

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP BANGLADESH

SUPPORTING LOCAL DEVELOPMENT IN THE CHITTAGONG HILL TRACTS
(Directly Implemented Project, Output No. 80119)

Report No. 1387

Issue Date: 16 September 2014

**Report on the audit of UNDP Bangladesh
Supporting Local Development in the Chittagong Hill Tracts (Output No. 80119)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 2 to 20 June 2014, through Moore Stephens LLP (the audit firm), conducted an audit of Supporting Local Development in the Chittagong Hill Tracts, Output No. 80119 (the Project), which is directly implemented and managed by the UNDP Country Office in Bangladesh (the Office). The last audit of the Project was conducted by OAI in 2012.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2013 and the accompanying Funds Utilization statement¹ as of 31 December 2013 as well as Statement of Assets and Statement of Cash Position as of 31 December 2013. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters), or where supporting documentation was not retained at the UNDP Country Office level.

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		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
5,232	Unqualified	80	Unqualified	49	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$10,289,356. Excluded from the audit scope were expenditures of other United Nations agencies (\$198,273), transactions that relate to expenditures incurred or undertaken at the "responsible party" level (\$3,416,129) and expenditures not processed or approved at the Office level (\$1,443,247). The expenditures incurred by the "responsible party" have been subject to a separate audit with total expenditures of \$ 3.4 million. The audit was qualified (\$ 164,000) due to unsupported expenses.

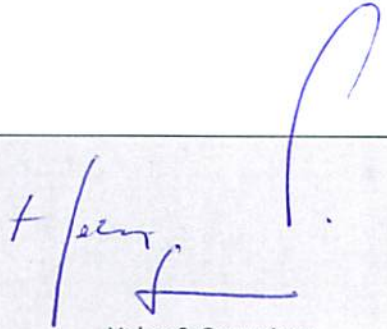
The audit firm issued an unqualified opinion on the Funds Utilization statement.

The audit did not result in any recommendations.

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

Implementation status of previous OAI audit recommendations: Report No. 1028, 17 May 2013

Total recommendations: 1
Implementation status: 100%



Helge S. Ostveiten
Director
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

AUDIT REPORT

14 August 2014

**FINANCIAL AUDIT OF THE UNDP DIRECTLY IMPLEMENTED (DIM)
PROJECT**

Supporting Local Development in the Chittagong Hill Tracts

Project name:	Supporting Local Development in the Chittagong Hill Tracts
UNDP Country Office:	Dhaka
Country:	Bangladesh
Atlas Project number:	00011503
Atlas Output number:	00080119
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2013

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Supporting Local Development in the Chittagong Hills Tract' (Project ID 00011503 and Output 00080119) (the project), directly implemented by UNDP Bangladesh for the year ended 31 December 2013. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI). We have issued audit opinions as summarised in the table below and as detailed in the next section:

Statement of Expenditure	Unqualified
Statement of Fixed Assets	Unqualified
Statement of Cash Position	Unqualified

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



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

14 August 2014

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2013 and the funds utilization as at 31 December 2013 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2013. This statement must include all assets available as at 31 December 2013 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- 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 31 December 2013. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2013. The scope of the audit did not include:

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

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Supporting Local Development in the Chittagong Hills Tract

Statement of Expenditure

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$10,289,356 ("the statement") of the UNDP project 00011503 'Supporting Local Development in the Chittagong Hills Tract' for the period from 1 January to 31 December 2013. CDR expenditure totalling \$ 5,057,649, comprised of government expenditure of \$3,416,129, expenditure incurred by other UN agencies of \$ 198,273 and expenditure not processed or approved by UNDP Country Office Bangladesh of \$ 1,443,247, was not within the scope of our audit.

Management is responsible for the preparation of the statement for the Supporting Local Development in the Chittagong Hills Tract project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

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

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

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

Unqualified Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 5,231,707.34 incurred by the UNDP project 'Supporting Local Development in the Chittagong Hill Tracts' for the period 1 January to 31 December 2013 in accordance with UNDP accounting policies and were i) in conformity with the approved budget; (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.

Independent Auditor's Report to UNDP - Supporting Local Development in the Chittagong Hills Tract

Statement of Fixed Assets

We have audited the accompanying Statement of Fixed Assets ('the statement') of the UNDP project 00011503 'Supporting Local Development in the Chittagong Hills Tract' as at 31 December 2013.

Management is responsible for the preparation of the statement for Supporting Local Development in the Chittagong Hills Tract project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

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

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

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

Unqualified Opinion

In our opinion, the attached Statement of Fixed Assets presents fairly in all material respects the balance of inventory of the UNDP project Supporting Local Development in the Chittagong Hills Tract amounting to \$ 80,204.91 as at 31 December 2013 in accordance with UNDP accounting policies.

