

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP AFGHANISTAN

Justice and Human Rights in Afghanistan
(Directly Implemented Project No. 68012, Output Nos. 85458, 85459, 85460 and 85461)

Report No. 1478

Issue Date: 25 August 2015

**Report on the audit of UNDP Afghanistan
Justice and Human Rights in Afghanistan
(Project No. 68012, Output Nos. 85458, 85459, 85460 and 85461)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Ernst & Young Ford Rhodes Sidat Hyder (the audit firm), conducted from 4 to 25 June 2015 an audit of Justice and Human Rights in Afghanistan (Project No. 68012, Output Nos. 85458, 85459, 85460 and 85461) (the Project), which is directly implemented and managed by the UNDP Country Office in Afghanistan (the Office). The last audit of the Project was conducted by OAI in 2014 and covered project expenditure from 1 January to 31 December 2013.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2014 and the accompanying Funds Utilization statement¹ as of 31 December 2014 as well as Statement of Assets as of 31 December 2014. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters), 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	Amount (in \$ '000)	Opinion
3,182	Unqualified	1,242	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$5.1 million. Excluded from the audit scope were transactions that relate to expenditures not processed or approved at the Office level (\$0.9 million) and expenditures incurred at the "responsible party" level (\$1 million). The expenditures incurred at the "responsible party" level were subject to a separate audit conducted by external auditors that resulted in a qualified opinion with a net financial impact of \$0.1 million.

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

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." This recommendation includes actions to correct expenditures of \$27,000 incurred in 2013 but recorded in 2014.

Implementation status of previous OAI audit recommendations

The previous audit (Report No. 1383, issued on 29 October 2014) did not result in any recommendations.

Management comments and action plan

The Resident Representative accepted the recommendation and is in the process of implementing it. 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 - Afghanistan



Financial audit of Justice and Human Rights in Afghanistan (JHRA) - (Project ID 00068012) directly implemented by United Nations Development Programme - Afghanistan

Independent Auditor's Report along with Management Letter
For the year ended 31 December 2014

Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
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1. Executive summary

1.1 Financial audit

We conducted the financial audit of the Justice and Human Rights in Afghanistan (JHRA) (Project ID 00068012) ("the Project") directly implemented by United Nations Development Programme – Afghanistan¹, for the year ended 31 December 2014. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI). The audit was conducted from 04 June 2015 to 25 June 2015.

The expenditure incurred for the Project during the year amounted to US \$ 5,087,938 out of which the expenditure amounting to USD \$ 3,181,769 was subject to our audit as below:

Project No	Output No	Total as per CDR	JHRA expenses		
			Subject to NIM audit ²	Not Subject to audit	Subject to DIM audit
			----- US \$ -----		
00068012	00085458	1,572,958	557,616	321,692	693,650
00068012	00085459	1,385,780	334,756	247,948	803,076
00068012	00085460	954,235	53,280	147,277	753,678
00068012	00085461	1,174,965	80,754	162,846	931,365
Total		5,087,938	1,026,406	879,763	3,181,769

Our objectives of the financial audit of the Project as implemented by UNDP Afghanistan and our opinion thereof were as follows;

- To express an opinion whether the Statement of Expenditure (Combined Delivery Report - CDR) for the year ended 31 December 2014 and the Fund Utilization Statement as at 31 December 2014 presents fairly, in accordance with UNDP accounting policies and the expenditures incurred were; i) in conformity with the approved project 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.

Our opinion on CDR is unmodified.

- To express an opinion whether the Statement of Assets presents fairly the balance of assets of the Project as of 31 December 2014.

Our opinion on Statement of Assets is unmodified.

1.1.1 Summary of findings

We noted certain instances where accruals were not made at the year end. For details, refer to management letter section finding 6.1. Management has agreed to this finding.

We wish to express our appreciation to the management and staff of UNDP Afghanistan and JHRA Project for the assistance and cooperation extended to the audit team.

Ernst & Young Ford Rhodes Sidat Hyder
Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Date: 31 July 2015
Kabul, Afghanistan
Engagement Partner: Muhammad Basheer Juma

ERNST & YOUNG
 Ernst & Young Ford Rhodes Sidat Hyder
 Chartered Accountants
 Kabul Branch
 (A member firm of Ernst & Young Global Limited)

¹ Hereinafter referred to as "UNDP"

² Report issued by Ernst & Young on 20 April 2015

2. Independent auditor's report on the Combined Delivery Report

INDEPENDENT AUDITOR'S REPORT TO UNDP

We have audited the accompanying Combined Delivery Report and Fund Utilization Statement of Justice and Human Rights in Afghanistan (JHRA) (Project ID 00068012) ("the Project") directly implemented by United Nations Development Programme - Afghanistan (UNDP) for the year ended 31 December 2014 and a summary of significant accounting policies and other explanatory information (together "the CDR"). CDR has been prepared by the Project management in accordance with UNDP accounting policies. CDR totaling US \$ 5,087,938, comprised of NIM audited expenditure of US \$ 1,026,406 and expenditure not processed or approved by UNDP Country Office Afghanistan of US \$ 879,763, was not within the scope of our audit as per the Terms of Reference.

Management's Responsibility for the CDR

Management is responsible for the preparation of this CDR in accordance with UNDP accounting policies and for such internal control as management determines is necessary to enable the preparation of the CDR that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 CDR is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the CDR. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the CDR, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Project's preparation of the CDR 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, if any, made by management, as well as evaluating the overall presentation of the CDR.

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



Opinion


In our opinion, the accompanied CDR presents fairly, in all material respects, the expenditure subject to our audit amounting to US \$ 3,181,769 incurred by the Project for the year ended 31 December 2014 in accordance with UNDP accounting policies and 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.

Other Matter

The CDR of the Project for the year ended 31 December 2013 was audited by another auditor who expressed an unmodified opinion on that CDR on 22 October 2014.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 3.2 to the CDR, which describes the basis of accounting. The CDR is prepared to provide information to UNDP. As a result, the CDR may not be suitable for another purpose.


Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Date: 31 July 2015
Kabul, Afghanistan
Engagement Partner: Muhammad Basheer Juma

 **ERNST & YOUNG**
Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Kabul Branch
(A member firm of Ernst & Young Global Limited)

3. Combined Delivery Report



UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

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Run Time: 16-03-2015 06:03:25

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2014)
Selected Project Id : 00068012
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00068012 Justice and Human Rights in Af	Period : Jan-Dec (2014)
Output # : 00083458 JHRA-Quality Justice Services	Impl. Partner : 00009 UNDP (Direct Execution)
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Activity : ACTIVITY02 (MOJ Translation Unit)

Fund : 30000 (PROGRAMME COST SHARING)

72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY02	0.00	0.00	0.00	0.00
Total for Output : 00083458	0.00	0.00	0.00	0.00

Output # : 00085458 Policy Coordination	Impl. Partner : 00009 UNDP (Direct Execution)
	Location :

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

72405 - Acquisition of Communic Equip	0.00	4,603.12	0.00	4,603.12
75105 - Facilities & Admin - Implement	0.00	91.31	0.00	91.31
77630 - Dep Exp Owned - ITC	0.00	1,715.95	0.00	1,715.95
Total for Fund 30000	0.00	6,410.38	0.00	6,410.38
Total for Activity	0.00	6,410.38	0.00	6,410.38

Activity : ACTIVITY1.2 (Strengthen PPD at MoJ)

Fund : 04000 (Core Programme, UNU Centre)

62330 - Rental Supplements - IP Staff	0.00	1,825.00	0.00	1,825.00
Total for Fund 04000	0.00	1,825.00	0.00	1,825.00

Fund : 26920 (CPR TTF-Conflict - Open)

71205 - Intl Consultants-Sht Term-Tech	0.00	34,236.00	0.00	34,236.00
71210 - Intl Consultants-Sht Term-Supp	0.00	6,126.00	0.00	6,126.00
71610 - Travel Tickets-Local	0.00	1,998.00	0.00	1,998.00
72105 - Svc Co-Construction & Engineer	0.00	23,644.92	0.00	23,644.92
75706 - Learning - ticket costs	0.00	9,312.00	0.00	9,312.00

