

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



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP AFGHANISTAN**

**National Area Based Development Programme**  
**(Project No. 57359, Output Nos. 70832, 81443, 81444, 81449, 81451, and 81452)**

**Report No. 1477**

**Issue Date: 1 September 2015**

**Report on the Audit of UNDP Afghanistan  
National Area Based Development Programme  
(Project No. 57359, Output Nos. 70832, 81443, 81444, 81449, 81451, and 81452)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through SARB & Associates (the audit firm), conducted from 10 to 18 June 2015 an audit of the National Area Based Development Programme (Project No. 57359, Output Nos. 70832, 81443, 81444, 81449, 81451, and 81452) (the Project), which is nationally implemented<sup>1</sup> with direct support services provided by the UNDP Country Office in Afghanistan (the Office). The scope of the audit covered the expenditures incurred by the Office as direct support services to the Project. The expenditures incurred by the Government were the subject of a separate audit exercise. This was the first audit of the directly implemented part of the Project's activities.

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>2</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 by the Government, 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 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	NFI** (in \$ '000)	Amount (in \$ '000)	Opinion	NFI** (in \$ '000)
3,340	Unqualified	N/A	648	Qualified	210

\* Expenditures recorded in the Combined Delivery Report were \$45.3 million. Excluded from the audit scope were transactions that relate to expenditures not processed or approved at the Office level (\$0.5 million), and expenditures incurred by the Government (\$41.5 million) which were subject to a separate audit conducted by external auditors that resulted in an unqualified opinion.

\*\*NFI = Net Financial Impact

<sup>1</sup> 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.

<sup>2</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.

The audit firm qualified its opinion due to the Project's vehicle valued at \$210,000 that was reported stolen in May 2014. However, the Office did not take all appropriate and timely actions to recover or write-off the asset from the Statement of Assets.

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

The audit raised two recommendations, which aim to ensure the following; (a) reliability and integrity of financial and operational information (Recommendation 1, medium priority); and (b) safeguarding of assets (Recommendation 2, high priority).

The medium priority recommendation aimed to address the non-recording of expenditure in the year it was incurred.

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:


Assets lost not  
written-off  
(Issue 2)

The Project's vehicle, valued at \$210,000, was reported stolen in May 2014. However, the Office did not take all appropriate and timely actions to recover or write-off the assets from the Statement of Assets. At the time of the audit, it was not certain whether the vehicle could still be recovered (more than a year after it was reported stolen).

Recommendation: The Office should take immediate action in accordance with the prescribed procedures pertaining to the lost or stolen asset.

#### 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. Osttveiten  
Director  
Office of Audit and Investigations



# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

## AUDIT REPORT

10<sup>th</sup> August 2015

### FINANCIAL AUDIT OF THE UNDP PROJECT

Project Name	National Area Based Development Programme
UNDP Country Office	Afghanistan
Atlas Project number	00057359
Atlas Output number	00081443,00081444,00081449,00081451,00081452,00070832
Auditor	SARB & Associates
Period subject to audit	1 January 2014 to 31 December 2014

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**SARB & Associates**  
CHARTERED ACCOUNTANTS

404, Second Floor,  
Patparganj Industrial Estate  
New Delhi – 110091

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## EXECUTIVE SUMMARY

SARB & Associates conducted the financial audit of "National Area Based Development Programme" (Project ID 00057359 and Output ID 00081443, 00081444, 00081449, 00081451, 00081452, 00070832) (the Project), which is nationally implemented with direct support services by the UNDP Country Office in Afghanistan (the Office) for the period from 1 January 2014 to 31 December 2014. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as summarized in the table below and as detailed in the next section:

<b>Statement of Expenditure</b>	Unqualified
<b>Statement of Fixed asset</b>	Qualified
<b>Statement of Cash Position</b>	Not Applicable



**Bhushan Agrawal**, Partner  
Membership Number: 408037

**SARB & Associates**  
CHARTERED ACCOUNTANTS

**Firm Registration Number: 017437C**

Date: 10/08/2015  
Place: Delhi

## THE AUDIT ENGAGEMENT

### **Audit Objectives and Scope**

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 2014 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 project between 1 January 2014 to 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 Centers 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 Director OAI

#### Statement of Expenditure

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totaling \$ 3,340,334 of the "National Area Based Development Programme" UNDP Project ID 00057359, Output ID 00081443, 00081444, 00081449, 00081451, 00081452, 00070832 ('the Project') for the period from 1 January 2014 to 31 December 2014. The CDR expenditure amounting to US\$ 42,019,921 comprised of audited expenditure of US \$ 41,545,893 under the National Implementation Modality (NIM) and expenditure processed and approved outside the UNDP Afghanistan Country Office of amounting US\$ 474,028 were excluded from the scope of our audit.

Management is responsible for the preparation of the CDR 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 CDR 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 accompanying Combined Delivery Reports and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 3,340,334 incurred by the UNDP project "National Area Based Development Programme" for the period 1 January 2014 to 31 December 2014 in accordance with UNDP accounting policies and (i) were 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 Director OAI

### Statement of Fixed Assets

We have audited the accompanying Statement of Fixed Assets ("the statement") of the "National Area Based Development Programme" UNDP Project ID 00057359, Output ID 00081443, 00081444, 00081449, 00081451, 00081452, 00070832, as at 31 December 2014.

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

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the 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.

### **QUALIFIED OPINION**

#### BASIS FOR QUALIFIED OPINION

The project lost one vehicle valued at \$210,183.32 during transit to one province in May 2014. This vehicle was not physically available for verification but still it was recorded in the statement. Further the possibility of retrieving the vehicle is remote as it has not been located till June 2015.

#### Qualified opinion

In our opinion, except for the effects of the matter described in the basis for qualified opinion paragraph, the attached statements of assets presents fairly, in all material respects, the balance of inventory of the UNDP project "National Area Based Development Programme" amounting to \$ 647,701.64 as at 31 December 2014 is in accordance with UNDP accounting policies.

## Independent Auditor's Report to UNDP Director OAI

### Statement of Cash Position

We noted that a dedicated bank account for "National Area Based Development Programme" UNDP Project ID 00057359, Output ID 00081443, 00081444, 00081449, 00081451, 00081452, and 00070832 was not established. Accordingly a Statement of Cash Position was not produced and we are not required to issue an opinion for the project as at 31 December 2014.

**Bhushan Agrawal**, Partner  
Membership Number: 408037



**SARB & Associates**  
CHARTERED ACCOUNTANTS

**Firm Registration Number: 017437C**

Date: 10/08/2015

Place: Delhi

## MANAGEMENT LETTER

### DETAILED AUDIT OBSERVATIONS AND RECOMMENDATIONS

We have raised the following findings:

#### FINANCIAL MANAGEMENT

##### **Observation No. 1**

###### **Issue Title**

Expenditure not booked in that year itself.

###### **Criteria**

UNDP follows accrual accounting system and as per accrual system of accounting and also as per the annual working plan, expenditure should be booked in the concerned reporting period.

###### **Observation**

Fuel purchased in the month of November and December 2013 for \$21,607.16 and \$ 22,874.09 respectively were not accounted for in year 2013 and instead they were booked as project expenditure in 2014.

###### **Cause**

Delay in the process of accounting of fuel expenses.

###### **Impact**

The total expenditure incurred during the year as reflected in the CDR is overstated.

###### **Priority**

Medium (Important)

###### **Recommendation**

Expenditure should be booked in the concerned reporting period only.

###### **Management comments and action plan**

Management agreed to ensure that all NABDP transactions are recorded in compliance with IPSAS and full accrual accounting system is applied.

## ASSET MANAGEMENT

### Observation No. 2

#### Issue Title

Assets lost not written off.

#### Criteria

The UNDP procedures require that circumstances, under which the asset lost, should be reviewed and the cost of the asset should be written off in the books by appropriate authority.

#### Observation

During the period covered under audit, a vehicle valuing \$ 210,000 was reported to be stolen in May 2014. However no comprehensive action was taken for a considerable period of time and therefore the chances of recovery of the vehicle in usable condition is very remote. In fact the action was taken only after the issue was raised during the audit in June 2015.

#### Cause

There was inadequate follow up on the lost asset and the status was not correctly stated in the statement of fixed asset.

#### Impact

In view of the existing situation the asset is unlikely to be recovered in good condition and therefore the correct state of affairs of the asset may be stated.

#### Priority

High (Critical)

#### Recommendation

It is recommended that a quick and timely follow up action may be taken and the prescribed procedure adopted to deal with the loss of the asset appropriately.

#### Management comments and action plan

The Office has been closely following up with all relevant authorities since the loss of and on 14-June-2015 wrote to Ministry of Foreign Affairs to instruct the relevant government authorities on investigation of the case. The Office as per its policies cannot write-off this vehicle from its books till the investigation process is not complete.

