

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



*Empowered lives.  
Resilient nations.*

**AUDIT**  
  
**OF**  
  
**UNDP MYANMAR**

**Improved Livelihoods & Social Cohesion**  
**(Directly Implemented Project No. 74124, Output No. 86669)**

**Report No. 1470**  
**Issue Date: 14 September 2015**

**Report on the Audit of UNDP Myanmar  
Improved Livelihoods & Social Cohesion, Project No. 74124, Output No. 86669  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), conducted from 13 to 24 August 2015 an audit of Improved Livelihoods & Social Cohesion (Project No. 74124, Output No. 86669) (the Project), which is directly implemented and managed by the UNDP Country Office in Myanmar (the Office). The last audit of the project was conducted by OAI in 2014 and covered project expenditure 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 2014 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2014 as well as Statement of Assets as of 31 December 2014. 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). The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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
6,400	Unqualified	149	Unqualified

\*Expenditure recorded in the Combined Delivery Report was \$7.5 million. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$1.1 million).

**Key recommendations:** Total = 2, high priority = 1

The audit raised two recommendations that aim to ensure compliance with legislative mandates, regulations and rules, policies and procedures.

The medium priority recommendation aims to address weaknesses in project monitoring of micro capital grants.

<sup>1</sup> 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.

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

Weaknesses in the evaluation for proposals for micro capital grants (Issue 1)

There were weaknesses in the evaluation of proposals received for micro capital grants, such as proposals received that did not meet the selection criteria, and lack of a minimum eligibility score.

Recommendation: The review of proposals should include a documented assessment of compliance with the terms of the call for proposals, consequences of non-compliance should be standardized, evaluation criteria and a minimum score should be established, and all procedures should be standardized and documented so that all implementing partners are treated equally and the evaluation process is transparent.

**Implementation status of previous OAI audit recommendations:** Report No. 1391, 15 August 2014.

Total recommendations: 6

Implemented: 3

In progress: 3

The three pending recommendations pertain to lack of supporting documentation for payments, recognition of micro capital grant expenditure prior to payments (corporate recommendation), and weaknesses in the evaluation procedures for call for proposals. Implementation of all three recommendations is in progress.

**Management comments and action plan**

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



Helge S. Ostveiten  
Director  
Office of Audit and Investigations

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

**4 September 2015**

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

**IMPROVED LIVELIHOODS & SOCIAL COHESION**

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Project name:	Improved Livelihoods & Social Cohesion
UNDP Country Office:	Myanmar
Atlas Project number:	00074124
Atlas Output number:	00086669
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2014

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## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Improved Livelihoods & Social Cohesion (Project ID 00074124 and Output no. 00086669) (the project), directly implemented by UNDP Myanmar for the year ended 31 December 2014. 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 two audit findings with no financial impact as summarised below:

No.	Description	Priority rating	Amount \$
1	Weaknesses in the evaluation procedures for call for proposals for micro grants	High	-
2	Weaknesses in project monitoring of micro grants	Medium	-
<b>Total</b>			-



Mark Henderson  
Partner

Moore Stephens LLP  
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4 September 2015

## 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 2014 and the funds utilization as at 31 December 2014 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 2014..
- 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 2014.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2014. 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

#### Improved Livelihood & Social Cohesion Project

#### Statement of Expenditure

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 7,515,549 of the UNDP project 00074124 'Improved Livelihood & Social Cohesion' for the period from 1 January to 31 December 2014. The CDR expenditure totalling \$ 1,150,773, comprised of expenditure not processed or approved by UNDP Country Office Myanmar was not within the scope of our audit.

Management is responsible for the preparation of the CDR and Funds Utilization statement for the 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 and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 6,364,776 incurred by the project 00074124 'Improved Livelihood & Social Cohesion' for the period 1 January to 31 December 2014 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.



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4 September 2015



## Independent Auditor's Report to UNDP

### Improved Livelihood & Social Cohesion Project

### Statement of Fixed Assets

We have audited the accompanying Statement of Fixed Assets ('the statement') of the UNDP project 00074124 'Improved Livelihood & Social Cohesion' as at 31 December 2014.

Management is responsible for the preparation of the statement for Improved Livelihood & Social Cohesion 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 Improved Livelihood & Social Cohesion amounting to \$ 148,516.10 as at 31 December 2014 in accordance with UNDP accounting policies.



Mark Henderson  
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4 September 2015

Independent Auditor's Report to UNDP  
Improved Livelihood & Social Cohesion Project  
Statement of Cash Position

We noted that the UNDP project 00074124 'Improved Livelihood & Social Cohesion' did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.



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4 September 2015

## MANAGEMENT LETTER

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

<b>Finding n°: 1</b>	<b>Title:</b> Weaknesses in the evaluation procedures for call for proposals for micro grants
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### Observation:

In order to implement the project activities set out in the project work plan, implementing partners (IPs) were required, who would receive micro grants of a maximum of \$ 150,000 in order to implement the activities in the various states. A Call for Proposals (CfP) was made by UNDP for the micro grants and, in response, a number of proposals were received from prospective IPs.

