

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP NEPAL

ELECTORAL SUPPORT PROJECT PHASE II
(Directly Implemented Project, Output No. 60672)

Report No. 1393

Issue Date: 25 July 2014

**Report on the audit of UNDP Nepal
Electoral Support Project Phase II (Output No. 60672)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 5 to 16 May 2014, through Moore Stephens LLP (the audit firm), conducted an audit of the Electoral Support Project Phase II: Institutional Strengthening and Professional Development Support for the Election Commission of Nepal, Output No. 60672 (the Project), which is directly implemented and managed by the UNDP Country Office in Nepal (the Office). The last audit of the Office was conducted by OAI in 2014 and covered the activities of the Office from 1 January to 31 December 2013.

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 as of 31 December 2013. The audit did not include activities and expenses incurred or undertaken at the level of “responsible parties” and expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where supporting documentation was retained at the level of the UNDP country 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	Amount (in \$ '000)	Opinion
\$6,619*	Unqualified	167	Unqualified

*Expenditure recorded in the Combined Delivery Report was \$7,944,778. Excluded from the audit were expenses amounting to \$1,325,547, comprising of payments made through other UN agencies (\$154,138) and transactions that were not processed by the Office (\$1,171,409).

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

Key recommendations: Total = 5

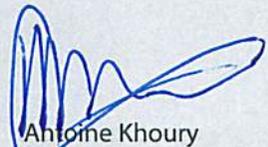
The audit did not result in any high (critical) priority recommendations. There are five medium (important) priority recommendations, which means “Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP.” These recommendations include actions to address: expenditure incorrectly reported; recoverable value added taxes

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.

included as expenditure; purchase orders dated after invoice; advances policy not followed; and completion certificates not reviewed by procurement department.

Management comments and action plan

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



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

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
AUDIT REPORT**

22 July 2014

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

**‘Electoral Support Project Phase II: Institutional Strengthening and
Professional Development Support for the Election Commission of
Nepal’**

Project name:	Electoral Support Project Phase II: Institutional Strengthening and Professional Development Support for the Election Commission of Nepal
UNDP Country Office:	Kathmandu
Country:	Nepal
Atlas Project number:	00049636
Atlas Output number:	00060672
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2013

Table of Contents

EXECUTIVE SUMMARY	3
THE AUDIT ENGAGEMENT	4
AUDIT OPINIONS	5
STATEMENT OF EXPENDITURE	5
STATEMENT OF FIXED ASSETS	6
MANAGEMENT LETTER	7
ANNEXES	16
ANNEX 1: COMBINED DELIVERY REPORT	16
ANNEX 2: STATEMENT OF ASSETS AND EQUIPMENT	29
ANNEX 3: AUDIT FINDING PRIORITY RATINGS	32
ANNEX 4: FINDING N°: 2 LISTING OF RECOVERABLE VAT	33

EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Electoral Support Project Phase II: Institutional Strengthening and Professional Development Support for the Election Commission of Nepal' (Project ID 00049636 and Output 00060672) (the project), directly implemented by UNDP Nepal 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

As a result of our audit, we have raised five audit findings totalling \$ 60,304 (i.e. total expenditure in the CDR appears understated by this amount) as summarised below:

No.	Description	Priority	Amount \$
1	Expenditure incorrectly reported (cut-off)	Medium	(67,359)
2	Recoverable VAT included as expenditure	Medium	7,055
3	Purchase orders dated after invoice	Medium	-
4	Advances policy not followed	Medium	-
5	Completion certificates not reviewed by procurement department	Medium	-
Total			(60,304)



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22 July 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.

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 - Electoral Support Project Phase II

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 7,944,778 ("the statement") of the UNDP project 00049636 'Electoral Support Project Phase II: Institutional Strengthening and Professional Development Support for the Election Commission of Nepal' for the period from 1 January to 31 December 2013. CDR expenditure totalling \$ 1,325,547, comprised of other UN agency expenditure of \$154,138 and expenditure not processed or approved by UNDP Country Office Nepal of \$ 1,171,409, was not within the scope of our audit.

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

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with 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 \$ 6,619,231 incurred by the project 'Electoral Support Project Phase II: Institutional Strengthening and Professional Development Support for the Election Commission of Nepal' 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 - Electoral Support Project Phase II

Statement of Fixed Assets

Unqualified Opinion

We have audited the accompanying Statement of Fixed Assets ('the statement') of the UNDP project 00049636 'Electoral Support Project Phase II: Institutional Strengthening and Professional Development Support for the Election Commission of Nepal' as at 31 December 2013.

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

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with 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 Assets presents fairly, in all material respects, the balance of inventory of the UNDP project 'Electoral Support Project Phase II: Institutional Strengthening and Professional Development Support for the Election Commission of Nepal' amounting to \$ 167,235 as at 31 December 2013 in accordance with UNDP accounting policies.

MANAGEMENT LETTER

The findings related to the audit of the financial statements are discussed in our management letter below:

Finding n°: 1	Title: Expenditure incorrectly reported (cut-off)
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Observation:

The UNDP Programme and Operations Policies and Procedures (POPP) states that:

“UNDP follows the accrual basis of accounting under which transactions and other events are recognized as they occur (and not only when cash or its equivalent is received or paid). The transactions and events are recorded in the accounting records and recognized in the financial statements of the periods to which they relate.”

The audit noted a number of instances where expenditure was recorded in the incorrect period, as follows:

1) Purchase order PO 15654 was for an amount of \$ 97,727 relating to a contract for construction of a media and observation centre. The work on the media and observation centre was completed in 2013, therefore these amounts should have been recorded as expenditure in the 2013 CDR.

However, we found that the PO total of \$ 97,727 was not included in expenditure in the 2013 CDR. Instead, the PO was included as ‘prepayments’ and ‘commitments’ in the Funds Utilization section of the CDR as at 31 December 2013. The balances in the CDR regarding this purchase order were as follows:

Expenditure	\$ 0
Prepayments	\$ 27,678
Commitments	\$ 97,727

The prepayment balance of \$ 27,678 was also included within the total commitment balance of \$ 97,727. Therefore, the correct balances in the CDR in respect of this transaction are as follows:

Expenditure	\$ 97,727
Prepayments	\$ 0
Commitments	\$ 0

Therefore, expenditure in the CDR is understated by \$ 97,727 and both prepayments and commitments in the Funds Utilization section of the CDR are overstated.

UNDP CO informed us that the expenditure was recorded as a prepayment and commitment as the final invoice from the supplier was not received until 9 January 2014, after which the payment was made.

2) We found one instance where the purchase of communication equipment included one year of service charges (which was separately coded in the project transaction list) as follows:

Voucher No.	Description	Date	Amount NPR	Amount \$
NPL10-00118602-9-1-ACCR-DST	POST PAID ONE YEAR DURATION	16/09/2013	657,796	6,399

The above transaction was part of the total purchase from this supplier of \$ 38,353 (NPR 3,942,693).

The one year of service commenced from the delivery date of the equipment (16 September 2013)

therefore the above cost should have been pro-rated to include in the 2013 CDR only the element attributable up to 31 December 2013. This can be calculated as follows:

No. days from 16/09/13 to 31/12/13	= 107
Total cost apportioned for services incurred in 2013	= \$ 6,399 * 107/365 days = \$ 1,876
Amount attributable to 2014	= \$ 6,399 - \$ 1,876 = \$ 4,523

Therefore the expenditure of the 2013 CDR is overstated by \$ 4,523.

3) According to the cost recovery policy for the Programme Implementation Support Unit (PISU), the actual cost of the PISU shall be recovered from all DIM projects, however the cost charged to this project and included in the 2013 CDR was an estimate based on projected costs.

The total charge for the year to the project was \$ 191,525, with the actual cost calculated in March 2014, at which point the 2013 CDR had been finalised. We noted from subsequent communications that a surplus of \$ 34,549 was returned to project, to be reflected in the 2014 CDR. Therefore the 2013 expenditure is overstated by this amount.

Similarly, the CO cost recovery for communication and monitoring & evaluation (M&E) was charged to the project based on a percentage of actual project expenditure. The amount charged was based on the January 2014 expenditure figures, however expenditure had increased when the CDR was closed in March, resulting in an additional cost recovery charge of \$ 8,704 posted in 2014. Therefore 2013 expenditure was understated by this amount.

In total, the net effect is an overstatement of expenditure of \$ 25,845 (\$ 34,549 - \$ 8,704).

4) We noted two instances where expenditure included in the 2013 CDR related to costs actually incurred in 2012. This finding has no financial impact as we have found no evidence that the costs were claimed in 2012 as well, nonetheless we raise this issue as it highlights another instance of transactions not being recorded in the correct accounting period.

