

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



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNCDF PROJECT IN NEW YORK, USA**

**MUNICIPAL INVESTMENT FINANCING**  
**(Directly Implemented Project No. 89208, Output No. 95554)**

**Report No. 1844**  
**Issue Date: 30 August 2017**

**Report on the Audit of UNCDF New York, USA  
Municipal Investment Financing  
(Project No. 89208, Output No. 95554)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG (the audit firm), from 5 to 23 June 2017, conducted an audit of the Municipal Investment Financing, Project No. 89208, Output No. 95554 (the Project), which is directly implemented and managed by the UNCDF Office in New York, USA (the Office). This was the first audit of the project.

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 2015 to 31 December 2016 and the accompanying<sup>1</sup> Funds Utilization Statement and the Statement of Fixed Assets as of 31 December 2016. 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 New York. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

**Audit results**

Based on the audit report(s) and corresponding management letter(s) 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
793	Unqualified	9	Unqualified

\*Expenditures recorded in the Combined Delivery Report were \$991,159 (\$292,821 for 2015 and \$698,338 for 2016). Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNCDF offices outside of the country (\$197,841).

\*\*According to the Funds Utilization Statement, undepreciated fixed assets at net book value as of 31 December 2016 amounted to \$8,251.

The audit did not result in any recommendations.

<sup>1</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated 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.

## Management Comments

Management comments and/or additional information provided have been incorporated into the report, where appropriate



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



**United Nations Capital Development Fund  
(UNCDF)**

Report of the Independent Auditor on  
the United Nations Capital Development Fund (UNCDF)  
Directly Implemented (DIM) ID 89208  
“Municipal Investment Financing” - Output no. 95554  
- New York, USA-  
For the period 1 January 2015 to 31 December 2016



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## Executive Summary

KPMG Geneva conducted the financial audit of UNCDF project ID 89208 “Municipal Investment Financing” - Output no. 95554 (the project) for the period 1 January 2015 to 31 December 2016. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Capital Development Fund (UNCDF).

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

<b>Combined Delivery Report (CDR) Statement</b>	<b>Unmodified</b>
<b>Project Statement of Fixed Assets</b>	<b>Unmodified</b>
<b>Statement of Cash Position</b>	<b>Not Applicable</b>

There were no reportable findings with a Medium or High priority rating consequently we do not provide a management letter. The project was not audited in the prior period.

KPMG SA

Pierre-Henri Pigeon  
*Partner*

Henri Mwaniki

Geneva, 17 August 2017



## **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 2015 and 31 December 2016 and the fund utilization as at 31 December 2016 are fairly presented in accordance with UNCDF 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 UNCDF; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the Funds Utilization statements are the mandatory and official Statement upon which the audit opinion should be expressed. Other forms of Statement of expenses that may be prepared by a project office are not accepted. Other forms of Statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the Statement of Fixed Assets presents fairly the balance of assets of the UNCDF project as at 31 December 2016. This Statement must include all assets available as at 31 December 2016 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash presents fairly the cash and bank balance of the project as at 31 December 2016. Where a DIM project does not have a dedicated bank account for the project, it will not be necessary to express such an opinion.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNCDF DIM project, between 1 January 2015 and 31 December 2016. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties” or other UN agencies, 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 UNCDF Regional Offices and UNCDF Headquarters and where the supporting documentation is not retained at the level of the UNCDF country office.



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## **Independent Auditors' Report**

### **Statement of Expenditures**

To: The Director of the Office of Audit and Investigations (OAI),  
United Nations Capital Development Fund (UNCDF)

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We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement of Expenditures") of the UNCDF project ID 89208 "Municipal Investment Financing" - Output no. 95554 for the period 1 January 2015 to 31 December 2016.

The CDR expenditure totaling US\$ 991,158.89 (US\$ 292,820.67 for 2015 and US\$ 698,338.22 for 2016), is comprised of expenditure directly incurred by the UNCDF Country Office in USA for an amount of US\$ 793,317.69 (US\$ 292,820.67 for 2015 and US\$ 500,497.02 for 2016) and expenditure incurred by entities other than the Country Office in USA for an amount of US\$ 197,841.20 (US\$ 0 for 2015 and US\$ 197,841.20 for 2016). Our audit only covered the expenditure directly incurred by the UNCDF Country Office in USA of US\$ 793,317.69.