Quamrul Hossain
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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af		Period : Jan-Dec (2014)		
Output # : 00085458 Policy Coordination		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75707 - Learning – subsistence allowan	0.00	11,696.40	0.00	11,696.40
Total for Fund 26920	0.00	87,013.32	0.00	87,013.32
Fund : 30000 (PROGRAMME COST SHARING)				
31007 - PriorPeriodAdj_EXP_PPE	0.00	- 4,866.76	0.00	- 4,866.76
61305 - Salaries - IP Staff	0.00	51,403.73	0.00	51,403.73
61310 - Post Adjustment - IP Staff	0.00	28,888.88	0.00	28,888.88
62305 - Dependency Allowances-IP Staff	0.00	- 136.02	0.00	- 136.02
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	16,538.89	0.00	16,538.89
62315 - Contrib. to medical, social in	0.00	395.47	0.00	395.47
62320 - Mobility, Hardship, Non-remova	0.00	13,285.81	0.00	13,285.81
62330 - Rental Supplements - IP Staff	0.00	15,000.88	0.00	15,000.88
62335 - Hazard Duty Station Allow-IP	0.00	8,407.52	0.00	8,407.52
62340 - Annual Leave Expense - IP	0.00	- 232.88	0.00	- 232.88
63335 - Home Leave Trvl & Allow-IP Stf	0.00	308.33	0.00	308.33
63340 - Proc trips/Rest & Recup-IP Stf	0.00	7,818.00	0.00	7,818.00
63365 - Special Oper Living Allow-IP	0.00	11,112.00	0.00	11,112.00
63530 - Contribution to EOS Benefits	0.00	3,010.99	0.00	3,010.99
63535 - Contribution to Security	0.00	5,024.34	0.00	5,024.34
63540 - Contribution to Training	0.00	963.54	0.00	963.54
63545 - Contribution to ICT	0.00	1,204.36	0.00	1,204.36
63550 - Contributions to MAIP	0.00	401.47	0.00	401.47
63555 - Contribution to UN JFA	0.00	1,846.72	0.00	1,846.72
63560 - Contributions to Appendix D	0.00	240.88	0.00	240.88
65115 - Contributions to ASHI Reserve	0.00	6,423.40	0.00	6,423.40
65135 - Payroll Mgt Cost Recovery ATLA	0.00	450.66	0.00	450.66
71205 - Intl Consultants-Sht Term-Tech	0.00	73,615.75	0.00	73,615.75
71305 - Local Consult.-Sht Term-Tech	0.00	43,578.16	0.00	43,578.16
71405 - Service Contracts-Individuals	0.00	74,351.00	0.00	74,351.00
71410 - MAIP Premium SC	0.00	268.32	0.00	268.32
71415 - Contribution to Security SC	0.00	3,422.79	0.00	3,422.79
71505 - UN Volunteers-Stipend & Allow	0.00	33,570.32	0.00	33,570.32
71520 - UNV-Language Allowance	0.00	835.48	0.00	835.48
71525 - UNV-Hazard Pay	0.00	10,694.19	0.00	10,694.19
71530 - UNV-Rest and Recuperation	0.00	15,636.00	0.00	15,636.00
71535 - UNV-Medical Insurance	0.00	2,255.22	0.00	2,255.22
71540 - UNV-Global Charges	0.00	2,761.14	0.00	2,761.14
71541 - UNVs-Contribution to security	0.00	1,644.02	0.00	1,644.02
71545 - UNV-Home Leave Travel & Allowa	0.00	267.35	0.00	267.35
71550 - UNV-Resettlement Allowance	0.00	13,037.93	0.00	13,037.93
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,100.00	0.00	2,100.00
71590 - UNV Development Effectiveness	0.00	7,907.52	0.00	7,907.52
72165 - Svc Co-Social Svcs, Social Sci	0.00	15,763.28	0.00	15,763.28
72210 - Machinery and Equipment	0.00	356.90	0.00	356.90
72405 - Acquisition of Communic Equip	0.00	- 4,603.12	0.00	- 4,603.12
72425 - Mobile Telephone Charges	0.00	509.84	0.00	509.84
75105 - Facilities & Admin - Implement	0.00	33,281.47	0.00	33,281.47
75705 - Learning costs	0.00	5,895.52	0.00	5,895.52
75706 - Learning - ticket costs	0.00	3,000.00	0.00	3,000.00
75707 - Learning – subsistence allowan	0.00	1,000.00	0.00	1,000.00
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00

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UN Development Programme
Report ID: ungicdrb

Combined Delivery Report by Activity

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Project Id : 00068012 Justice and Human Rights in Af		Period : Jan-Dec (2014)		
Output # : 00085458 Policy Coordination		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77630 - Dep Exp Owned - ITC	0.00	- 263.64	0.00	- 263.64
Total for Fund 30000	0.00	508,375.65	0.00	508,375.65
Total for Activity ACTIVITY1.2	0.00	597,213.97	0.00	597,213.97
Activity : ACTIVITY1.3 (MoJ Taqin & Translation Unit)				
Fund : 04000 (Core Programme, UNU Centre)				
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
73505 - Reimb to UNDP for Supp Svcs	0.00	37,103.00	0.00	37,103.00
Total for Fund 04000	0.00	37,103.00	0.00	37,103.00
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	10,885.00	0.00	10,885.00
71305 - Local Consult.-Sht Term-Tech	0.00	126,272.97	0.00	126,272.97
71405 - Service Contracts-Individuals	0.00	23,666.49	0.00	23,666.49
71410 - MAIP Premium SC	0.00	87.84	0.00	87.84
71415 - Contribution to Security SC	0.00	1,091.72	0.00	1,091.72
71605 - Travel Tickets-International	0.00	780.00	0.00	780.00
72425 - Mobile Telephone Charges	0.00	1,398.52	0.00	1,398.52
72440 - Connectivity Charges	0.00	14,182.00	0.00	14,182.00
72505 - Stationery & other Office Supp	0.00	893.09	0.00	893.09
72510 - Publications	0.00	743.10	0.00	743.10
73110 - Custodial & Cleaning Services	0.00	3.09	0.00	3.09
73120 - Utilities	0.00	76.12	0.00	76.12
73125 - Common Services-Premises	0.00	7,070.13	0.00	7,070.13
74510 - Bank Charges	0.00	107.64	0.00	107.64
74525 - Sundry	0.00	13.19	0.00	13.19
75105 - Facilities & Admin - Implement	0.00	13,671.84	0.00	13,671.84
75705 - Learning costs	0.00	6,227.07	0.00	6,227.07
75707 - Learning – subsistence allowan	0.00	1,814.00	0.00	1,814.00
76125 - Realized Loss	0.00	20.34	0.00	20.34
76135 - Realized Gain	0.00	- 13.37	0.00	- 13.37
Total for Fund 30000	0.00	208,990.78	0.00	208,990.78
Total for Activity ACTIVITY1.3	0.00	246,093.78	0.00	246,093.78
Activity : ACTIVITY1.4 (MoJ Human Rights Support Unit)				
Fund : 04000 (Core Programme, UNU Centre)				
75705 - Learning costs	0.00	1,811.28	0.00	1,811.28
75707 - Learning – subsistence allowan	0.00	388.02	0.00	388.02
75708 - Learning - subcontracts	0.00	698.28	0.00	698.28
76135 - Realized Gain	0.00	- 1.03	0.00	- 1.03

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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af		Period : Jan-Dec (2014)		
Output # : 00085458 Policy Coordination		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 04000 0.00 2,896.55 0.00 2,896.55