The details of the two transactions are as follows:

Voucher No.	Description	Date	Total Claimed \$	Comments
NPL10-00111106-1-1-ACCR-DST	REMUNERATION OF DEC 2012	10/01/2013	990	Relates to remuneration for work performed by a consultant in 2012 (according to timesheets). In addition, it was noted that the December 2012 timesheet did not cast correctly although we were able to establish that the correct amount had been paid. UNDP CO informed us that although most of the work was carried out in 2012 the final output was delivered on 9 January 2013. Despite this, as the work was performed in 2012, under the accrual method of accounting, this is the period within which the expenditure should have been recorded.
NPL10-00111834-3-1-ACCR-DST	FURNITURE SET	12/02/2013	11,272	The transaction amount includes the purchase of wooden and steel racks as well as installation. The goods were delivered on 24/12/12, therefore a part of this expenditure should have been included in the 2012 CDR (when the cost was incurred). UNDP CO commented that the goods were not in usable condition until fitting and installation were completed, in February 2013. However, strict interpretation of the accounting regulations would determine that

				a part of this expenditure should have been accounted for in 2012 when the goods were delivered.
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Therefore the total impact of this finding is \$ 67,359 (\$ 97,727 (1) - \$ 4,523 (2) - \$ 25,845 (3)).

Priority: Medium

Recommendation:

To ensure expenditure balances are accurately recorded in the CDR, as well as the Funds Utilization Balances, IPSAS accounting procedures should be applied in all instances, with accruals calculated where necessary to record expenditure once it has been incurred.

Invoices should be scrutinised prior to processing, to identify any charges for goods/services that may relate to future periods. Any such costs should be pro-rated to ensure that expenditure is reflected as the cost is incurred.

Finally, costs charged to the project should be based on actual expenditure, with any adjustments required to estimates posted before the CDR is finalised.

Management comments:

1) The prepayment of USD 27,678 was made on the basis of the Contract with the Vendor. In this regard, the project also acquired bank guarantee from the Vendor covering the entire pre-payment value.

The payment of USD 97,727 was made in 2014 due to the delay in submission of the final invoice by the Vendor, which was done on 9 January 2014 and hence the expenditure was recorded in 2014. Therefore, The Project could not proceed with the final payment until final invoice was received from the Vendor as per the provision of the Contract. The same was duly reported in 2013 CDR as commitment.

The Project shall conduct a close monitoring of goods and services received from the vendors and ensure the PO receipt (goods receipt) is done in ATLAS when goods/ services actually received by the project.

2) Due to the large volume of transactions in preparation of elections in 2013, It was overlooked to record communication service on pro-rated basis. The issue has been acknowledged by the Project and it will be fully complied in the future.

3) UNDP Country Office has practice to recover the cost (PISU, M&E & Communication) based on the provisional CDR of January 2014, so that the expenditure can be reflected in the relevant year. The actual cost will be reflected after finalisation of CDR i.e. March 2014. Therefore the adjustment regarding under/ over recovery have been made after finalisation of 2013 CDR.

As per the decision of UNDP executive board, Country Office has rolled out a new cost recovery system of "Direct Project Charging" with effect from 1 April 2014 and all cost recovery will be made as per the provision of Direct Project Charging.

4) In reference to the Voucher NPL10-00111106-1-1-ACCR-DST regarding the remuneration of December 2012 recorded as expenditure in 2013 CDR, the Project would like to clarify that most of the work were carried out by the Consultant in 2012, however the final delivery of services was done on 9 January 2013 only. Therefore the expenditure was recorded in 2013. The payment to the Consultant was made based on the deliverables as per the Contract.

In reference to the Voucher NPL10-00111834-3-1-ACCR-DST, the Project would like to clarify that the delivery note was signed on 24/12/2012 as a proof of items received under UNDP ESP custody, however, these goods were not in usable condition until fitting and installation were completed. Therefore the Project recorded complete takeover of goods from the Vendor only after completing installation that was in February 2013. Since the final delivery of goods and services, including installation, was completed only in 2013, the Project recorded the expenditure only in 2013. The completion of installation and fitting report was received from the vendor on 11 February 2013. The

project will ensure timely PO receipt (goods receipt) in ATLAS when goods/ services actually received by the project.

Responsible Person: Project Manager, Electoral Support Project

Implementation time: 31 July 2014

Finding n°: 2

Title: Recoverable VAT included as expenditure

Observation:

The VAT rate in Nepal in 2013 was 13%. The project is able to recover VAT from the relevant Nepalese authorities and as such we were informed that since 2012, expenditure that had been subject to VAT charges was included within the CDR at the net amount (i.e. excluding VAT).

However, our detailed testing revealed a number of instances where VAT had been included in the CDR in error. The details of the specific instances are included in Annex 6 to this report, showing total VAT identified of \$ 7,055. As this amount will subsequently be recovered from the relevant tax authorities, it is not deemed to be valid expenditure of the project and therefore the CDR is overstated by \$ 7,055.

Priority: Medium

Recommendation:

Invoices should be scrutinised prior to processing in order to identify VAT charged by suppliers. VAT should be recorded in a receivable account, so that it is not posted as expenditure within the project CDR, and so that it can be monitored separately and recovered from the authorities.

Management comments:

The Project has already started scrutinising the invoices as recommended and VAT is recorded in receivable account from 01/01/2014. The project has also started preparing the VAT reconciliation report so that any variation is duly noted and corrective actions are immediately taken.

Responsible Person: Project Manager and Admin Finance Officer

Implementation time: 1 January 2014

Finding n°: 3

Title: Purchase Orders dated after invoice

Observation:

According to the UNDP Programme and Operations Policies and Procedures (POPP) – Contract and Procurement Section 3, Purchase Orders (POs) are to be created for transactions in excess of \$ 2,500 based on requisitions and these are then approved prior to purchasing goods from a supplier. This threshold was increased to \$ 5,000 under the Fast Track procedures which were applied to the project from 22 June 2013.

We found a number of instances where the POs were dated after the receipt of the invoice and/or goods/services from the supplier, (although prior to the release of payment). We understand that this situation occurred in the case of hotel bookings due to the fact that the PO was sometimes only raised once the final number of participants was confirmed, i.e. after the event. For other types of expenditure, the time pressure once the national elections were announced meant that on occasion POs were only raised once a supplier invoice was received.

This practice increases the risk that goods are purchased without sufficient review or control, and also the risk that suppliers may not follow the necessary conditions of supply. The details of the specific instances identified are as follows:

Voucher No.	Description	Date	Amount \$
NPL10-00120006-13-1-ACCR-DST	PRINT ADVERTISING	24/10/13	1,131
NPL10-00120006-10-1-ACCR-DST	PRINT ADVERTISING	24/10/13	1,867
NPL10-00122848-1-1-ACCR-DST	SVC CO-CONSTRUCTION ENGINEER	20/12/13	35,577
NPL10-00121340-1-1-ACCR-DST	LEARNING COSTS	29/11/13	2,520
NPL10-00121342-1-1-ACCR-DST	LEARNING COSTS	29/11/13	1,347
NPL10-00121357-3-1-ACCR-DST	LEARNING COSTS	29/11/13	2,367
NPL10-00122678-2-1-ACCR-DST	LEARNING COSTS	18/12/13	3,904
NPL10-00122445-2-1-ACCR-DST	COURIER CHARGES	15/12/13	1,283
NPL10-00118329-1-1-ACCR-DST	ACQUIS OF COMPUTER SOFTWARE	6/9/13	49,241
Total			99,237

Priority: Medium

Recommendation:

POs should be created on the basis of the approved requisitions at the time of award of the contract to the vendor. Goods should not be procured without this step being completed.

Management comments:

This was over-looked in 2013. Now the CO has strong mechanism in place and no purchase order will be raised after the goods/ service delivery

The Project Management will ensure that any payment above the corporate threshold will be made through purchase order only. All PO will be created on the basis of the approved requisitions at the time of award of the contract to the vendor. Goods/ services will not be procured without this step being completed.

Responsible Person: UNDP Programme Officer and Project Manager, Electoral Support Project

Implementation time: 1 January 2014

Finding n°: 4

Title: Advances policy not followed

Observation:

According to the UNDP Programme and Operations Policies and Procedures (POPP) – Project Cash Advance (PCA) Section 4.1:

"PCA is a one-time advance issued to a PCA Custodian for a specific one-time project activity. Typically the one-time project activity includes workshops, training seminars or conferences relating to certain projects that take place in remote locations. The duration for such activities ranges from 2 days to 2 weeks."

In addition:

"The PCA must be closed and fully accounted for actual expenses within 7 days after the last day of the one-time project activities".

However, we noted two instances where this policy was not complied with:

1. Voucher 121388 - advance of NPR 350,000 (\$ 3,690) given on 29/08/13 for activities in August 2013. The PCA was not accounted for until 06/12/13, considerably after the seven day deadline.
2. Voucher 122831 - advance issued on 07/11/13 for NPR 100,000 (\$ 1,020) relating to the office set up in Biratnagar. There was a first settlement of the advance on 28/11/13 for NPR 86,028, with the balance staying with the individual until a second settlement was made on 22/12/13 for the remaining NPR 13,972. This advance was not issued for a one-time project activity, and was not repaid within the specified time frame, with the balance rolled over.