In Shan state, nine proposals were received and six were accepted by UNDP. In Shan state we noted the following cases of non-compliance:

- The number of pages in the proposal was not to exceed six but all proposals reviewed were noted to be in excess of six pages;
- None of the proposals reviewed had been signed by the prospective IP, therefore there was a lack of evidence that the proposals were the final authorised versions;
- Authorisation to operate in the targeted state was required to be attached to the proposals but this was not attached in all cases;
- Legal evidence of registration of IPs was required to be attached to the proposals but in no cases was provided.

A panel of four officials reviewed all proposals and six of them (three highest scoring in Southern Shan and all three in Northern Shan) were accepted (with a maximum value of \$ 150,000), with scores ranging from 68 to 81 out of 100. We noted a weakness in the evaluation of the proposals as a minimum score was not established below which an IP's proposal would not be eligible for selection.

The scores awarded did not immediately suggest that any of the proposals were not suitable for acceptance. However, we noted that three IPs were required in both Southern and Northern Shan in order to cover all 40 villages earmarked for project assistance and that only three proposals were received for Northern Shan and all were accepted.

There are serious potential consequences to the issues set out above such as:

- Implementing partners may be selected who do not have the capability or legal authority to carry out the grant activities;
- Implementing partners may not be treated equally or fairly or the evaluation process may be seen to be non-transparent leaving UNDP open to disputes or legal claims.

We believe that the above weaknesses occurred as the CfP review process was carried out very quickly with a view to getting activity implementation started as quickly as possible.

**Priority:** High

### Recommendations:

We recommend :

- The review of proposals by UNDP should include a documented assessment of compliance with the terms of the Call for Proposals;
- Consequences of non-compliance should be standardised: non-compliance with a fundamental requirement should result in the rejection of a proposal; non-compliance with a less critical requirement should result in a clarification request to the implementing partner to resolve the

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issue;

- The evaluation criteria should be established for specific marks to be awarded under each of the assessment criteria. A minimum score should be discussed and established under which a proposal cannot be accepted; and
- All procedures should be standardised and documented so that all implementing partners are treated equally and the evaluation process is transparent.

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**Management comments:**

The audit has reviewed the call for proposals undertaken and granted in 2013, and therefore, in effect, audited a different sample of the same process audited in 2014. The recommendations made then, and now, are well noted. The Output only issued 1 call for MCGA actions in 2014, which did not result in a grant. However, the Call already took on board the recommendations from the last audit, including stronger technical criteria for proposal evaluation. The recommendations are well-noted.

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**Further auditor comments:**

Whilst the call for proposal process took place in 2013, expenditure was incurred in 2014 and as such we considered it valid to look at this process, especially as recommendations for improvement has been made in the 2013 audit report on this project. Unfortunately, these recommendations were made after the call for proposal process detailed above took place.

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<b>Finding n°: 2</b>	<b>Title:</b> Weaknesses in project monitoring
<p><b>Observation:</b></p> <p>UNDP Myanmar Country Office Field Implementation Unit (FIU), which has now been dissolved, created a monitoring and evaluation (M&amp;E) plan for Pillar I Output 5. This plan states that Implementing Partners must submit monthly and quarterly reports, within five days of the period end. The UNDP Area Office must submit its own monthly and quarterly report to FIU within ten days of the period end.</p> <p>We noted the following weaknesses in the monitoring process in Shan state:</p> <ul style="list-style-type: none"> <li>• IPs were to submit forms detailing participant lists and register summaries of training sessions, meetings and workshops (Forms C1 and C2). We noted instances of these forms not being signed by participants and otherwise being only partially completed;</li> <li>• The quality of monthly reports varied between IPs. Some were comprehensive whilst others were brief, in some cases to the extent that they consisted of a small number of partially complete forms rather than a report;</li> <li>• Not all of the monthly or quarterly reports submitted by IPs were dated so it was not possible to check whether reports were submitted within five days after the end of the relevant month or quarter as required; and</li> <li>• The IP reports did not show any sign of review/approval by UNDP staff.</li> </ul> <p>The monitoring reports of the IPs are important tools for the UNDP Area Office in assessing progress of activity implementation, and the reports of UNDP Area Office are important tools for the CO for the same reason. The usefulness of the monitoring reports is reduced by the issues noted above, particularly as we did not see evidence of the weaknesses in the IP monitoring reports being noted by UNDP Area Office or communicated to the IPs.</p>	
<p><b>Priority:</b> Medium</p>	
<p><b>Recommendations:</b></p> <p>We recommend that the review of IP monitoring reports by UNDP Area Offices and the FIU should include a documented assessment of compliance with the terms of the M&amp;E plan. Where areas of non-compliance are noted, the potential effect of non-compliance should be considered and a decision on any further action should be documented by UNDP. Areas of non-compliance should be notified to IPs.</p>	
<p><b>Management comments:</b></p> <p>Recommendations are well-noted. While no further MCGA calls were issued resulting in a grant agreement, the Output programme has adopted a standard reporting template for partner reporting.</p>	



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4 September 2015

## Annexes

### Annex 1: Combined Delivery Report



UN Development Programme  
Report ID: unglcdrp

#### Combined Delivery Report By Project

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#### Selection Criteria :

Business Unit : MMR10  
Period : Jan-Dec (2014)  
Selected Project Id : 00074124  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00086669