### **Unmodified Opinion**

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of US\$ 793,317.69 directly incurred by the UNCDF Country Office in USA and charged to the project for the period 1 January 2015 to 31 December 2016 in accordance with UNCDF 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 UNCDF; and (iv) supported by properly approved vouchers and other supporting documents.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilisation section of our report. We are independent of UNCDF in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management responsibilities**

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilisation statement that are free from material misstatement, whether due to fraud or error.

### **Auditor’s responsibilities**

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilisation statement are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilisation statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization’s internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA



Pierre-Henri Pigeon  
*Partner*



Henri Mwaniki

Geneva, 17 August 2017



## **Independent Auditors’ Report**

### **Statement of Fixed Assets**

To: The Director of the Office of Audit and Investigations (OAI),  
United Nations Capital Development Fund (UNCDF)

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We have audited the accompanying statement of fixed assets of the UNCDF project ID 89208 “Municipal Investment Financing” - Output no. 95554 as at 31 December 2016.

### **Unmodified Opinion**

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNCDF project 89208 amounting to US\$ 9,196.87 as at 31 December 2016 in accordance with UNCDF accounting policies.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor’s responsibilities for the audit of the statement of fixed assets. We are independent of UNCDF in accordance with the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management responsibilities**

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

### **Auditor’s responsibilities for the audit**

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization’s internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA

Pierre-Henri Pigeon  
*Partner*

Henri Mwaniki

Geneva, 17 August 2017

## **Annex 1: Statement of Expenditures 2015**



## UN Capital Development Fund

Report ID: UNGL143G

## UNCDF Combined Delivery Report

Page 1 of 2

Run Time: 10-08-2017 19:08:24

## Selection Criteria :

Business Unit: UNCDF  
 Period: Jan-Dec (2015)  
 Selected Award Id: 00089208  
 Selected Project Id: ALL

Award ID : 00089208 MUNICIPAL INVESTMENT FINANCING	Period :	Jan-Dec (2015)
Project ID : 00095554 MUNICIPAL INVESTMENT FINANCING	Impl. Partner :	UNCDF UNCDF
	Location :	UN Capital Development Fund
	Prepaid DIM Exp	UNCDF Exp
	Prepaid NIM Exp	Total Exp

Activity : OUTPUT1 (1.LGs have CIP ENBLCond. finan)

Fund : G2950(Cost Sharing)

71205 - Intl Consultants-Sht Term-Tech	0.00	46,095.00	0.00	46,095.00
71305 - Local Consult.-Sht Term-Tech	0.00	3,582.67	0.00	3,582.67
71605 - Travel Tickets-International	0.00	12,736.68	0.00	12,736.68
71610 - Travel Tickets-Local	0.00	254.00	0.00	254.00
71615 - Daily Subsistence Allow-Intl	0.00	3,464.11	0.00	3,464.11
71620 - Daily Subsistence Allow-Local	0.00	385.00	0.00	385.00
71635 - Travel - Other	0.00	57.00	0.00	57.00
72605 - Grants to Instit & other Benef	0.00	192,049.07	0.00	192,049.07
73405 - Rental & Maint-Other Office Eq	0.00	365.33	0.00	365.33
74615 - Prepaid Miscellaneous Expense	0.00	9,595.00	0.00	9,595.00
74696 - PP&E Expensed Items	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	1,126.86	0.00	1,126.86
76135 - Realized Gain	0.00	- 174.69	0.00	- 174.69

Total for Fund G2950	0.00	269,536.03	0.00	269,536.03
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Total for Activity OUTPUT1	0.00	269,536.03	0.00	269,536.03
----------------------------	------	------------	------	------------

Activity : PROJ&amp;OPER MNGT (Project Operations Management)

Fund : G2950(Cost Sharing)

