition finance unit could not create voucher. Therefore, they have requested to close the current PO and place a new PO with correct asset category so that the payment shall be released to the supplier. In light of this PO the previous PO 14438 closed in the system and instead a new PO placed in order to be able to pay the supplier” therefore the transaction is recorded in 2012 and attached please find copy of mentioned PO and supporting documents for further detail

UNDP1-0004293325-14-MAR-2012-3 Transaction pertains to cost recovery of services from projects for fuel expenses therefore the recovery was made in 2012.

Transaction AFG10-00109358-1 as the PO is placed at the last days of 2011 therefore the actual service is received at start 2012 and recorded in mentioned year.

Disposal

Independent Auditor’s Report on Statement of Expenditure

6. 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 D.

Criteria

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

Cause

The approved Annual Work Plan for the project did not have expenditure allocated to the budgetary accounts to which these transactions have been charged giving due consideration to the nature of the expense.

Effect

It affects the fair presentation of the expenditure due to misclassification as well as the charging in the incorrect budget lines.

Priority

Medium

Recommendation

We recommend that the Annual Work Plan should be approved after due consideration of the nature of the estimated expenditure. Expenditure should be charged to the correct account to achieve fair presentation of the Combined Delivery Report.

Management Comments

Agree. However, this is to note that the account code is automatically picked by the system upon selection of item from UNDP or non-UNDP catalogue while creating an e-requisition. The issue has 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 code. Already there are several discussions on MPN network about this and it shall be addressed at HQ level by Atlas development team.

Disposal

Management Letter

7. Discrepancies in HR planning of the project

While performing audit procedures on employee compensation we noted the following;

- a. ‘Request for personnel action form’ indicating the contract extension of one year for translator/ language assistant dated December 18, 2011 and the ‘request for personnel action form’ indicating the contract extension of one year for driver dated December 13, 2011 were signed by the project manager for project number 00061104.
- b. The HR plan provided to us was approved for the period from November 2012 to June 2013. We were not provided with any HR plan covering the period from January to October 2012.

Criteria

All the requests for contract extensions of project’s staff should be signed by the respective project manager. Similarly an approved HR plan should be available for the entire year.

Cause

As per the explanations provided, the SGAP project was transferred under the management of another project numbered 00061104 near the end of 2011 and. Hence, these documents were signed by the project manager of that project. Similarly, an HR plan for SGAP could not be formulated till July 2012 when SGAP was then re-established as an independent project.

Effect

These issues indicate that effectively the project was not performing independently with full staff during the first half of the year 2012 although we were not provided with any supporting documents pertaining to and justifying any formal operational closure.

Priority

Medium

Recommendation

We recommend that the HR matters of the project should be handled in accordance with the criteria. Whenever a project is transferred under the management of another project, UNDP rules and regulations regarding the operational closure of the projects should be followed.

Management Comments

- a) In late 2011, Senior Management of UNDP CO decided to place the Security Gap Project under the management of project number 00061104. The Project Manager for that project therefore assumed responsibility for SGAP’s HR contractual arrangements.
- b) Agreed. However, the absence of an HR plan for Jan-June 2012 is also explained by the placement of SGAP under project number 00061104. In July 2012, when SGAP became an independent project again, an Annual Work Plan was established, including the HR requirements. A specific HR plan was only finalized later, as observed by the auditors.

Disposal

Management letter

8. Statement of Fixed Assets not timely updated

A statement of fixed assets for the project was provided to us on October 24, 2013. It listed a total of 15 assets amounting to USD 17,971.29 as at December 31, 2012. However, we were unable to physically verify the existence of the seven assets given in Annex E. Later on, we were provided with a title of transfer which stated that these assets were transferred from UNDP/ Security GAP Project to the United Nations Security Department for Safety and Security on August 07, 2012.

Criteria

Capital Assets of the project include those items which;

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

Cause

The fixed assets of the project were overstated by USD 8,467.45 as per the statement initially provided to us. However, based on the discussions held on the preliminary audit observations, the CO revised the Statement of Fixed Assets and removed the above assets from the list on December 19, 2013. The project did not have any dedicated administrative support staff such as an admin or asset associate and therefore the transfer of assets could not be captured and reflected in the Statement of Fixed assets during the period from August 2012 to December 2013.

Effect

It indicates an internal control weakness over the preparation of the Statement of Fixed Assets.

Priority

Medium

Recommendation

We recommend that the Statement of Fixed Assets should be immediately updated at the time of each disposal/ transfer of fixed assets so that it represents a true and fair picture of the project's asset.

Management Comments

Acknowledged, corrective actions will be taken based on the recommendation.