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	56,222.88	0.00	56,222.88
61310 - Post Adjustment - IP Staff	0.00	31,597.29	0.00	31,597.29
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,685.32	0.00	18,685.32
62315 - Contrib. to medical, social in	0.00	363.45	0.00	363.45
62320 - Mobility, Hardship, Non-remova	0.00	13,475.00	0.00	13,475.00
62330 - Rental Supplements - IP Staff	0.00	0.00	0.00	0.00
62335 - Hazard Duty Station Allow-IP	0.00	13,040.98	0.00	13,040.98
62340 - Annual Leave Expense - IP	0.00	3,265.39	0.00	3,265.39
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,541.70	0.00	1,541.70
63340 - Proc trips/Rest & Recup-IP Stf	0.00	10,424.00	0.00	10,424.00
63365 - Special Oper Living Allow-IP	0.00	5,995.00	0.00	5,995.00
63530 - Contribution to EOS Benefits	0.00	3,293.25	0.00	3,293.25
63535 - Contribution to Security	0.00	5,551.51	0.00	5,551.51
63540 - Contribution to Training	0.00	1,053.87	0.00	1,053.87
63545 - Contribution to ICT	0.00	1,317.28	0.00	1,317.28
63550 - Contributions to MAIP	0.00	439.12	0.00	439.12
63555 - Contribution to UN JFA	0.00	2,019.88	0.00	2,019.88
63560 - Contributions to Appendix D	0.00	263.49	0.00	263.49
65115 - Contributions to ASHI Reserve	0.00	7,025.67	0.00	7,025.67
65135 - Payroll Mgt Cost Recovery ATLA	0.00	708.18	0.00	708.18
71205 - Intl Consultants-Sht Term-Tech	0.00	58,916.00	0.00	58,916.00
71305 - Local Consult.-Sht Term-Tech	0.00	294,097.87	0.00	294,097.87
71605 - Travel Tickets-International	0.00	465.00	0.00	465.00
71615 - Daily Subsistence Allow-Intl	0.00	2,065.00	0.00	2,065.00
71635 - Travel - Other	0.00	600.00	0.00	600.00
72215 - Transportation Equipment	0.00	6,150.00	0.00	6,150.00
72220 - Furniture	0.00	393.98	0.00	393.98
72311 - Fuel, petroleum and other oils	0.00	25,626.32	0.00	25,626.32
72410 - Acquisition of Audio Visual Eq	0.00	279.59	0.00	279.59
72425 - Mobile Telephone Charges	0.00	752.24	0.00	752.24
72440 - Connectivity Charges	0.00	31,419.00	0.00	31,419.00
72445 - Common Services-Communications	0.00	- 507.88	0.00	- 507.88
72505 - Stationery & other Office Supp	0.00	2,942.65	0.00	2,942.65
72510 - Publications	0.00	1,874.93	0.00	1,874.93
72715 - Hospitality Catering	0.00	- 1.57	0.00	- 1.57
72815 - Inform Technology Supplies	0.00	752.55	0.00	752.55
73105 - Rent	0.00	49,103.73	0.00	49,103.73
73106 - Leased premises alterations	0.00	0.00	0.00	0.00
73110 - Custodial & Cleaning Services	0.00	3.09	0.00	3.09
73120 - Utilities	0.00	821.26	0.00	821.26
73125 - Common Services-Premises	0.00	2,265.99	0.00	2,265.99
73405 - Rental & Maint-Other Office Eq	0.00	393.54	0.00	393.54
73410 - Maint, Oper of Transport Equip	0.00	3,880.99	0.00	3,880.99
74210 - Printing and Publications	0.00	0.00	0.00	0.00
74230 - Audio & Visual Equipment	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	5.00	0.00	5.00
75105 - Facilities & Admin - Implement	0.00	47,124.22	0.00	47,124.22
75705 - Learning costs	0.00	13,842.37	0.00	13,842.37
75706 - Learning - ticket costs	0.00	778.00	0.00	778.00

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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af		Period :	Jan-Dec (2014)	
Output # : 00085458 Policy Coordination		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

76110 - Foreign Exch Translation Loss	0.00	5.31	0.00	5.31
76125 - Realized Loss	0.00	36.60	0.00	36.60
76135 - Realized Gain	0.00	-25.47	0.00	-25.47
Total for Fund 30000	0.00	720,343.57	0.00	720,343.57
Total for Activity ACTIVITY1.4	0.00	723,240.12	0.00	723,240.12
Total for Output : 00085458	0.00	1,572,958.25	0.00	1,572,958.25

Output # : 00085459 Quality Access to Justice	Impl. Partner : 00009 UNDP (Direct Execution)
	Location :

Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

77630 - Dep Exp Owned - ITC	0.00	1,542.91	0.00	1,542.91
Total for Fund 04000	0.00	1,542.91	0.00	1,542.91

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	61.90	0.00	61.90
77630 - Dep Exp Owned - ITC	0.00	884.51	0.00	884.51
Total for Fund 30000	0.00	946.41	0.00	946.41
Total for Activity	0.00	2,489.32	0.00	2,489.32

Activity : ACTIVITY2.1 (Legal Aid Grant Facility)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00

Fund : 04160 (TRAC 3 CONF PREV AND RECOVERY)

72605 - Grants to Instit & other Benef	0.00	76,000.00	0.00	76,000.00
Total for Fund 04160	0.00	76,000.00	0.00	76,000.00

Fund : 26920 (CPR TTF-Conflict - Open)

71610 - Travel Tickets-Local	0.00	180.00	0.00	180.00
72605 - Grants to Instit & other Benef	0.00	110,000.00	0.00	110,000.00

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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af		Period : Jan-Dec (2014)		
Output # : 00085459 Quality Access to Justice		Impl. Partner : 00009 UNDP (Direct Execution)		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75705 - Learning costs	0.00	8,182.95	0.00	8,182.95
75706 - Learning - ticket costs	0.00	1,550.24	0.00	1,550.24
75707 - Learning – subsistence allowan	0.00	4,684.43	0.00	4,684.43
Total for Fund 26920	0.00	124,597.62	0.00	124,597.62
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	15,000.00	0.00	15,000.00
71405 - Service Contracts-Individuals	0.00	41,783.96	0.00	41,783.96
71410 - MAIP Premium SC	0.00	158.28	0.00	158.28
71415 - Contribution to Security SC	0.00	2,004.76	0.00	2,004.76
71610 - Travel Tickets-Local	0.00	1,764.00	0.00	1,764.00
72605 - Grants to Instit & other Benef	0.00	136,492.00	0.00	136,492.00
75105 - Facilities & Admin - Implement	0.00	15,069.21	0.00	15,069.21
75705 - Learning costs	0.00	12,231.77	0.00	12,231.77
75706 - Learning - ticket costs	0.00	2,541.00	0.00	2,541.00
75707 - Learning – subsistence allowan	0.00	1,988.29	0.00	1,988.29
75708 - Learning - subcontracts	0.00	1,310.34	0.00	1,310.34
76110 - Foreign Exch Translation Loss	0.00	16.54	0.00	16.54
76135 - Realized Gain	0.00	-0.04	0.00	-0.04
Total for Fund 30000	0.00	230,360.11	0.00	230,360.11
Total for Activity ACTIVITY2.1	0.00	430,957.73	0.00	430,957.73
Activity : ACTIVITY2.2 (Coord with State and Non-State)				
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	76,816.68	0.00	76,816.68
61310 - Post Adjustment - IP Staff	0.00	43,170.96	0.00	43,170.96
62305 - Dependency Allowances-IP Staff	0.00	7,521.71	0.00	7,521.71
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	24,088.56	0.00	24,088.56
62315 - Contrib. to medical, social in	0.00	1,950.44	0.00	1,950.44
62320 - Mobility, Hardship, Non-remova	0.00	23,619.97	0.00	23,619.97
62330 - Rental Supplements - IP Staff	0.00	6,259.70	0.00	6,259.70
62335 - Hazard Duty Station Allow-IP	0.00	18,073.45	0.00	18,073.45
62340 - Annual Leave Expense - IP	0.00	2,125.42	0.00	2,125.42
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	1,617.60	0.00	1,617.60
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	20,916.00	0.00	20,916.00
63530 - Contribution to EOS Benefits	0.00	4,499.53	0.00	4,499.53
63535 - Contribution to Security	0.00	7,601.99	0.00	7,601.99
63540 - Contribution to Training	0.00	1,439.84	0.00	1,439.84
63545 - Contribution to ICT	0.00	1,799.80	0.00	1,799.80