Independent Auditor's Report to UNDP - Supporting Local Development in the Chittagong Hills Tract

Statement of Cash Position

We have audited the accompanying Statement of Cash Position ('the statement') of the UNDP project 00011503 'Supporting Local Development in the Chittagong Hills Tract' as at 31 December 2013.

Management is responsible for the preparation of the statement for Supporting Local Development in the Chittagong Hills Tract project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

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

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

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

Unqualified Opinion

In our opinion, the attached Statement of Cash Position presents fairly, in all material respects, the cash and bank balance of the UNDP project Supporting Local Government in the Chittagong Hill Tracts amounting to BDT 3,810,386.28 (\$ 49,128.24) as at 31 December 2013 in accordance with UNDP accounting policies.

MANAGEMENT LETTER

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



Mark Henderson
Partner

Moore Stephens LLP
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London EC1A 4AB

14 August 2014

Annexes

Annex 1: Combined Delivery Report



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 7
Run Time: 07-04-2014 06:04:03

Selection Criteria :

Business Unit : BGD10
Period : Jan-Dec (2013)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0392
Selected Outputs : 00080119

Project Id : 00011503 Development and Confidence Bui	Period :	Jan-Dec (2013)
Output #: 00080119 Supporting Local Dev. in CHT	Impl. Partner :	00262 UNDP (Direct Execution)
	Location :	Bangladesh Country Office Gen.

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 39201 (Bangladesh - Central)				
Fund : 30079 (EUROPEAN COMMISSION)				
61205 - Salaries - GS Staff	0.00	0.00	11,203.00	11,203.00
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	27,196.00	27,196.00
71605 - Travel Tickets-International	0.00	0.00	4,102.00	4,102.00
72105 - Svc Co-Construction & Engineer	0.00	0.00	44,524.00	44,524.00
72205 - Office Machinery	0.00	0.00	4,616.00	4,616.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	1,010.00	1,010.00
74525 - Sundry	0.00	0.00	9,155.00	9,155.00
75105 - Facilities & Admin - Implement	0.00	13,879.11	0.00	13,879.11
75705 - Learning costs	0.00	0.00	96,467.00	96,467.00
Total for Fund 30079	0.00	13,879.11	198,273.00	212,152.11
Total for Dept: 39201	0.00	13,879.11	198,273.00	212,152.11
Dept: 39203 (Bangladesh -Crisis Prev &Rcvry)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	82,012.44	0.00	82,012.44
61310 - Post Adjustment - IP Staff	0.00	36,036.42	0.00	36,036.42
62305 - Dependency Allowances-IP Staff	0.00	1,964.82	0.00	1,964.82
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	26,914.63	0.00	26,914.63
62315 - Contrib. to medical, social in	0.00	870.90	0.00	870.90
62320 - Mobility, Hardship, Non-remova	0.00	19,008.37	0.00	19,008.37
62330 - Rental Supplements - IP Staff	0.00	1,219.97	0.00	1,219.97
62340 - Annual Leave Expense - IP	0.00	-3,877.82	0.00	-3,877.82
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	7,618.00	0.00	7,618.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,779.20	0.00	4,779.20
63530 - Contribution to EOS Benefits	0.00	4,426.81	0.00	4,426.81
63535 - Contribution to Security	0.00	4,721.94	0.00	4,721.94
63540 - Contribution to Training	0.00	1,180.48	0.00	1,180.48
63545 - Contribution to ICT	0.00	1,770.71	0.00	1,770.71
63550 - Contributions to MAIP	0.00	236.09	0.00	236.09
63555 - Contribution to UN JFA	0.00	2,124.87	0.00	2,124.87
63560 - Contributions to Appendix D	0.00	354.15	0.00	354.15
64308 - Appointments-Lump Sum	0.00	12,836.12	0.00	12,836.12
64322 - Reassignmnts-Subsistence Allow	0.00	7,020.00	0.00	7,020.00
65115 - Contributions to ASHI Reserve	0.00	9,443.91	0.00	9,443.91
65135 - Payroll Mgt Cost Recovery ATLA	0.00	643.80	0.00	643.80
71205 - Intl Consultants-Sht Term-Tech	0.00	585,856.77	0.00	585,856.77
71305 - Local Consult.-Sht Term-Tech	65,437.30	47,401.00	0.00	112,838.30
71405 - Service Contracts-Individuals	0.00	9,251.63	0.00	9,251.63
71410 - MAIP Premium SC	0.00	37.64	0.00	37.64

Financial Audit report of the UNDP DIM project 'Supporting Local Development in the CHT' - DRAFT



