

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP BANGLADESH

Comprehensive Disaster Management Programme Phase II
(Project No. 58919, Output Nos. 73416)

Report No. 1472

Issue Date: 10 September 2015

**Report on the Audit of UNDP Bangladesh
Comprehensive Disaster Management Programme Phase II
(Project No. 58919, Output No. 73416)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 23 June to 6 July 2015, through Moore Stephens LLP (the audit firm), conducted an audit of the Comprehensive Disaster Management Programme Phase II (Project No. 58919, Output No. 73416) (the Project), which is nationally implemented¹ with direct support services by the UNDP Country Office in Bangladesh (the Office). The scope of the audit covered the expenditure incurred by the Office as direct support services to the Project. The last audit of the Project covering expenditures incurred through the Office's support services 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.² The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters), or where supporting documentation was not retained at the UNDP Country Office level. The audit did not cover the Statement of Assets as no assets were purchased by the Project. In addition, 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 submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*	
Amount (in \$'000)	Opinion
2,016	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$13.3 million. Excluded from the audit scope were transactions that relate to Government expenditures (\$8.2 million) and expenditures processed and approved by other UNDP offices outside of the country (\$3.1 m). Government expenditures incurred between January and December 2014 were subject to a separate audit conducted by external auditors. This audit identified excessive payments made to contractors that OAI considered being an overstatement of expenditure by \$252,000.

The audit did not result in any recommendations.

¹ The audit of nationally implemented projects, or NIM projects, is the responsibility of the respective UNDP Country Office. However, this NIM project was audited by OAI due to the extensive direct administrative support that the Country Office is providing to the Project.

² The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

Implementation status of previous OAI audit recommendations

The previous audit (Report No. 1388, issued on 16 September 2014), did not result in any recommendations.

A handwritten signature in blue ink is enclosed in a black rectangular box. The signature is stylized and appears to read 'Antoine Khoury'.

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

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

12 August 2015

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

**COMPREHENSIVE DISASTER MANAGEMENT PROGRAMME
PHASE II**

Project name:	Comprehensive Disaster Management Programme Phase II
UNDP Country Office:	Bangladesh
Atlas Project ID:	00058919
Atlas Output number:	00073416
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 Comprehensive Disaster Management Programme Phase II (Project ID 00058919 and Output 00073416) (the project), directly implemented by UNDP Bangladesh 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	Not applicable
Statement of Cash Position	Not applicable

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



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

12 August 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. This statement must include all assets available as at 31 December 2014 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 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 - Comprehensive Disaster Management Programme Phase II

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 13,328,547.45 ("the statement") of the UNDP project 00058919 'Comprehensive Disaster Management Programme Phase II' for the period from 1 January to 31 December 2014. CDR expenditure totalling \$ 11,312,806.01, comprised of government expenditure of \$ 8,231,769.46 and expenditure not processed or approved by UNDP Country Office Bangladesh of \$ 3,081,036.55 , was not within the scope of our audit.

Management is responsible for the preparation of the statement for the 'Comprehensive Disaster Management Programme Phase II' 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 \$ 2,015,741.44 incurred by the project 'Comprehensive Disaster Management Programme Phase II' 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.



Mark Henderson
Partner
Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

12 August 2015

**Independent Auditor's Report to UNDP - Comprehensive Disaster
Management Programme Phase II**

Statement of Assets and Equipment

We noted that the UNDP project Comprehensive Disaster Management Programme Phase II had no assets or equipment and accordingly a Statement of Assets and Equipment was not produced.

**Independent Auditor's Report to UNDP - Comprehensive Disaster
Management Programme Phase II**

Statement of Cash Position

We noted that the UNDP project Comprehensive Disaster Management Programme Phase II did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

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

A handwritten signature in blue ink, appearing to be 'Mark Henderson', written in a cursive style.

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

12 August 2015

Annexes

Annex 1: Combined Delivery Report



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 6
Run Time: 19-03-2015 07:03:15

Selection Criteria:

Business Unit : BGD10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00073416

Project Id : 00058919 - Comprehensive Disaster Managem	Period : Jan-Dec (2014)
Output # : 00073416 -CDMP-Phase II	Imp. Partner : 60256 National Execution Location : Bangladesh Country Office Gen.
	Govt Exp UNDP Exp UN Agencies Exp Total Exp

Dept: 39203 (Bangladesh -Crisis Prev &Rcvry)

Fund : 04000 (Core Programme, UNU Centre)

71305 - Local Consult.-Sht Term-Tech	0.00	18.23	0.00	18.23
Total for Fund 04000	0.00	18.23	0.00	18.23