UNDP CO explained that due to the high levels of activity around the election period, these advances were overlooked until after the elections.

We recognise that the advances were issued at a busy project time, however without following the established procedure, there is increased risk to the project, such as misappropriation of funds, and unauthorised purchases.

Priority: Medium

Recommendation:

The PCA policy should be followed in all instances, with advances used for one-time activities, and settled within seven days of the last day of the activity.

Management comments:

1. Voucher 121388: The advance of NPR 350,000 (USD 3690) was issued for the purpose of training on "Logistic Management of Election Material and Financial Management" that were conducted in two different places (Kathmandu & Biratnagar dated August 28 -30, 2013). After the announcement of the election for Nov 19, 2013, the Project was heavily involved in supporting the Election Commission in planning and preparation for elections. Therefore, it was overlooked to settle the advance on time.
2. Voucher 122831: After receiving a formal request from the Election Commission of Nepal for regional level technical assistance on election preparation, the ESP established the regional offices in five development regions. The advance was issued to setup and operationalize the regional office in eastern region. The advance was issued on 07/11/2013 and the election was held in 19/11/2013. Following the election, NPR 86028 was settled, however due to urgent post electoral activities to be initiated the remaining balance of NPR 13,972 was used again as continuation of previous advance.

A memo has been issued to all CO, RCO and DIM personnel to address this recommendation. The limit of US\$ 1,000 per staff and a maximum of 5 advances per project at any given point of time

has been established. The approval for PCA lies with DCD (O) and will now be settled within 7 days after the project activity is concluded. The APJV along with the supporting documents for the settlement will be cleared from the Finance unit and approved by ACD (O). All the supporting documents will then be stored with the Finance unit.

The Project Management has also issued an inter- office memo to further reiterate staff members to settle Project Cash Advance (PCA) within 7 days after completion of a specific one time Project activity. To Project has also established a Project Petty Cash Fund (PPCF) for each region from the beginning of 2014 following UNDP Programme and Operation Policies and Procedures (POPP).

Responsible Person: Project Manager, Electoral Support Project \ Assistant Country Director, Operations

Implementation time: 5 March 2014

Finding n°: 5	Title: Completion certificates not reviewed by procurement department
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Observation:

According to the UNDP Programme and Operations Policies and Procedures (POPP) – Contract and Procurement:

“Contract management includes monitoring performance (i.e., quality standards, delivery)”.

To enable this, certificates of completion are utilised by UNDP to confirm that work/supplies have been received satisfactorily so that final payment can be made. These require a signature from the project team, and for purchases above \$ 5,000 also by the procurement department.

However, we noted five instances where the certificate of completion was either not signed by the procurement department, or the section was signed by a member of staff not in the procurement team:

Voucher No.	Description	Date	Amount \$
NPL10-00120762-2-1-ACCR-DST	STATIONERY OTHER OFFICE SUPP	14/11/13	5,088
NPL10-00121383-1-1-ACCR-DST	OTHER MEDIA COSTS	01/12/13	87,467
NPL10-00122242-1-1-ACCR-DST	INTL CONSULTANTS-TECHNICAL	12/12/13	22,243
NPL10-00120510-1-1-ACCR-DST	SECURITY RELATED GOODS AND MAT	07/11/13	19,411
NPL10-00113504-1-1-ACCR-DST	E) COMMERCIAL CONSTRUCTION	09/04/13	17,036
Total			151,245

Such instances increase the risk that goods/services may be accepted when contractual terms have not been met and that payments may not be supported.

Priority: Medium

Recommendation:

Completion certificates should be fully completed in all instances, with the relevant signatures from the procurement department to confirm that goods/services have been received from suppliers in line with contractual conditions.

Management comments:

The project management has noted this recommendations. The provision to have the signature of procurement department in completion certificate was just to keep the vendor's performance record up to date in procurement unit and missing the signature from procurement department has no severe risk. However, CO has started closely monitoring this to ensure all fields are duly filled and signed.

Responsible Person: ACD Operations

Implementation time: 31 July 2014

Mark Henderson
Partner

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22 July 2014

Annexes

Annex 1: Combined Delivery Report



Project Id : 00049636 Institutional Strengthening Sup		Period : Jan-Dec (2013)		
Output # : 00060672 Support Election Commission		Impl. Partner : 02240 UNDP (Direct Execution)		
		Location : Nepal		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY26	0.00	0.00	0.00	0.00
Activity : ACTIVITY28 (28Support with SP of the ECN)				
Fund : 04000 (Core Programme, UNU Centre)				
71605 - Travel Tickets-International	0.00	1,373.97	0.00	1,373.97
71615 - Daily Subsistence Allow-Intl	0.00	1,753.00	0.00	1,753.00
71635 - Travel - Other	0.00	304.00	0.00	304.00
Total for Fund 04000	0.00	3,430.97	0.00	3,430.97
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	29,837.28	0.00	29,837.28
71310 - Local Consult.-Short Term-Supp	0.00	6,247.82	0.00	6,247.82
71605 - Travel Tickets-International	0.00	10,360.72	0.00	10,360.72
71615 - Daily Subsistence Allow-Intl	0.00	9,503.92	0.00	9,503.92
71635 - Travel - Other	0.00	1,981.94	0.00	1,981.94
74525 - Sundry	0.00	0.00	0.00	0.00
74715 - EDP Operations	0.00	2,011.06	0.00	2,011.06
75105 - Facilities & Admin - Implement	0.00	5,077.73	0.00	5,077.73
75705 - Learning costs	0.00	10,625.83	0.00	10,625.83
75707 - Learning - subsistence allowan	0.00	1,970.45	0.00	1,970.45
76125 - Realized Loss	0.00	80.51	0.00	80.51
76135 - Realized Gain	0.00	-43.32	0.00	-43.32
Total for Fund 30000	0.00	77,653.94	0.00	77,653.94
Total for Activity ACTIVITY28	0.00	81,084.91	0.00	81,084.91
Activity : ACTIVITY29 (29Support with Prof Dev & Coop)				
Fund : 30000 (PROGRAMME COST SHARING)				
71210 - Intl Consultants-Sht Term-Supp	0.00	1,650.00	0.00	1,650.00
71405 - Service Contracts-Individuals	0.00	25,360.88	0.00	25,360.88
71410 - MAIP Premium SC	0.00	109.32	0.00	109.32
71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	1,898.41	0.00	1,898.41
75705 - Learning costs	0.00	-7,281.13	0.00	-7,281.13
76125 - Realized Loss	0.00	0.15	0.00	0.15
76135 - Realized Gain	0.00	-7.53	0.00	-7.53
Total for Fund 30000	0.00	21,730.10	0.00	21,730.10



Project Id : 00049636 Institutional Strengthening Sup		Period : Jan-Dec (2013)		
Output # : 00060672 Support Election Commission		Impl. Partner : 02240 UNDP (Direct Execution)		
		Location : Nepal		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY29	0.00	21,730.10	0.00	21,730.10
Activity : ACTIVITY30 (30Support with GIS & Elec Map)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	15,364.68	0.00	15,364.68
71410 - MAIP Premium SC	0.00	65.88	0.00	65.88
71605 - Travel Tickets-International	0.00	4,165.55	0.00	4,165.55
71615 - Daily Subsistence Allow-Intl	0.00	4,884.63	0.00	4,884.63
71635 - Travel - Other	0.00	152.00	0.00	152.00
72810 - Acquis of Computer Software	0.00	66,746.06	0.00	66,746.06
75105 - Facilities & Admin - Implement	0.00	6,715.48	0.00	6,715.48
75705 - Learning costs	0.00	3,763.63	0.00	3,763.63
75706 - Learning - ticket costs	0.00	594.99	0.00	594.99
75707 - Learning - subsistence allowan	0.00	197.95	0.00	197.95
76125 - Realized Loss	0.00	17.10	0.00	17.10
Total for Fund 30000	0.00	102,667.95	0.00	102,667.95
Fund : 30079 (EUROPEAN COMMISSION)				
75705 - Learning costs	0.00	0.00	0.00	0.00
75707 - Learning - subsistence allowan	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY30	0.00	102,667.95	0.00	102,667.95
Activity : ACTIVITY31 (31 Support with New VR)				
Fund : 04000 (Core Programme, UNU Centre)				
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	4.33	0.00	4.33
Total for Fund 04000	0.00	4.33	0.00	4.33
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	107,464.81	2,455.19	109,920.00
71305 - Local Consult.-Sht Term-Tech	0.00	- 280.52	5,334.57	5,054.05
71405 - Service Contracts-Individuals	0.00	114,111.94	0.00	114,111.94
71410 - MAIP Premium SC	0.00	501.62	0.00	501.62
71505 - UN Volunteers-Stipend & Allow	0.00	31,845.24	0.00	31,845.24
71510 - UNV Settling-In-Grant	0.00	1,465.20	0.00	1,465.20
71520 - UNV-Language Allowance	0.00	490.32	0.00	490.32
71535 - UNV-Medical Insurance	0.00	3,576.21	0.00	3,576.21
71540 - UNV-Global Charges	0.00	2,502.55	0.00	2,502.55
71545 - UNV-Home Leave Travel & Allowa	0.00	105.29	0.00	105.29