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Project Id : 00011503 Development and Confidence Bui	Period :	Jan-Dec (2013)		
Output # : 00080119 Supporting Local Dev. in CHT	Impl. Partner :	00262 UNDP (Direct Execution)		
	Location :	Bangladesh Country Office Gen.		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71505 - UN Volunteers-Stipend & Allow	0.00	820.89	0.00	820.89
71515 - UNV-Security Allowance	0.00	194.34	0.00	194.34
71520 - UNV-Language Allowance	0.00	8.71	0.00	8.71
71540 - UNV-Global Charges	0.00	70.01	0.00	70.01
71545 - UNV-Home Leave Travel & Allowa	0.00	3.48	0.00	3.48
71550 - UNV-Resettlement Allowance	0.00	65.32	0.00	65.32
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	493.69	0.00	493.69
71610 - Travel Tickets-Local	0.00	8,304.34	0.00	8,304.34
71615 - Daily Subsistence Allow-Intl	0.00	557.50	0.00	557.50
71620 - Daily Subsistence Allow-Local	2,253.82	69,894.12	0.00	72,147.94
71635 - Travel - Other	0.00	8,941.70	0.00	8,941.70
72105 - Svc Co-Construction & Engineer	0.00	210,079.85	0.00	210,079.85
72130 - Svc Co-Transportation Services	0.00	1,293.04	0.00	1,293.04
72160 - Svc Co-Education & Health Serv	40,574.90	0.00	0.00	40,574.90
72215 - Transportation Equipment	0.00	3,997.99	0.00	3,997.99
72220 - Furniture	944.98	187.70	0.00	1,132.68
72311 - Fuel, petroleum and other oils	0.00	43,690.32	0.00	43,690.32
72315 - Food & Textile Products	0.00	3,572.57	0.00	3,572.57
72330 - Medical Products	0.00	140.83	0.00	140.83
72399 - Other Materials and Goods	0.00	1,021.64	0.00	1,021.64
72402 - Building Maintenance	0.00	1,218.84	0.00	1,218.84
72415 - Courier Charges	0.00	29.85	0.00	29.85
72420 - Land Telephone Charges	0.00	1,955.91	0.00	1,955.91
72425 - Mobile Telephone Charges	129.45	20,660.50	0.00	20,789.95
72440 - Connectivity Charges	0.00	41,035.88	0.00	41,035.88
72445 - Common Services-Communications	0.00	1,588.20	0.00	1,588.20
72505 - Stationery & other Office Supp	0.00	4,671.09	0.00	4,671.09
72605 - Grants to Instit & other Benef	59,882.51	0.00	0.00	59,882.51
72705 - Hospitality-Special Events	0.00	1,588.88	0.00	1,588.88
72715 - Hospitality Catering	0.00	139.97	0.00	139.97
72810 - Acquis of Computer Software	0.00	849.42	0.00	849.42
72815 - Inform Technology Supplies	0.00	645.14	0.00	645.14
73105 - Rent	0.00	932.44	0.00	932.44
73106 - Leased premises alterations	0.00	1,117.74	0.00	1,117.74
73107 - Rent - Meeting Rooms	0.00	203.25	0.00	203.25
73120 - Utilities	0.00	21,620.60	0.00	21,620.60
73125 - Common Services-Premises	0.00	153,634.97	0.00	153,634.97
73310 - Maint & Licencing of Software	0.00	2,273.76	0.00	2,273.76
73405 - Rental & Maint-Other Office Eq	0.00	-11,330.10	0.00	-11,330.10
73406 - Maintenance of Equipment	0.00	9,717.03	0.00	9,717.03
73410 - Maint, Oper of Transport Equip	4,000.62	40,551.06	0.00	44,551.68
74210 - Printing and Publications	0.00	3,794.88	0.00	3,794.88
74215 - Promotional Materials and Dist	0.00	4,300.23	0.00	4,300.23
74225 - Other Media Costs	0.00	2,676.56	0.00	2,676.56
74505 - Insurance	0.00	336.91	0.00	336.91
74510 - Bank Charges	0.00	0.65	0.00	0.65
74525 - Sundry	0.00	733.33	0.00	733.33
74696 - PP&E Expensed Items	0.00	502.61	0.00	502.61
74725 - Other L.T.S.H.	0.00	2,270.97	0.00	2,270.97
74965 - Low value equipment	0.00	93.25	0.00	93.25
75705 - Learning costs	6,696.51	59,392.68	0.00	66,089.19
75706 - Learning - ticket costs	0.00	28,794.11	0.00	28,794.11
75707 - Learning - subsistence allowan	0.00	34,443.20	0.00	34,443.20
76120 - Unrealized Loss	0.00	565.88	0.00	565.88