#### Auditor's response:

The asset was lost in May 2014 and has not been recovered till June 2015. As the asset is not physically available for verification, the inclusion of the asset in the statement does not present the true state of affairs.

## Annexes

### Annex 1: Combined Delivery Report

Combined Delivery Report by Activity

UNDP UN Development Programme  
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**Selection Criteria :**

Business Unit : AFG10  
 Period : Jan-Dec (2014)  
 Selected Project Id : 00057359  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00070832,00081443,00081444,00081449,00081452

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Project Id : 00057359 National Area Based Developmen</b>				
<b>Output # : 00070832 Programme Management</b>				
Period : Jan-Dec (2014)				
Impl. Partner : 00005 National Execution				
Location :				
<b>Activity : ACTIVITY01 (Local Institution Development)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
74515 - Claims and Adjustments	0.00	2,200.38	0.00	2,200.38
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>2,200.38</b>	<b>0.00</b>	<b>2,200.38</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
74515 - Claims and Adjustments	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 Activity ACTIVITY01</b>	<b>0.00</b>	<b>2,200.38</b>	<b>0.00</b>	<b>2,200.38</b>
<b>Activity : ACTIVITY04 (Programme Management)</b>				
<b>Fund : 11300 (Teaching Activities (PD))</b>				
71310 - Local Consult.-Short Term-Supp	0.00	-342,532.00	0.00	-342,532.00
71605 - Travel Tickets-International	0.00	-4,777.00	0.00	-4,777.00
71610 - Travel Tickets-Local	0.00	-28,644.00	0.00	-28,644.00
71620 - Daily Subsistence Allow-Local	0.00	-24,047.00	0.00	-24,047.00
<b>Total for Fund 11300</b>	<b>0.00</b>	<b>-400,000.00</b>	<b>0.00</b>	<b>-400,000.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	273.92	0.00	273.92
71210 - Intl Consultants-Sht Term-Supp	0.00	-833.92	0.00	-833.92
75105 - Facilities & Admin - Implement	0.00	-39.20	0.00	-39.20
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>-599.20</b>	<b>0.00</b>	<b>-599.20</b>
<b>Total for Activity ACTIVITY04</b>	<b>0.00</b>	<b>-400,599.20</b>	<b>0.00</b>	<b>-400,599.20</b>
<b>Activity : ACTIVITY6.1 (Programme Management)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
62320 - Mobility, Hardship, Non-remova	0.00	19,900.00	0.00	19,900.00
62330 - Rental Supplements - IP Staff	0.00	3,649.92	0.00	3,649.92
62335 - Hazard Duty Station Allow-IP	0.00	1,389.60	0.00	1,389.60



UN Development Programme  
Report ID: unglcdrb

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Combined Delivery Report by Activity

Project ID : 00057359 National Area Based Development		Period : Jan-Dec (2014)		
Output # : 00070832 Programme Management		Impl. Partner : 00005 National Execution		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65115 - Contributions to ASHI Reserve	0.00	4,000.00	0.00	4,000.00
71205 - Intl Consultants-Sht Term-Tech	0.00	40,305.66	0.00	40,305.66
71310 - Local Consult.-Short Term-Supp	14,782.00	501,737.10	0.00	516,519.10
71405 - Service Contracts-Individuals	0.00	120,500.80	0.00	120,500.80
71410 - MAIP Premium SC	0.00	404.41	0.00	404.41
71415 - Contribution to Security SC	0.00	781.96	0.00	781.96
71605 - Travel Tickets-International	0.00	4,777.00	0.00	4,777.00
71610 - Travel Tickets-Local	0.00	28,644.00	0.00	28,644.00
71620 - Daily Subsistence Allow-Local	0.00	24,047.00	0.00	24,047.00
72815 - Inform Technology Supplies	19,400.00	0.00	0.00	19,400.00
<b>Total for Fund 04000</b>	<b>34,182.00</b>	<b>750,137.45</b>	<b>0.00</b>	<b>784,319.45</b>
<b>Fund : 11888 (Country Co-Financing CS)</b>				
71310 - Local Consult.-Short Term-Supp	0.00	0.00	0.00	0.00
<b>Total for Fund 11888</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
31006 - Transfers to/from resources	0.00	-33,227.17	0.00	-33,227.17
61305 - Salaries - IP Staff	0.00	88,952.40	0.00	88,952.40
61310 - Post Adjustment - IP Staff	0.00	49,991.27	0.00	49,991.27
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	30,312.78	0.00	30,312.78
62315 - Contrib. to medical, social in	0.00	1,896.96	0.00	1,896.96
62320 - Mobility, Hardship, Non-remova	0.00	6,419.92	0.00	6,419.92
62330 - Rental Supplements - IP Staff	0.00	402.92	0.00	402.92
62335 - Hazard Duty Station Allow-IP	0.00	16,556.60	0.00	16,556.60
62340 - Annual Leave Expense - IP	0.00	-1,794.73	0.00	-1,794.73
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	8,150.01	0.00	8,150.01
63335 - Home Leave Trvl & Allow-IP Stf	0.00	616.66	0.00	616.66
63340 - Proc trips/Rest & Recup-IP Stf	0.00	13,030.00	0.00	13,030.00
63365 - Special Oper Living Allow-IP	0.00	8,938.00	0.00	8,938.00
63530 - Contribution to EOS Benefits	0.00	5,210.42	0.00	5,210.42
63535 - Contribution to Security	0.00	8,661.90	0.00	8,661.90
63540 - Contribution to Training	0.00	1,667.27	0.00	1,667.27
63545 - Contribution to ICT	0.00	2,084.18	0.00	2,084.18
63550 - Contributions to MAIP	0.00	694.74	0.00	694.74
63555 - Contribution to UN JFA	0.00	3,195.67	0.00	3,195.67
63560 - Contributions to Appendix D	0.00	416.84	0.00	416.84
65115 - Contributions to ASHI Reserve	0.00	7,115.44	0.00	7,115.44
65135 - Payroll Mgt Cost Recovery ATLA	0.00	901.32	0.00	901.32
71310 - Local Consult.-Short Term-Supp	1,431,570.16	-75,180.00	0.00	1,356,390.16
71405 - Service Contracts-Individuals	0.00	65,216.66	0.00	65,216.66
71410 - MAIP Premium SC	0.00	64.72	0.00	64.72
71415 - Contribution to Security SC	0.00	796.70	0.00	796.70
71605 - Travel Tickets-International	24,538.00	6,038.00	0.00	30,576.00
71610 - Travel Tickets-Local	27,546.00	0.00	0.00	27,546.00
71615 - Daily Subsistence Allow-Intl	5,789.00	1,478.00	0.00	7,267.00
71620 - Daily Subsistence Allow-Local	7,901.00	0.00	0.00	7,901.00
71635 - Travel - Other	2,851.00	320.00	0.00	3,171.00
72105 - Svc Co-Construction & Engineer	18,939.00	0.00	0.00	18,939.00
72210 - Machinery and Equipment	10,690.00	0.00	0.00	10,690.00



UN Development Programme  
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Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Development	Period : Jan-Dec (2014)		
Output # : 00070832 Programme Management	Impl. Partner : 00005 National Execution		
	Location :		