Combined Delivery Report by Activity

Project Id : 00049636 Institutional Strengthening Sup		Period :		Jan-Dec (2013)	
Output # : 00060672 Support Election Commission		Impl. Partner :		02240 UNDP (Direct Execution)	
		Location :		Nepal	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
71550 - UNV-Resettlement Allowance	0.00	2,226.14	0.00	2,226.14	
71590 - UNV HQ use only	0.00	3,778.41	0.00	3,778.41	
71605 - Travel Tickets-International	0.00	12,999.47	756.08	13,755.55	
71610 - Travel Tickets-Local	0.00	1,584.22	0.00	1,584.22	
71615 - Daily Subsistence Allow-Intl	0.00	42,941.00	656.00	43,597.00	
71620 - Daily Subsistence Allow-Local	0.00	7,652.19	0.00	7,652.19	
71635 - Travel - Other	0.00	2,841.34	152.00	2,993.34	
72105 - Svc Co-Construction & Engineer	0.00	18,431.81	12,472.15	30,903.96	
72120 - Svc Co-Trade and Business Serv	0.00	- 167.35	167.35	0.00	
72220 - Furniture	0.00	12,174.53	0.00	12,174.53	
72402 - Building Maintenance	0.00	- 27.94	27.94	0.00	
72405 - Acquisition of Communic Equip	0.00	- 2,308.30	4,179.63	1,871.33	
72415 - Courier Charges	0.00	- 10.92	10.92	0.00	
72420 - Land Telephone Charges	0.00	- 92.30	92.30	0.00	
72425 - Mobile Telephone Charges	0.00	- 14.42	14.42	0.00	
72440 - Connectivity Charges	0.00	- 61.13	61.13	0.00	
72505 - Stationery & other Office Supp	0.00	- 417.99	417.99	0.00	
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00	
72810 - Acquis of Computer Software	0.00	239,217.02	0.00	239,217.02	
72815 - Inform Technology Supplies	0.00	1,498.85	0.00	1,498.85	
72962 - Software-internally developed	0.00	0.00	0.00	0.00	
73120 - Utilities	0.00	- 472.48	472.48	0.00	
73125 - Common Services-Premises	0.00	- 83.55	83.55	0.00	
73310 - Maint & Licencing of Software	0.00	- 134.13	134.13	0.00	
73405 - Rental & Maint-Other Office Eq	0.00	1,929.31	0.00	1,929.31	
73406 - Maintenance of Equipment	0.00	2,034.96	156.64	2,191.60	
73410 - Maint, Oper of Transport Equip	0.00	723.64	10.74	734.38	
73420 - Leased Vehicles	0.00	- 109.93	109.93	0.00	
73610 - UNOPS CMDC_non-person related	0.00	0.00	0.00	0.00	
74225 - Other Media Costs	0.00	0.00	0.00	0.00	
74505 - Insurance	0.00	- 920.58	1,041.95	121.37	
74520 - Storage	0.00	- 26.25	26.25	0.00	
74525 - Sundry	0.00	- 7,317.25	1,255.31	- 6,061.94	
74555 - MSA_Management Fee	0.00	0.00	0.00	0.00	
74559 - PDR AOS Fees UNOPS	0.00	- 877.39	1,057.77	180.38	
74696 - PP&E Expensed Items	0.00	- 1,500.00	0.00	- 1,500.00	
74725 - Other L.T.S.H.	0.00	192.19	0.00	192.19	
75105 - Facilities & Admin - Implement	0.00	44,395.81	0.00	44,395.81	
75705 - Learning costs	0.00	3,405.45	0.00	3,405.45	
75706 - Learning - ticket costs	0.00	160.35	0.00	160.35	
76125 - Realized Loss	0.00	71.97	118.73	190.70	
76135 - Realized Gain	0.00	- 82.93	- 124.41	- 207.34	
77630 - Dep Exp Owned - ITC	0.00	- 125.00	0.00	- 125.00	
Total for Fund 30000	0.00	645,291.48	31,140.74	676,432.22	
Fund : 30079 (EUROPEAN COMMISSION)					
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00	
71635 - Travel - Other	0.00	0.00	0.00	0.00	
76135 - Realized Gain	0.00	0.00	0.00	0.00	
Total for Fund 30079	0.00	0.00	0.00	0.00	



Combined Delivery Report by Activity

Project id : 00049636 Institutional Strengthening Sup	Period :	Jan-Dec (2013)
Output # : 00060672 Support Election Commission	Impl. Partner :	02240 UNDP (Direct Execution)
	Location :	Nepal

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Total for Activity ACTIVITY31	0.00	645,295.81	31,140.74	676,436.55
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Activity : ACTIVITY32 (32Support with Proce & Training)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	87,673.06	0.00	87,673.06
61310 - Post Adjustment - IP Staff	0.00	31,434.02	0.00	31,434.02
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	27,883.61	0.00	27,883.61
62315 - Contrib. to medical, social in	0.00	827.63	0.00	827.63
62320 - Mobility, Hardship, Non-remova	0.00	23,764.87	0.00	23,764.87
62330 - Rental Supplements - IP Staff	0.00	966.63	0.00	966.63
62340 - Annual Leave Expense - IP	0.00	-4,467.87	0.00	-4,467.87
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,545.80	0.00	3,545.80
63520 - Personal Security Measures	0.00	470.11	0.00	470.11
63530 - Contribution to EOS Benefits	0.00	4,466.51	0.00	4,466.51
63535 - Contribution to Security	0.00	5,305.77	0.00	5,305.77
63540 - Contribution to Training	0.00	1,191.07	0.00	1,191.07
63545 - Contribution to ICT	0.00	1,786.62	0.00	1,786.62
63550 - Contributions to MAIP	0.00	238.22	0.00	238.22
63555 - Contribution to UN JFA	0.00	2,143.93	0.00	2,143.93
63560 - Contributions to Appendix D	0.00	357.32	0.00	357.32
64322 - Reassignmnts-Subsistence Allow	0.00	7,929.71	0.00	7,929.71
65115 - Contributions to ASHI Reserve	0.00	9,528.57	0.00	9,528.57
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	1,466.58	0.00	1,466.58
75105 - Facilities & Admin - Implement	0.00	14,923.95	0.00	14,923.95
75705 - Learning costs	0.00	5,969.85	0.00	5,969.85
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	228,178.53	0.00	228,178.53
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Total for Activity ACTIVITY32	0.00	228,178.53	0.00	228,178.53
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Activity : ACTIVITY33 (33 Support with Oper & logis)

Fund : 04000 (Core Programme, UNU Centre)

71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
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Total for Fund 04000	0.00	0.00	0.00	0.00
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Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	18,265.00	0.00	18,265.00
61205 - Salaries - GS Staff	0.00	83,606.00	0.00	83,606.00
61305 - Salaries - IP Staff	0.00	139,179.99	0.00	139,179.99
61310 - Post Adjustment - IP Staff	0.00	23,812.00	0.00	23,812.00