Financial Audit report of the UNDP DIM project 'Supporting Local Development in the CHT' - DRAFT



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 07-04-2014 06:04:04

Project Id : 00011503 Development and Confidence Bui	Period :	Jan-Dec (2013)		
Output # : 00080119 Supporting Local Dev. in CHT	Impl. Partner :	00262 UNDP (Direct Execution)		
	Location :	Bangladesh Country Office Gan.		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76125 - Realized Loss	0.00	914.32	0.00	914.32
76130 - Unrealized Gain	0.00	-1,999.65	0.00	-1,999.65
76135 - Realized Gain	0.00	-211.15	0.00	-211.15
Total for Fund 04000	179,920.09	1,646,904.10	0.00	1,826,824.19
Fund : 30079 (EUROPEAN COMMISSION)				
31007 - PriorPeriodAdj_EXP_PPE	0.00	4,217.95	0.00	4,217.95
61205 - Salaries - GS Staff	0.00	8,875.38	0.00	8,875.38
61305 - Salaries - IP Staff	0.00	296,418.68	0.00	296,418.68
61310 - Post Adjustment - IP Staff	0.00	125,587.62	0.00	125,587.62
62205 - Dependency Allow - GS Staff	0.00	773.96	0.00	773.96
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	1,731.27	0.00	1,731.27
62215 - Contrib. to Medical, social in	0.00	643.47	0.00	643.47
62240 - Annual Leave Expense - GS	0.00	44.21	0.00	44.21
62305 - Dependency Allowances-IP Staff	0.00	12,961.74	0.00	12,961.74
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	95,195.63	0.00	95,195.63
62315 - Contrib. to medical, social in	0.00	5,467.17	0.00	5,467.17
62320 - Mobility, Hardship, Non-remova	0.00	74,984.12	0.00	74,984.12
62330 - Rental Supplements - IP Staff	0.00	4,798.48	0.00	4,798.48
62340 - Annual Leave Expense - IP	0.00	13,065.20	0.00	13,065.20
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	49,713.61	0.00	49,713.61
63335 - Home Leave Trvl & Allow-IP Stf	0.00	18,808.35	0.00	18,808.35
63530 - Contribution to EOS Benefits	0.00	16,158.03	0.00	16,158.03
63535 - Contribution to Security	0.00	17,235.24	0.00	17,235.24
63540 - Contribution to Training	0.00	4,220.06	0.00	4,220.06
63545 - Contribution to ICT	0.00	8,463.19	0.00	8,463.19
63550 - Contributions to MAIP	0.00	861.80	0.00	861.80
63555 - Contribution to UN JFA	0.00	7,755.92	0.00	7,755.92
63560 - Contributions to Appendix D	0.00	1,292.66	0.00	1,292.66
64308 - Appointments-Lump Sum	0.00	-2,564.24	0.00	-2,564.24
64321 - Reassignment-Ticket Costs	0.00	17,751.00	0.00	17,751.00
64322 - Reassignments-Subsistence Allow	0.00	3,120.00	0.00	3,120.00
64323 - Reassignments-Lump Sum	0.00	9,867.27	0.00	9,867.27
64324 - Reassignments-Shipmt	0.00	16,000.00	0.00	16,000.00
65115 - Contributions to ASHI Reserve	0.00	34,470.63	0.00	34,470.63
65135 - Payroll Mgt Cost Recovery ATLA	0.00	3,157.14	0.00	3,157.14
66105 - Overtime & Night Differential	0.00	290.53	0.00	290.53
71205 - Intl Consultants-Sht Term-Tech	0.00	-677,244.32	0.00	-677,244.32
71305 - Local Consult.-Sht Term-Tech	1,143,836.01	72,852.38	0.00	1,216,688.39
71405 - Service Contracts-Individuals	0.00	1,756,369.68	0.00	1,756,369.68
71410 - MAIP Premium SC	0.00	7,792.93	0.00	7,792.93
71505 - UN Volunteers-Stipend & Allow	5,990.19	110,534.01	0.00	116,524.20
71510 - UNV Settling-In-Grant	0.00	0.00	0.00	0.00
71515 - UNV Security Allowance	0.00	654.26	0.00	654.26
71520 - UNV Language Allowance	0.00	3,474.29	0.00	3,474.29
71535 - UNV Medical Insurance	0.00	17,253.41	0.00	17,253.41
71540 - UNV Global Charges	0.00	10,671.45	0.00	10,671.45
71545 - UNV-Home Leave Travel & Allowa	0.00	248.23	0.00	248.23
71550 - UNV-Resettlement Allowance	0.00	8,556.02	0.00	8,556.02
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	3,650.00	0.00	3,650.00
71590 - UNV HQ use only	0.00	15,478.45	0.00	15,478.45
71605 - Travel Tickets-International	0.00	2,647.02	0.00	2,647.02