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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af	Period : Jan-Dec (2014)
Output # : 00085459 Quality Access to Justice	Impl. Partner : 00009 UNDP (Direct Execution)
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63550 - Contributions to MAIP	0.00	599.96	0.00	599.96
63555 - Contribution to UN JFA	0.00	2,759.69	0.00	2,759.69
63560 - Contributions to Appendix D	0.00	359.96	0.00	359.96
65115 - Contributions to ASHI Reserve	0.00	9,598.97	0.00	9,598.97
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71305 - Local Consult.-Sht Term-Tech	0.00	19,951.77	0.00	19,951.77
71405 - Service Contracts-Individuals	0.00	170,715.21	0.00	170,715.21
71410 - MAIP Premium SC	0.00	480.39	0.00	480.39
71415 - Contribution to Security SC	0.00	6,179.84	0.00	6,179.84
72215 - Transportation Equipment	0.00	5,832.00	0.00	5,832.00
72311 - Fuel, petroleum and other oils	0.00	29,997.18	0.00	29,997.18
72425 - Mobile Telephone Charges	0.00	11,856.11	0.00	11,856.11
72440 - Connectivity Charges	0.00	154.89	0.00	154.89
72505 - Stationery & other Office Supp	0.00	5,766.89	0.00	5,766.89
72510 - Publications	0.00	764.21	0.00	764.21
73125 - Common Services-Premises	0.00	1,760.96	0.00	1,760.96
73420 - Leased Vehicles	0.00	3,586.34	0.00	3,586.34
74510 - Bank Charges	0.00	15.00	0.00	15.00
74696 - PP&E Expensed Items	0.00	813.98	0.00	813.98
75105 - Facilities & Admin - Implement	0.00	46,457.37	0.00	46,457.37
75705 - Learning costs	0.00	20,253.00	0.00	20,253.00
75706 - Learning - ticket costs	0.00	9,142.70	0.00	9,142.70
75707 - Learning - subsistence allowan	0.00	25,399.98	0.00	25,399.98
76110 - Foreign Exch Translation Loss	0.00	22.28	0.00	22.28
76125 - Realized Loss	0.00	45.64	0.00	45.64
76135 - Realized Gain	0.00	- 5.74	0.00	- 5.74
Total for Fund 30000	0.00	627,812.79	0.00	627,812.79
Total for Activity ACTIVITY2.2	0.00	627,812.79	0.00	627,812.79
Activity : ACTIVITY2.3 (Enhanced Capacity for State Ju)				
Fund : 04000 (Core Programme, UNU Centre)				
31007 - PriorPeriodAdj_EXP_PPE	0.00	- 4,930.05	0.00	- 4,930.05
71205 - Intl Consultants-Sht Term-Tech	0.00	1,496.85	0.00	1,496.85
75705 - Learning costs	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	- 3,433.20	0.00	- 3,433.20
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	68,524.00	0.00	68,524.00
71305 - Local Consult.-Sht Term-Tech	0.00	42,910.35	0.00	42,910.35
71405 - Service Contracts-Individuals	0.00	25,346.93	0.00	25,346.93
71410 - MAIP Premium SC	0.00	91.85	0.00	91.85
71415 - Contribution to Security SC	0.00	1,193.70	0.00	1,193.70
71610 - Travel Tickets-Local	0.00	15,064.00	0.00	15,064.00
72215 - Transportation Equipment	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	2,561.79	0.00	2,561.79
72440 - Connectivity Charges	0.00	52.35	0.00	52.35

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Combined Delivery Report by Activity

Project ID : 00068012 Justice and Human Rights in Af	Period :	Jan-Dec (2014)
Output # : 00085459 Quality Access to Justice	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	26,023.46	0.00	26,023.46
75705 - Learning costs	0.00	68,233.00	0.00	68,233.00
75706 - Learning - ticket costs	0.00	22,416.56	0.00	22,416.56
75707 - Learning - subsistence allowan	0.00	51,264.86	0.00	51,264.86
75708 - Learning - subcontracts	0.00	4,196.55	0.00	4,196.55
76110 - Foreign Exch Translation Loss	0.00	114.32	0.00	114.32
76125 - Realized Loss	0.00	0.05	0.00	0.05
76135 - Realized Gain	0.00	-40.54	0.00	-40.54
Total for Fund 30000	0.00	327,953.23	0.00	327,953.23
Total for Activity ACTIVITY2.3	0.00	324,520.03	0.00	324,520.03
Total for Output : 00085459	0.00	1,385,779.87	0.00	1,385,779.87

Output # : 00085460 Public Participation on Justice	Impl. Partner :	00009 UNDP (Direct Execution)
	Location :	

Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

77630 - Dep Exp Owned - ITC	0.00	283.90	0.00	283.90
Total for Fund 04000	0.00	283.90	0.00	283.90
Total for Activity	0.00	283.90	0.00	283.90

Activity : ACTIVITY3.1 (Policy Dialogue on ESCR)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	2,313.04	0.00	2,313.04
Total for Fund 04000	0.00	2,313.04	0.00	2,313.04

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	76,650.08	0.00	76,650.08
71610 - Travel Tickets-Local	0.00	860.00	0.00	860.00
71635 - Travel - Other	0.00	25.00	0.00	25.00
74210 - Printing and Publications	0.00	948.71	0.00	948.71
74220 - Translation Costs	0.00	724.14	0.00	724.14
75105 - Facilities & Admin - Implement	0.00	6,687.94	0.00	6,687.94
75705 - Learning costs	0.00	2,104.92	0.00	2,104.92
75706 - Learning - ticket costs	0.00	12,301.00	0.00	12,301.00
75707 - Learning - subsistence allowan	0.00	1,928.25	0.00	1,928.25
76125 - Realized Loss	0.00	9.56	0.00	9.56

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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af	Period : Jan-Dec (2014)
Output # : 00085460 Public Participation on Justice	Impl. Partner : 00009 UNDP (Direct Execution)
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76135 - Realized Gain	0.00	- 10.25	0.00	- 10.25
Total for Fund 30000	0.00	102,229.35	0.00	102,229.35
Total for Activity ACTIVITY3.1	0.00	104,542.39	0.00	104,542.39
Activity : ACTIVITY3.2 (Coordinate with CSOs-AIHR)				
Fund : 04000 (Core Programme, UNU Centre)				
75706 - Learning - ticket costs	0.00	420.00	0.00	420.00
Total for Fund 04000	0.00	420.00	0.00	420.00
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	90,888.60	0.00	90,888.60
71305 - Local Consult.-Sht Term-Tech	0.00	129,230.00	0.00	129,230.00
71605 - Travel Tickets-International	0.00	2,085.00	0.00	2,085.00
71610 - Travel Tickets-Local	0.00	716.00	0.00	716.00
71635 - Travel - Other	0.00	5,100.61	0.00	5,100.61
72505 - Stationery & other Office Supp	0.00	1,182.74	0.00	1,182.74
74220 - Translation Costs	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	20,350.15	0.00	20,350.15
75705 - Learning costs	0.00	21,781.90	0.00	21,781.90
75706 - Learning - ticket costs	0.00	14,335.12	0.00	14,335.12
75707 - Learning - subsistence allowan	0.00	25,396.58	0.00	25,396.58
76110 - Foreign Exch Translation Loss	0.00	3.09	0.00	3.09
76125 - Realized Loss	0.00	44.50	0.00	44.50
76135 - Realized Gain	0.00	- 135.50	0.00	- 135.50
Total for Fund 30000	0.00	310,978.79	0.00	310,978.79
Total for Activity ACTIVITY3.2	0.00	311,398.79	0.00	311,398.79
Activity : ACTIVITY3.3 (Strengthen PA HR thru MOJ PLAU)				
Fund : 04000 (Core Programme, UNU Centre)				
31007 - PriorPeriodAdj_EXP_PPE	0.00	- 2,433.38	0.00	- 2,433.38
Total for Fund 04000	0.00	- 2,433.38	0.00	- 2,433.38
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	47,452.63	0.00	47,452.63
61310 - Post Adjustment - IP Staff	0.00	27,390.34	0.00	27,390.34
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	16,978.41	0.00	16,978.41
62315 - Contrib. to medical, social in	0.00	413.38	0.00	413.38
62320 - Mobility, Hardship, Non-remova	0.00	7,614.13	0.00	7,614.13