Combined Delivery Report by Activity

Project/Id: 00049636/Institutional Strengthening Sup		Period:	Jan-Dec (2013)	
Output #: 00060672 Support Election Commission		Impl. Partner:	02240 UNDP (Direct Execution)	
		Location:	Nepal	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61360 - Other payroll costs IP	0.00	1,292.80	0.00	1,292.80
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	20,595.84	0.00	20,595.84
62315 - Contrib. to medical, social in	0.00	2,121.04	0.00	2,121.04
62320 - Mobility, Hardship, Non-remova	0.00	12,620.04	0.00	12,620.04
62330 - Rental Supplements - IP Staff	0.00	16,060.02	0.00	16,060.02
62340 - Annual Leave Expense - IP	0.00	2,597.37	0.00	2,597.37
63140 - Security Evacuation (LNO)	0.00	2,652.04	0.00	2,652.04
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	13,857.75	0.00	13,857.75
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,699.98	0.00	3,699.98
63530 - Contribution to EOS Benefits	0.00	3,383.50	0.00	3,383.50
63535 - Contribution to Security	0.00	13,282.03	0.00	13,282.03
63540 - Contribution to Training	0.00	902.28	0.00	902.28
63545 - Contribution to ICT	0.00	1,353.42	0.00	1,353.42
63550 - Contributions to MAIP	0.00	180.44	0.00	180.44
63555 - Contribution to UN JFA	0.00	1,624.08	0.00	1,624.08
63560 - Contributions to Appendix D	0.00	270.69	0.00	270.69
65115 - Contributions to ASHI Reserve	0.00	7,218.17	0.00	7,218.17
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	14,860.00	0.00	14,860.00
71305 - Local Consult.-Sht Term-Tech	0.00	84,799.17	0.00	84,799.17
71310 - Local Consult.-Short Term-Supp	0.00	384.00	0.00	384.00
71405 - Service Contracts-Individuals	0.00	12,469.19	0.00	12,469.19
71410 - MAIP Premium SC	0.00	49.22	0.00	49.22
71605 - Travel Tickets-International	0.00	1,861.26	0.00	1,861.26
71610 - Travel Tickets-Local	0.00	8,664.14	0.00	8,664.14
71615 - Daily Subsistence Allow-Intl	0.00	3,378.83	0.00	3,378.83
71620 - Daily Subsistence Allow-Local	0.00	46,183.19	0.00	46,183.19
71635 - Travel - Other	0.00	2,113.61	0.00	2,113.61
72105 - Svc Co-Construction & Engineer	0.00	1,775.51	0.00	1,775.51
72125 - Svc Co-Studies & Research Serv	0.00	174,750.00	0.00	174,750.00
72205 - Office Machinery	0.00	559.16	0.00	559.16
72210 - Machinery and Equipment	0.00	65,761.18	0.00	65,761.18
72215 - Transportation Equipment	0.00	316,999.32	0.00	316,999.32
72220 - Furniture	0.00	29,105.25	0.00	29,105.25
72370 - Security related goods and mat	0.00	19,410.71	0.00	19,410.71
72399 - Other Materials and Goods	0.00	337,996.73	0.00	337,996.73
72401 - Prefab structure/other buildin	0.00	3,144.83	0.00	3,144.83
72405 - Acquisition of Communic Equip	0.00	324,527.41	0.00	324,527.41
72410 - Acquisition of Audio Visual Eq	0.00	1,818.00	0.00	1,818.00
72425 - Mobile Telephone Charges	0.00	469.29	0.00	469.29
72445 - Common Services-Communications	0.00	172.90	0.00	172.90
72505 - Stationery & other Office Supp	0.00	957,178.96	0.00	957,178.96
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73115 - Moving Expenses	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	40,105.61	0.00	40,105.61
73410 - Maint, Oper of Transport Equip	0.00	25,857.49	0.00	25,857.49
73420 - Leased Vehicles	0.00	18,859.60	0.00	18,859.60
74210 - Printing and Publications	0.00	14,990.44	0.00	14,990.44
74225 - Other Media Costs	0.00	178,665.12	0.00	178,665.12
74310 - Contributions to JIU	0.00	462.47	0.00	462.47
74505 - Insurance	0.00	268.80	0.00	268.80
74525 - Sundry	0.00	34.12	0.00	34.12
74696 - PP&E Expensed Items	0.00	-2,251.40	0.00	-2,251.40



Combined Delivery Report by Activity

Project Id: 00049636 Institutional Strengthening Sup	Period :	Jan-Dec:(2013)
Output #: 00060672 Support Election Commission	Impl. Partner :	02240 UNDP (Direct Execution)
	Location :	Nepal

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74725 - Other L.T.S.H.	0.00	31,847.72	0.00	31,847.72
75105 - Facilities & Admin - Implement	0.00	241,068.71	0.00	241,068.71
75705 - Learning costs	0.00	216,107.64	0.00	216,107.64
75706 - Learning - ticket costs	0.00	1,796.19	0.00	1,796.19
75707 - Learning - subsistence allowan	0.00	43,022.08	0.00	43,022.08
76125 - Realized Loss	0.00	2,136.44	0.00	2,136.44
76135 - Realized Gain	0.00	-4,996.65	0.00	-4,996.65
77305 - Salaries - IP Staff-TA	0.00	229,491.73	0.00	229,491.73
77306 - Appoint-Tk cost-IP Staff-TA	0.00	53,587.45	0.00	53,587.45
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	26,400.00	0.00	26,400.00
77309 - Appoint-shipment-IP Staff-TA	0.00	12,000.00	0.00	12,000.00
77310 - Post Adjustment - IP Staff-TA	0.00	78,133.12	0.00	78,133.12
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	3,351.93	0.00	3,351.93
77320 - Assg hardship & mob allow-TA	0.00	46,887.64	0.00	46,887.64
77345 - Dep Allowances-IP Staff-TA	0.00	4,017.54	0.00	4,017.54
77350 - Rental Supplements-IP Staff-TA	0.00	1,602.95	0.00	1,602.95
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	8,372.11	0.00	8,372.11
77385 - Contribution to Security	0.00	12,304.98	0.00	12,304.98
77386 - Contribution to ICT_TA	0.00	4,614.36	0.00	4,614.36
77395 - MAIP Premium TA/IP	0.00	615.31	0.00	615.31
77396 - PAYROLL MGT COST RECOVERY	0.00	2,510.82	0.00	2,510.82
77397 - Appendix D TA/IP	0.00	922.85	0.00	922.85
77630 - Dep Exp Owned - ITC	0.00	-10.55	0.00	-10.55
Total for Fund 30000	0.00	4,070,555.52	0.00	4,070,555.52
Fund : 30079 (EUROPEAN COMMISSION)				
71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72205 - Office Machinery	0.00	2,831.64	0.00	2,831.64
72210 - Machinery and Equipment	0.00	214,401.54	0.00	214,401.54
72220 - Furniture	0.00	8,259.46	0.00	8,259.46
72399 - Other Materials and Goods	0.00	724,499.80	0.00	724,499.80
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72415 - Courier Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	370,079.53	0.00	370,079.53
73115 - Moving Expenses	0.00	-0.44	0.00	-0.44
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	92,393.93	0.00	92,393.93
75705 - Learning costs	0.00	-158.24	0.00	-158.24
75707 - Learning - subsistence allowan	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	-2,164.14	0.00	-2,164.14
Total for Fund 30079	0.00	1,410,143.09	0.00	1,410,143.09
Total for Activity ACTIVITY33	0.00	5,480,698.61	0.00	5,480,698.61

Activity : ACTIVITY34 (34 Support with EDR)



Project Id : 00049636 Institutional Strengthening Sup	Period : Jan-Dec (2013)
Output #: 00060672 Support Election Commission	Impl. Partner : 02240 UNDP (Direct Execution)
	Location : Nepal

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	33,950.00	0.00	33,950.00
71310 - Local Consult.-Short Term-Supp	0.00	254.48	0.00	254.48
71405 - Service Contracts-Individuals	0.00	6,625.71	0.00	6,625.71
71410 - MAIP Premium SC	0.00	24.76	0.00	24.76
74210 - Printing and Publications	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	2,859.86	0.00	2,859.86
75705 - Learning costs	0.00	1,994.23	0.00	1,994.23
Total for Fund 30000	0.00	45,709.04	0.00	45,709.04
Total for Activity ACTIVITY34	0.00	45,709.04	0.00	45,709.04
Activity : ACTIVITY35 (35 Support with Ele Security)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	526.38	0.00	526.38
75705 - Learning costs	0.00	7,487.00	0.00	7,487.00
75707 - Learning – subsistence allowan	0.00	32.76	0.00	32.76
76125 - Realized Loss	0.00	0.09	0.00	0.09
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	8,046.23	0.00	8,046.23
Total for Activity ACTIVITY35	0.00	8,046.23	0.00	8,046.23
Activity : ACTIVITY36 (36 Support with Public Outreac)				
Fund : 04000 (Core Programme, UNU Centre)				
74205 - Audio Visual Productions	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	9,900.00	0.00	9,900.00
71305 - Local Consult.-Sht Term-Tech	0.00	4,649.11	0.00	4,649.11
71405 - Service Contracts-Individuals	0.00	9,592.30	0.00	9,592.30
71410 - MAIP Premium SC	0.00	41.44	0.00	41.44
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	192,006.84	0.00	192,006.84
74210 - Printing and Publications	0.00	27,225.73	0.00	27,225.73
74225 - Other Media Costs	0.00	222,782.62	0.00	222,782.62
75105 - Facilities & Admin - Implement	0.00	20,591.23	0.00	20,591.23
75705 - Learning costs	0.00	1,000.00	0.00	1,000.00
76125 - Realized Loss	0.00	136.53	0.00	136.53
76135 - Realized Gain	0.00	-4,040.16	0.00	-4,040.16