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Project Id : 00011503 Development and Confidence Bui	Period :		Jan-Dec (2013)	
Output #: 00080119 Supporting Local Dev. in CHT	Impl. Partner :		00262 UNDP (Direct Execution)	
	Location :		Bangladesh Country Office Gen.	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71610 - Travel Tickets-Local	0.00	13,151.78	0.00	13,151.78
71615 - Daily Subsistence Allow-Intl	0.00	13,287.02	0.00	13,287.02
71620 - Daily Subsistence Allow-Local	79,561.10	50,220.26	0.00	129,781.36
71625 - Daily Subsist Allow-Mtg Partic	0.00	316.66	0.00	316.66
71630 - Shipment	5,389.10	0.00	0.00	5,389.10
71635 - Travel - Other	0.00	-29.24	0.00	-29.24
72105 - Svc Co-Construction & Engineer	0.00	797,263.06	0.00	797,263.06
72160 - Svc Co-Education & Health Serv	477,466.29	0.00	0.00	477,466.29
72175 - Svc Co-Urban, Rural & Regional	0.00	361,010.66	0.00	361,010.66
72210 - Machinery and Equipment	0.00	14,097.32	0.00	14,097.32
72215 - Transporation Equipment	183,253.70	1,682.03	0.00	184,935.73
72220 - Furniture	65,005.27	0.00	0.00	65,005.27
72311 - Fuel, petroleum and other oils	4,483.09	76,531.06	0.00	81,014.15
72315 - Food & Textile Products	0.00	126.56	0.00	126.56
72330 - Medical Products	0.00	108,786.39	0.00	108,786.39
72350 - Medical Kits	6,304.18	0.00	0.00	6,304.18
72399 - Other Materials and Goods	0.00	228.09	0.00	228.09
72402 - Building Maintenance	0.00	36.15	0.00	36.15
72405 - Acquisition of Communic Equip	777.71	19,502.61	0.00	20,280.32
72415 - Courier Charges	0.00	214.39	0.00	214.39
72420 - Land Telephone Charges	0.00	884.65	0.00	884.65
72425 - Mobile Telephone Charges	1,344.16	2,602.45	0.00	3,946.61
72435 - E-mail-Subscription	0.00	80.73	0.00	80.73
72440 - Connectivity Charges	0.00	202.19	0.00	202.19
72445 - Common Services-Communications	0.00	13,153.31	0.00	13,153.31
72505 - Stationery & other Office Supp	80,590.70	7,755.14	0.00	88,345.84
72515 - Print Media	0.00	920.41	0.00	920.41
72605 - Grants to Inrsit & other Benef	472,295.54	-39,817.00	0.00	432,478.54
72615 - Micro Capital Grants-Other	0.00	550,120.28	0.00	550,120.28
72705 - Hospitality-Special Events	0.00	10.16	0.00	10.16
72715 - Hospitality Catering	0.00	2,124.76	0.00	2,124.76
72810 - Acquis of Computer Software	0.00	11,891.84	0.00	11,891.84
72815 - Inform Technology Supplies	0.00	4,479.43	0.00	4,479.43
73105 - Rent	0.00	21,417.87	0.00	21,417.87
73106 - Leased premises alterations	0.00	320.83	0.00	320.83
73120 - Utilities	0.00	2,863.84	0.00	2,863.84
73125 - Common Services-Premises	0.00	83,512.95	0.00	83,512.95
73205 - Premises Aletations	0.00	127.01	0.00	127.01
73405 - Rental & Maint-Other Office Eq	0.00	-3,227.44	0.00	-3,227.44
73406 - Maintenance of Equipment	0.00	2,423.87	0.00	2,423.87
73410 - Maint, Oper of Transport Equip	45,152.10	464.62	0.00	45,616.72
74210 - Printing and Publications	16,935.19	6,028.24	0.00	22,963.43
74225 - Other Media Costs	0.00	12,070.07	0.00	12,070.07
74325 - Contrib. To CO Common Security	0.00	6,822.00	0.00	6,822.00
74515 - Claims and Adjustments	0.00	350.00	0.00	350.00
74525 - Sundry	66,018.44	542.94	0.00	66,561.38
74696 - PP&E Expensed Items	0.00	0.00	0.00	0.00
74910 - Gain/Loss Disposal Fixed Asset	0.00	8,136.98	0.00	8,136.98
74965 - Low value equipment	0.00	22,116.51	0.00	22,116.51
75105 - Facilities & Admin - Implement	0.00	540,970.54	0.00	540,970.54
75115 - Facilities & Admin - OH & Ind	0.00	-4,315.50	0.00	-4,315.50
75705 - Learning costs	581,805.81	61,601.01	0.00	643,406.82
75706 - Learning - ticket costs	0.00	564.00	0.00	564.00
75709 - Learning - training of counter	0.00	1,703.81	0.00	1,703.81