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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af	Period :	Jan-Dec (2014)		
Output # : 00085460 Public Participation on Justice	Impl. Partner :	00009 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62330 - Rental Supplements - IP Staff	0.00	- 631.52	0.00	- 631.52
62335 - Hazard Duty Station Allow-IP	0.00	17,450.87	0.00	17,450.87
62340 - Annual Leave Expense - IP	0.00	529.80	0.00	529.80
63335 - Home Leave Trvl & Allow-IP Stf	0.00	925.02	0.00	925.02
63340 - Proc trips/Rest & Recup-IP Stf	0.00	15,636.00	0.00	15,636.00
63365 - Special Oper Living Allow-IP	0.00	33,004.23	0.00	33,004.23
63515 - Security-related Costs	0.00	18.37	0.00	18.37
63530 - Contribution to EOS Benefits	0.00	3,298.46	0.00	3,298.46
63535 - Contribution to Security	0.00	3,212.33	0.00	3,212.33
63540 - Contribution to Training	0.00	1,055.51	0.00	1,055.51
63545 - Contribution to ICT	0.00	1,319.38	0.00	1,319.38
63550 - Contributions to MAIP	0.00	439.81	0.00	439.81
63555 - Contribution to UN JFA	0.00	2,023.05	0.00	2,023.05
63560 - Contributions to Appendix D	0.00	263.87	0.00	263.87
65115 - Contributions to ASHI Reserve	0.00	5,730.68	0.00	5,730.68
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	12,986.00	0.00	12,986.00
71305 - Local Consult.-Sht Term-Tech	0.00	8,600.00	0.00	8,600.00
71405 - Service Contracts-Individuals	0.00	134,804.59	0.00	134,804.59
71410 - MAIP Premium SC	0.00	499.08	0.00	499.08
71415 - Contribution to Security SC	0.00	6,343.07	0.00	6,343.07
71635 - Travel - Other	0.00	100.00	0.00	100.00
72105 - Svc Co-Construction & Engineer	0.00	101,921.86	0.00	101,921.86
72311 - Fuel, petroleum and other oils	0.00	7,948.34	0.00	7,948.34
72415 - Courier Charges	0.00	- 39.10	0.00	- 39.10
72425 - Mobile Telephone Charges	0.00	4,650.59	0.00	4,650.59
72505 - Stationery & other Office Supp	0.00	473.34	0.00	473.34
72510 - Publications	0.00	39.82	0.00	39.82
73105 - Rent	0.00	4,095.00	0.00	4,095.00
74210 - Printing and Publications	0.00	14,141.26	0.00	14,141.26
74220 - Translation Costs	0.00	7,050.95	0.00	7,050.95
74225 - Other Media Costs	0.00	1,500.00	0.00	1,500.00
74510 - Bank Charges	0.00	25.00	0.00	25.00
74599 - UNDP cost recovery chrgs-Bills	0.00	117.35	0.00	117.35
74696 - PP&E Expensed Items	0.00	660.00	0.00	660.00
75105 - Facilities & Admin - Implement	0.00	35,360.93	0.00	35,360.93
75705 - Learning costs	0.00	6,601.20	0.00	6,601.20
75706 - Learning - ticket costs	0.00	6,200.83	0.00	6,200.83
75707 - Learning - subsistence allowan	0.00	1,539.57	0.00	1,539.57
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	- 73.89	0.00	- 73.89
Total for Fund 30000	0.00	540,443.11	0.00	540,443.11
Total for Activity ACTIVITY3.3	0.00	538,009.73	0.00	538,009.73
Total for Output : 00085460	0.00	954,234.81	0.00	954,234.81

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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af		Period :	Jan-Dec (2014)	
Output # : 00085461 Project Support Unit		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Output # : 00085460 Public Participation on Justice	Impl. Partner : 00009 UNDP (Direct Execution)
	Location :

Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

33001 - Change(s) in accounting policy	0.00	3,311.25	0.00	3,311.25
77620 - Dep Exp Owned - Bldg	0.00	831.25	0.00	831.25
77630 - Dep Exp Owned - ITC	0.00	953.41	0.00	953.41
77670 - Dep Exp-Hvy Mac & Equip	0.00	1,461.47	0.00	1,461.47
Total for Fund 04000	0.00	6,557.38	0.00	6,557.38
Total for Activity	0.00	6,557.38	0.00	6,557.38

Activity : ACTIVITY4.1 (Technical Support to Project)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	15,057.32	0.00	15,057.32
61310 - Post Adjustment - IP Staff	0.00	12,555.82	0.00	12,555.82
62305 - Dependency Allowances-IP Staff	0.00	- 90.68	0.00	- 90.68
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	4,807.58	0.00	4,807.58
62315 - Contrib. to medical, social in	0.00	233.20	0.00	233.20
62320 - Mobility, Hardship, Non-remova	0.00	1,336.32	0.00	1,336.32
62330 - Rental Supplements - IP Staff	0.00	2,024.86	0.00	2,024.86
62335 - Hazard Duty Station Allow-IP	0.00	3,221.94	0.00	3,221.94
62340 - Annual Leave Expense - IP	0.00	- 3,862.85	0.00	- 3,862.85
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	6,806.80	0.00	6,806.80
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,606.00	0.00	2,606.00
63365 - Special Oper Living Allow-IP	0.00	6,841.00	0.00	6,841.00
63530 - Contribution to EOS Benefits	0.00	881.96	0.00	881.96
63535 - Contribution to Security	0.00	1,517.87	0.00	1,517.87
63540 - Contribution to Training	0.00	559.34	0.00	559.34
63545 - Contribution to ICT	0.00	699.18	0.00	699.18
63550 - Contributions to MAIP	0.00	233.04	0.00	233.04
63555 - Contribution to UN JFA	0.00	1,072.08	0.00	1,072.08
63560 - Contributions to Appendix D	0.00	139.84	0.00	139.84
65115 - Contributions to ASHI Reserve	0.00	1,881.96	0.00	1,881.96
65135 - Payroll Mgt Cost Recovery ATLA	0.00	92.52	0.00	92.52
71305 - Local Consult.-Sht Term-Tech	0.00	5,000.00	0.00	5,000.00
71405 - Service Contracts-Individuals	0.00	137,512.63	0.00	137,512.63
71410 - MAIP Premium SC	0.00	425.28	0.00	425.28
71415 - Contribution to Security SC	0.00	4,905.83	0.00	4,905.83
71505 - UN Volunteers-Stipend & Allow	0.00	4,511.08	0.00	4,511.08
71520 - UNV-Language Allowance	0.00	126.80	0.00	126.80
71525 - UNV-Hazard Pay	0.00	1,622.86	0.00	1,622.86
71535 - UNV-Medical Insurance	0.00	530.64	0.00	530.64
71540 - UNVs-Global Charges	0.00	411.43	0.00	411.43
71541 - UNVs-Contribution to security	0.00	56.06	0.00	56.06
71545 - UNV-Home Leave Travel & Allowa	0.00	40.56	0.00	40.56

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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af	Period :	Jan-Dec (2014)		
Output # : 00085461 Project Support Unit	Impl. Partner :	00009 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71550 - UNV-Resettlement Allowance	0.00	3,855.36	0.00	3,855.36
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	4,200.00	0.00	4,200.00
Total for Fund 04000	0.00	221,813.63	0.00	221,813.63
Fund : 04160 (TRAC 3 CONF PREV AND RECOVERY)				
61305 - Salaries - IP Staff	0.00	7,528.58	0.00	7,528.58
61310 - Post Adjustment - IP Staff	0.00	4,231.06	0.00	4,231.06
62305 - Dependency Allowances-IP Staff	0.00	- 22.67	0.00	- 22.67
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,403.81	0.00	2,403.81
62315 - Contrib. to medical, social in	0.00	116.80	0.00	116.80
62320 - Mobility, Hardship, Non-remova	0.00	1,968.33	0.00	1,968.33
62335 - Hazard Duty Station Allow-IP	0.00	1,494.79	0.00	1,494.79
62340 - Annual Leave Expense - IP	0.00	270.34	0.00	270.34
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,606.00	0.00	2,606.00
63365 - Special Oper Living Allow-IP	0.00	1,743.00	0.00	1,743.00
63530 - Contribution to EOS Benefits	0.00	440.99	0.00	440.99
63535 - Contribution to Security	0.00	764.38	0.00	764.38
63540 - Contribution to Training	0.00	141.12	0.00	141.12
63545 - Contribution to ICT	0.00	176.39	0.00	176.39
63550 - Contributions to MAIP	0.00	58.80	0.00	58.80
63555 - Contribution to UN JFA	0.00	270.47	0.00	270.47
63560 - Contributions to Appendix D	0.00	35.28	0.00	35.28
65115 - Contributions to ASHI Reserve	0.00	940.77	0.00	940.77
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71305 - Local Consult.-Sht Term-Tech	0.00	2,600.00	0.00	2,600.00
71405 - Service Contracts-Individuals	0.00	7,800.00	0.00	7,800.00
Total for Fund 04160	0.00	35,632.62	0.00	35,632.62
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	22,176.08	0.00	22,176.08
61310 - Post Adjustment - IP Staff	0.00	8,369.35	0.00	8,369.35
62305 - Dependency Allowances-IP Staff	0.00	- 22.67	0.00	- 22.67
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,066.48	0.00	7,066.48
62315 - Contrib. to medical, social in	0.00	350.80	0.00	350.80
62320 - Mobility, Hardship, Non-remova	0.00	8,505.33	0.00	8,505.33
62330 - Rental Supplements - IP Staff	0.00	2,170.26	0.00	2,170.26
62335 - Hazard Duty Station Allow-IP	0.00	4,800.00	0.00	4,800.00
62340 - Annual Leave Expense - IP	0.00	2,166.31	0.00	2,166.31
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	4,857.71	0.00	4,857.71
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,606.00	0.00	2,606.00
63365 - Special Oper Living Allow-IP	0.00	1,874.00	0.00	1,874.00
63530 - Contribution to EOS Benefits	0.00	1,298.99	0.00	1,298.99
63535 - Contribution to Security	0.00	2,031.52	0.00	2,031.52
63540 - Contribution to Training	0.00	138.56	0.00	138.56
63545 - Contribution to ICT	0.00	173.20	0.00	173.20
63550 - Contributions to MAIP	0.00	57.73	0.00	57.73
63555 - Contribution to UN JFA	0.00	265.57	0.00	265.57
63560 - Contributions to Appendix D	0.00	34.64	0.00	34.64
65115 - Contributions to ASHI Reserve	0.00	2,770.71	0.00	2,770.71
65135 - Payroll Mgt Cost Recovery ATLA	0.00	229.38	0.00	229.38