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72215 - Transporation Equipment	0.00	10,000.00	0.00	10,000.00
72220 - Furniture	1,650.00	0.00	0.00	1,650.00
72311 - Fuel, petroleum and other oils	1,098.00	62,010.51	0.00	63,108.51
72320 - Wood & Paper Products	0.00	4,363.23	0.00	4,363.23
72425 - Mobile Telephone Charges	10,266.00	3,879.04	0.00	14,145.04
72440 - Connectivity Charges	26,956.00	0.00	0.00	26,956.00
72505 - Stationery & other Office Supp	28,977.00	0.00	0.00	28,977.00
72515 - Print Media	3,891.00	0.00	0.00	3,891.00
72805 - Acquis of Computer Hardware	4,320.00	0.00	0.00	4,320.00
72815 - Inform Technology Supplies	10,191.00	0.00	0.00	10,191.00
73120 - Utilities	0.00	1,458.90	0.00	1,458.90
73205 - Premises Alternations	8,177.00	0.00	0.00	8,177.00
73406 - Maintenance of Equipment	12,889.00	0.00	0.00	12,889.00
73410 - Maint, Oper of Transport Equip	79,805.00	5,514.84	0.00	85,319.84
73505 - Reimb to UNDP for Supp Srvs	0.00	20,705.45	0.00	20,705.45
74110 - Audit Fees	0.00	17,898.00	0.00	17,898.00
74210 - Printing and Publications	2,651.00	0.00	0.00	2,651.00
74510 - Bank Charges	33,204.00	53.29	0.00	33,257.29
74525 - Sundry	44,795.00	0.00	0.00	44,795.00
75105 - Facilities & Admin - Implement	0.00	154,034.44	0.00	154,034.44
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	23,680.00	0.00	0.00	23,680.00
76125 - Realized Loss	0.00	88.81	0.00	88.81
76135 - Realized Gain	0.00	- 8.97	0.00	- 8.97
<b>Total for Fund 30000</b>	<b>1,822,374.16</b>	<b>498,925.02</b>	<b>0.00</b>	<b>2,321,299.18</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
71310 - Local Consult.-Short Term-Supp	0.00	- 4,025.10	0.00	- 4,025.10
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>- 4,025.10</b>	<b>0.00</b>	<b>- 4,025.10</b>
<b>Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)</b>				
31006 - Transfers to/from resources	0.00	25,636.02	0.00	25,636.02
62335 - Hazard Duty Station Allow-IP	0.00	0.00	0.00	0.00
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	0.00	0.00	0.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	0.00	0.00	0.00
71310 - Local Consult.-Short Term-Supp	141,481.93	- 80,000.00	0.00	61,481.93
71405 - Service Contracts-Individuals	0.00	20,157.98	0.00	20,157.98
71410 - MAIP Premium SC	0.00	257.85	0.00	257.85
71415 - Contribution to Security SC	0.00	7,584.17	0.00	7,584.17
72311 - Fuel, petroleum and other oils	1,824.00	0.00	0.00	1,824.00
72425 - Mobile Telephone Charges	0.00	471.66	0.00	471.66
72440 - Connectivity Charges	3,840.00	0.00	0.00	3,840.00
72505 - Stationery & other Office Supp	16,066.00	0.00	0.00	16,066.00
73120 - Utilities	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	1,633.00	0.00	0.00	1,633.00
73410 - Maint, Oper of Transport Equip	11,475.00	0.00	0.00	11,475.00
74525 - Sundry	729.00	0.00	0.00	729.00
75105 - Facilities & Admin - Implement	0.00	8,786.44	0.00	8,786.44
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 0.34	0.00	- 0.34



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Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Development	Period :	Jan-Dec (2014)
Output # : 00070832 Programme Management	Impl. Partner :	00005 National Execution
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Fund 32045</b>	177,048.93	- 17,106.22	0.00	159,942.71
<b>Total for Activity ACTIVITY6.1</b>	2,033,605.09	1,227,931.15	0.00	3,261,536.24
<b>Total for Output : 00070832</b>	2,033,605.09	829,532.33	0.00	2,863,137.42

Output # : 00081443 Strengthen Dist Level Institut	Impl. Partner :	00005 National Execution
	Location :	

Activity : ACTIVITY1.1 (Mobilize communities to artic)

Fund : 04000 (Core Programme, UNU Centre)

71310 - Local Consult.-Short Term-Supp	292,715.00	0.00	0.00	292,715.00
71610 - Travel Tickets-Local	1,231.00	0.00	0.00	1,231.00
71620 - Daily Subsistence Allow-Local	399.00	0.00	0.00	399.00
72210 - Machinery and Equipment	0.00	835.00	0.00	835.00
73406 - Maintenance of Equipment	0.00	1,265.00	0.00	1,265.00

**Total for Fund 04000** 294,345.00 2,100.00 0.00 296,445.00

Fund : 30000 (PROGRAMME COST SHARING)

31006 - Transfers to/from resources	0.00	8,212.40	0.00	8,212.40
71310 - Local Consult.-Short Term-Supp	716,429.00	- 163,070.00	0.00	553,359.00
71610 - Travel Tickets-Local	11,716.00	- 11,475.00	0.00	241.00
71620 - Daily Subsistence Allow-Local	36,830.00	- 36,830.00	0.00	0.00
72210 - Machinery and Equipment	835.00	- 835.00	0.00	0.00
72440 - Connectivity Charges	87,845.00	- 87,608.00	0.00	237.00
72505 - Stationery & other Office Supp	57,899.00	- 55,678.00	0.00	2,221.00
72815 - Inform Technology Supplies	587.00	0.00	0.00	587.00
73406 - Maintenance of Equipment	1,265.00	- 1,265.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	44,995.93	0.00	44,995.93
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	86,154.00	0.00	0.00	86,154.00

**Total for Fund 30000** 999,560.00 - 303,552.67 0.00 696,007.33

**Total for Activity ACTIVITY1.1** 1,293,905.00 - 301,452.67 0.00 992,452.33

Activity : ACTIVITY1.2 (Deliver capacity dev)

Fund : 30000 (PROGRAMME COST SHARING)

31006 - Transfers to/from resources	0.00	1,410.22	0.00	1,410.22
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	57.00	0.00	0.00	57.00





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Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Developmen		Period : Jan-Dec (2014)		
Output # : 00081443 Strengthen Dist Level Institut		Impl. Partner : 00005 National Execution		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72605 - Grants to Instit & other Benef	111,200.00	0.00	0.00	111,200.00
75105 - Facilities & Admin - Implement	0.00	21,888.93	0.00	21,888.93
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	201,442.00	0.00	0.00	201,442.00
<b>Total for Fund 30000</b>	<b>312,699.00</b>	<b>23,299.15</b>	<b>0.00</b>	<b>335,998.15</b>
<b>Total for Activity ACTIVITY1.2</b>	<b>312,699.00</b>	<b>23,299.15</b>	<b>0.00</b>	<b>335,998.15</b>
<b>Activity : ACTIVITY1.3 (Mainstream Gender Equality)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71310 - Local Consult.-Short Term-Supp	12,670.00	0.00	0.00	12,670.00
74525 - Sundry	0.00	525.00	0.00	525.00
75709 - Learning - training of counter	0.00	834.00	0.00	834.00
<b>Total for Fund 04000</b>	<b>12,670.00</b>	<b>1,359.00</b>	<b>0.00</b>	<b>14,029.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
31006 - Transfers to/from resources	0.00	- 8,512.84	0.00	- 8,512.84
71310 - Local Consult.-Short Term-Supp	140,464.00	0.00	0.00	140,464.00
71610 - Travel Tickets-Local	690.00	0.00	0.00	690.00
71620 - Daily Subsistence Allow-Local	943.00	0.00	0.00	943.00
72105 - Svc Co-Construction & Engineer	236,437.00	0.00	0.00	236,437.00
72430 - Postage and Pouch	13.00	0.00	0.00	13.00
72440 - Connectivity Charges	48.00	0.00	0.00	48.00
72505 - Stationery & other Office Supp	1,362.00	0.00	0.00	1,362.00
74525 - Sundry	525.00	- 525.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	26,596.99	0.00	26,596.99
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	834.00	- 834.00	0.00	0.00
<b>Total for Fund 30000</b>	<b>381,316.00</b>	<b>16,725.15</b>	<b>0.00</b>	<b>398,041.15</b>
<b>Total for Activity ACTIVITY1.3</b>	<b>393,986.00</b>	<b>18,084.15</b>	<b>0.00</b>	<b>412,070.15</b>
<b>Activity : ACTIVITY1.3.1 (Gender sensitive activities)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
75105 - Facilities & Admin - Implement	0.00	1,961.12	0.00	1,961.12
75709 - Learning - training of counter	28,016.00	0.00	0.00	28,016.00
<b>Total for Fund 30000</b>	<b>28,016.00</b>	<b>1,961.12</b>	<b>0.00</b>	<b>29,977.12</b>
<b>Total for Activity ACTIVITY1.3.1</b>	<b>28,016.00</b>	<b>1,961.12</b>	<b>0.00</b>	<b>29,977.12</b>



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Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Developmen	Period : Jan-Dec (2014)	
Output # : 00081443 Strengthen Dist Level Institut	Impl. Partner : 00005 National Execution	
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Activity : ACTIVITY1.3.2 (Benifited Women from Economic)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
72105 - Svc Co-Construction & Engineer	32,568.00	0.00	0.00	32,568.00
75105 - Facilities & Admin - Implement	0.00	2,279.76	0.00	2,279.76
<b>Total for Fund 30000</b>	<b>32,568.00</b>	<b>2,279.76</b>	<b>0.00</b>	<b>34,847.76</b>
<b>Total for Activity ACTIVITY1.3.2</b>	<b>32,568.00</b>	<b>2,279.76</b>	<b>0.00</b>	<b>34,847.76</b>
<b>Activity : ACTIVITY1.3.4 (Support Women's Center- Abkama)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
75105 - Facilities & Admin - Implement	0.00	97.30	0.00	97.30
75709 - Learning - training of counter	1,390.00	0.00	0.00	1,390.00
<b>Total for Fund 30000</b>	<b>1,390.00</b>	<b>97.30</b>	<b>0.00</b>	<b>1,487.30</b>
<b>Total for Activity ACTIVITY1.3.4</b>	<b>1,390.00</b>	<b>97.30</b>	<b>0.00</b>	<b>1,487.30</b>
<b>Total for Output : 00081443</b>	<b>2,062,564.00</b>	<b>-255,731.19</b>	<b>0.00</b>	<b>1,806,832.81</b>