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Project Id: 00011503 Development and Confidence Bui	Period :	Jan-Dec (2013)		
Output #: 00000119 Supporting Local Dev. in CHT	Impl. Partner :	00262 UNDP (Direct Execution)		
	Location :	Bangladesh Country Office Gen.		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75710 - Participation of counterparts	0.00	68,427.00	0.00	68,427.00
76120 - Unrealized Loss	0.00	1,333.79	0.00	1,333.79
76125 - Realized Loss	0.00	8,251.62	0.00	8,251.62
76130 - Unrealized Gain	0.00	-25,542.63	0.00	-25,542.63
76135 - Realized Gain	0.00	-2,686.51	0.00	-2,686.51
77630 - Dep Exp Owned - ITC	0.00	6,148.54	0.00	6,148.54
77640 - Dep Exp Owned - F&F	0.00	102.22	0.00	102.22
77670 - Dep Exp Hvy Mac & Equip	0.00	506.92	0.00	506.92
Total for Fund 30079	3,236,208.58	5,014,171.13	0.00	8,250,379.71
Total for Dept: 39203	3,416,128.67	6,661,075.23	0.00	10,077,203.90
Total for Output: 00080119	3,416,128.67	6,674,954.34	198,273.00	10,289,356.01
Project Total :	3,416,128.67	6,674,954.34	198,273.00	10,289,356.01

Mark Henderson
Partner
Moore Stephens LLP
14 August 2014

Signed By:  Date: 15 Jul, 2014

Signed By:  Date:

K.A.M. Morshed
Country Director a.i.
UNDP-Bangladesh

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Selection Criteria :

Business Unit : BGD10
Period : Jan-Dec (2013)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0392
Selected Outputs : 00080119

Project Id : ALL	Period :	Jan-Dec (2013)			
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
39201 - Bangladesh - Central		0.00	13,879.11	198,273.00	212,152.11
39203 - Bangladesh -Crisis Prev &Rcvry		3,416,128.67	6,661,075.23	0.00	10,077,203.90



UN Development Programme
Report ID: unglcdrp

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Funds Utilization

Selection Criteria :

Business Unit : BGD10
Period : Jan-Dec (2013)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0392
Selected Outputs : 00080119

Project/Award: 00011503 Development and Confidence Bui

Period : As at Dec 31, 2013

Output #	00080119	Impl. Partner :00262 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			509,381.95
Undepreciated Fixed Assets			80,204.94
Inventory			0.00
Prepayments			1,871.53
Commitments			60,958.75

Mark Henderson
Partner
Moore Stephens LLP
14 August 2014

Annex 2: Statement of Assets and Equipment

Business Unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund Code
BGD10	BGD	000000001035	FURN9	Sense Presidential	BGDPFURN901		Sense Presidential	BGDCHTDFPH	27/08/2012	27/08/2012	533.21	443.97	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001037	ITC1	Laptop Dell Latitude	BGDPITC101	BDC3WQ1	Latitude E5420	BGDCHTDFPH	05/08/2012	05/08/2012	1,080.42	796.08	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001039	FURN9	Sense Presidential	BGDPFURN902		Sense Presidential	BGDCHTDFVA	27/08/2012	27/08/2012	533.21	443.97	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001040	ITC10	CASIO Lamp Free LED	BGDPITC1001	A935AAAF15-019952	XI-M155	BGDCHTDFH	28/02/2012	28/02/2012	1,646.32	1,129.78	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001056	HYME1	5 KVA Generator Pol	BGDPHYM108	1011010935	Power Plus	BGDCHTDFH	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001057	HYME1	5 KVA Generator Pol	BGDPHYM104	1011010932	Power Plus	BGDCHTDFRA	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001058	HYME1	5 KVA Generator Pol	BGDPHYM109	1011010925	Power Plus	BGDCHTDFRA	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001059	HYME1	5 KVA Generator Pol	BGDPHYM101	1011010941	Power Plus	BGDCHTDFRA	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001060	HYME1	5 KVA Generator Pol	BGDPHYM108	1011010926	Power Plus	BGDCHTDFRA	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001061	HYME1	5 KVA Generator Pol	BGDPHYM102	1011010937	Power Plus	BGDCHTDFRA	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001062	HYME1	5 KVA Generator Pol	BGDPHYM110	1011010923	Power Plus	BGDCHTDFH	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001063	HYME1	5 KVA Generator Pol	BGDPHYM111	1003131724	Power Plus	BGDCHTDFRA	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001064	HYME1	5 KVA Generator Pol	BGDPHYM106	1011010929	Power Plus	BGDCHTDFH	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001065	HYME1	5 KVA Generator Pol	BGDPHYM107	1011010928	Power Plus	BGDCHTDFH	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001066	HYME1	5 KVA Generator Pol	BGDPHYM105	1011010930	Power Plus	BGDCHTDFEA	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001067	HYME1	5 KVA Generator Pol	BGDPHYM112	1003131710	Power Plus	BGDCHTDFEA	14/08/2012	14/08/2012	860.48	782.47	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001075	ITC12	HP Digital Sender 52	BGDPITC1202	CNXX2RWO3	HP 9250c	BGDCHTDFRA	11/10/2012	11/10/2012	4,248.69	3,469.99	1	19203	001581	10159	00080119	30079