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	207,603.60	0.00	207,603.60
61310 - Post Adjustment - IP Staff	0.00	92,466.73	0.00	92,466.73
62305 - Dependency Allowances-IP Staff	0.00	8,436.28	0.00	8,436.28
62310 - Contrib to JI Staff Pens Fd-IP	0.00	65,521.85	0.00	65,521.85
62315 - Contrib. to medical, social la	0.00	3,794.05	0.00	3,794.05
62320 - Mobility, Hardship, Non-remova	0.00	18,944.01	0.00	18,944.01
62340 - Annual Leave Expense - IP	0.00	3,160.66	0.00	3,160.66
63330 - Ed Gr Incl Trvl&Allow-IP Stf	0.00	12,925.07	0.00	12,925.07
63335 - Home Leave Trvl & Allow-IP Stf	0.00	8,016.62	0.00	8,016.62
63530 - Contribution to EOS Benefits	0.00	11,252.69	0.00	11,252.69
63535 - Contribution to Security	0.00	13,477.35	0.00	13,477.35
63540 - Contribution to Training	0.00	3,600.83	0.00	3,600.83
63545 - Contribution to ICT	0.00	4,501.04	0.00	4,501.04
63550 - Contributions to MAIP	0.00	1,500.34	0.00	1,500.34
63555 - Contribution to UN JFA	0.00	6,901.60	0.00	6,901.60
63560 - Contributions to Appendix D	0.00	900.20	0.00	900.20
65115 - Contributions to ASHI Reserve	0.00	24,005.58	0.00	24,005.58
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,931.40	0.00	1,931.40
71205 - Intl Consultants-Sht Term-Tech	0.00	9,700.63	59,327.65	69,028.28
71305 - Local Consult.-Sht Term-Tech	0.00	211,503.08	0.00	211,503.08
71405 - Service Contracts-Individuals	0.00	808,545.48	0.00	808,545.48
71410 - MAIP Premium SC	0.00	3,308.23	0.00	3,308.23
71415 - Contribution to Security SC	0.00	29,743.04	0.00	29,743.04
71605 - Travel Tickets-International	0.00	4,051.65	0.00	4,051.65
71610 - Travel Tickets-Local	0.00	993.70	0.00	993.70
71615 - Daily Subsistence Allow-Intl	0.00	7,868.55	0.00	7,868.55
71620 - Daily Subsistence Allow-Local	2,120.10	50,413.51	0.00	52,533.61
71630 - Shipment	2,802.58	0.00	0.00	2,802.58
71635 - Travel - Other	101,691.11	2,723.46	0.00	104,414.57
72105 - Svc Co-Construction & Engineer	0.00	615,193.05	0.00	615,193.05
72115 - Svc Co-Natural Resources & Env	1,052,327.02	0.00	0.00	1,052,327.02
72125 - Svc Co-Studies & Research Serv	3,390,801.56	0.00	0.00	3,390,801.56
72170 - Svc Co-Humanitarian Aid & Reif	0.00	1,050,018.73	0.00	1,050,018.73
72220 - Furniture	424,136.52	119.72	0.00	424,256.24
72405 - Acquisition of Communic Equip	63.43	43,421.30	0.00	43,484.73
72410 - Acquisition of Audio Visual Eq	-5,229.57	0.00	0.00	-5,229.57
72415 - Courier Charges	2,307.37	97.60	0.00	2,404.97
72420 - Land Telephone Charges	1,230.49	0.00	0.00	1,230.49

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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 2 of 6
Run Time: 19-03-2015 07:03:15