Disposal

Management Letter

Annexures

Annex – A

Voucher ID	Accounting Date	Account	Account Description	USD Amount
AFG10-00110334-1-1-ACCR-DST	2/22/2012	72311	FUEL, PETROLEUM AND OTHER OILS	30,377
UNDP1-0004293325-14-MAR-2012-3	3/14/2012	73410	Maint, Oper of Transport Equip	30,338
Total				60,715

Annex – B

Voucher ID	Accounting Date	Account	Account Description	USD Amount
UNDP1-0004748930-31-DEC-2012-3	12/31/2012	73105	Rent	8,509
UNDP1-0004674637-30-NOV-2012-1	11/30/2012	73105	Rent	5,080
Total				13,589

Annex – C

S. No	Voucher ID	Accounting Date	Account	Account Description	USD Amount	Remarks
1	AFG10-00109355-1	1/9/2012	72402	BUILDING MAINTENANCE	53,742	PO was issued on 18th December 2011.
2	AFG10-00109355-2	1/9/2012	74725	OTHER L.T.S.H.	13,620	PO was issued on 18th December 2011.
3	AFG10-00112090-3	4/18/2012	72505	STATIONERY OTHER OFFICE SUPP	160	PO was issued on October 24, 2011
4	AFG10-00112090-4	4/18/2012	72505	STATIONERY OTHER OFFICE SUPP	1,680	PO was issued on October 24, 2011
5	AFG10-00112090-9	4/18/2012	72505	STATIONERY OTHER OFFICE SUPP	1,120	PO was issued on October 24, 2011
6	AFG10-00117334-1-1-ACCR-DST	10/11/2012	72220	FURNITURE	2,718	Goods were received in 2011
7	AFG10-00117334-9	10/11/2012	72220	FURNITURE	2,252	Goods were received in 2011
8	AFG10-00117334-6-1-ACCR-DST	10/11/2012	72220	FURNITURE	3,914	Goods were received in 2011
9	AFG10-00117334-7-1-ACCR-DST	10/11/2012	72220	FURNITURE	2,917	Goods were received in 2011
10	UNDP1-0004293325-14-MAR-2012-3	3/14/2012	73410	Maint, Oper of Transport Equip	32,838	Fuel was for the period of July to December 2011
11	AFG10-00109358-1-1-ACCR-DST	1/9/2012	72210	MACHINERY AND EQUIPMENT	21,720	PO was issued on 29th December 2011
Total					136,678	

Annex – D

Voucher ID	Accounting Date	Account	Account code	Expenditure Account	USD Amount	Description	Should have been charged to	
							Account code	Expenditure Account
AFG10-00109355-1	1/9/2012	72402	BUILDING MAINTENANCE	72400"Communic & Audio Visual Equip"	53,742.33	Building material for parking area	73204 "Building"	73200"Premises Alternations"
AFG10-00112090-3	4/18/2012	72505	STATIONERY OTHER OFFICE SUPP	72500 "Supplies"	158.80	HP toners for printers purchased	72815 Inform Technology Supplies	72800"Information Technology Equipmt"
AFG10-00112090-4	4/18/2012	72505	STATIONERY OTHER OFFICE SUPP	72500 "Supplies"	1,680.00	HP toners for printers purchased	72815 Inform Technology Supplies	72800"Information Technology Equipmt"
AFG10-00112090-9	4/18/2012	72505	STATIONERY OTHER OFFICE SUPP	72500 "Supplies"	1,120.00	Freight paid for bringing toners for printers	74725 "Other L.T.S.H."	74700 "Transport, Shipping and handle"
UNDP1-0004293325-14-MAR-2012-3	3/14/2012	73410	Maint, Oper of Transport Equip	73400"Rental & Maint of Other Equip"	32,838.44	Fuel purchased	72311 'Fuel, Petroleum and other oils'	72300"Materials & Goods"

Annex – E

Asset ID	Description	Acq Date	Model	Serial ID	Amount	Custodian
UNDP/SGP-00003	Dell Inspiron N 5010 Computer laptop	6-Mar-11	N 5010	28C11N1	1,058.43	UNDP/SGP
UNDP/SGP-00004	Dell Inspiron N 5010 Computer laptop	6-Mar-11	N 5010	12D11N1	1,058.43	UNDP/SGP
UNDP/SGP-00005	Dell Inspiron N 5010 Computer laptop	6-Mar-11	N 5010	1SD11N1	1,058.43	UNDP/SGP
UNDP/SGP-00008	Dell Inspiron N 5010 Computer laptop	6-Mar-11	N 5010	9QD11N1	1,058.43	UNDP/SGP
UNDP/SGP-00009	Dell Inspiron N 5010 Computer laptop	6-Mar-11	N 5010	HBD11N1	1,058.43	UNDP/SGP
UNDP/SGP-00010	Dell Inspiron N 5010 Computer laptop	6-Mar-11	N 5010	GTD11N1	1,058.43	UNDP/SGP
UNDP/SGP-00001	HP Color Printer CP 3525dn	6-Mar-11	CP3525	CNCTC1D2H4	2,116.87	UNDP/SGP
Total					8,467.45	