Project Id : 00074124 Livelihood Support & Social Co		Period : Jan-Dec (2014)		
Output # : 00086669 Livelihood & Social Cohesion		Impl. Partner : 02198 United Nations Development P		
		Location : UNDP-Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 42004 (Myanmar - Dem. Governance)

Fund : 04000 (Core Programme, UNU Centre)

72425 - Mobile Telephone Charges	0.00	- 6.85	0.00	- 6.85
Total for Fund 04000	0.00	- 6.85	0.00	- 6.85

Total for Dept : 42004 0.00 - 6.85 0.00 - 6.85

Dept: 42005 (Myanmar - Energy & Environmnt)

Fund : 04000 (Core Programme, UNU Centre)

71405 - Service Contracts-Individuals	0.00	- 41.73	0.00	- 41.73
Total for Fund 04000	0.00	- 41.73	0.00	- 41.73

Total for Dept : 42005 0.00 - 41.73 0.00 - 41.73

Dept: 42008 (Myanmar - Poverty Reduction)

Fund : 04000 (Core Programme, UNU Centre)

33001 - Change(s) in accounting policy	0.00	32,564.22	0.00	32,564.22
61105 - Salaries - NP Staff	0.00	35,623.95	0.00	35,623.95
61205 - Salaries - GS Staff	0.00	12,219.54	0.00	12,219.54
61305 - Salaries - IP Staff	0.00	39,634.13	0.00	39,634.13
61310 - Post Adjustment - IP Staff	0.00	19,632.91	0.00	19,632.91
62105 - Dependency Allowance-NP Staff	0.00	402.40	0.00	402.40
62110 - Contrib Joint Staff Pension-NP	0.00	6,948.86	0.00	6,948.86
62115 - Contrib to Med,SocIns-NP Staff	0.00	1,648.79	0.00	1,648.79
62140 - Annual Leave Expense - NO	0.00	- 2,645.39	0.00	- 2,645.39
62205 - Dependency Allow - GS Staff	0.00	222.89	0.00	222.89
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	2,383.57	0.00	2,383.57
62215 - Contrib. to Medical, social In	0.00	656.29	0.00	656.29
62240 - Annual Leave Expense - GS	0.00	1,187.50	0.00	1,187.50
62305 - Dependency Allowances-IP Staff	0.00	504.66	0.00	504.66
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	12,501.60	0.00	12,501.60
62315 - Contrib. to medical, social in	0.00	471.13	0.00	471.13
62320 - Mobility, Hardship, Non-remova	0.00	8,798.03	0.00	8,798.03
62330 - Rental Supplements - IP Staff	0.00	910.95	0.00	910.95
62340 - Annual Leave Expense - IP	0.00	- 6,318.43	0.00	- 6,318.43
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,725.00	0.00	2,725.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	925.02	0.00	925.02
63360 - Medical Exams(incl Pre-empl)	0.00	1,116.00	0.00	1,116.00

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UN Development Programme  
Report ID: unglodrp