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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af		Period :	Jan-Dec (2014)	
Output # : 00085461 Project Support Unit		Impl. Partner :	00009 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	394,390.38	0.00	394,390.38
71410 - MAIP Premium SC	0.00	1,110.40	0.00	1,110.40
71415 - Contribution to Security SC	0.00	14,427.72	0.00	14,427.72
71510 - UNV Settling-In-Grant	0.00	4,830.00	0.00	4,830.00
71530 - UNV-Rest and Recuperation	0.00	5,212.00	0.00	5,212.00
71590 - UNV Development Effectiveness	0.00	1,004.20	0.00	1,004.20
73105 - Rent	0.00	855.00	0.00	855.00
75105 - Facilities & Admin - Implement	0.00	34,562.48	0.00	34,562.48
Total for Fund 30000	0.00	528,312.13	0.00	528,312.13

Total for Activity ACTIVITY4.1	0.00	785,758.38	0.00	785,758.38
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Activity : ACTIVITY4.2 (Devlp M&E & Operational Supprt)

Fund : 04000 (Core Programme, UNU Centre)

31007 - PriorPeriodAdj. EXP_PPE	0.00	-4,750.00	0.00	-4,750.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	0.00	0.00	0.00
63515 - Security-related Costs	0.00	13,018.62	0.00	13,018.62
71610 - Travel Tickets-Local	0.00	1,440.00	0.00	1,440.00
71620 - Daily Subsistence Allow-Local	0.00	776.82	0.00	776.82
72311 - Fuel, petroleum and other oils	0.00	21,125.39	0.00	21,125.39
72315 - Food & Textile Products	0.00	2,420.69	0.00	2,420.69
72415 - Courier Charges	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	2,745.40	0.00	2,745.40
72440 - Connectivity Charges	0.00	22,704.89	0.00	22,704.89
73105 - Rent	0.00	79,586.87	0.00	79,586.87
73110 - Custodial & Cleaning Services	0.00	9.29	0.00	9.29
73120 - Utilities	0.00	2,226.69	0.00	2,226.69
73125 - Common Services-Premises	0.00	7,546.61	0.00	7,546.61
73405 - Rental & Maint-Other Office Eq	0.00	571.24	0.00	571.24
73410 - Maint, Oper of Transport Equip	0.00	10,432.49	0.00	10,432.49
73505 - Reimb to UNDP for Supp Svcs	0.00	65,191.59	0.00	65,191.59
74110 - Audit Fees	0.00	6,700.00	0.00	6,700.00
75706 - Learning - ticket costs	0.00	1,000.00	0.00	1,000.00
76110 - Foreign Exch Translation Loss	0.00	0.54	0.00	0.54
76125 - Realized Loss	0.00	27.30	0.00	27.30
76135 - Realized Gain	0.00	-31.54	0.00	-31.54
Total for Fund 04000	0.00	232,742.89	0.00	232,742.89

Fund : 26920 (CPR TTF-Conflict - Open)

72311 - Fuel, petroleum and other oils	0.00	3,944.84	0.00	3,944.84
Total for Fund 26920	0.00	3,944.84	0.00	3,944.84

Fund : 30000 (PROGRAMME COST SHARING)

72105 - Svc Co-Construction & Engineer	0.00	1,358.78	0.00	1,358.78
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Combined Delivery Report by Activity

Project Id : 00068012 Justice and Human Rights in Af	Period :	Jan-Dec (2014)		
Output # : 00085461 Project Support Unit	Impl. Partner :	00009 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72210 - Machinery and Equipment	0.00	439.16	0.00	439.16
72215 - Transportation Equipment	0.00	81.97	0.00	81.97
72311 - Fuel, petroleum and other oils	0.00	12,670.78	0.00	12,670.78
72370 - Security related goods and mat	0.00	1,774.22	0.00	1,774.22
72399 - Other Materials and Goods	0.00	422.02	0.00	422.02
72425 - Mobile Telephone Charges	0.00	-1,619.45	0.00	-1,619.45
72440 - Connectivity Charges	0.00	8,438.00	0.00	8,438.00
72505 - Stationery & other Office Supp	0.00	3,391.27	0.00	3,391.27
72510 - Publications	0.00	103.45	0.00	103.45
72815 - Inform Technology Supplies	0.00	9,562.00	0.00	9,562.00
73105 - Rent	0.00	21,118.21	0.00	21,118.21
73106 - Leased premises alterations	0.00	19,414.75	0.00	19,414.75
73110 - Custodial & Cleaning Services	0.00	394.35	0.00	394.35
73115 - Moving Expenses	0.00	215.92	0.00	215.92
73120 - Utilities	0.00	739.64	0.00	739.64
73125 - Common Services-Premises	0.00	24,411.25	0.00	24,411.25
73405 - Rental & Maint-Other Office Eq	0.00	363.91	0.00	363.91
73410 - Maint, Oper of Transport Equip	0.00	7,869.19	0.00	7,869.19
74110 - Audit Fees	0.00	21,001.38	0.00	21,001.38
74696 - PP&E Expensed Items	0.00	4,402.65	0.00	4,402.65
75105 - Facilities & Admin - Implement	0.00	9,558.74	0.00	9,558.74
76125 - Realized Loss	0.00	70.39	0.00	70.39
76135 - Realized Gain	0.00	-221.22	0.00	-221.22
Total for Fund 30000	0.00	145,961.36	0.00	145,961.36
Total for Activity ACTIVITY4.2	0.00	382,649.09	0.00	382,649.09
Total for Output : 00085461	0.00	1,174,964.85	0.00	1,174,964.85
Project Total :	0.00	5,087,937.78	0.00	5,087,937.78

For UNDP

Signed By :

Yuxue Xue, Senior Deputy Country Director (Programme)

Date :

ERNST & YOUNG

Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Kabul Branch

For audit firm

Signed By :

(A member firm of Ernst & Young Global Limited)

Name and position of the Auditor: Muhammad Basheer Juma (Engagement Partner/Office Managing Partner)

Name and Stamp of Audit Firm: Ernst & Young Ford Rhodes Sidat Hyder, Chartered Accountants

Date: 31 July 2015



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 15 of 17
Run Time: 16-03-2015 06:03:26

Selection Criteria:

Business Unit : AFG10
Period : Jan-Dec (2014)
Selected Project Id : 00068012
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL		Period : Jan-Dec (2014)		
Output # : ALL		Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
39001 - Afghanistan - Central	0.00	183.42	0.00	183.42
39003 - Afghanistan -Crisis Prv &Rcvry	0.00	5,073,731.51	0.00	5,073,731.51
39004 - Afghanistan - Dem. Governance	0.00	13,451.47	0.00	13,451.47
39009 - Afghanistan - Service Center	0.00	571.38	0.00	571.38

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Combined Delivery Report by Activity

Funds Utilization

Selection Criteria:

Business Unit: AFG10
Period: Jan-Dec (2014)
Selected Project Id: 00068012
Selected Fund Code: ALL
Selected Dept. IDs: ALL
Selected Outputs: ALL

Project/Award: 00068012 Justice and Human Rights in Af Period: As Of Dec31,2014

Output #	00083456	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		689.30

Output #	00083458	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		12.76

Output #	00085458	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		10,048.36
	Inventory		0.00
	Prepayments		40,894.98
	Commitments		180,241.64