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Business Unit	Operati ng Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Modal	Location	Acquisition Date	In Service Date	Cost USD Value	Net Book Value	Quantity	Department	Impl Agency	Donor Agency	Project Code	Fund code
BGD10	BGD	000000001091	FLRN7	Conference Table CH	BGDP-FURN702		CTOBI-TCOP 00118	BGDCHTDFDH	05/01/2013	03/01/2013	522.26	487.44	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001101	ITC1	Notebook computer	BGDP-ITC102	CNUJ31290H2	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001102	ITC1	Laptop HP ProBook-4	BGDP-ITC103	CNUJ31290H0	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001106	ITC1	Laptop HP ProBook-4	BGDP-ITC105	CNUJ31290H0T	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001108	ITC1	Desktop Computer	BGDP-ITC203	SGH309P91C	HP Compaq Elite 8	BGDCHTDFDH	28/05/2013	28/05/2013	833.44	763.99	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001112	ITC4	Color Printer HP CP4	BGDP-ITC401	JPDKXDG8-VH1	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	2,507.92	2,178.03	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001115	ITC1	Laptop HP ProBook-4	BGDP-ITC111	CNUJ31290H4	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001117	ITC1	Laptop HP ProBook-4	BGDP-ITC113	CNUJ31290H6	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001118	ITC1	Laptop HP ProBook-4	BGDP-ITC114	CNUJ31290H6	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001119	ITC1	Laptop HP ProBook-4	BGDP-ITC115	CNUJ31290H7	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001120	ITC1	Desktop Computer	BGDP-ITC204	SGH309P91H	HP Compaq Elite 8	BGDCHTDFDH	28/05/2013	28/05/2013	833.44	763.99	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001121	ITC2	Desktop Computer	BGDP-ITC205	SGH309P91B	HP Compaq Elite 8	BGDCHTDFDH	28/05/2013	28/05/2013	833.44	763.99	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001122	ITC1	Laptop HP ProBook-4	BGDP-ITC110	CNUJ31290H0P	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001127	ITC1	Laptop HP ProBook-4	BGDP-ITC120	CNUJ31290H6	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001128	ITC9	Midrange Server-CH	BGDP-ITC501	SGH1311P8MT	HP DL380p Gen 8	BGDCHTDFDH	28/05/2013	28/05/2013	9,286.07	8,770.18	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001129	ITC2	Desktop Computer	BGDP-ITC206	SGH309P91J	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	833.44	763.99	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001140	ITC2	Laptop HP ProBook-4	BGDP-ITC124	CNUJ31290H4	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001137	ITC1	Laptop HP ProBook-4	BGDP-ITC125	CNUJ31290H4	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001138	ITC1	Laptop HP ProBook-4	BGDP-ITC126	CNUJ31290H4	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001140	ITC2	Desktop Computer	BGDP-ITC207	SGH309P91G	HP Compaq Elite 8	BGDCHTDFDH	28/05/2013	28/05/2013	833.44	763.99	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001141	ITC2	Desktop Computer	BGDP-ITC208	SGH309P91D	HP Compaq Elite 8	BGDCHTDFDH	28/05/2013	28/05/2013	833.44	763.99	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001142	ITC2	Desktop Computer	BGDP-ITC209	SGH309P91J	HP Compaq Elite 8	BGDCHTDFDH	28/05/2013	28/05/2013	833.44	763.99	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001145	ITC1	Laptop HP ProBook-4	BGDP-ITC130	CNUJ31290H4	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001146	ITC1	Laptop HP ProBook-4	BGDP-ITC128	CNUJ31290H4	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001147	ITC1	Laptop HP ProBook-4	BGDP-ITC129	CNUJ31290H4	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001152	ITC1	Laptop HP ProBook-4	BGDP-ITC135	CNUJ31290H4	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001153	ITC1	Laptop HP ProBook-4	BGDP-ITC136	CNUJ31290H4	HP ProBook 6470t	BGDCHTDFDH	28/05/2013	28/05/2013	1,108.04	1,015.70	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001154	ITC13	TOA Portable Trans	BGDP-ITC302	1287308887	TOA VM2100	BGDCHTDFDH	11/03/2013	11/03/2013	6,440.35	5,769.65	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001278	ITC2	PC HP 6300 PRO MT	BGDP-ITC210	5GH309S4H2	HP 6300	BGDCHTDFDH	23/07/2013	23/07/2013	737.86	681.74	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001285	ITC8	Secomac UPS for GIS	BGDP-ITC801	3D12350027	NETYS RT 3000	BGDCHTDFDH	19/08/2013	19/08/2013	1,807.54	1,757.33	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001287	ITC8	Secomac UPS for GIS	BGDP-ITC802	3D12350028	NETYS RT 3000	BGDCHTDFDH	19/08/2013	19/08/2013	1,807.54	1,757.33	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001288	ITC8	Secomac UPS for GIS	BGDP-ITC803	3D12350029	NETYS RT 3000	BGDCHTDFDH	19/08/2013	19/08/2013	1,807.54	1,757.33	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001289	ITC8	Secomac UPS for GIS	BGDP-ITC804	3D12350030	NETYS RT 3000	BGDCHTDFDH	19/08/2013	19/08/2013	1,807.54	1,757.33	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001290	ITC8	Secomac UPS for GIS	BGDP-ITC805	3D12350031	NETYS RT 3000	BGDCHTDFDH	19/08/2013	19/08/2013	1,807.54	1,757.33	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001291	ITC8	Secomac UPS for GIS	BGDP-ITC806	3D12350032	NETYS RT 3000	BGDCHTDFDH	19/08/2013	19/08/2013	1,807.54	1,757.33	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001292	ITC8	Secomac UPS for GIS	BGDP-ITC807	3D12350033	NETYS RT 3000	BGDCHTDFDH	19/08/2013	19/08/2013	1,807.54	1,757.33	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001293	ITC8	Secomac UPS for GIS	BGDP-ITC808	3D12350034	NETYS RT 3000	BGDCHTDFDH	19/08/2013	19/08/2013	1,807.54	1,757.33	1	19203	001981	10159	00080119	30079
BGD10	BGD	000000001294	ITC12	Digital Sender-HP85	BGDP-ITC1203	SG34501501	HP 8500 FV1	BGDCHTDFDH	30/10/2013	30/10/2013	4,278.78	4,145.07	1	19203	001981	10159	00080119	30079