Project Id : 00049636 Institutional Strengthening Sup		Period : Jan-Dec (2013)		
Output # : 00060672 Support Election Commission		Impl. Partner : 02240 UNDP (Direct Execution)		
		Location : Nepal		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	483,885.64	0.00	483,885.64
Fund : 30079 (EUROPEAN COMMISSION)				
74225 - Other Media Costs	0.00	130,208.10	0.00	130,208.10
75105 - Facilities & Admin - Implement	0.00	9,114.57	0.00	9,114.57
Total for Fund 30079	0.00	139,322.67	0.00	139,322.67
Total for Activity ACTIVITY36	0.00	623,208.31	0.00	623,208.31
Activity : ACTIVITY37 (37 Support with EEIC)				
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	2,070.95	0.00	2,070.95
72399 - Other Materials and Goods	0.00	14,808.69	0.00	14,808.69
73216 - Construction Cost	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-0.02	0.00	-0.02
Total for Fund 04000	0.00	16,879.62	0.00	16,879.62
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	7,088.79	0.00	7,088.79
71405 - Service Contracts-Individuals	0.00	14,950.30	0.00	14,950.30
71410 - MAIP Premium SC	0.00	65.88	0.00	65.88
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	12,893.66	0.00	12,893.66
72220 - Furniture	0.00	4,679.46	0.00	4,679.46
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72510 - Publications	0.00	4,893.88	0.00	4,893.88
73216 - Construction Cost	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	626.06	0.00	626.06
74205 - Audio Visual Productions	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	3,695.23	0.00	3,695.23
75705 - Learning costs	0.00	7,590.92	0.00	7,590.92
76125 - Realized Loss	0.00	151.93	0.00	151.93
76135 - Realized Gain	0.00	-215.51	0.00	-215.51
Total for Fund 30000	0.00	56,420.60	0.00	56,420.60
Total for Activity ACTIVITY37	0.00	73,300.22	0.00	73,300.22
Activity : ACTIVITY38 (38 Support with Ext Relations)				
Fund : 30000 (PROGRAMME COST SHARING)				



Combined Delivery Report by Activity

Project Id : 00049636 Institutional Strengthening Sup		Period : Jan-Dec (2013)		
Output # : 00060672 Support Election Commission		Impl. Partner : 02240 UNDP (Direct Execution)		
		Location : Nepal		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	1,831.88	0.00	1,831.88
72401 - Prefab structure/other buildin	0.00	57,221.00	0.00	57,221.00
72405 - Acquisition of Communic Equip	0.00	16,029.00	0.00	16,029.00
74225 - Other Media Costs	0.00	252.80	0.00	252.80
75105 - Facilities & Admin - Implement	0.00	5,273.43	0.00	5,273.43
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	-84.74	0.00	-84.74
Total for Fund 30000	0.00	80,523.38	0.00	80,523.38
Total for Activity ACTIVITY38	0.00	80,523.38	0.00	80,523.38
Activity : ACTIVITY39 (39 GSI & Vulnerable Groups)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	1,347.98	0.00	1,347.98
71405 - Service Contracts-Individuals	0.00	18,239.91	0.00	18,239.91
71410 - MAIP Premium SC	0.00	81.05	0.00	81.05
72105 - Svc Co-Construction & Engineer	0.00	0.00	122,330.16	122,330.16
74210 - Printing and Publications	0.00	0.00	666.84	666.84
75105 - Facilities & Admin - Implement	0.00	1,380.79	0.00	1,380.79
75705 - Learning costs	0.00	56.57	0.00	56.57
Total for Fund 30000	0.00	21,106.30	122,997.00	144,103.30
Total for Activity ACTIVITY39	0.00	21,106.30	122,997.00	144,103.30
Activity : ACTIVITY40 (Monitoring & Evaluation)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	577.03	0.00	577.03
71405 - Service Contracts-Individuals	0.00	14,902.08	0.00	14,902.08
71410 - MAIP Premium SC	0.00	65.66	0.00	65.66
71605 - Travel Tickets-International	0.00	1,252.95	0.00	1,252.95
71615 - Daily Subsistence Allow-Intl	0.00	1,015.00	0.00	1,015.00
72105 - Svc Co-Construction & Engineer	0.00	35,577.43	0.00	35,577.43
74225 - Other Media Costs	0.00	309.14	0.00	309.14
75105 - Facilities & Admin - Implement	0.00	1,228.17	0.00	1,228.17
76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	54,927.46	0.00	54,927.46
Total for Activity ACTIVITY40	0.00	54,927.46	0.00	54,927.46
Activity : ACTIVITY9 (9. Programme support)				

UN
DIPUN Development Programme
Report ID: unglcdrbCombined Delivery Report by ActivityPage 11 of 14
Run Time: 20-03-2014 04:03:08

Project Id : 00049636 Institutional Strengthening Sup	Period :	Jan-Dec (2013)		
Output # : 00060672 Support Election Commission	Impl. Partner :	02240 UNDP (Direct Execution)		
	Location :	Nepal		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 04000 (Core Programme, UNU Centre)

71405 - Service Contracts-Individuals	0.00	57,966.84	0.00	57,966.84
71410 - MAIP Premium SC	0.00	105.38	0.00	105.38
71635 - Travel - Other	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72410 - Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
72420 - Land Telephone Charges	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72435 - E-mail-Subscription	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	315.00	0.00	315.00
76125 - Realized Loss	0.00	0.66	0.00	0.66
76135 - Realized Gain	0.00	-55.88	0.00	-55.88

Total for Fund 04000	0.00	58,332.00	0.00	58,332.00
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Fund : 11888 (Country Co-Financing CS)

73125 - Common Services-Premises	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	-66.03	0.00	-66.03
76135 - Realized Gain	0.00	0.00	0.00	0.00

Total for Fund 11888	0.00	-66.03	0.00	-66.03
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Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	245.00	0.00	245.00
71405 - Service Contracts-Individuals	0.00	37,708.06	0.00	37,708.06
71410 - MAIP Premium SC	0.00	287.79	0.00	287.79
71505 - UN Volunteers-Stipend & Allow	0.00	96.53	0.00	96.53
71590 - UNV HQ use only	0.00	9.65	0.00	9.65
71605 - Travel Tickets-International	0.00	258.00	0.00	258.00
71635 - Travel - Other	0.00	85,436.00	0.00	85,436.00
72205 - Office Machinery	0.00	245.00	0.00	245.00
72210 - Machinery and Equipment	0.00	998.50	0.00	998.50
72220 - Furniture	0.00	6,020.98	0.00	6,020.98
72405 - Acquisition of Communic Equip	0.00	2,023.80	0.00	2,023.80
72410 - Acquisition of Audio Visual Eq	0.00	2,414.19	0.00	2,414.19
72420 - Land Telephone Charges	0.00	676.91	0.00	676.91
72425 - Mobile Telephone Charges	0.00	4,111.20	0.00	4,111.20
72435 - E-mail-Subscription	0.00	1,321.83	0.00	1,321.83
72440 - Connectivity Charges	0.00	3,710.41	0.00	3,710.41
72505 - Stationery & other Office Supp	0.00	14,082.24	0.00	14,082.24
72510 - Publications	0.00	1,319.18	0.00	1,319.18
73125 - Common Services-Premises	0.00	5,513.42	0.00	5,513.42
73405 - Rental & Maint-Other Office Eq	0.00	14,826.34	0.00	14,826.34
73406 - Maintenance of Equipment	0.00	156.26	0.00	156.26
73410 - Maint, Oper of Transport Equip	0.00	16,178.52	0.00	16,178.52



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 12 of 14
Run Time: 20-03-2014 04:03:08

Project id : 00049636 Institutional Strengthening Sup	Period :	Jan-Dec (2013)		
Output # : 00060672 Support Election Commission	Impl. Partner :	02240 UNDP (Direct Execution)		
	Location :	Nepal		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74205 - Audio Visual Productions	0.00	946.00	0.00	946.00
74210 - Printing and Publications	0.00	918.65	0.00	918.65
74325 - Contrib.To CO Common Security	0.00	4,813.00	0.00	4,813.00
74510 - Bank Charges	0.00	75.00	0.00	75.00
74525 - Sundry	0.00	12,131.27	0.00	12,131.27
75105 - Facilities & Admin - Implement	0.00	14,455.23	0.00	14,455.23
75705 - Learning costs	0.00	3,973.40	0.00	3,973.40
76125 - Realized Loss	0.00	234.34	0.00	234.34
76135 - Realized Gain	0.00	- 133.05	0.00	- 133.05
Total for Fund 30000	0.00	235,053.65	0.00	235,053.65
Fund : 30079 (EUROPEAN COMMISSION)				
71635 - Travel - Other	0.00	22,226.00	0.00	22,226.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	1,555.82	0.00	1,555.82
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	23,781.82	0.00	23,781.82
Total for Activity ACTIVITY9	0.00	317,101.44	0.00	317,101.44
Total for Output : 00060672	0.00	7,790,640.66	154,137.74	7,944,778.40
Project Total :	0.00	7,790,640.66	154,137.74	7,944,778.40

for Kunden D-Sharma

20 March 2014

Signed By :  Date : _____

Signed By :  **Shoko Noda**
Country Director Date : 21 March 2014



Mark Henderson
Partner
Moore Stephens LLP
22 July 2014



Selection Criteria :