Project Id : 00058918 Comprehensive Disaster Managem	Period :	Jan-Dec (2014)		
Output # : 00073416 CDMP Phase II	Impl. Partner :	00256 National Execution		
	Location :	Bangladesh Country Office Gen.		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72425 - Mobile Telephone Charges	4,744.21	0.00	0.00	4,744.21
72435 - E-mail-Subscription	45,279.30	0.00	0.00	45,279.30
72440 - Connectivity Charges	0.00	96.09	0.00	96.00
72445 - Common Services-Communications	0.00	-58.31	0.00	-58.31
72505 - Stationery & other Office Supp	15,890.10	0.00	0.00	15,890.10
72515 - Print Media	0.00	5,112.60	0.00	5,112.60
72805 - Grants to Instt & other Benef	0.00	12,100.10	0.00	12,100.10
72810 - Acquis of Computer Software	24,585.47	33.93	0.00	24,629.40
73110 - Custodial & Cleaning Services	12,492.90	0.00	0.00	12,492.90
73120 - Utilities	1,076.30	0.00	0.00	1,076.30
73205 - Premises Alterations	78.15	0.00	0.00	78.15
73405 - Rental & Maint-Other Office Eq	8,090.69	0.00	0.00	8,090.69
73410 - Maint, Oper of Transport Equip	72,318.35	0.00	0.00	72,318.35
74210 - Printing and Publications	19,348.87	0.00	0.00	19,348.87
74325 - Contrib.To CO Common Security	0.00	11,902.03	0.00	11,902.03
74505 - Insurance	472.79	0.00	0.00	472.79
74525 - Sundry	6,157.31	7,043.71	0.00	13,201.02
75105 - Facilities & Admin - Implement	0.00	606,017.08	0.00	606,017.08
75705 - Learning costs	49,685.29	2,673.06	0.00	52,358.35
75707 - Learning - subsistencia allowan	0.00	24.08	0.00	24.08
76120 - Unrealized Loss	0.00	5,960.07	0.00	5,960.07
76125 - Realized Loss	0.00	57.36	0.00	57.36
76130 - Unrealized Gain	0.00	-1,113.98	0.00	-1,113.98
76135 - Realized Gain	0.00	-2,278.55	0.00	-2,278.55
Total for Fund 30000	5,232,490.34	3,974,211.13	59,327.55	9,266,029.12
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	38,235.28	0.00	38,235.28
61310 - Post Adjustment - IP Staff	0.00	15,938.22	0.00	16,938.22
62305 - Dependency Allowances-IP Staff	0.00	1,683.33	0.00	1,683.33
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	12,281.75	0.00	12,281.75
62315 - Contrib. to medical, social in	0.00	712.86	0.00	712.86
62320 - Mobility, Hardship, Non-remove	0.00	3,408.07	0.00	3,408.07
62340 - Annual Leave Expense - IP	0.00	1,412.42	0.00	1,412.42
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	584.00	0.00	584.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,310.41	0.00	1,310.41
63530 - Contribution to EOS Benefits	0.00	2,089.01	0.00	2,089.01
63535 - Contribution to Security	0.00	2,159.30	0.00	2,159.30
63540 - Contribution to Training	0.00	662.08	0.00	662.08
63545 - Contribution to ICT	0.00	827.60	0.00	827.60
63550 - Contributions to MAIP	0.00	275.86	0.00	275.86
63555 - Contributions to UN JFA	0.00	1,268.99	0.00	1,268.99
63560 - Contributions to Appendix D	0.00	165.52	0.00	165.52
65115 - Contributions to ASHI Reserve	0.00	4,413.87	0.00	4,413.87
65135 - Payroll Mgt Cost Recovery ATLA	0.00	321.90	0.00	321.90
71205 - Inti Consultants-Sht Term-Tech	0.00	168,430.17	0.00	168,430.17
71305 - Local Consult.-Sht Term-Tech	0.00	-21.47	0.00	-21.47
71405 - Service Contracts-Individuals	0.00	130,002.74	0.00	130,002.74
71410 - MAIP Premium SC	0.00	546.38	0.00	546.38
71415 - Contribution to Security SC	0.00	4,917.03	0.00	4,917.03
71605 - Travel Tickets-International	0.00	884.38	0.00	884.38
71610 - Travel Tickets-Local	0.00	1,578.55	0.00	1,578.55

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UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 19-03-2015 07:03:15