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80,204.91

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K.A.M. Morshed
Country Director a.i.
UNDP-Bangladesh

Mark Henderson
Partner
Moore Stephens LLP
14 August 2014

Annex 3: Statement of Cash Position

	Account 1640 BDT	Account 1517 BDT	Account 1471 BDT	Account 1897 BDT	Total BDT
A Opening Fund Balance					
Cash in Hand	-	-	-	-	-
Bank	1,549,884.00	686,747.00	757,427.50	2,963,515.00	5,957,573.50
B Funds received from UNDP during					
2013	6,000,000.00	13,313,253.00	9,000,000.00	2,200,000.00	30,513,253.00
Other Miscellaneous deposits	801,291.00	-	1,926,371.00	521,411.00	3,249,073.00
C Total funds available for 2013	8,351,175.00	14,000,000.00	11,683,798.50	5,684,926.00	39,719,899.50
D Payment/Expenditure for 2013	6,542,442.50	14,000,000.00	10,205,164.72	5,161,906.00	35,909,513.22
E Exchange Gain/loss	-	-	-	-	-
F Closing fund balance (C-D)	1,808,732.50	-	1,478,633.78	523,020.00	3,810,386.28
G Closing balance represented by					
Cash in hand	-	-	-	-	-
Cash at Bank	1,808,732.50	-	1,478,633.78	523,020.00	3,810,386.28

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Mark Henderson
Partner
Moore Stephens LLP
14 August 2014

K.A.M. Morshed
Country Director a.i.
UNDP-Bangladesh

Annex 4: Audit finding priority ratings

The following categories of priorities are used:

- High (Critical)** Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.
- Medium (Important)** Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
- Low** Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. **Therefore, low priority recommendations are not included in the audit report.**