Business Unit : NPL10
Period : Jan-Dec (2013)
Selected Project Id : 00049636
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2013)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
01401 - Human Development Report Ofc	0.00	0.00	0.00	0.00
01701 - OAI/Investigations Section	0.00	0.00	0.00	0.00
04005 - BERA/Intergov & UN Coherence	0.00	0.00	0.00	0.00
04015 - BERA/OC/Central	0.00	0.00	0.00	0.00
04017 - BERA/OC/Multimedia & Web	0.00	0.00	0.00	0.00
06201 - Evaluation Office	0.00	0.00	0.00	0.00
06619 - Governance & Rule of Law Group	0.00	0.00	0.00	0.00
09201 - BDP/HIV-AIDS	0.00	0.00	0.00	0.00
09601 - Gender	0.00	0.00	0.00	0.00
09701 - BDP/Poverty Reduction Group	0.00	0.00	0.00	0.00
42201 - Nepal - Central	0.00	7,790,640.66	154,137.74	7,944,778.40



Funds Utilization

Selection Criteria :

Business Unit : NPL10
Period : Jan-Dec (2013)
Selected Project Id : 00049636
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00049636 Institutional Strengthening Sup

Period : As Of Dec31,2013

Output #	00060672	Impl. Partner :02240 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		158,226.90
	Inventory		7,281.13
	Prepayments		27,678.15
	Commitments		761,795.31

Annex 2: Statement of Assets and Equipment

Statement of Assets and Equipment
as at 31 December 2013



undp Country Office:	
Project title: Project title: Electoral Support Project : "Institutional Strengthening and Professional Development Support for the Election Commission of Nepal"	
Award ID:	00049636
Project ID:	00060672
Period covered from inception of project: (01/January/2012) to 31 December 2013	

attractive items

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/Entity	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	REMARKS
13-100	27-Nov-12	Desk top Computer, Lenovo AR3	00060672	04000	Good		ESP Office		702.17	PBKH 192	
13-101	27-Nov-12	Desk top Computer, Lenovo AR3	00060672	04000	Good		ESP Office		702.17	PBKH 357	
13-102	27-Nov-12	Desk top Computer, Lenovo AR3	00060672	04000	Good		ESP Office		702.17	PBKH 179	
13-103	27-Nov-12	Desk top Computer, Lenovo AR3	00060672	04000	Good		ESP Office		702.17	PBKH 171	
13-104	27-Nov-12	Desk top Computer, Lenovo AR3	00060672	04000	Good		ESP Office		702.15	PBKH 348	
13-107	24-Dec-12	Dell 1355 CN Multifunctional Color laser Printer	00060672	30000	Good		ESP Office		875.00	Service Tag : D8KMKT1	
13-114	24-Dec-12	Dell 1355 CN Multifunctional Color laser Printer	00060672	30000	Good		ESP Office		875.00	Service Tag : G8KMKT1	
13-120	31-Dec-12	A Scanners Wacom Intuos Tabl	00060672	04000	Good		ESP Office		625.71	2JCH000439	
13-122	31-Dec-12	A Scanners Wacom Intuos Tabl	00060672	04000	Good		ESP Office		625.71	2JCH000436	
13-128	19-Feb-13	Satellite Recivers, IsatPhone	00060672	04000	Good		ESP Office		787.63	IMEI : 353032040595874	
13-129	19-Feb-13	Satellite Recivers, IsatPhone	00060672	04000	Good		ESP Office		787.63	IMEI : 353032040596047	
13-161	5-Jul-13	4 way wall mount type Indoor and Outdoor units with drain pump (1 TR), Mitsubishi, MSZ-HC 35 VA	00060672	30000	Good		ESP Office		867.65	S.No. "2017045"	
13-168	10-Nov-13	IMEI Numbers 353032041420254, Inmarsat 870776311485	00060672	30000	Good		Nepalgunj		850.00	A Satellite receivers ISAT	
13-169	10-Nov-13	IMEI Numbers 353032041422045, Inmarsat 870776311484	00060672	30000	Good		Pokhara		850.00	A Satellite receivers ISAT	
13-170	10-Nov-13	IMEI Numbers 353032041421419, Inmarsat 870776311483	00060672	30000	Good		Kathmandu		850.00	A Satellite receivers ISAT	
13-171	10-Nov-13	IMEI Numbers 353032041421450, Inmarsat 870776311482	00060672	30000	Good		Dhangadi		850.00	A Satellite receivers ISAT	
13-172	10-Nov-13	IMEI Numbers 353032041421955, Inmarsat 870776311487	00060672	30000	Good		Biratnagar		850.00	A Satellite receivers ISAT	
Total									13,205.16		

Signed by:

Name: Andres Del Castillo,

Title: CTA/Project Manager, ESP

Date:

Andres Del Castillo
20 March 2014

Signed by:

Name: Shoko Noda

Title: Country Director, UNDP Nepal

Date:

Shoko Noda
21 March 2014

Certified by: signature

Name:

Title: Senior Partner

Name of the Audit Firm:

Mark Henderson
Mark Henderson
Partner
Moore Stephens LLP
22 July 2014

Statement of Assets and Equipment
as at 31 December 2013



undp Country Office:	
Project title: Project title: Electoral Support Project : "Institutional Strengthening and Professional Development Support for the Election Commission of Nepal"	
Award ID:	00049836
Project ID:	00060672
Period covered from inception of project: (01/January/2012) to 31 December 2013	

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

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/entity	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	REMARKS
0249	19-Jun-12	Dell Latitude E6320 Notebook (Intel core i5, processor @ 2.5 Ghz, 4 GB RAM, 500 GB HDD, DVD/RW drive wireless & Bluetooth webcam bay 13.3 Display) (Service Tag No. 3IVY9S1 (920125036) Including 1. 24" Dell Monitor 2. Extra 9 cell battery (S.N KR-OUJ499-71766-22T-CICJ) 3. Dell Eseries flat panel monitor stand 4. Keyboard 5. Dell E port Docking Station (S.N. CN05573C-12961-218-01BC)- Dell	00060672	30000	Good		ESP Office		2,077.74	Dell Latitude Notebook (Service Tag No. 3IVY9S1 (920125036)	
13-105	18-Dec-12	Desktop Computer - Dell Precision T3600 with two monitor (24 "),	00060672	11888	Good		ESP Office		3,350.31	Service Tag : 6WM3G2S	
13-106	24-Dec-12	Dell Latitude E6330 Notebook(Docking Station with accessories)	00060672	30000	Good		ESP Office		2,260.00	FSN29W1	
13-108	18-Dec-12	A Desktop computers IMAC 27, Imac A1312	00060672	11888	Good		ESP Office		2,223.68	C02HG0SPDHJP	
13-109	18-Dec-12	A Projectors Dell 610 HD Mult, Dell 1610hd	00060672	11888	Good		ESP Office		1,250.71	Service Tag 9N3J1S1	
13-110	24-Dec-12	Dell Latitude E6330 Notebook(Docking Station with accessories)	00060672	30000	Good		ESP Office		2,260.00	G1929W1	
13-111	24-Dec-12	Dell Latitude E6330 Notebook(Docking Station with accessories)	00060672	30000	Good		ESP Office		2,260.00	8VN29W1	
13-112	24-Dec-12	Dell Latitude E6330 Notebook(Docking Station with accessories)	00060672	30000	Good		ESP Office		2,260.00	8SN29W1	
13-113	24-Dec-12	Dell Latitude E6330 Notebook(Docking Station with accessories)	00060672	30000	Good		ESP Office		2,260.00	G6P29W1	