**Combined Delivery Report By Project**

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Project Id : 00074124 Livelihood Support & Social Co		Period : Jan-Dec (2014)		
Output # : 00086669 Livelihood & Social Cohesion		Impl. Partner : 02198 United Nations Development P		
		Location : UNDP-Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63530 - Contribution to EOS Benefits	0.00	4,016.56	0.00	4,016.56
63535 - Contribution to Security	0.00	5,120.28	0.00	5,120.28
63540 - Contribution to Training	0.00	711.20	0.00	711.20
63545 - Contribution to ICT	0.00	1,606.68	0.00	1,606.68
63550 - Contributions to MAIP	0.00	535.51	0.00	535.51
63555 - Contribution to UN JFA	0.00	2,463.53	0.00	2,463.53
63560 - Contributions to Appendix D	0.00	321.37	0.00	321.37
65115 - Contributions to ASHI Reserve	0.00	8,569.00	0.00	8,569.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,141.75	0.00	1,141.75
71205 - Intl Consultants-Sht Term-Tech	0.00	125,906.00	0.00	125,906.00
71305 - Local Consult.-Sht Term-Tech	0.00	28,708.94	0.00	28,708.94
71405 - Service Contracts-Individuals	0.00	194,484.50	0.00	194,484.50
71410 - MAIP Premium SC	0.00	810.32	0.00	810.32
71415 - Contribution to Security SC	0.00	14,726.26	0.00	14,726.26
71420 - Payroll Mgt Cost Recovery SC	0.00	28.60	0.00	28.60
71505 - UN Volunteers-Stipend & Allow	0.00	81,478.27	0.00	81,478.27
71510 - UNV Settling-In-Grant	0.00	4,538.16	0.00	4,538.16
71520 - UNV-Language Allowance	0.00	1,580.63	0.00	1,580.63
71530 - UNV-Rest and Recuperation	0.00	199.00	0.00	199.00
71535 - UNV-Medical Insurance	0.00	6,467.81	0.00	6,467.81
71540 - UNV-Global Charges	0.00	5,129.17	0.00	5,129.17
71541 - UNVs-Contribution to security	0.00	2,565.31	0.00	2,565.31
71545 - UNV-Home Leave Travel & Allowa	0.00	505.82	0.00	505.82
71550 - UNV-Resettlement Allowance	0.00	4,741.94	0.00	4,741.94
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	12,600.00	0.00	12,600.00
71590 - UNV Development Effectiveness	0.00	-1,754.42	0.00	-1,754.42
71605 - Travel Tickets-International	0.00	572.52	0.00	572.52
71610 - Travel Tickets-Local	0.00	7,255.22	0.00	7,255.22
71615 - Daily Subsistence Allow-Intl	0.00	225.94	0.00	225.94
71620 - Daily Subsistence Allow-Local	0.00	75,365.00	0.00	75,365.00
71635 - Travel - Other	0.00	22,452.16	0.00	22,452.16
72105 - Svc Co-Construction & Engineer	0.00	26,623.39	0.00	26,623.39
72145 - Svc Co-Training and Educ Serv	0.00	13.52	0.00	13.52
72220 - Furniture	0.00	432.99	0.00	432.99
72311 - Fuel, petroleum and other oils	0.00	6,505.87	0.00	6,505.87
72330 - Medical Products	0.00	5.32	0.00	5.32
72402 - Building Maintenance	0.00	4,339.63	0.00	4,339.63
72405 - Acquisition of Communic Equip	0.00	2,740.00	0.00	2,740.00
72415 - Courier Charges	0.00	2,214.34	0.00	2,214.34
72420 - Land Telephone Charges	0.00	4,095.76	0.00	4,095.76
72425 - Mobile Telephone Charges	0.00	5,327.87	0.00	5,327.87
72430 - Postage and Pouch	0.00	829.44	0.00	829.44
72440 - Connectivity Charges	0.00	10,606.09	0.00	10,606.09
72445 - Common Services-Communications	0.00	28,567.00	0.00	28,567.00
72505 - Stationery & other Office Supp	0.00	21,801.24	0.00	21,801.24
72615 - Micro Capital Grants-Other	0.00	28,866.00	0.00	28,866.00
72620 - Joint Programming Expenditure	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	1,348.18	0.00	1,348.18
72805 - Acquis of Computer Hardware	0.00	87.50	0.00	87.50
73104 - Leased Building	0.00	22,184.43	0.00	22,184.43
73105 - Rent	0.00	3,471.06	0.00	3,471.06
73110 - Custodial & Cleaning Services	0.00	103.06	0.00	103.06
73115 - Moving Expenses	0.00	3,519.44	0.00	3,519.44
73120 - Utilities	0.00	1,371.70	0.00	1,371.70

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UNDP UN Development Programme  
Report ID: unglcdrp

### Combined Delivery Report By Project

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Project Id : 00074124 Livelihood Support & Social Co		Period : Jan-Dec (2014)		
Output # : 00086669 Livelihood & Social Cohesion		Impl. Partner : 02198 United Nations Development P		
		Location : UNDP-Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73125 - Common Services-Premises	0.00	31,836.48	0.00	31,836.48
73216 - Construction Cost	0.00	443.22	0.00	443.22
73405 - Rental & Maint-Other Office Eq	0.00	8,696.86	0.00	8,696.86
73406 - Maintenance of Equipment	0.00	21.36	0.00	21.36
73410 - Maint, Oper of Transport Equip	0.00	16,260.28	0.00	16,260.28
73505 - Reimb to UNDP for Supp Svcs	0.00	298.68	0.00	298.68
74220 - Translation Costs	0.00	581.30	0.00	581.30
74505 - Insurance	0.00	10.54	0.00	10.54
74510 - Bank Charges	0.00	565.06	0.00	565.06
74525 - Sundry	0.00	39,270.82	0.00	39,270.82
74599 - UNDP cost recovery chrgs-Bills	0.00	892.38	0.00	892.38
74725 - Other L.T.S.H.	0.00	937.58	0.00	937.58
75705 - Learning costs	0.00	9,658.36	0.00	9,658.36
75706 - Learning - ticket costs	0.00	0.00	0.00	0.00
75710 - Participation of counterparts	0.00	2,649.35	0.00	2,649.35
76110 - Foreign Exch Translation Loss	0.00	834.42	0.00	834.42
76120 - Unrealized Loss	0.00	67.60	0.00	67.60
76125 - Realized Loss	0.00	946.63	0.00	946.63
76135 - Realized Gain	0.00	- 698.82	0.00	- 698.82
77305 - Salaries - IP Staff-TA	0.00	16,943.40	0.00	16,943.40
77310 - Post Adjustment - IP Staff-TA	0.00	8,396.76	0.00	8,396.76
77315 - Contrib-Med,Soclns-IP Staff-TA	0.00	179.48	0.00	179.48
77320 - Assg hardship & mob allow-TA	0.00	1,438.75	0.00	1,438.75
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 2,396.06	0.00	- 2,396.06
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	5,356.79	0.00	5,356.79
77385 - Contribution to Security	0.00	1,140.31	0.00	1,140.31
77386 - Contribution to ICT_TA	0.00	380.10	0.00	380.10
77395 - MAIP Premium TA/IP	0.00	126.70	0.00	126.70
77396 - PAYROLL MGT COST RECOVERY	0.00	159.47	0.00	159.47
77397 - Appendix D TA/IP	0.00	76.02	0.00	76.02
77660 - Dep Exp Owned -Vehicle	0.00	6,812.26	0.00	6,812.26
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>1,112,126.56</b>	<b>0.00</b>	<b>1,112,126.56</b>
<b>Fund : 04180 (TRAC3 - EARLY RECOVERY)</b>				
61305 - Salaries - IP Staff	0.00	40,078.87	0.00	40,078.87
61310 - Post Adjustment - IP Staff	0.00	19,720.06	0.00	19,720.06
62305 - Dependency Allowances-IP Staff	0.00	520.37	0.00	520.37
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	12,611.82	0.00	12,611.82
62315 - Contrib. to medical, social in	0.00	606.62	0.00	606.62
62320 - Mobility, Hardship, Non-remova	0.00	9,071.90	0.00	9,071.90
62330 - Rental Supplements - IP Staff	0.00	1,180.91	0.00	1,180.91
62340 - Annual Leave Expense - IP	0.00	2,448.75	0.00	2,448.75
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,684.00	0.00	3,684.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	925.02	0.00	925.02
63360 - Medical Exams(incl Pre-empl)	0.00	126.65	0.00	126.65
63530 - Contribution to EOS Benefits	0.00	2,242.48	0.00	2,242.48
63535 - Contribution to Security	0.00	2,690.93	0.00	2,690.93
63540 - Contribution to Training	0.00	717.60	0.00	717.60
63545 - Contribution to ICT	0.00	896.96	0.00	896.96
63550 - Contributions to MAIP	0.00	298.99	0.00	298.99
63555 - Contribution to UN JFA	0.00	1,375.40	0.00	1,375.40
63560 - Contributions to Appendix D	0.00	179.40	0.00	179.40