Output # : 00081444 Improved Access Rural Services	Impl. Partner : 00005 National Execution	
	Location :	

<b>Activity : ACTIVITY2.1 (Establish Sust Rural Energy)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
72105 - Svc Co-Construction & Engineer	0.00	9,441.00	0.00	9,441.00
72425 - Mobile Telephone Charges	0.00	50.00	0.00	50.00
72440 - Connectivity Charges	0.00	96.00	0.00	96.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>9,587.00</b>	<b>0.00</b>	<b>9,587.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
31006 - Transfers to/from resources	0.00	-36,182.83	0.00	-36,182.83
62330 - Rental Supplements - IP Staff	0.00	3,131.52	0.00	3,131.52
62335 - Hazard Duty Station Allow-IP	0.00	12,966.40	0.00	12,966.40
63340 - Proc trips/Rest & Recap-IP Stf	0.00	10,424.00	0.00	10,424.00
71310 - Local Consult.-Short Term-Supp	331,301.00	0.00	0.00	331,301.00
71605 - Travel Tickets-International	1,320.00	162.00	0.00	1,482.00
71610 - Travel Tickets-Local	3,572.00	0.00	0.00	3,572.00
71620 - Daily Subsistence Allow-Local	8,131.00	0.00	0.00	8,131.00



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Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Development	Period : Jan-Dec (2014)
Output # : 00081444 Improved Access Rural Services	Impl. Partner : 00005 National Execution
Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72105 - Svc Co-Construction & Engineer	1,221,530.65	-9,441.00	0.00	1,212,089.65
72220 - Furniture	190.00	0.00	0.00	190.00
72311 - Fuel, petroleum and other oils	245.00	0.00	0.00	245.00
72425 - Mobile Telephone Charges	50.00	-50.00	0.00	0.00
72440 - Connectivity Charges	96.00	-96.00	0.00	0.00
72505 - Stationery & other Office Supp	1,643.00	0.00	0.00	1,643.00
72815 - Inform Technology Supplies	263.00	0.00	0.00	263.00
73406 - Maintenance of Equipment	285.00	0.00	0.00	285.00
74510 - Bank Charges	10.00	0.00	0.00	10.00
74525 - Sundry	556.00	0.00	0.00	556.00
75105 - Facilities & Admin - Implement	0.00	121,219.75	0.00	121,219.75
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	4,947.00	0.00	0.00	4,947.00
77305 - Salaries - IP Staff-TA	0.00	82,089.58	0.00	82,089.58
77310 - Post Adjustment - IP Staff-TA	0.00	19,382.27	0.00	19,382.27
77315 - Contrib-Med.SocIns-IP Staff-TA	0.00	1,199.94	0.00	1,199.94
77320 - Assg hardship & mob allow-TA	0.00	8,719.98	0.00	8,719.98
77345 - Dep Allowances-IP Staff-TA	0.00	1,464.49	0.00	1,464.49
77350 - Rental Supplements-IP Staff-TA	0.00	117.47	0.00	117.47
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	2,946.44	0.00	2,946.44
77365 - Spec Oper Living Allow-IP-TA	0.00	8,718.00	0.00	8,718.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	10,708.99	0.00	10,708.99
77385 - Contribution to Security	0.00	3,501.56	0.00	3,501.56
77386 - Contribution to ICT_TA	0.00	808.08	0.00	808.08
77395 - MAIP Premium TA/IP	0.00	269.35	0.00	269.35
77396 - PAYROLL MGT COST RECOVERY	0.00	386.28	0.00	386.28
77397 - Appendix D TA/IP	0.00	161.63	0.00	161.63
<b>Total for Fund 30000</b>	<b>1,574,139.65</b>	<b>242,607.90</b>	<b>0.00</b>	<b>1,816,747.55</b>
<b>Total for Activity ACTIVITY2.1</b>	<b>1,574,139.65</b>	<b>252,194.90</b>	<b>0.00</b>	<b>1,826,334.55</b>
<b>Activity : ACTIVITY2.1.1 (Provincial Machinery Park)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71310 - Local Consult.-Short Term-Supp	233,517.00	0.00	0.00	233,517.00
71610 - Travel Tickets-Local	724.00	0.00	0.00	724.00
71620 - Daily Subsistence Allow-Local	804.00	0.00	0.00	804.00
72311 - Fuel, petroleum and other oils	10,545.00	0.00	0.00	10,545.00
72425 - Mobile Telephone Charges	348.00	0.00	0.00	348.00
72505 - Stationery & other Office Supp	1,047.00	0.00	0.00	1,047.00
73410 - Maint, Oper of Transport Equip	15,978.00	0.00	0.00	15,978.00
74510 - Bank Charges	15.00	0.00	0.00	15.00
74525 - Sundry	172.00	0.00	0.00	172.00
75105 - Facilities & Admin - Implement	0.00	18,542.58	0.00	18,542.58
75709 - Learning - training of counter	1,744.00	0.00	0.00	1,744.00
<b>Total for Fund 30000</b>	<b>264,894.00</b>	<b>18,542.58</b>	<b>0.00</b>	<b>283,436.58</b>
<b>Total for Activity ACTIVITY2.1.1</b>	<b>264,894.00</b>	<b>18,542.58</b>	<b>0.00</b>	<b>283,436.58</b>



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Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Developmen	Period :	Jan-Dec (2014)
Output # : 00081444 Improved Access Rural Services	Impl. Partner :	00005 National Execution
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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**Activity : ACTIVITY2.3 (Implement Priority Infr Pro)**

**Fund : 04000 (Core Programme, UNU Centre)**

71310 - Local Consult.-Short Term-Supp	0.00	1,564,606.35	0.00	1,564,606.35
71610 - Travel Tickets-Local	2,731.00	0.00	0.00	2,731.00
71620 - Daily Subsistence Allow-Local	0.00	47,830.00	0.00	47,830.00
72105 - Svc Co-Construction & Engineer	372,535.00	-192,535.00	0.00	180,000.00
72311 - Fuel, petroleum and other oils	0.00	40,000.00	0.00	40,000.00
73405 - Rental & Maint-Other Office Eq	19,812.00	0.00	0.00	19,812.00
73406 - Maintenance of Equipment	2,297.00	-2,297.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	49,850.00	0.00	0.00	49,850.00
74525 - Sundry	0.00	33,000.00	0.00	33,000.00

**Total for Fund 04000**      **447,225.00**      **1,490,604.35**      **0.00**      **1,937,829.35**

**Fund : 11888 (Country Co-Financing CS)**

74510 - Bank Charges	0.00	0.00	0.00	0.00
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**Total for Fund 11888**      **0.00**      **0.00**      **0.00**      **0.00**

**Fund : 30000 (PROGRAMME COST SHARING)**

31006 - Transfers to/from resources	0.00	-332,459.27	0.00	-332,459.27
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	-117.57	0.00	-117.57
62330 - Rental Supplements - IP Staff	0.00	-4,482.00	0.00	-4,482.00
62335 - Hazard Duty Station Allow-IP	0.00	12,839.00	0.00	12,839.00
63340 - Proc trips/Rest & Recup-IP Sif	0.00	10,424.00	0.00	10,424.00
64306 - Appointment-Ticket Costs	0.00	3,709.00	0.00	3,709.00
64307 - Appointment-Subsistence Allow	0.00	2,670.00	0.00	2,670.00
64308 - Appointments-Lump Sum	0.00	10,067.48	0.00	10,067.48
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
71310 - Local Consult.-Short Term-Supp	2,581,529.00	-314,825.00	0.00	2,266,704.00
71610 - Travel Tickets-Local	42,712.00	13,731.00	0.00	56,443.00
71615 - Daily Subsistence Allow-Intl	0.00	718.00	0.00	718.00
71620 - Daily Subsistence Allow-Local	125,035.00	-4,797.00	0.00	120,238.00
71630 - Shipment	395.00	0.00	0.00	395.00
71635 - Travel - Other	0.00	100.00	0.00	100.00
72105 - Svc Co-Construction & Engineer	10,552,709.88	207,535.00	0.00	10,760,244.88
72210 - Machinery and Equipment	2,525.00	0.00	0.00	2,525.00
72220 - Furniture	3,318.00	0.00	0.00	3,318.00
72311 - Fuel, petroleum and other oils	77,894.00	114,374.13	0.00	192,268.13
72425 - Mobile Telephone Charges	17,051.00	0.00	0.00	17,051.00
72440 - Connectivity Charges	28,738.00	87,608.00	0.00	116,346.00
72505 - Stationery & other Office Supp	6,408.00	55,678.00	0.00	62,086.00
72510 - Publications	998.00	0.00	0.00	998.00
72515 - Print Media	17.00	0.00	0.00	17.00
72805 - Acquis of Computer Hardware	2,085.00	0.00	0.00	2,085.00
72815 - Inform Technology Supplies	7,029.00	0.00	0.00	7,029.00
73105 - Rent	134,755.00	6,868.41	0.00	141,623.41
73115 - Moving Expenses	539.00	0.00	0.00	539.00