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/Entity	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	REMARKS
13-115	24-Dec-12	Dell Latitude E6330 Notebook(Docking Station with accessories)	00060672	30000	Good		ESP Office		2,260.00	CSN29W1	
13-116	31-Dec-12	Dell Latitude E6330 Notebook(Docking Station with accessories)	00060672	04000	Good		ESP Office		1,977.25	9XLQ9W1	
13-117	31-Dec-12	Dell Latitude E6330 Notebook(Docking Station with accessories)	00060672	04000	Good		ESP Office		1,977.25	BTLQ9W1	
13-118	31-Dec-12	Dell Latitude E6330 Notebook(Docking Station with accessories)	00060672	04000	Good		KSK Building		1,977.25	DONQ9W1	
13-119	31-Dec-12	Dell Latitude E6330 Notebook(Docking Station with accessories)	00060672	04000	Good		KSK Building		1,977.24	78PQ911	
13-121	1-Feb-13	Nikon SLR-D 7000 Camera with 18-55 mm Lens	00060672	04000	Good		ESP Office		1,376.90	8188790	
13-123	21-Feb-13	HP Finisher Laserjet multifunction C8088B	00060672	30000	Good		ESP Office		2,641.00	JPBMB10299	
13-124	5-Feb-13	Sharp Digital Copier AR-5520N with RP-10	00060672	04000	Good		ESP Office		2,508.75	13061915	
13-125	21-Feb-13	HP Scanjet Scanner, FCLSD0901	00060672	30000	Good		ESP Office		2,250.00	SG29C0123H	
13-126	14-May-13	Panasonic KX-TDA100D Hybrid IP-PBX Telephone System	00060672	30000	Good		ESP Office		1,590.31	(01) 07896067294086 (Telephone) 3ABCC011319 (System box)	
13-127	21-Feb-13	HP multifunction Printer Laserjet M9050 Print/Copy/Scan, C8531A	00060672	30000	Good		ESP Office		6,433.00	JPCVDDNO85	
13-153	12-Jun-13	Discover Motorcycle ,Discover 125	00060672	30000	Good		Dhangadi Regional Office		1,476.59	Chassis No.MD2DSJZZUWD 15637/66-1-1865	
13-154	12-Jun-13	Discover Motorcycle ,Discover 125	00060672	30000	Good		Nepalgunj Regional Office		1,476.59	Chassis No.MD2DSJZZVWA 02609/66-1-1866	
13-155	12-Jun-13	Discover Motorcycle ,Discover 125	00060672	30000	Good		Biratnagar Regional Office		1,476.59	Chassis No. MD2A15BZ1CWF 34147/66-1-1867	
13-156	12-Jun-13	Discover Motorcycle ,Discover 125	00060672	30000	Good		Kathmandu Regional Office		1,476.59	Chassis No.MD2DSZZUWM 16293/66-1-1868	
13-157	12-Jun-13	Discover Motorcycle ,Discover 125	00060672	30000	Good		Pokhara Regional Office		1,476.59	Chassis No. MD2A15BZ6CWE 23769/66-1-1869	
13-158	5-Jul-13	4 way wall mount type Indoor and Outdoor units with drain pump (1.5 TR)	00060672	30000	Good		ESP Office		1,258.40	S.No. 2017722	
13-159	5-Jul-13	4 way wall mount type Indoor and Outdoor units with drain pump (1.5 TR), Mitsubishi, MSZ-GE 50 VA	00060672	30000	Good		ESP Office		1,258.40	S.No. 2017771	
13-160	5-Jul-13	4 way wall mount type Indoor and Outdoor units with drain pump (1.5 TR), Mitsubishi, MSZ-GE 50 VA	00060672	30000	Good		ESP Office		1,258.40	S.No. "2017788"	

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/entity	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	REMARKS
13-162	15-Nov-13	Vehicles with diesel engine of Cylinder 1500-2500 cc VLX 2.2 Hawk 4WD 7 seater, Mahindra Scorpio Jeep	00060672	30000	Good		ESP Office		15,950.00	Chassis No. MA1TA4MWND2H31471/66-1-3604	
13-163	15-Nov-13	Vehicles with diesel engine of Cylinder 1500-2500 cc VLX 2.2 Hawk 4WD 7 seater, Mahindra Scorpio Jeep	00060672	30000	Good		ESP Office		15,950.00	Chassis No. MA1TA4MWND2H31478/66-1-1478	
13-164	15-Nov-13	Vehicles with diesel engine of Cylinder 1500-2500 cc VLX 2.2 Hawk 4WD 7 seater, Mahindra Scorpio Jeep	00060672	30000	Good		Pokhara Regional Office		15,950.00	Chassis No. MA1TA4MWND2H31486/66-1-1749	
13-165	15-Nov-13	Vehicles with diesel engine of Cylinder 1500-2500 cc VLX 2.2 Hawk 4WD 7 seater, Mahindra Scorpio Jeep	00060672	30000	Good		Birainagar Regional Office		15,950.00	Chassis No. MA1TA4MWND2H31639/66-1-1750	
13-166	15-Nov-13	Vehicles with diesel engine of Cylinder 1500-2500 cc VLX 2.2 Hawk 4WD 7 seater, Mahindra Scorpio Jeep	00060672	30000	Good		Nepalgunj Regional Office		15,950.00	Chassis No. MA1TA4MWND2H31645/66-1-1751	
13-167	15-Nov-13	Vehicles with diesel engine of Cylinder 1500-2500 cc VLX 2.2 Hawk 4WD 7 seater, Mahindra Scorpio Jeep	00060672	30000	Good		Dhangadi Regional Office		15,950.00	Chassis No. MA1TA4MWND2H31689/66-1-1752	
Total									164,029.52		

Signed by:

Name: Andres Del Castillo,
Title: CTA/Project Manager, ESP
Date:

for

Andres Del Castillo
20 March 2014

Signed by:

Name: Shoko Noda
Title: Country Director, UNDP Nepal
Date:

Shoko Noda
21 March 2014

Certified by: signature

Name:
Title: Senior Partner
Name of the Audit Firm.

Mark Henderson

Mark Henderson
Partner
Moore Stephens LLP
22 July 2014

Annex 3: 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. |

Annex 4: Finding n°: 2 Listing of recoverable VAT

Voucher No.	Description	Date	Amount Claimed \$	Amount Claimed NPR	VAT amount NPR	VAT amount \$
NPL10-00121337-1-1-ACCR-DST	FURNITURE	01/12/13	1,030	100,902	11,608	118
NPL10-00122201-1-1-ACCR-DST	(ADDITIONAL WORK (JEOC)	12/12/13	1,855	185,750	21,369	213
NPL10-00122271-1-1-ACCR-DST	OFFICE ROOM FURNISHING	12/12/13	1,934	193,723	22,286	223
NPL10-00122273-1-1-ACCR-DST	MACHINERY AND EQUIPMENT	12/12/13	999	100,000	11,504	115
NPL10-00122280-1-1-ACCR-DST	STATIONERY OTHER OFFICE SUPP	12/12/13	2,217	222,045	25,545	255
NPL10-00121042-1-1-ACCR-DST	OFFICE MACHINERY	22/11/13	2,291	224,500	25,827	264
NPL10-00120928-1-1-ACCR-DST	SUNDRY	01/12/13	654	64,059	7,370	75
NPL10-00119739-1-1-ACCR-DST	FURNITURE AND FURNISHING	09/10/13	2,541	252,725	29,074	292
NPL10-00119602-1-1-ACCR-DST	PAYM FOR FURNIT INTERIO	07/10/13	2,457	244,363	28,113	283
NPL10-00119581-1-1-ACCR-DST	FURNITURES OF OFFICE	06/10/13	1,015	100,902	11,608	117
NPL10-00119571-1-1-ACCR-DST	PRINTING AND PUBLICATIONS	06/10/13	2,369	235,605	27,105	273
NPL10-00119570-1-1-ACCR-DST	PRINTING MANUAL FOR TRAINING	06/10/13	2,583	256,849	29,549	297
NPL10-00119569-1-1-ACCR-DST	PRINTING MANNUAL FOR TRAINING	06/10/13	2,437	242,385	27,885	280
NPL10-00119227-1-1-ACCR-DST	PAYM FOR BAGS	29/09/13	2,265	232,870	26,790	261
NPL10-00117814-1-1-ACCR-DST	PRINTING AND PUBLICATIONS	19/08/13	2,119	200,959	23,119	244
NPL10-00118815-1-1-ACCR-DST	PAYM FOR FLIP CHART FOR VE	19/09/13	2,493	256,256	29,481	287
NPL10-00119528-1-1-ACCR-DST	ALUMINIUM WORK OF OFFICE	04/10/13	2,017	200,593	23,077	232
NPL10-00120811-1-1-ACCR-DST	SECURITY EVACUATION (LNO)	15/11/13	2,652	259,900	29,900	305
NPL10-00118010-1-1-ACCR-DST	LEARNING COSTS	26/08/13	1,791	169,842	19,538	206
NPL10-00117849-1-1-ACCR-DST	AUDIO VISUAL PRODUCTIONS	20/08/13	1,668	158,200	18,200	192
NPL10-00117848-1-1-ACCR-DST	AUDIO VISUAL PRODUCTIONS	20/08/13	1,792	170,000	22,100	233
NPL10-00117823-1-1-ACCR-DST	AUDIO VISUAL PRODUCTIONS	19/08/13	2,369	224,668	25,847	273
NPL10-00115997-1-1-ACCR-DST	PUBLICATIONS	26/06/13	2,414	214,135	24,635	278
NPL10-00115295-1-1-ACCR-DST	AUDIO VISUAL PRODUCTIONS	31/05/13	1,956	169,500	19,500	225
NPL10-00114889-1-1-ACCR-DST	AUDIO VISUAL PRODUCTIONS	20/05/13	1,956	169,500	19,500	225
NPL10-00114785-1-1-ACCR-DST	AUDIO VISUAL PRODUCTIONS	16/05/13	1,956	169,500	19,500	225
NPL10-00113190-1-1-ACCR-DST	LEARNING COSTS	04/04/13	2,497	215,830	24,830	287
NPL10-00113040-1-1-ACCR-DST	ACQUISITION OF AUDIO VISUAL EQ	31/03/13	2,414	209,310	24,080	278
NPL10-00113240-1-1-ACCR-DST	RENTAL MAINT-OTHER OFFICE EQ	04/04/13	2,293	198,246	22,807	264
NPL10-00113122-1-1-ACCR-DST	INFORM TECHNOLOGY SUPPLIES	04/04/13	1,499	129,950	14,950	172
NPL10-00122831-1-2-ACCR-DST	OFFICE MACHINERY	23/12/13	559	56,000	6,442	64
				TOTAL		7,055