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Combined Delivery Report By Project

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Project Id : 00074124 Livelihood Support & Social Co		Period : Jan-Dec (2014)		
Output # : 00086669 Livelihood & Social Cohesion		Impl. Partner : 02198 United Nations Development P		
		Location : UNDP-Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64398 - Direct Project Cost-Staff	0.00	36.13	0.00	36.13
65115 - Contributions to ASHI Reserve	0.00	4,783.93	0.00	4,783.93
65135 - Payroll Mgt Cost Recovery ATLA	0.00	392.20	0.00	392.20
66105 - Overtime & Night Differential	0.00	26.41	0.00	26.41
71205 - Intl Consultants-Sht Term-Tech	0.00	83,617.85	0.00	83,617.85
71305 - Local Consult.-Sht Term-Tech	0.00	27,107.24	0.00	27,107.24
71405 - Service Contracts-Individuals	0.00	179.02	0.00	179.02
71605 - Travel Tickets-International	0.00	6,348.78	0.00	6,348.78
71610 - Travel Tickets-Local	0.00	31,215.42	0.00	31,215.42
71615 - Daily Subsistence Allow-Intl	0.00	2,171.33	0.00	2,171.33
71620 - Daily Subsistence Allow-Local	0.00	56,454.36	0.00	56,454.36
71635 - Travel - Other	0.00	131.56	0.00	131.56
72105 - Svc Co-Construction & Engineer	0.00	70,785.44	0.00	70,785.44
72210 - Machinery and Equipment	0.00	425.73	0.00	425.73
72311 - Fuel, petroleum and other oils	0.00	2,661.62	0.00	2,661.62
72405 - Acquisition of Communic Equip	0.00	649.71	0.00	649.71
72415 - Courier Charges	0.00	135.15	0.00	135.15
72420 - Land Telephone Charges	0.00	209.71	0.00	209.71
72425 - Mobile Telephone Charges	0.00	326.25	0.00	326.25
72505 - Stationery & other Office Supp	0.00	83.32	0.00	83.32
72610 - Micro Capital Grants-Credit	0.00	216.00	0.00	216.00
73105 - Rent	0.00	17,986.66	0.00	17,986.66
73115 - Moving Expenses	0.00	1,208.46	0.00	1,208.46
73216 - Construction Cost	0.00	1,093.66	0.00	1,093.66
73410 - Maint, Oper of Transport Equip	0.00	573.89	0.00	573.89
74220 - Translation Costs	0.00	2,878.00	0.00	2,878.00
74310 - Contributions to JIU	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	66.83	0.00	66.83
74525 - Sundry	0.00	3,222.34	0.00	3,222.34
74598 - Direct Project Costs - GOE	0.00	6.38	0.00	6.38
74599 - UNDP cost recovery chrgs-Bills	0.00	47,640.88	0.00	47,640.88
74710 - Land Transport	0.00	273.51	0.00	273.51
75705 - Learning costs	0.00	41,838.51	0.00	41,838.51
75706 - Learning - ticket costs	0.00	11,209.93	0.00	11,209.93
75707 - Learning - subsistence allowan	0.00	5,011.91	0.00	5,011.91
75708 - Learning - subcontracts	0.00	622.99	0.00	622.99
75709 - Learning - training of counter	0.00	6,418.51	0.00	6,418.51
75710 - Participation of counterparts	0.00	383.38	0.00	383.38
76110 - Foreign Exch Translation Loss	0.00	872.48	0.00	872.48
76125 - Realized Loss	0.00	304.83	0.00	304.83
76135 - Realized Gain	0.00	- 393.08	0.00	- 393.08
<b>Total for Fund 04180</b>	<b>0.00</b>	<b>528,553.96</b>	<b>0.00</b>	<b>528,553.96</b>
<b>Fund : 26941 (CPR EARLY R AND CROSS CUTTING)</b>				
61305 - Salaries - IP Staff	0.00	66,276.83	0.00	66,276.83
61310 - Post Adjustment - IP Staff	0.00	24,020.41	0.00	24,020.41
61360 - Other payroll costs IP	0.00	14,361.00	0.00	14,361.00
62305 - Dependency Allowances-IP Staff	0.00	1,952.68	0.00	1,952.68
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	15,810.15	0.00	15,810.15
62315 - Contrib. to medical, social in	0.00	870.78	0.00	870.78
62320 - Mobility, Hardship, Non-remova	0.00	10,756.51	0.00	10,756.51
62340 - Annual Leave Expense - IP	0.00	- 8,839.49	0.00	- 8,839.49