# SARB & Associates

## CHARTERED ACCOUNTANTS

**UNDP**

**Audit Report: National Area - Based Development Program (NABDP) (Project ID: 00057359)**



**UN Development Programme**  
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### Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Developmen	Period :	Jan-Dec (2014)		
Output # : 00081444 Improved Access Rural Services	Impl. Partner :	00005 National Execution		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73405 - Rental & Maint-Other Office Eq	169,957.00	0.00	0.00	169,957.00
73406 - Maintenance of Equipment	8,415.00	2,297.00	0.00	10,712.00
73410 - Maint, Oper of Transport Equip	18,858.00	0.00	0.00	18,858.00
74510 - Bank Charges	3,710.00	0.00	0.00	3,710.00
74525 - Sundry	128,385.00	-33,000.00	0.00	95,385.00
75105 - Facilities & Admin - Implement	0.00	983,813.61	0.00	983,813.61
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-294.80	0.00	-294.80
77305 - Salaries - IP Staff-TA	0.00	-19,044.07	0.00	-19,044.07
77310 - Post Adjustment - IP Staff-TA	0.00	16,049.33	0.00	16,049.33
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	685.71	0.00	685.71
77320 - Assg hardship & mob allow-TA	0.00	6,840.68	0.00	6,840.68
77345 - Dep Allowances-IP Staff-TA	0.00	732.24	0.00	732.24
77350 - Rental Supplements-IP Staff-TA	0.00	2,615.80	0.00	2,615.80
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	457.32	0.00	457.32
77365 - Spec Oper Living Allow-IP-TA	0.00	5,599.34	0.00	5,599.34
77375 - Contrib-Jt Staff Pers Fd-IP-TA	0.00	9,118.30	0.00	9,118.30
77385 - Contribution to Security	0.00	2,563.37	0.00	2,563.37
77386 - Contribution to ICT_TA	0.00	669.09	0.00	669.09
77395 - MAIP Premium TA/IP	0.00	223.04	0.00	223.04
77396 - PAYROLL MGT COST RECOVERY	0.00	386.28	0.00	386.28
77397 - Appendix D TA/IP	0.00	133.81	0.00	133.81
<b>Total for Fund 30000</b>	<b>13,913,062.88</b>	<b>859,987.23</b>	<b>0.00</b>	<b>14,773,050.11</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
71310 - Local Consult.-Short Term-Supp	0.00	-1,086,711.35	0.00	-1,086,711.35
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>-1,086,711.35</b>	<b>0.00</b>	<b>-1,086,711.35</b>
<b>Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)</b>				
31006 - Transfers to/from resources	0.00	-2,711.59	0.00	-2,711.59
71310 - Local Consult.-Short Term-Supp	65,000.00	0.00	0.00	65,000.00
71610 - Travel Tickets-Local	1,943.00	0.00	0.00	1,943.00
71620 - Daily Subsistence Allow-Local	1,774.00	0.00	0.00	1,774.00
72105 - Svc Co-Construction & Engineer	1,028,007.00	0.00	0.00	1,028,007.00
72311 - Fuel, petroleum and other oils	2,135.00	0.00	0.00	2,135.00
72505 - Stationery & other Office Supp	9,299.00	0.00	0.00	9,299.00
73105 - Rent	0.00	0.00	0.00	0.00
73115 - Moving Expenses	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	77,571.06	0.00	77,571.06
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
<b>Total for Fund 32045</b>	<b>1,108,158.00</b>	<b>74,859.47</b>	<b>0.00</b>	<b>1,183,017.47</b>
<b>Total for Activity ACTIVITY2.3</b>	<b>15,468,445.88</b>	<b>1,338,739.70</b>	<b>0.00</b>	<b>16,807,185.58</b>



**UN Development Programme**  
 Report ID: unglcldb

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Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Developmen	Period : Jan-Dec (2014)		
Output # : 00081444 Improved Access Rural Services	Impl. Partner : 00005 National Execution		
	Location :		
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>
			<b>Total Exp</b>

**Activity : ACTIVITY2.3.1 (Small scale Water supply proj)**

**Fund : 30000 (PROGRAMME COST SHARING)**

72105 - Svc Co-Construction & Engineer	1,600,000.00	0.00	0.00	1,600,000.00
75105 - Facilities & Admin - Implement	0.00	112,000.00	0.00	112,000.00
<b>Total for Fund 30000</b>	<b>1,600,000.00</b>	<b>112,000.00</b>	<b>0.00</b>	<b>1,712,000.00</b>
<b>Total for Activity ACTIVITY2.3.1</b>	<b>1,600,000.00</b>	<b>112,000.00</b>	<b>0.00</b>	<b>1,712,000.00</b>

**Activity : ACTIVITY2.3.2 (Medium scale water supply proj)**

**Fund : 30000 (PROGRAMME COST SHARING)**

72105 - Svc Co-Construction & Engineer	2,398,154.00	0.00	0.00	2,398,154.00
75105 - Facilities & Admin - Implement	0.00	167,870.78	0.00	167,870.78
<b>Total for Fund 30000</b>	<b>2,398,154.00</b>	<b>167,870.78</b>	<b>0.00</b>	<b>2,566,024.78</b>
<b>Total for Activity ACTIVITY2.3.2</b>	<b>2,398,154.00</b>	<b>167,870.78</b>	<b>0.00</b>	<b>2,566,024.78</b>

**Activity : ACTIVITY2.3.3 (Implement water supply project)**

**Fund : 30000 (PROGRAMME COST SHARING)**

71310 - Local Consult.-Short Term-Supp	263,647.00	0.00	0.00	263,647.00
71605 - Travel Tickets-International	924.00	0.00	0.00	924.00
71610 - Travel Tickets-Local	6,727.00	0.00	0.00	6,727.00
71615 - Daily Subsistence Allow-Intl	1,042.00	0.00	0.00	1,042.00
71620 - Daily Subsistence Allow-Local	6,451.00	0.00	0.00	6,451.00
71630 - Shipment	288.00	0.00	0.00	288.00
72105 - Svc Co-Construction & Engineer	9,782,498.00	0.00	0.00	9,782,498.00
72210 - Machinery and Equipment	1,468.00	0.00	0.00	1,468.00
72220 - Furniture	496.00	0.00	0.00	496.00
72311 - Fuel, petroleum and other oils	335.00	0.00	0.00	335.00
72425 - Mobile Telephone Charges	946.00	0.00	0.00	946.00
72505 - Stationery & other Office Supp	9,039.00	0.00	0.00	9,039.00
72805 - Acquis of Computer Hardware	6,415.00	0.00	0.00	6,415.00
72815 - Inform Technology Supplies	3,554.00	0.00	0.00	3,554.00
73115 - Moving Expenses	77.00	0.00	0.00	77.00
73406 - Maintenance of Equipment	96.00	0.00	0.00	96.00
73410 - Maint, Oper of Transport Equip	10,338.00	0.00	0.00	10,338.00
74525 - Sundry	452.00	0.00	0.00	452.00
75105 - Facilities & Admin - Implement	0.00	706,635.51	0.00	706,635.51
<b>Total for Fund 30000</b>	<b>10,094,793.00</b>	<b>706,635.51</b>	<b>0.00</b>	<b>10,801,428.51</b>



UN Development Programme  
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Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Developmen	Period : Jan-Dec (2014)		
Output # : 00081444 Improved Access Rural Services	Impl. Partner : 00005 National Execution		
	Location : Afghanistan		
<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>

Total for Activity ACTIVITY2.3	10,094,793.00	706,635.51	0.00	10,801,428.51
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Activity : ACTIVITY2.4 (Improved access to serv-Badghs)

Fund : 30000 (PROGRAMME COST SHARING)

62330 - Rental Supplements - IP Staff	0.00	0.00	0.00	0.00
62335 - Hazard Duty Station Allow-IP	0.00	0.00	0.00	0.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	0.00	0.00	0.00
63360 - Medical Exams(incl Pre-empl)	0.00	0.00	0.00	0.00
64306 - Appointment-Ticket Costs	0.00	0.00	0.00	0.00
64307 - Appointment-Subsistence Allow	0.00	0.00	0.00	0.00
64308 - Appointments-Lump Surr	0.00	0.00	0.00	0.00
64309 - Appointment-Shipments	0.00	0.00	0.00	0.00
71310 - Local Consult.-Short Term-Supp	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71630 - Shipment	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73105 - Rent	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	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>