Output #	00085459	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
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Combined Delivery Report by Activity

Funds Utilization

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	15,770.45
Inventory	0.00
Prepayments	0.00
Commitments	29,945.17

Output #	00085460	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			2,149.48
Inventory			0.00
Prepayments			0.00
Commitments			243,684.98

Output #	00085461	Impl. Partner :00009 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			37,930.20
Inventory			0.00
Prepayments			0.00
Commitments			48,722.26

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Justice and Human Rights in Afghanistan (Project ID 00068012)
Directly implemented by United Nations Development Programme Afghanistan (UNDP)
Notes to the CDR
For the year ended 31 December 2014

3.1 Project description

The Justice and Human Rights in Afghanistan (JHRA) project represents one component of the overall strategic support towards Afghanistan's sustainable economic development throughout the Transition period and designated as 'Decade of Transformation' (2015-2024). The Project assumes a comprehensive approach to trust building composed of increasing service delivery and access to justice and security, in particular for the vulnerable, combined the facilitation of the necessary political leadership; and balanced with structural and institutional mechanisms and safeguards to ensure sustainable transition and development. Similarly, support to justice sector service providers is balanced with support to ordinary people who would normally not be able to circumvent the current justice institutions and its mechanism to access justice, accountability, gain confidence in the formal justice institutions and gain trust in the State.

(Source: Project document)

3.2 Basis of preparation

Basis of accounting

The Statement of Expenditure and Fund Utilization (Combined Delivery Report) has been prepared in accordance with approved format as per UNDP accounting policies (IPSAS).

Functional and presentation currency

The CDR has been presented in US \$. Transactions denominated in currencies other than US \$ have been translated into US \$ at the UN official exchange rates.

Expenditure on account of attractive and expandable assets

Expenditure incurred on account of purchase of attractive assets and expandable assets was charged to the CDR as incurred. Air conditioners, laptops, desktop computers and electrical appliances having value between US \$ 500 and US \$ 1,499 have been classified as attractive assets and value less than US \$ 500 has been classified as expandable assets.



Justice and Human Rights in Afghanistan (Project ID 00068012)
 Directly implemented by United Nations Development Programme Afghanistan (UNDP)
 Notes to the CDR
 For the year ended 31 December 2014

3.3 Expenditure subject to audit

Project No	Output No	Total as per CDR	JHRA expenses		
			Subject to NIM audit ¹	Not Subject to audit	Subject to DIM audit
			----- US \$ -----		
00068012	00085458	1,572,958	557,616	321,692	693,650
00068012	00085459	1,385,780	334,756	247,948	803,076
00068012	00085460	954,235	53,280	147,277	753,678
00068012	00085461	1,174,965	80,754	162,846	931,365
Total		5,087,938	1,026,406	879,763	3,181,769



¹ Report issued by Ernst & Young on 20 April 2015

4. Independent auditor's report on Statement of Assets

INDEPENDENT AUDITOR'S REPORT TO UNDP

We have audited the accompanying Statement of Assets of Justice and Human Rights in Afghanistan (JHRA) (Project ID 00068012) ("the Project") directly implemented by United Nations Development Programme - Afghanistan (UNDP) for the year ended 31 December 2014 and a summary of significant accounting policies and other explanatory information (together "the Statement"). The Statement has been prepared by the management in accordance with UNDP accounting policies.

Management's Responsibility for the Statement

Management is responsible for the preparation of this Statement in accordance with UNDP accounting policies 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.

Auditor's Responsibility

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, if any, made by management, as well as evaluating the overall 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.



Opinion

In our opinion, the accompanied Statement of Assets presents fairly, in all material respects, assets amounting to US \$ 1,241,835 of the Project as of 31 December 2014 in accordance with UNDP policies.

Other Matter

The Statement of Assets of the Project for the year ended 31 December 2013 was audited by another auditor who expressed an unmodified opinion on that Statement on 22 October 2014.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 5.1 to the Statement, which describes the basis of accounting. The Statement is prepared to provide information to UNDP. As a result, the Statement may not be suitable for another purpose.

Ernst & Young Ford Rhodes Sidat Hyder

Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Date: 31 July 2015
Kabul, Afghanistan
Engagement Partner: Muhammad Basheer Juma

ERNST & YOUNG
Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Kabul Branch
(A member firm of Ernst & Young Global Limited)

5. Statement of Assets

JHRA PROJECT (00039004) Capital Assets List as of 31-Dec 2014

00085461

No	PROFILE ID	Asset Atlas ID	TAG_NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	CUSTODIAN NAME	ACQUISITION DATE	Acquisition Cost	NBV As of 31-Dec-2014	FUND_CODE	Donor	Project ID	PO/Voucher ID	Remarks
1	ITC13	10557	10557	1881134852	D60 CAMERA	HRSU	Mohammad Hasib Naibkhe	13-May-12	\$1,820.00	\$1,103.01	30000	11364	71252	15680	
2	ITC1	11005	11005	8R553X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Hosai Azadzai	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	
3	ITC1	11006	11006	4S553X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Nazia TU Mo.	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	Email
4	ITC1	11007	11007	H57B3X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Said Nabiullah Wahid	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	Email
5	ITC1	11008	11008	1Y6B3X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Mohammad Zubair Qani	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	Email
6	ITC1	11009	11009	887B3X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Attia Ali	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	
7	ITC1	11010	11010	3BR53X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Luca Bruccheri	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	No tag
8	ITC1	11011	11011	49R53X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Augustine Bahemuka	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	Email
9	ITC1	11012	11012	5MT53X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Zabihullah Karim	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	
10	ITC1	11013	11013	4Z6B3X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Abdul Wasay Hilaman (Mol)	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	Email
11	ITC1	11014	11014	48HB4X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Khaibar Tagge (Mol)	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	Email
12	ITC1	11015	11015	6Y6B3X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Mohamamd Akbar Arghaniwal	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	
13	ITC1	11016	11016	8TGB3X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Abdul Raouf Samoon	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	No tag
14	ITC1	11017	11017	1BR53X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Maseem Padis	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	
15	ITC1	11018	11018	4Z9B3X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Mohammad Khalid Alimkhil	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	
16	ITC1	11019	11019	9BR53X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Mohammad Khalid Alimkhil	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	Damaged
17	ITC1	11020	11020	4MR53X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Mansoori	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	Email
18	ITC1	11021	11021	8Z6B3X1	Dell Laptop E6330 including stand, duck station, monitor, mouse, & keyboard	JHRA	Najiboullien Yousufi	15-Apr-13	\$1,665.00	\$1,352.80	30000	00095	00085458	17844	
19	ITC4	12154	12154	VNCF421C2	HP LASERJET Enterprise 500 MFP M525F Print/copy/scan/fax	JHRA	Doei Office	7-Nov-13	2,496.67	\$2,122.17	30000	10281	00085459	17731	