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Project Id : 00074124 Livelihood Support & Social Co		Period :	Jan-Dec (2014)	
Output # : 00086669 Livelihood & Social Cohesion		Impl. Partner :	02198 United Nations Development P	
		Location :	UNDP-Myanmar	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,929.19	0.00	2,929.19
63530 - Contribution to EOS Benefits	0.00	2,720.86	0.00	2,720.86
63535 - Contribution to Security	0.00	4,716.16	0.00	4,716.16
63540 - Contribution to Training	0.00	870.66	0.00	870.66
63545 - Contribution to ICT	0.00	1,088.36	0.00	1,088.36
63550 - Contributions to MAIP	0.00	362.78	0.00	362.78
63555 - Contribution to UN JFA	0.00	1,668.81	0.00	1,668.81
63560 - Contributions to Appendix D	0.00	217.67	0.00	217.67
64306 - Appointment-Ticket Costs	0.00	7,791.00	0.00	7,791.00
64307 - Appointment-Subsistence Allow	0.00	7,170.00	0.00	7,170.00
64308 - Appointments-Lump Sum	0.00	18,793.78	0.00	18,793.78
64309 - Appointment-Shipments	0.00	16,000.00	0.00	16,000.00
65115 - Contributions to ASHI Reserve	0.00	5,804.54	0.00	5,804.54
65135 - Payroll Mgt Cost Recovery ATLA	0.00	450.66	0.00	450.66
71205 - Intl Consultants-Sht Term-Tech	0.00	29,286.81	0.00	29,286.81
Total for Fund 26941	0.00	225,080.15	0.00	225,080.15
Fund : 30000 (PROGRAMME COST SHARING)				
33001 - Change(s) in accounting policy	0.00	59,050.25	0.00	59,050.25
61105 - Salaries - NP Staff	0.00	23,355.76	0.00	23,355.76
62105 - Dependency Allowance-NP Staff	0.00	338.25	0.00	338.25
62110 - Contrib Joint Staff Pension-NP	0.00	4,323.14	0.00	4,323.14
62115 - Contrib to Med,SocIns-NP Staff	0.00	1,606.96	0.00	1,606.96
62140 - Annual Leave Expense - NO	0.00	- 581.94	0.00	- 581.94
63407 - Learning-Subsistence Allowance	0.00	552.64	0.00	552.64
63530 - Contribution to EOS Benefits	0.00	831.17	0.00	831.17
63535 - Contribution to Security	0.00	997.43	0.00	997.43
63545 - Contribution to ICT	0.00	332.46	0.00	332.46
63550 - Contributions to MAIP	0.00	110.84	0.00	110.84
63555 - Contribution to UN JFA	0.00	509.81	0.00	509.81
63560 - Contributions to Appendix D	0.00	66.47	0.00	66.47
65115 - Contributions to ASHI Reserve	0.00	1,773.23	0.00	1,773.23
65135 - Payroll Mgt Cost Recovery ATLA	0.00	291.33	0.00	291.33
66105 - Overtime & Night Differential	0.00	185.24	0.00	185.24
71205 - Intl Consultants-Sht Term-Tech	0.00	9,018.50	0.00	9,018.50
71305 - Local Consult.-Sht Term-Tech	0.00	179,238.44	0.00	179,238.44
71405 - Service Contracts-Individuals	0.00	107,578.81	0.00	107,578.81
71410 - MAIP Premium SC	0.00	462.07	0.00	462.07
71415 - Contribution to Security SC	0.00	7,943.93	0.00	7,943.93
71505 - UN Volunteers-Stipend & Allow	0.00	63,828.00	0.00	63,828.00
71520 - UNV-Language Allowance	0.00	1,127.42	0.00	1,127.42
71535 - UNV-Medical Insurance	0.00	3,541.63	0.00	3,541.63
71540 - UNV-Global Charges	0.00	3,658.47	0.00	3,658.47
71541 - UNVs-Contribution to security	0.00	1,368.55	0.00	1,368.55
71545 - UNV-Home Leave Travel & Allowa	0.00	360.77	0.00	360.77
71550 - UNV-Resettlement Allowance	0.00	3,382.26	0.00	3,382.26
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,100.00	0.00	2,100.00
71590 - UNV Development Effectiveness	0.00	7,936.76	0.00	7,936.76
71605 - Travel Tickets-International	0.00	7,720.00	0.00	7,720.00
71610 - Travel Tickets-Local	0.00	22,769.49	0.00	22,769.49
71615 - Daily Subsistence Allow-Intl	0.00	3,393.92	0.00	3,393.92
71620 - Daily Subsistence Allow-Local	0.00	92,928.36	0.00	92,928.36