75110 - Facilities & Admin - Services	0.00	23,284.64	0.00	23,284.64
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Total for Fund G2950	0.00	23,284.64	0.00	23,284.64
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Total for Activity PROJ&OPER MNGT	0.00	23,284.64	0.00	23,284.64
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Total for Project : 00095554	0.00	292,820.67	0.00	292,820.67
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Award Total :	0.00	292,820.67	0.00	292,820.67
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Pierre-Henri Pingeon, Partner  
 KPMG SA, Geneva  
 17 August 2017

Henri Mwaniki, Senior Manager  
 KPMG SA, Geneva  
 17 August 2017

**KPMG**  
 INITIALED FOR IDENTIFICATION  
 PURPOSES ONLY

Signed By :

Date :





## Funds Utilization

Selection Criteria :

Business Unit : UNCDF  
Period : Jan-Dec (2015)  
Selected Project ID : 00089208  
Selected Fund Code :  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Award ID: 00089208 MUNICIPAL INVESTMENT FINANCING Period : As at Dec 31, 2015

Project ID: 00095554 Impl. Partner :UNCDF UNCDF UNCDF AMOUNT

Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00

**KPMG**INITIALED FOR IDENTIFICATION  
PURPOSES ONLY

## **Annex 2: Statement of Expenditures 2016**





Award ID : 00089208 MUNICIPAL INVESTMENT FINANCING	Period :	Jan-Dec (2016)
Project ID : 00095554 MUNICIPAL INVESTMENT FINANCING	Impl. Partner :	UNCDF UNCDF
	Location :	UN Capital Development Fund

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
--	-----------------	-----------	-----------------	-----------

total for Activity OUTPUT2	0.00	- 55,116.04	0.00	- 55,116.04
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Activity : OUTPUT3 (3. MFM SD\_CO level for SDG11)

Fund : G2950(Cost Sharing)

61105 - Salaries - NP Staff	0.00	83,736.60	0.00	83,736.60
62105 - Dependency Allowance-NP Staff	0.00	2,542.38	0.00	2,542.38
62110 - Contrib Joint Staff Pension-NP	0.00	17,534.15	0.00	17,534.15
62115 - Contrib to Med,SocIns-NP Staff	0.00	7,745.64	0.00	7,745.64
62140 - Annual Leave Expense - NO	0.00	11,693.53	0.00	11,693.53
63530 - Contribution to EOS Benefits	0.00	3,140.17	0.00	3,140.17
63535 - Contribution to Security	0.00	3,542.79	0.00	3,542.79
63545 - Contribution to ICT	0.00	1,256.10	0.00	1,256.10
63550 - Contributions to MAIP	0.00	209.31	0.00	209.31
63555 - Contribution to UN JFA	0.00	2,721.40	0.00	2,721.40
63560 - Contributions to Appendix D	0.00	209.31	0.00	209.31
65115 - Contributions to ASHI Reserve	0.00	6,698.90	0.00	6,698.90
65135 - Payroll Mgt Cost Recovery ATLA	0.00	246.51	0.00	246.51
71605 - Travel Tickets-International	0.00	- 8,416.09	0.00	- 8,416.09

Total for Fund G2950	0.00	132,860.70	0.00	132,860.70
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total for Activity OUTPUT3	0.00	132,860.70	0.00	132,860.70
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Activity : PROJ&OPER (Project Operations Management)

Fund : G2950(Cost Sharing)