Total for Activity ACTIVITY2.4	0.00	0.00	0.00	0.00
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Total for Output : 00081444	31,400,426.53	2,595,983.47	0.00	33,996,410.00
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Output # : 00081449 Stabilization in Insecure Area	Impl. Partner : 00005 National Execution		
	Location : Afghanistan		

Activity : ACTIVITY3.1 (Impl reintegration projects)

Fund : 30000 (PROGRAMME COST SHARING)



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Combined Delivery Report by Activity

Project id : 00057359 National Area Based Development		Period :		Jan-Dec (2014)	
Output # : 00081449 Stabilization in Insecure Area		Impl. Partner :		00005 National Execution	
		Location :		Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
72105 - Svc Co-Construction & Engineer	0.00	160,230.00	0.00	160,230.00	
75105 - Facilities & Admin - Implement	0.00	11,216.10	0.00	11,216.10	
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>171,446.10</b>	<b>0.00</b>	<b>171,446.10</b>	
<b>Fund : 30071 (Programme Cost Sharing GOV1)</b>					
31006 - Transfers to/from resources	0.00	- 14,043.27	0.00	- 14,043.27	
72105 - Svc Co-Construction & Engineer	641,724.53	- 160,230.00	0.00	481,494.53	
75105 - Facilities & Admin - Implement	0.00	24,074.73	0.00	24,074.73	
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00	
<b>Total for Fund 30071</b>	<b>641,724.53</b>	<b>- 150,198.54</b>	<b>0.00</b>	<b>491,525.99</b>	
<b>Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)</b>					
31006 - Transfers to/from resources	0.00	- 23,061.99	0.00	- 23,061.99	
72105 - Svc Co-Construction & Engineer	1,462,661.00	0.00	0.00	1,462,661.00	
75105 - Facilities & Admin - Implement	0.00	102,386.27	0.00	102,386.27	
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00	
<b>Total for Fund 32045</b>	<b>1,462,661.00</b>	<b>79,324.28</b>	<b>0.00</b>	<b>1,541,985.28</b>	
<b>Total for Activity ACTIVITY3.1</b>	<b>2,104,385.53</b>	<b>100,571.84</b>	<b>0.00</b>	<b>2,204,957.37</b>	
<b>Activity : ACTIVITY3.2 (AliceGhan)</b>					
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>					
31006 - Transfers to/from resources	0.00	4,845.61	0.00	4,845.61	
72105 - Svc Co-Construction & Engineer	200,106.00	0.00	0.00	200,106.00	
75105 - Facilities & Admin - Implement	0.00	14,007.42	0.00	14,007.42	
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00	
<b>Total for Fund 30000</b>	<b>200,106.00</b>	<b>18,853.03</b>	<b>0.00</b>	<b>218,959.03</b>	
<b>Total for Activity ACTIVITY3.2</b>	<b>200,106.00</b>	<b>18,853.03</b>	<b>0.00</b>	<b>218,959.03</b>	
<b>Activity : ACTIVITY3.5 (Comp IALP-K2 (NABDP))</b>					
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>					
31006 - Transfers to/from resources	0.00	- 6,452.25	0.00	- 6,452.25	
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00	
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>- 6,452.25</b>	<b>0.00</b>	<b>- 6,452.25</b>	
<b>Total for Activity ACTIVITY3.5</b>	<b>0.00</b>	<b>- 6,452.25</b>	<b>0.00</b>	<b>- 6,452.25</b>	





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Combined Delivery Report by Activity

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Project Id : 00057359 National Area Based Developmen	Period :	Jan-Dec (2014)
Output # : 00081449 Stabalization in Insecure Area	Impl. Partner :	00005 National Execution
	Location :	Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Activity : **ACTIVITY3.6** (Support to AIRD – AECID)

Fund : **30000 (PROGRAMME COST SHARING)**

71310 - Local Consult.-Short Term-Supp	114,445.00	0.00	0.00	114,445.00
71605 - Travel Tickets-International	2,523.00	0.00	0.00	2,523.00
71615 - Daily Subsistence Allow-Intl	1,305.00	0.00	0.00	1,305.00
71635 - Travel - Other	24.00	0.00	0.00	24.00
72105 - Svc Co-Construction & Engineer	310,029.00	0.00	0.00	310,029.00
72220 - Furniture	1,071.00	0.00	0.00	1,071.00
72311 - Fuel, petroleum and other oils	0.00	17,351.00	0.00	17,351.00
72410 - Acquisition of Audio Visual Eq	12.00	0.00	0.00	12.00
72425 - Mobile Telephone Charges	2,040.00	0.00	0.00	2,040.00
72440 - Connectivity Charges	476.00	0.00	0.00	476.00
72505 - Stationery & other Office Supp	3,887.00	0.00	0.00	3,887.00
72515 - Print Media	264.00	0.00	0.00	264.00
72815 - Inform Technology Supplies	456.00	0.00	0.00	456.00
73406 - Maintenance of Equipment	49.00	0.00	0.00	49.00
73410 - Maint, Oper of Transport Equip	8,189.00	0.00	0.00	8,189.00
74525 - Sundry	1,034.00	0.00	0.00	1,034.00
75105 - Facilities & Admin - Implement	0.00	32,649.40	0.00	32,649.40
75705 - Learning costs	1,129.00	0.00	0.00	1,129.00
75709 - Learning - training of counter	2,136.00	0.00	0.00	2,136.00
<b>Total for Fund 30000</b>	<b>449,069.00</b>	<b>50,000.40</b>	<b>0.00</b>	<b>499,069.40</b>
<b>Total for Activity ACTIVITY3.6</b>	<b>449,069.00</b>	<b>50,000.40</b>	<b>0.00</b>	<b>499,069.40</b>
<b>Total for Output : 00081449</b>	<b>2,753,560.53</b>	<b>162,973.02</b>	<b>0.00</b>	<b>2,916,533.55</b>

Output # : 00081452 Monitoring and Evaluation	Impl. Partner :	00005 National Execution
	Location :	Afghanistan

Activity : **ACTIVITY5.1** (Monitoring and Evaluation)

Fund : **04000 (Core Programme, UNU Centre)**

62335 - Hazard Duty Station Allow-IP	0.00	1,600.00	0.00	1,600.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	3,400.00	0.00	3,400.00
71310 - Local Consult.-Short Term-Supp	7,667.00	5,800.00	0.00	13,467.00
71610 - Travel Tickets-Local	0.00	373.00	0.00	373.00
71620 - Daily Subsistence Allow-Local	0.00	1,100.00	0.00	1,100.00
72505 - Stationery & other Office Supp	2,216.00	2,025.00	0.00	4,241.00
72515 - Print Media	79.00	0.00	0.00	79.00
73410 - Maint, Oper of Transport Equip	8.00	0.00	0.00	8.00
75709 - Learning - training of counter	4,505.00	0.00	0.00	4,505.00
<b>Total for Fund 04000</b>	<b>14,475.00</b>	<b>14,298.00</b>	<b>0.00</b>	<b>28,773.00</b>