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Project Id : 00074124 Livelihood Support & Social Co		Period : Jan-Dec (2014)		
Output # : 00086669 Livelihood & Social Cohesion		Impl. Partner : 02198 United Nations Development P		
		Location : UNDP-Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71635 - Travel - Other	0.00	3,364.60	0.00	3,364.60
72105 - Svc Co-Construction & Engineer	0.00	3,413,367.94	0.00	3,413,367.94
72210 - Machinery and Equipment	0.00	2,231.24	0.00	2,231.24
72220 - Furniture	0.00	253.55	0.00	253.55
72311 - Fuel, petroleum and other oils	0.00	989.80	0.00	989.80
72330 - Medical Products	0.00	8.07	0.00	8.07
72399 - Other Materials and Goods	0.00	30,912.78	0.00	30,912.78
72402 - Building Maintenance	0.00	1,240.31	0.00	1,240.31
72405 - Acquisition of Communic Equip	0.00	4,073.00	0.00	4,073.00
72415 - Courier Charges	0.00	271.00	0.00	271.00
72420 - Land Telephone Charges	0.00	123.57	0.00	123.57
72425 - Mobile Telephone Charges	0.00	3,061.90	0.00	3,061.90
72430 - Postage and Pouch	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	10,251.79	0.00	10,251.79
72445 - Common Services-Communications	0.00	203.05	0.00	203.05
72505 - Stationery & other Office Supp	0.00	304.23	0.00	304.23
72520 - Electronic Media	0.00	1,326.99	0.00	1,326.99
72605 - Grants to Instit & other Benef	0.00	246.22	0.00	246.22
72615 - Micro Capital Grants-Other	0.00	405,550.55	0.00	405,550.55
72805 - Acquis of Computer Hardware	0.00	664.82	0.00	664.82
73104 - Leased Building	0.00	57,550.15	0.00	57,550.15
73105 - Rent	0.00	505.56	0.00	505.56
73115 - Moving Expenses	0.00	828.32	0.00	828.32
73125 - Common Services-Premises	0.00	3,031.72	0.00	3,031.72
73405 - Rental & Maint-Other Office Eq	0.00	359.50	0.00	359.50
73406 - Maintenance of Equipment	0.00	65.47	0.00	65.47
73410 - Maint, Oper of Transport Equip	0.00	8,271.53	0.00	8,271.53
73505 - Reimb to UNDP for Supp Svcs	0.00	313.80	0.00	313.80
74110 - Audit Fees	0.00	35,433.00	0.00	35,433.00
74220 - Translation Costs	0.00	4,092.57	0.00	4,092.57
74225 - Other Media Costs	0.00	602.00	0.00	602.00
74510 - Bank Charges	0.00	882.22	0.00	882.22
74525 - Sundry	0.00	3,019.26	0.00	3,019.26
74710 - Land Transport	0.00	12,961.86	0.00	12,961.86
74725 - Other L.T.S.H.	0.00	2,426.94	0.00	2,426.94
75105 - Facilities & Admin - Implement	0.00	364,985.47	0.00	364,985.47
75705 - Learning costs	0.00	491,019.43	0.00	491,019.43
75706 - Learning - ticket costs	0.00	6,925.96	0.00	6,925.96
75707 - Learning - subsistence allowan	0.00	9,597.32	0.00	9,597.32
75708 - Learning - subcontracts	0.00	13,031.87	0.00	13,031.87
75710 - Participation of counterparts	0.00	119.67	0.00	119.67
76110 - Foreign Exch Translation Loss	0.00	16,158.08	0.00	16,158.08
76125 - Realized Loss	0.00	1,608.40	0.00	1,608.40
76135 - Realized Gain	0.00	- 6,043.34	0.00	- 6,043.34
77305 - Salaries - IP Staff-TA	0.00	64,217.40	0.00	64,217.40
77310 - Post Adjustment - IP Staff-TA	0.00	31,670.87	0.00	31,670.87
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	847.93	0.00	847.93
77320 - Assg hardship & mob allow-TA	0.00	5,531.26	0.00	5,531.26
77345 - Dep Allowances-IP Staff-TA	0.00	1,144.65	0.00	1,144.65
77357 - Repat. Gr/Comm Ann Lv-IP-TA	0.00	- 6,083.64	0.00	- 6,083.64
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	20,268.43	0.00	20,268.43
77385 - Contribution to Security	0.00	4,314.98	0.00	4,314.98
77386 - Contribution to ICT_TA	0.00	1,438.34	0.00	1,438.34
77395 - MAIP Premium TA/IP	0.00	479.43	0.00	479.43