61105 - Salaries - NP Staff	0.00	64,199.22	0.00	64,199.22
61305 - Salaries - IP Staff	0.00	49,905.38	0.00	49,905.38
61310 - Post Adjustment - IP Staff	0.00	32,388.58	0.00	32,388.58
62105 - Dependency Allowance-NP Staff	0.00	835.99	0.00	835.99
62110 - Contrib Joint Staff Pension-NP	0.00	11,343.50	0.00	11,343.50
62115 - Contrib to Med,SocIns-NP Staff	0.00	4,654.42	0.00	4,654.42
62140 - Annual Leave Expense - NO	0.00	4,789.79	0.00	4,789.79
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	16,826.67	0.00	16,826.67
62315 - Contrib. to medical, social in	0.00	2,811.39	0.00	2,811.39
62320 - Mobility, Hardship, Non-remova	0.00	1,178.32	0.00	1,178.32
62340 - Annual Leave Expense - IP	0.00	- 810.81	0.00	- 810.81
63335 - Home Leave Trvl & Allow-IP Stf	0.00	539.56	0.00	539.56
63530 - Contribution to EOS Benefits	0.00	5,493.50	0.00	5,493.50
63535 - Contribution to Security	0.00	6,232.18	0.00	6,232.18
63540 - Contribution to Training	0.00	987.55	0.00	987.55
63545 - Contribution to ICT	0.00	2,197.40	0.00	2,197.40
63550 - Contributions to MAIP	0.00	366.23	0.00	366.23
63555 - Contribution to UN JFA	0.00	4,761.03	0.00	4,761.03
63560 - Contributions to Appendix D	0.00	366.23	0.00	366.23
64398 - Direct Project Cost-Staff	0.00	712.82	0.00	712.82
65115 - Contributions to ASHI Reserve	0.00	11,719.44	0.00	11,719.44
65135 - Payroll Mgt Cost Recovery ATLA	0.00	719.58	0.00	719.58
71305 - Local Consult.-Sht Term-Tech	0.00	2,838.87	0.00	2,838.87
71605 - Travel Tickets-International	0.00	3,409.93	0.00	3,409.93
71615 - Daily Subsistence Allow-Intl	0.00	1,280.00	0.00	1,280.00
71620 - Daily Subsistence Allow-Local	0.00	27.97	0.00	27.97
71635 - Travel - Other	0.00	152.00	0.00	152.00
72220 - Furniture	0.00	2,159.83	0.00	2,159.83
72402 - Building Maintenance	0.00	9,047.36	0.00	9,047.36
72405 - Acquisition of Communic Equip	0.00	1,033.49	0.00	1,033.49
72420 - Land Telephone Charges	0.00	76.17	0.00	76.17



# UNCDF Combined Delivery Report

UN Capital Development Fund

Report ID: UNGL143G

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Run Time: 24-03-2017 19:03:26

Award ID : 00089208 MUNICIPAL INVESTMENT FINANCING		Period :	Jan-Dec (2016)	
Project ID : 00095554 MUNICIPAL INVESTMENT FINANCING		Impl. Partner :	UNCDF UNCDF	
		Location :	UN Capital Development Fund	
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
72425 - Mobile Telephone Charges	0.00	151.42	0.00	151.42
72435 - E-mail-Subscription	0.00	2,187.19	0.00	2,187.19
72440 - Connectivity Charges	0.00	139.39	0.00	139.39
72505 - Stationery & other Office Supp	0.00	2,305.77	0.00	2,305.77
72815 - Inform Technology Supplies	0.00	1,359.14	0.00	1,359.14
74210 - Printing and Publications	0.00	318.98	0.00	318.98
74220 - Translation Costs	0.00	230.04	0.00	230.04
74525 - Sundry	0.00	287.32	0.00	287.32
74598 - Direct Project Costs - GOE	0.00	267.66	0.00	267.66
74696 - PP&E Expensed Items	0.00	4,292.72	0.00	4,292.72
75110 - Facilities & Admin - Services	0.00	7,379.72	0.00	7,379.72
76125 - Realized Loss	0.00	13.81	0.00	13.81
76135 - Realized Gain	0.00	- 1.84	0.00	- 1.84
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>261,174.91</b>	<b>0.00</b>	<b>261,174.91</b>
<b>Total for Activity PROJ&amp;OPER MNGT</b>	<b>0.00</b>	<b>261,174.91</b>	<b>0.00</b>	<b>261,174.91</b>
<b>Total for Project : 00095554</b>	<b>0.00</b>	<b>698,338.22</b>	<b>0.00</b>	<b>698,338.22</b>
<b>Award Total :</b>	<b>0.00</b>	<b>698,338.22</b>	<b>0.00</b>	<b>698,338.22</b>

*[Signature]*

Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
17 August 2017

*[Signature]*

Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
17 August 2017



Signed By :

*[Signature]*

Date :

24 MAR 2017





Funds Utilization

Selection Criteria :