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20	ITC4	12145	✓	12145	VNDVF741HG	B19 HP HP LASERJET Enterprise 500 MFP M525F	JHRA	Abdul Racuf Samoon	7-Nov-13	2,433.38	\$2,149.48	04000	00012	00085459	18961	tag missing
21	ITC4	12170	✓	12170	VNCVF741J6	B19 HP HP LASERJET Enterprise 500 MFP M525F	JHRA	Mohammad Khalid Alimkhail	7-Nov-13	\$2,433.38	\$2,149.48	04000	00012	00085458	18961	tag missing
22	ITC4	12147	✓	12147	VNDVF741J3	B19 HP HP LASERJET Enterprise 500 MFP M525F	JHRA	Attai Ali	7-Nov-13	\$2,433.38	\$2,149.48	30000	001282	00085458	18961	
23	ITC4	12149	✓	12149	VNDVF741JG	B19 HP HP LASERJET Enterprise 500 MFP M525F	JHRA	Mohammad Khalid Alimkhail	7-Nov-13	\$2,433.38	\$2,149.48	30000	001282	00085458	18961	
24	HYM1	11648	✓	11648	FGWPEP24CDMUC3 201	Generator	JHRA	Mohammad Khalid Alimkhail	14-Mar-13	\$29,229.46	\$27,159.04	40000	00012	00085461	18085	
25	BLDG3	12272	✓	12272	Nil	Connex for JHRA Security Guards	JHRA	Mohammad Khalid Alimkhail	29-Apr-13	\$4,750.00	\$3,918.75	04000	00012	00085461	00124065	NO tag.
26	ITC4		✓	000000080214	CNBV792GFL	Printer HP LaserJet CP3505 dm	AFG10-JHRA	Mohammad Khalid Alimkhail	05/18/2009	1,890.00		39004	00012	00039004		Disposal in process
27	MTRV5		✓	000000080215	JTMDV09JX9403165	AV TOYOTA LC 200-B6 UN-1315	AFG10-JHRA	Ahmad Naveed Hashimi	10/11/2009	148,742.65		39004	00012	00039004		
28	MTRV5		✓	000000080216	JTMDV09J69403543 6	AV TOYOTA LC 200-B6 UN-1314	AFG10-JHRA	Hayatullah Wahabzada	10/11/2009	148,742.65		39004	00012	00039004		
29	MTRV5		✓	000000080217	JTMDV09J89403678	AV TOYOTA LC 200-B6 UN-1313	AFG10-JHRA	Abdullah Rahimi	10/11/2009	148,742.65		39004	00012	00039004		
30	MTRV5		✓	000000080218	JTMHV09J29403327 8	AV TOYOTA LC 200-B6 UN-1282	AFG10-JHRA	Nangyalai Rahimi	09/27/2010	141,615.77		39004	00012	00039004		
31	ITC4		✓	000000080219	3641336091,	Copy Machine Xerox 5645	AFG10-JHRA	Asil Stanikzai	11/11/2009	7,598.00		39004	00012	00039004		
32	ITC4		✓	000000080220	CN11003515	HP Digital Scanner 9200C	AFG10-JHRA	Mohammad Khalid Alimkhail	12/01/2005	3,315.00		39004	00012	00039004		Disposal in process
33	ITC2		✓	000000080221	GG51081	CPU, Monitor Diemension 9100	AFG10-JHRA	Mohammad Khalid Alimkhail	05/18/2005	2,748.00		39004	00012	00039004		Disposal in process
34	ITC10		✓	000000080222	301-0015886-E	Sony Multimedia CS-7 Projector	AFG10-JHRA	Mohammad Khalid Alimkhail	01/17/2005	1,850.00		39004	00012	00039004		
35	ITC9		✓	000000080223	6C81425	DELL Power Edge Server R710	AFG10-JHRA	Mohammad Khalid Alimkhail	12/14/2009	3,324.00		39004	00012	00039004		Disposal in process
36	ITC9		✓	000000080224	5C81425	DELL Power Edge Server R710	AFG10-JHRA	Mohammad Khalid Alimkhail	12/14/2009	3,324.00		39004	00012	00039004		Disposal in process
37	ITC1		✓	000000080225	Service Tag: 95U0MM1	Laptop Dell Latitude E4310	AFG10-JHRA	Mohammad Khalid Alimkhail	03/23/2011	1,700.00		39004	00012	00039004		Disposal in process
38	MTRV5		✓	000000080226	JTMDV09J19401997	AV TOYOTA LC 200-B6 UN-864	AFG10-JHRA	Abdul Aziz Rashidi	10/08/2008	120,704.00		39004	00012	00039004		
39	ITC15		✓	000000080227	AV-000000080227	Wireless Sound System - Microsoft	AFG10-JHRA	Amin Jamil JHRSU	06/02/2011	1,150.00		39004	00012	00039004		Disposal in process

Currently with government staff?

COA to be updated.

Ejha

40	TC12		00000080228	103TKY7564	VHF Motorola Base Station GM 360	AFG10-JHRA	Mohammad Khalid Alimkhail	05/26/2011	1,700.00		39C04	00012	00039004	
41	MTRV5		00000080229	ITGEB73IVP9003605	AV TOYOTA LC 7600-B6 UN-1689	AFG10-JHRA	Ahmad Naveeb	02/15/2011	199,668.25		39C04	00012	00039004	
42	MTRV5		00000080230	ITGEB73JHA9003616	AV TOYOTA LC 7600-B6 UN-1687	AFG10-JHRA	Mohammad Ishaq Ranim	02/15/2011	214,236.32		39C04	00012	00039004	

✓ \$1,241,835.94

Profile Type	#	\$	NBV
Information and Communication	33	585,404.19	
Vehicles	7	1,224,522.29	
Furniture and Fixings	0	0.00	
Heavy Machinery	1	29,229.46	
Land	0	0.00	
Building	1	4,791,000.00	
Total:	42	1,241,835.94	

Physical Verification Team Members:			
Name:	Position:	Signature:	Date:
Humaira Ashiq	Procurement Associate	<i>[Signature]</i>	07-Jan-15
Fazal Rabi Sediqi	Operations Specialist	<i>[Signature]</i>	07-Jan-15
Abdul Rahman Farid	Admin Associate	<i>[Signature]</i>	07-Jan-15

Project and CO Asset Management Teams:			
Name:	Position:	Signature:	Date:
Mohammad Khalid Alimkhail	Project Asset Focal Person	<i>[Signature]</i>	19/Jan/15
Augustina Bahemuka	Project Manager	<i>[Signature]</i>	19/Jan/15
Muhammad Yaqeen	CO Asset Officer	<i>[Signature]</i>	19/Jan/15
Ahmad Shah Sediqi	CO Asset Manager	<i>[Signature]</i>	19/Jan/15

For audit firm

Signed By: *[Signature]*

Name and position of the Auditor: Muhammad Basheer Juma (Engagement Partner/Office Managing Partner)

Name and Stamp of Audit Firm: Ernst & Young Ford Rhodes Sidat Hyder, Chartered Accountants

Date: 31 July 2015

ERNST & YOUNG
Ernst & Young Ford Rhodes Sidat Hyder
Chartered Accountants
Kabul Branch
(A member firm of Ernst & Young Global Limited)

Justice and Human Rights in Afghanistan (Project ID 00068012)
Directly implemented by United Nations Development Programme Afghanistan (UNDP)
Notes to the Statement of Assets
As of 31 December 2014

5.1 Basis of preparation

Basis of accounting

The Statement of Assets has been prepared in accordance with the UNDP's approved format for the Statement of Assets.

Functional and presentation currency

The Statement has been presented in US \$. Transactions denominated in currencies other than US \$ have been translated into US \$ at the UN official exchange rates.

Capital assets

Expenditure incurred on account of purchase of capital assets having minimum life expectancy of three or more years and value over US \$ 1,500 is capitalized as per UNDP assets management guidelines.

Depreciation

Capital assets are depreciated on a straight-line basis over their estimated useful lives as follows:

Class	Depreciable Life
IT & Communication Equipment	8-20 years
Heavy Machinery and other equipment	20 years
Vehicles	12 years
Furniture & Fixtures	15 years

(Source: UNDP Programme and Operations Policies and Procedures (POPP) website)



6. Management Letter

6.1 Accruals not made

Condition

For the following three transactions, JHRA has followed the practice of recording accruals at year-end based on the receipt of invoices instead of receipt of corresponding services or goods. Certain good and services were received in the year 2013, but their invoices received in the year 2014, therefore, no accrual made at the end of year 2013. Consequently expenditure amounting to US \$ 27,580 pertaining to year 2013 has been recorded in year 2014.

Transaction ID	Date	Account Code	Party	US \$
AFG10-00135672-1-1-ACCR-DST	29-Jan-14	72311	ECI afghan limited	6,165
AFG10-00141884-1-1-ACCR-DST	9-Jul-14	73105	Abdul Jabar Wali	2,000
AFG10-00135673-1-1-ACCR-DST	29-Jan-14	73106	State Force Limited (Construction)	19,415
				<u>27,580</u>

Criteria

International Public Sector Accounting Standards (IPSAS) which is a reporting framework adopted by UNDP, require that accruals should have been recorded for expenditure incurred but not paid for. Accrual is recorded upon receiving the corresponding goods or services, irrespective of receipt of invoice or payment.

Cause

Project management has informed us that they record accruals on the basis of receipt of invoice, if invoice is not received on or before 10th of December then the transaction is taken to next accounting period.

Effect

This has resulted in overcharging of expenditure for the year 2014 and under reporting of expenses for the year 2013.

Priority

Medium

Recommendation

Management should develop a mechanism of booking accruals for expenditure incurred / good and services received before the year end; 31 December, irrespective of receiving date of invoice. If the exact amount of expenditure is not known, best estimate can be made for the purpose of recording accruals.

Management comments

The Audit recommendation is well noted and from now on the project will follow the IPSAS framework and book accruals before the end of the year irrespective of the date of the invoice.