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Project Id : 00074124 Livelihood Support & Social Co	Period :	Jan-Dec (2014)		
Output # : 00086669 Livelihood & Social Cohesion	Impl. Partner :	02198 United Nations Development P		
	Location :	UNDP-Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77396 - PAYROLL MGT COST RECOVERY	0.00	613.09	0.00	613.09
77397 - Appendix D TA/IP	0.00	287.67	0.00	287.67
77630 - Dep Exp Owned - ITC	0.00	6,813.84	0.00	6,813.84
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>5,649,836.84</b>	<b>0.00</b>	<b>5,649,836.84</b>
<b>Total for Dept : 42008</b>	<b>0.00</b>	<b>7,515,597.52</b>	<b>0.00</b>	<b>7,515,597.52</b>
Dept: 42010 (Myanmar - Finance)				
Fund : 11300 (Teaching Activities (PD))				
76135 - Realized Gain	0.00	0.01	0.00	0.01
<b>Total for Fund 11300</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>	<b>0.01</b>
Fund : 30000 (PROGRAMME COST SHARING)				
74525 - Sundry	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for Dept : 42010</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>	<b>0.01</b>
<b>Total for Output : 00086669</b>	<b>0.00</b>	<b>7,515,548.95</b>	<b>0.00</b>	<b>7,515,548.95</b>
<b>Project Total :</b>	<b>0.00</b>	<b>7,515,548.95</b>	<b>0.00</b>	<b>7,515,548.95</b>

Signed By :

Date :

27/03/2015

Signed By :

Date :

27/03/2015

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Mark Henderson  
Partner  
Moore Stephens LLP  
04 September 2015

## Annex 2: Statement of Assets and Equipment

AM In Service Report  
UN DevelopPage 1 of 4  
Report ID: UNAM600 Run Time: 3/8/2015 12:08  
Business Unit: MMR10 Country: In Service  
Operating UMR Department: Impl Agency: Donor:  
Project Type: All Project: Amount > Profile ID: 1 As of Date: 12/31/2014

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
MMR10	MMR	000000000737	ITC1	LAPTOP LENOVO THINKPAD X220	MMR10/11/023	R9-EZGW6		MMR10/UTHK	9/13/2011	9/13/2011	1,689.00	788.23	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000000907	MTRV4	A Station wagons	UN2/33	JTEBD9FJ20K011759		MMR10/HAKA	12/19/2012	12/19/2012	38,000.04	31,095.35	1	142008	001981	00012	00086669	04000
MMR10	MMR	000000000912	MTRV4	Land Cruiser Prado Toyota	UN2/34	JTEBD9FJ4K011763		MMR10/NPT	12/19/2012	12/19/2012	38,000.04	31,095.35	1	142008	001981	00012	00086669	04000
MMR10	MMR	000000000926	MTRV6	Boat Engine Yamaha	CDRTBUTVH507	6H2K-1014422		MMR/SITWE	12/5/2012	1/11/2013	6,491.00	5,409.16	1	142008	001981	00012	00086669	04000
MMR10	MMR	000000001065	ITC5	Canon DigitalMultifunction C	P1MDY130E71	FQU99051		MMR10/MDY	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001066	ITC5	Canon DigitalMultifunction C	P1MDW140E73	FQU99095		MMR10/NGN	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001067	ITC5	Canon DigitalMultifunction C	P1LSO140E71	FQU99277		MMR10/NGN	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001068	ITC5	Canon DigitalMultifunction C	P1MKN140E72	FQU99280		MMR10/MKN	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001070	ITC5	Canon DigitalMultifunction C	P1YGN140E71	FQU97060		MMR10/YGN	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001074	ITC5	Canon DigitalMultifunction C	P1TGY140E71	FQU99140		MMR10/TAUN	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001075	ITC5	Canon DigitalMultifunction C	P1HAKOE73	FQU97615		MMR10/HAKA	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001076	ITC5	Canon DigitalMultifunction C	P1LKW140E71	FQU97496		MMR10/NPT	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001078	ITC5	Canon DigitalMultifunction C	P1MDY130E73	FQU99065		MMR10/MDY	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001079	ITC5	Canon DigitalMultifunction C	P1MDY130E72	FQU97514		MMR10/MDY	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001080	ITC5	Canon DigitalMultifunction C	P1YGN2140E72	FQU97061		MMR10/NGN	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001081	ITC5	Canon DigitalMultifunction C	P1MIM140E72	FQU97066		MMR10/MAWL	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001082	ITC5	Canon DigitalMultifunction C	P1MDT140E71	FQU96199		MMR10/NGN	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001083	ITC5	Canon DigitalMultifunction C	P1SIT140E71	FQU97037		MMR/SITWE	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000
MMR10	MMR	000000001084	ITC5	Canon DigitalMultifunction C	P1HPAOE72	FQU97043		MMR10/MAWL	4/2/2014	4/2/2014	5,775.00	5,341.87	1	142008	001981	11140	00086669	30000

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04 September 2015

### **Annex 3: Audit finding priority ratings**

The following categories of priorities are used:

<b>High (Critical)</b>	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.
<b>Medium (Important)</b>	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
<b>Low</b>	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. <b>Therefore, low priority recommendations are not included in the audit report.</b>