Business Unit : UNCDF  
Period : Jan-Dec (2016)  
Selected Project ID : 00089208  
Selected Fund Code :  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

ward ID: 00089208 MUNICIPAL INVESTMENT FINANCING

Period : As at Dec 31, 2016

Project ID: 00095554 Impl. Partner :UNCDF UNCDF

UNCDF AMOUNT

Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	8,251.07
Inventory	0.00
Loans & Financial Services	0.00
Commitments	11,830.00

### **Annex 3: Statement of Fixed Assets**

**ASSETS LIST for MIF PROJECT**  
As of 31 December 2016

BUSINESS UNIT	OPER. UNIT	PROFILE ID	Asset ID	TAG NUMBER	SERIAL NO	DESCRIPTION	LOCATION	CUSTODIAN	ACQUISITION DATE	Quantity	Acquisition Cost (USD)	FUND CODE	Impl. Agency	Donor	PROJECT ID	DEPT. ID	Activity	Current Status	Remarks
UNCDF	Asia	ITC12	000000001428	AS18234	SG28U01027	A Scanner (HP)	UNCDF_BGD	UNCDF BGD	25 Feb 2016	1	4,483.79	G2950	001971	00555	00095554	82106	Proj&Oper MNGT	In use	
UNCDF	Asia	ITC5	000000001429	AS18235	43000424	A Photocopier (Sharp)	UNCDF_BGD	UNCDF BGD	25 Feb 2016	1	4,713.08	G2950	001971	00555	00095554	82106	Proj&Oper MNGT	In use	

Counted By: Md. Zulhizzain Belal, Project Assistant  
Name and Title



Signature

31-Dec-16  
Date

Certified By: Jesmul Hasan, Programme Analyst  
Name and Title



Signature

31-Dec-16  
Date

Suresh Balakrishnan, Regional Technical Advisor  
Name and Title



Signature

31-Dec-16  
Date



## 2015 Scope Analysis

Account code per CDR report	Expense Category	Inscope expenses in USD	Out of scope expenses in USD	Total expenses as per CDR
71205	INTL CONSULTANTS-SHT TERM-TECH	46,095.00	0.00	46,095.00
71305	LOCAL CONSULT.-SHT TERM-TECH	3,582.67	0.00	3,582.67
71605	TRAVEL TICKETS-INTERNATIONAL	12,736.68	0.00	12,736.68
71610	TRAVEL TICKETS-LOCAL	254.00	0.00	254.00
71615	DAILY SUBSISTENCE ALLOW-INTL	3,464.11	0.00	3,464.11
71620	DAILY SUBSISTENCE ALLOW-LOCAL	385.00	0.00	385.00
71635	TRAVEL - OTHER	57.00	0.00	57.00
72605	GRANTS TO INSTIT OTHER BENEF	85,049.07	0.00	85,049.07
	Grants to Instit & other Benef	107,000.00	0.00	107,000.00
73405	RENTAL MAINT-OTHER OFFICE EQ	365.33	0.00	365.33
74615	Prepaid Miscellaneous Expense	9,595.00	0.00	9,595.00
74696	PP E EXPENSED ITEMS	9,595.00	0.00	9,595.00
	PP&E Expensed Items	-9,595.00	0.00	-9,595.00
75110	Facilities & Admin - Services	23,284.64	0.00	23,284.64
75705	LEARNING COSTS	1,126.86	0.00	1,126.86
76135	REALIZED GAIN	-174.69	0.00	-174.69
Total		292,820.67	0.00	292,820.67