# SARB & Associates

## CHARTERED ACCOUNTANTS

**UNDP**

**Audit Report: National Area - Based Development Program (NABDP) (Project ID: 00057359)**



**UN Development Programme**  
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Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Developmen	Period : Jan-Dec (2014)	
Output # : 00081452 Monitoring and Evaluation	Impl. Partner : 00005 National Execution	
	Location : Afghanistan	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
31006 - Transfers to/from resources	0.00	2,800.00	0.00	2,800.00
61305 - Salaries - IP Staff	0.00	18,926.90	0.00	18,926.90
61310 - Post Adjustment - IP Staff	0.00	10,636.93	0.00	10,636.93
62305 - Dependency Allowances-IP Staff	0.00	878.13	0.00	878.13
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,852.92	0.00	5,852.92
62315 - Contrib. to medical, social in	0.00	957.68	0.00	957.68
62320 - Mobility, Hardship, Non-remova	0.00	5,873.25	0.00	5,873.25
62330 - Rental Supplements - IP Staff	0.00	-5,002.52	0.00	-5,002.52
62335 - Hazard Duty Station Allow-IP	0.00	9,819.00	0.00	9,819.00
62340 - Annual Leave Expense - IP	0.00	566.72	0.00	566.72
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,387.50	0.00	1,387.50
63340 - Proc trips/Rest & Recup-IP Stf	0.00	5,439.40	0.00	5,439.40
63360 - Medical Exams(incl Pre-empl)	0.00	692.89	0.00	692.89
63365 - Special Oper Living Allow-IP	0.00	5,227.46	0.00	5,227.46
63530 - Contribution to EOS Benefits	0.00	1,108.65	0.00	1,108.65
63535 - Contribution to Security	0.00	1,921.64	0.00	1,921.64
63540 - Contribution to Training	0.00	354.77	0.00	354.77
63545 - Contribution to ICT	0.00	443.45	0.00	443.45
63550 - Contributions to MAIP	0.00	147.82	0.00	147.82
63555 - Contribution to UN JFA	0.00	679.97	0.00	679.97
63560 - Contributions to Appendix D	0.00	88.69	0.00	88.69
64306 - Appointment-Ticket Costs	0.00	0.00	0.00	0.00
64307 - Appointment-Subsistence Allow	0.00	5,430.00	0.00	5,430.00
64308 - Appointments-Lump Sum	0.00	8,217.42	0.00	8,217.42
64309 - Appointment-Shipments	0.00	13,379.00	0.00	13,379.00
65115 - Contributions to ASHI Reserve	0.00	2,365.10	0.00	2,365.10
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
71205 - Intl Consultants-Sht Term-Tech	0.00	29,942.00	0.00	29,942.00
71305 - Local Consult.-Sht Term-Tech	0.00	11,050.00	0.00	11,050.00
71310 - Local Consult.-Short Term-Supp	319,629.00	-5,800.00	0.00	313,829.00
71610 - Travel Tickets-Local	1,786.00	406.00	0.00	2,192.00
71615 - Daily Subsistence Allow-Intl	0.00	359.00	0.00	359.00
71620 - Daily Subsistence Allow-Local	4,098.00	704.00	0.00	4,802.00
71635 - Travel - Other	80.00	0.00	0.00	80.00
72220 - Furniture	180.00	0.00	0.00	180.00
72440 - Connectivity Charges	284.00	0.00	0.00	284.00
72505 - Stationery & other Office Supp	2,025.00	-2,025.00	0.00	0.00
72515 - Print Media	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	5,300.00	0.00	0.00	5,300.00
72815 - Inform Technology Supplies	329.00	0.00	0.00	329.00
73406 - Maintenance of Equipment	539.00	0.00	0.00	539.00
74210 - Printing and Publications	1,350.00	0.00	0.00	1,350.00
74225 - Other Media Costs	2,000.00	0.00	0.00	2,000.00
75105 - Facilities & Admin - Implement	0.00	32,766.43	0.00	32,766.43
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
77350 - Rental Supplements-IP Staff-TA	0.00	270.00	0.00	270.00
<b>Total for Fund 30000</b>	<b>337,600.00</b>	<b>166,058.34</b>	<b>0.00</b>	<b>503,658.34</b>
<b>Total for Activity ACTIVITY5.1</b>	<b>352,075.00</b>	<b>180,356.34</b>	<b>0.00</b>	<b>532,431.34</b>



UN Development Programme  
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Combined Delivery Report by Activity

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Project Id : 00057359 National Area Based Developmen	Period :	Jan-Dec (2014)
Output # : 00081452 Monitoring and Evaluation	Impl. Partner :	00005 National Execution
	Location :	Afghanistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Output : 00081452</b>	<b>352,075.00</b>	<b>180,356.34</b>	<b>0.00</b>	<b>532,431.34</b>
<b>Project Total :</b>	<b>38,602,231.15</b>	<b>3,513,113.97</b>	<b>0.00</b>	<b>42,115,345.12</b>

For Government  
 Signed By :

*Mohammad Tariq Ismaty* Date: 08 March 2015  
 Deputy Minister Programmes/MRRD  
 NPD NABDP

For UNDP  
 Signed By :

*[Signature]* Date: 4 March 2015

For SARB & ASSOCIATES  
 Chartered Accountants  
*Bhushan Agrawal*  
 (Bhushan Agrawal)  
 Partner



*15/07/2015*



**UNDP** UN Development Programme  
 Report ID: unglcdrb

Combined Delivery Report by Activity

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Selection Criteria :

Business Unit : AFG10  
 Period : Jan-Dec (2014)  
 Selected Project Id : 00057359  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00070832,00081443,00081444,00081449,00081452

Project Id : ALL	Period : Jan-Dec (2014)
Output # : ALL	Impl. Partner : Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
39004 - Afghanistan - Dem. Governance	0.00	0.00	0.00	0.00
39008 - Afghanistan - Pove-ty Reduction	38,602,231.15	3,513,113.97	0.00	42,115,345.12



**UN Development Programme**  
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Combined Delivery Report by Activity

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Funds Utilization

**Selection Criteria :**

**Business Unit :** AFG10  
**Period :** Jan-Dec (2014)  
**Selected Project Id :** 00057359  
**Selected Fund Code :** ALL  
**Selected Dept. IDs :** ALL  
**Selected Outputs :** 00070832,00081443,00081444,00081449,00081452

Project/Award: 00057359 National Area Based Developmen Period : As Of Dec31,2014

Output #	Impl. Partner :00005 National Execution	UNDP AMOUNT
00070832		
Outstanding NEX advances		55,920.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		55,150.60

Output #	Impl. Partner :00005 National Execution	UNDP AMOUNT
00081443		
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		0.00

Output #	Impl. Partner :00005 National Execution	UNDP AMOUNT
00081444		
Outstanding NEX advances		4,101,356.12
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		57,805.11

Output #	Impl. Partner :00005 National Execution	UNDP AMOUNT
00081449		



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Combined Delivery Report by Activity

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Funds Utilization
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Outstanding NEX advances	576,403.71
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	0.00

Output #	Impl. Partner	UNDP AMOUNT
00081452	:00005 National Execution	
Outstanding NEX advances		27,119.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		0.00



# SARB & Associates

## CHARTERED ACCOUNTANTS

**UNDP**

**Audit Report: National Area - Based Development Program (NABDP) (Project ID: 00057359)**



**UNDP** UN Development Programme  
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Run Time: 04-03-2015 08:03:06

Combined Delivery Report by Activity

Project Id : 00057359 National Area Based Developmen	Period :	Jan-Dec (2014)
Output # : 00081451 Local Economic Development	Impl. Partner :	00005 National Execution
Location :		

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71610 - Travel Tickets-Local	7,385.00	16,663.00	0.00	24,048.00
71620 - Daily Subsistence Allow-Local	2,212.00	0.00	0.00	2,212.00
72205 - Office Machinery	16,955.00	17,856.00	0.00	34,811.00
72405 - Acquisition of Communic Equip	4,958.00	0.00	0.00	4,958.00
72505 - Stationery & other Office Supp	4,861.00	20,392.00	0.00	25,253.00
72605 - Grants to Instit & other Benef	16,556.00	0.00	0.00	16,556.00
73105 - Rent	21,932.00	0.00	0.00	21,932.00
73405 - Rental & Maint-Other Office Eq	6,810.00	19,305.00	0.00	26,115.00
74110 - Audit Fees	0.00	2,102.00	0.00	2,102.00
74510 - Bank Charges	5,363.00	0.00	0.00	5,363.00
74520 - Storage	4,367.00	0.00	0.00	4,367.00
74525 - Sundry	0.00	3,045.00	0.00	3,045.00
75105 - Facilities & Admin - Implement	0.00	34,540.03	0.00	34,540.03
<b>Total for Fund 30000</b>	<b>213,532.00</b>	<b>314,437.15</b>	<b>0.00</b>	<b>527,969.15</b>
<b>Total for Activity ACTIVITY4.12</b>	<b>213,532.00</b>	<b>314,437.15</b>	<b>0.00</b>	<b>527,969.15</b>
Activity : ACTIVITY4.3 (SME receive loan/advisory srvc)				
Fund : 30000 (PROGRAMME COST SHARING)				
72165 - Svc Co-Social Svcs, Social Sci	1,388,253.00	43,161.00	0.00	1,431,414.00
75105 - Facilities & Admin - Implement	0.00	100,198.98	0.00	100,198.98
<b>Total for Fund 30000</b>	<b>1,388,253.00</b>	<b>143,359.98</b>	<b>0.00</b>	<b>1,531,612.98</b>
<b>Total for Activity ACTIVITY4.3</b>	<b>1,388,253.00</b>	<b>143,359.98</b>	<b>0.00</b>	<b>1,531,612.98</b>
Activity : ACTIVITY4.4 (SME received SME innovtn prize)				
Fund : 30000 (PROGRAMME COST SHARING)				
72145 - Svc Co-Training and Educ Serv	267,938.00	0.00	0.00	267,938.00
75105 - Facilities & Admin - Implement	0.00	20,155.73	0.00	20,155.73
75705 - Learning costs	20,001.00	0.00	0.00	20,001.00
<b>Total for Fund 30000</b>	<b>287,939.00</b>	<b>20,155.73</b>	<b>0.00</b>	<b>308,094.73</b>
<b>Total for Activity ACTIVITY4.4</b>	<b>287,939.00</b>	<b>20,155.73</b>	<b>0.00</b>	<b>308,094.73</b>
Activity : ACTIVITY4.5 (Project M&L systems establishe)				
Fund : 30000 (PROGRAMME COST SHARING)				
72605 - Grants to Instit & other Benef	39,883.00	0.00	0.00	39,883.00
72615 - Micro Capital Grants-Other	0.00	12,925.00	0.00	12,925.00
75105 - Facilities & Admin - Implement	0.00	3,696.56	0.00	3,696.56