Project Id : 00056919 Comprehensive Disaster Managem	Period :	Jan-Dec (2014)		
Output # : 00073416 CDMP Phase II	Impl. Partner :	00256 National Execution		
	Location :	Bangladesh Country Office Gen.		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71615 - Daily Subsistence Allow-Intl	0.00	2,089.14	0.00	2,089.14
71620 - Daily Subsistence Allow-Local	1,675.79	49,475.57	0.00	51,151.36
71635 - Travel - Other	13,066.48	545.09	0.00	13,611.57
71640 - Prepaid Travel Advance	0.00	0.96	0.00	0.96
72105 - Svc Co-Construction & Engineer	0.00	-297.43	0.00	-297.43
72115 - Svc Co-Natural Resources & Env	587,455.21	0.00	0.00	587,455.21
72125 - Svc Co-Studies & Research Serv	2,045,721.55	0.00	0.00	2,045,721.55
72170 - Svc Co-Humanitarian Aid & Relif	0.00	325,074.13	0.00	325,074.13
72220 - Furniture	103,186.51	0.00	0.00	103,186.51
72370 - Security related goods and mat	41,216.83	0.00	0.00	41,216.83
72405 - Acquisition of Communic Equip	232.05	0.00	0.00	232.05
72415 - Courier Charges	876.55	0.00	0.00	876.55
72420 - Land Telephone Charges	1,357.71	0.00	0.00	1,357.71
72425 - Mobile Telephone Charges	5,785.17	0.00	0.00	5,785.17
72435 - E-mail-Subscription	29,496.61	0.00	0.00	29,496.61
72505 - Stationery & other Office Supp	13,105.40	0.00	0.00	13,105.40
72515 - Print Media	0.00	1,042.50	0.00	1,042.50
73110 - Custodial & Cleaning Services	14,120.61	0.00	0.00	14,120.61
73120 - Utilities	2,650.92	0.00	0.00	2,650.92
73205 - Premises Alterations	164.47	0.00	0.00	164.47
73405 - Rental & Maint-Other Office Eq	4,855.53	0.00	0.00	4,855.53
73410 - Maint, Oper of Transport Equip	31,261.37	0.00	0.00	31,261.37
74110 - Audit Fees	0.00	12,210.00	0.00	12,210.00
74210 - Printing and Publications	62,778.68	0.00	0.00	62,778.68
74505 - Insurance	2,849.51	0.00	0.00	2,849.51
74525 - Sundry	10,081.31	0.00	0.00	10,081.31
74599 - UNDP cost recovery chrgs-Bills	0.00	144.90	0.00	144.90
75105 - Facilities & Admin - Implement	0.00	264,928.08	0.00	264,928.08
75705 - Learning costs	27,340.86	0.00	0.00	27,340.86
75707 - Learning - subsistence allowan	0.00	54.51	0.00	54.51
76120 - Unrealized Loss	0.00	18,615.64	0.00	18,615.64
76125 - Realized Loss	0.00	11,476.53	0.00	11,476.53
76130 - Unrealized Gain	0.00	-17,333.07	0.00	-17,333.07
76135 - Realized Gain	0.00	-95.00	0.00	-95.00
Total for Fund 30079	2,999,279.12	1,062,999.78	0.00	4,062,278.90
Total for Dept : 39203	8,231,769.46	6,037,229.14	59,327.65	13,328,326.25
Dept: 39205 (Bangladesh -Energy & Envrnmnt)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	2.37	0.00	2.37
75705 - Learning costs	0.00	33.91	0.00	33.91
Total for Fund 30000	0.00	36.28	0.00	36.28
Fund : 30079 (EUROPEAN COMMISSION)				
71620 - Daily Subsistence Allow-Local	0.00	172.82	0.00	172.82
75105 - Facilities & Admin - Implement	0.00	12.10	0.00	12.10

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UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 18-03-2015 07:03:15

Project Id : 00058819 Comprehensive Disaster Managem	Period :	Jan-Dec (2014)		
Output # : 00073416 CDMP Phase II	Impl. Partner :	00255 National Execution		
	Location :	Bangladesh Country Office Gen.		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30079	0.00	184.92	0.00	184.92
Total for Dept : 39205	0.00	221.20	0.00	221.20
Total for Output : 00073416	8,231,769.46	5,037,450.34	59,327.65	13,328,547.45
Project Total :	8,231,769.46	5,037,450.34	59,327.65	13,328,547.45

Note: Expenditure amounting to sum of \$ 59,327.65 is reflected under the "UN Agencies Expenditure Column" by an oversight, which needs to be corrected and reflected under "UNDP Expenditure Column".

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19.03.2015

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Abdul H. Tanvir

[Signature]

Signed By : _____ Date : _____
Signed By : *[Signature]* Date : _____

Mark Henderson
Partner
Moore Stephens LLP
12 August 2015



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

Page 5 of 6
Run Time: 19-03-2015 07:03:16

Selection Criteria :

Business Unit : BGD10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00073416

Project Id : ALL	Period : Jan-Dec (2014)	Impl. Partner :			Location :
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
39203 - Bangladesh -Crisis Prev &Rcvry		8,231,769.46	5,037,229.14	59,327.65	13,328,326.25
39205 - Bangladesh -Energy & Envirmnt		0.00	221.20	0.00	221.20

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 Mohammad Abdul Quayum
 (Additional Secretary)
 National Project Director, Stage 4
 Ministry of Disaster Management and Relief

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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 6 of 6
Run Time: 19-03-2015 07:03:17

Funds Utilization

Selection Criteria:

Business Unit : BGD10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00873416

Project/Award: 00058919 Comprehensive Disaster Management Period: As at Dec 31, 2014

Output #	Impl. Partner	UNDP AMOUNT
00073416	:00256 National Execution	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		13,896.31

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19.08.2015

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Mark Henderson
Partner
Moore Stephens LLP
12 August 2015

Ashiqueul H. Tareq

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Mohammad Abdul Qayyum
(Additional Secretary)
National Project Director, CDMP II
Ministry of Disaster Management and Relief

Annex 2: 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.**