## 2016 Scope Analysis

Account code per CDR report	Expense Category	Inscope expenses in USD	Out of scope expenses in USD	Total expenses as per CDR
61105	Salaries - NP Staff	0.00	147,935.82	147,935.82
61305	Salaries - IP Staff	0.00	49,905.38	49,905.38
61310	Post Adjustment - IP Staff	32,388.58	0.00	32,388.58
62105	Dependency Allowance-NP Staff	3,378.37	0.00	3,378.37
62110	Contrib Joint Staff Pension-NP	28,877.65	0.00	28,877.65
62115	Contrib to Med,SocIns-NP Staff	12,400.06	0.00	12,400.06
62140	Annual Leave Expense - NO	16,483.32	0.00	16,483.32
62310	Contrib to Jt Staff Pens Fd-IP	16,826.67	0.00	16,826.67
62315	Contrib. to medical, social in	2,811.39	0.00	2,811.39
62320	Mobility, Hardship, Non-remova	1,178.32	0.00	1,178.32
62340	Annual Leave Expense - IP	-810.81	0.00	-810.81
63335	Home Leave Trvl & Allow-IP Stf	539.56	0.00	539.56
63530	Contribution to EOS Benefits	8,633.67	0.00	8,633.67
63535	Contribution to Security	9,774.97	0.00	9,774.97
63540	Contribution to Training	987.55	0.00	987.55
63545	Contribution to ICT	3,453.50	0.00	3,453.50
63550	Contributions to MAIP	575.54	0.00	575.54
63555	Contribution to UN JFA	7,482.43	0.00	7,482.43
63560	Contributions to Appendix D	575.54	0.00	575.54
64398	Direct Project Cost-Staff	922.37	0.00	922.37
65115	Contributions to ASHI Reserve	18,418.34	0.00	18,418.34
65135	Payroll Mgt Cost Recovery ATLA	966.09	0.00	966.09
71205	Intl Consultants-Sht Term-Tech	-66,343.54	0.00	-66,343.54
71305	Local Consult.-Sht Term-Tech	65,376.82	0.00	65,376.82
71310	Local Consult.-Short Term-Supp	500.00	0.00	500.00
71405	Service Contracts-Individuals	90,974.92	0.00	90,974.92
71410	MAIP Premium SC	28.34	0.00	28.34
71415	Contribution to Security SC	482.06	0.00	482.06
71605	Travel Tickets-International	49,656.54	0.00	49,656.54
71610	Travel Tickets-Local	1,372.50	0.00	1,372.50
71615	Daily Subsistence Allow-Intl	26,859.23	0.00	26,859.23
71620	Daily Subsistence Allow-Local	593.41	0.00	593.41
71625	Daily Subsist Allow-Mtg Partic	10,229.85	0.00	10,229.85
71635	Travel - Other	5,241.53	0.00	5,241.53

## 2016 Scope Analysis

Account code per CDR report	Expense Category	Inscope expenses in USD	Out of scope expenses in USD	Total expenses as per CDR
72105	Svc Co-Construction & Engineer	28,000.00	0.00	28,000.00
72220	Furniture	2,159.83	0.00	2,159.83
72402	Building Maintenance	9,047.36	0.00	9,047.36
72405	Acquisition of Communic Equip	1,033.49	0.00	1,033.49
72420	Land Telephone Charges	76.17	0.00	76.17
72425	Mobile Telephone Charges	151.42	0.00	151.42
72435	E-mail-Subscription	2,187.19	0.00	2,187.19
72440	Connectivity Charges	139.39	0.00	139.39
72505	Stationery & other Office Supp	2,393.85	0.00	2,393.85
72815	Inform Technology Supplies	1,359.14	0.00	1,359.14
73505	Reimb to UNDP for Supp Srvs	98.19	0.00	98.19
74210	Printing and Publications	2,718.98	0.00	2,718.98
74220	Translation Costs	230.04	0.00	230.04
74525	Sundry	372.94	0.00	372.94
74598	Direct Project Costs - GOE	310.59	0.00	310.59
74599	UNDP cost recovery chrgs-Bills	8,470.00	0.00	8,470.00
74696	PP&E Expensed Items	4,292.72	0.00	4,292.72
75110	Facilities & Admin - Services	64,744.25	0.00	64,744.25
75705	Learning costs	16,304.50	0.00	16,304.50
75706	Learning - ticket costs	4,137.57	0.00	4,137.57
75707	Learning – subsistence allowan	418.22	0.00	418.22
76125	Realized Loss	95.52	0.00	95.52
76135	Realized Gain	-24.91	0.00	-24.91
77630	Dep Exp Owned - ITC	945.80	0.00	945.80
<b>Total</b>		<b>500,497.02</b>	<b>197,841.20</b>	<b>698,338.22</b>
<b>Grand total</b>		<b>793,317.69</b>	<b>197,841.20</b>	<b>991,158.89</b>