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**Combined Delivery Report by Activity**

Project Id : 00057359 National Area Based Developmen	Period : Jan-Dec (2014)
Output # : 00081451 Local Economic Development	Impl. Partner : 00005 National Execution
Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Fund 30000</b>	<b>39,883.00</b>	<b>16,621.56</b>	<b>0.00</b>	<b>56,504.56</b>
<b>Total for Activity ACTIVITY4.5</b>	<b>39,883.00</b>	<b>16,621.56</b>	<b>0.00</b>	<b>56,504.56</b>
<b>Activity : ACTIVITY4.7 (SME need assess/develop act pl)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71205 - Intl Consultants-Sht Term-Tech	59,458.00	0.00	0.00	59,458.00
71305 - Local Consult.-Sht Term-Tech	528,019.00	41,507.00	0.00	569,526.00
71405 - Service Contracts-Individuals	0.00	12,675.48	0.00	12,675.48
71410 - MAIP Premium SC	0.00	46.83	0.00	46.83
71415 - Contribution to Security SC	0.00	608.88	0.00	608.88
71605 - Travel Tickets-International	12,554.00	0.00	0.00	12,554.00
71610 - Travel Tickets-Local	11,604.00	742.00	0.00	12,346.00
71620 - Daily Subsistence Allow-Local	13,970.00	1,125.00	0.00	15,095.00
72215 - Transporation Equipment	30,129.00	61.00	0.00	30,190.00
72305 - Agri & Forestry Products	6,259.00	609.00	0.00	6,868.00
72311 - Fuel, petroleum and other oils	2,077.00	0.00	0.00	2,077.00
72440 - Connectivity Charges	11,920.00	1,556.00	0.00	13,476.00
72505 - Stationery & other Office Supp	1,674.00	84.00	0.00	1,758.00
73105 - Rent	3,028.00	0.00	0.00	3,028.00
73405 - Rental & Maint-Other Office Eq	50,435.00	3,853.00	0.00	54,288.00
73505 - Reimb to UNDP for Supp Srvs	0.00	101.72	0.00	101.72
74525 - Sundry	13,491.00	554.00	0.00	14,045.00
75105 - Facilities & Admin - Implement	0.00	59,211.10	0.00	59,211.10
75705 - Learning costs	36,544.00	1,186.99	0.00	37,730.99
<b>Total for Fund 30000</b>	<b>781,162.00</b>	<b>123,922.00</b>	<b>0.00</b>	<b>905,084.00</b>
<b>Total for Activity ACTIVITY4.7</b>	<b>781,162.00</b>	<b>123,922.00</b>	<b>0.00</b>	<b>905,084.00</b>
<b>Activity : ACTIVITY4.8 (SME receive loan/advisory svce)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
75105 - Facilities & Admin - Implement	0.00	8,342.14	0.00	8,342.14
75115 - Facilities & Admin - OH & Ind	0.00	-1,882.62	0.00	-1,882.62
75705 - Learning costs	146,068.00	-26,894.62	0.00	119,173.38
<b>Total for Fund 30000</b>	<b>146,068.00</b>	<b>-20,435.10</b>	<b>0.00</b>	<b>125,632.90</b>
<b>Total for Activity ACTIVITY4.8</b>	<b>146,068.00</b>	<b>-20,435.10</b>	<b>0.00</b>	<b>125,632.90</b>
<b>Total for Output : 00081451</b>	<b>2,865,258.00</b>	<b>379,651.76</b>	<b>0.00</b>	<b>3,244,909.76</b>

# SARB & Associates

CHARTERED ACCOUNTANTS

**UNDP**

**Audit Report: National Area - Based Development Program (NABDP) (Project ID: 00057359)**



UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

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Project Id : 00057359 National Area Based Developmen	Period :	Jan-Dec (2014)	
Output # : 00081451 Local Economic Development	Impl. Partner :	00005 National Execution	
	Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp
			Total Exp

Project Total :	2,865,258.00	379,651.76	0.00	3,244,909.76
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For Government  
Signed By :

*Mohammad Tariq Ismat* Date : 08 March 2015  
Deputy Minister Programmes MRSD

For UNDP  
Signed By :

*[Signature]* Date : 4 March 2015

For SARB & ASSOCIATES  
Chartered Accountants  
*Omran Alkawal*  
(Bhushan Agrawal)  
Partner

*16/03/2015*



**UNDP** UN Development Programme  
 Report ID: unglcdrb

Combined Delivery Report by Activity

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Selection Criteria :

Business Unit : AFG10  
 Period : Jan-Dec (2014)  
 Selected Project Id : 00057359  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00081451

	Period : Jan-Dec (2014)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
Project Id : ALL				
Output # : ALL				
39004 - Afghanistan - Dem. Governance	0.00	203.30	0.00	203.30
39008 - Afghanistan -Poverty Reduction	2,865,258.00	408,225.70	0.00	3,273,483.70
39009 - Afghanistan - Service Center	0.00	-28,777.24	0.00	-28,777.24



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Combined Delivery Report by Activity

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Funds Utilization

Selection Criteria :

Business Unit : AFG10  
 Period : Jan-Dec (2014)  
 Selected Project Id : 00057359  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00081451

Project/Award: 00057359 National Area Based Developmen Period : As Of Dec31,2014

Output #	Impl. Partner :00005 National Execution	UNDP AMOUNT
Outstanding NEX advances		134,258.34
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		0.00

**Annex 2: Statement of Assets**

Project Title: NABDP (Project ID: 00070832) Capital Assets List as of 31-Dec-2014

No	PROFIL E ID	TAG NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	CUSTODIAN NAME	ACQUISITION DATE	Acquisition Cost	FUND CODE	Donor	Project ID	PO/Voucher ID	Remarks
1	MTRS	00000080270	JTGCEB095503021598	Toyota Armored Land Cruiser	Kabul	Transport	01/05/2005	\$95,473.00	30000	00078	00070832		UN-1915
2	MTRS	00000080271	JTMDEV09494036410-1VP-0056228	Toyota Armored Land Cruiser	Kabul	Daud Shah	13/8/2009	\$126,170.00	30000	00141	00070832	4798	UN-1356
3	MTRS	00000080272	JTGEB7317A9003331-1HZ0642789	Toyota Armored Land Cruiser	Kabul	Asad Waisal	13/06/2011	\$210,183.32	30000	10216	00070832	11338	UN-1696
4	MTRS	00000080273	JTGEB7311B9004332-1HZ0654018	Toyota Armored Land Cruiser	Kabul	Alimad Bilal	13/06/2011	\$210,183.32	30000	10216	00070832	11338	Missing
5	FUR10	00000080274	No Serial available	Safe Big Size	Kabul	Masoud Ahmad	12/05/2006	\$1,700.00	30000		00011020	N/A	
6	ITCS	00000080275	CNCQBD00/G	HP Digital Sender 9250 C/Fair CB 472A	Kabul	Masoud Ahmad	10/01/2011	\$3,992.00	30000	10216	00070832	N/A	
								<b>\$647,701.64</b>					

Summary of Asset

File Type	#	\$	NBY
Information and telecom (ITC)	1	\$ 3,992.00	
Vehicle	4	\$ 642,009.64	
Furniture and Fittings	1	\$ 1,700.00	
Heavy Machinery	0	\$ -	
Land	0	\$ -	
Building	0	\$ -	
<b>Total:</b>	<b>6</b>	<b>\$ 647,701.64</b>	<b>0.00</b>

Physical Verification Team Members:

Name:	Position:	Signature:	Date:
Abdullah Nedee	Admin Assistant		04/12/15
Abdul Wahed Etezami	ICT Associate		04/12/15

Project and CO Asset Management Teams:

Name:	Position:	Signature:	Date:
Sayed Amal Pachia	Project Asset Focal Person		18/11/2015
M. Shoaib Khaksari	Project Manager		18/11/2015
Muziddin Yaqeen	CO Asset Officer		18/11/2015
Amad Shah Sediqi	CO Asset Manager		18/11/2015



16/11/2015

### **Annex 3: Priorities of Audit Recommendations**

The following categories of priorities are used:

High (Critical)	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
Medium (Important)	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
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 field work. Therefore, low priority recommendations are not included in the audit report.