



AUDIT

OF

UNDP AFGHANISTAN

THE LAW AND ORDER TRUST FUND FOR AFGHANISTAN
(Project No. 89620, Output Nos. 95736, 95850, 95853, 95854, 95856, 95857, 95858 and 95859)

Report No. 1847

Issue Date: 23 August, 2017

**Report on the Audit of UNDP Afghanistan
The Law and Order Trust Fund for Afghanistan
(Project No. 89620, Output Nos. 95736, 95850, 95853, 95854, 95856, 95857, 95858 and 95859)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 22 May 2017 to 19 June 2017, conducted an audit of The Law and Order Trust Fund for Afghanistan Project No. 89620, Output Nos. 95736, 95850, 95853, 95854, 95856, 95857, 95858 and 95859 (the Project), which is nationally implemented¹ with direct support services by the UNDP Country Office in Afghanistan (the Office). The expenditure incurred by the Government were the subject of a separate audit exercise. The last audit of the Project was conducted by OAI in 2016 and covered project expenditure from 1 January to 31 December 2015.

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 2016 and the accompanying Funds Utilization statement² as of 31 December 2016 as well as Statement of Assets as of 31 December 2016. The audit did not include activities and expenses incurred or undertaken by the Government, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for directly implemented part of 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
7,689	Unqualified	885	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$11,121,525. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$3,432,759).

Key recommendations: Total = 3, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are three medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." These recommendations include actions to

¹ Nationally implemented projects, or NIM projects, are audited by the responsible unit in UNDP. However, this NIM project was audited by OAI due to the significant involvement of the Country Office in its implementation, and the subsequent materiality of the amount expended by UNDP.

² 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.

address non-capitalization of fixed assets, incorrect depreciation of vehicles, and under-utilization of project budget in 2016.

The three recommendations aim to ensure the following: (a) reliability and integrity of financial and operational information (Recommendations 1 and 2); and (b) effectiveness and efficiency of operations (Recommendation 3).

Implementation status of previous OAI audit recommendations: Report No. 1689, 14 July 2016

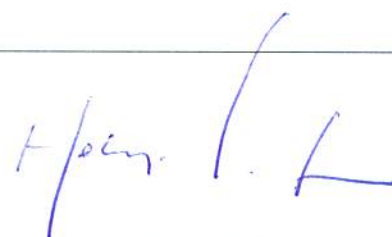
Total recommendations: 4

Implemented: 2

The two outstanding recommendations pertained to actions to address depreciation costs incorrectly charged to the Project, and payments processed with inadequate supporting documents.

Management comments and action plan

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

A handwritten signature in blue ink, appearing to read 'H. Ostveiten', is enclosed within a rectangular box.

Helge S. Ostveiten
Director
Office of Audit and Investigations

REPORT ON THE FINANCIAL AUDIT OF THE

UNITED NATIONS DEVELOPMENT
PROGRAMME AFGHANISTAN

NATIONALLY IMPLEMENTED PROJECT

THE LAW AND ORDER TRUST FUND FOR AFGHANISTAN

PROJECT NUMBER 89620 OUTPUT NUMBERS 95736, 95850, 95853,
95854, 95856, 95857, 95858 and 95859

FOR THE PERIOD JANUARY 01, 2016 TO DECEMBER 31, 2016

ISSUED AUGUST 22, 2017

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REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME AFGHANISTAN NATIONALLY IMPLEMENTED PROJECT THE LAW AND ORDER TRUST FUND FOR AFGHANISTAN, PROJECT NUMBER 89620, OUTPUT NUMBERS 95736, 95850, 95853, 95854, 95856, 95857, 95858 and 95859, FOR THE PERIOD FROM JANUARY 01, 2016 TO DECEMBER 31, 2016

PART 1: EXECUTIVE SUMMARY

1.1 Project Background

The Ministry of Interior Affairs (MOIA) and Afghan National Police (ANP) are central to the Government of Islamic Republic of Afghanistan's (GIROA) ability to maintain law and order, but they continue to face challenges. The MOIA serves as both the political/regulatory body of the police as well as a direct service provider to Afghan police operations. Currently, the ANP is directly subordinate to and encapsulated within MOIA, without any distinction between the MOIA and ANP staff. All 157,000 MOIA staff on Tashkeel (official staffing structure) are also ANP and vice versa.

The Law & Order Trust Fund for Afghanistan (LOTFA) is an UNDP-managed Trust Fund that coordinates international assistance from 17 bilateral and multilateral partners. LOTFA currently funds two projects including: (1) Support to Payroll Management (SPM), which serves as the primary international funding mechanism to finance the ANP payroll; and (2) MOIA and Police Development (MPD), which provides technical advisory and capacity support to the MOIA and ANP. Specifically, the MPD project has two components the Institutional Development Component and the Police Professionalization Component.

Donors: Australia, Canada, Denmark, Estonia, Finland, Germany, Italy, Japan, the Netherlands, Norway, New Zealand, Poland, Republic of Korea, Swiss Agency for Development and Cooperation, the EU, the United Kingdom and the United States.

1.2 Audit Objective

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

- a) Expressing an opinion on whether the financial expenses incurred by the Project for the period from January 01, 2016 to December 31, 2016 and the funds utilization as at December 31, 2016 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents;
- b) Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at December 31, 2016;
- c) Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at December 31, 2016. Based on our discussion with management, the Project does not operate a dedicated bank account, consequently, there was no statement of cash balance as at December 31, 2016.

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- d) Enquiring with the local management on the status of the implementation of audit recommendations on issues highlighted in previous year.

The financial audit was conducted in accordance with the International Standards of Auditing (ISA), the 800 series.

1.3 Scope of Audit

The audit covered all activities of the project "The Law and Order Trust Fund for Afghanistan", Project number 89620 during the period from January 01, 2016 to December 31, 2016; and include review of project reports and records located at the UNDP country office in Kabul. The scope of the audit did not include:

- Activities and expenses incurred or undertaken by the Government being the "implementing party", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

As such the summary of expenses are shown below:

	US\$
Total expenses	11,121,525
UNDP Afghanistan expenses audited	7,688,766
UNDP Afghanistan expenses not audited*	3,432,759

*This amount relates to global payroll processed and approved in locations outside the country. Supporting documentation is not retained at the level of the UNDP country office hence they were not in the scope of the audit.

Specifically, the audit covered the expenses incurred and recorded in the Combined Delivery Reports (CDR) of the project 89620 during the period from January 01, 2016 to December 31, 2016 and the Funds Utilization statement as at December 31, 2016 as reported by the Office in Kabul; and the value and existence of the fixed assets held by the project 89620 as at December 31, 2016.

The scope of the audit also included a follow-up on the status of implementation of the previous year's audit recommendations.

1.4 Summary of audit opinions

Sr. No	Subject Matter	Type of opinion issued
i)	Combined Delivery Report (CDR) and Funds Utilization Statement	Unqualified
ii)	Statement of fixed assets	Unqualified
iii)	Statement of cash	The project does not operate a dedicated bank account, therefore there was no statement of cash balance as at December 31, 2016.

1.5 Key observations

Total observations resulting from audit were three which were categorized as of medium priority.

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The observations are summarized below;

- 1- Assets amounting to US\$ 47,160 were not capitalized as at December 31, 2016.
- 2- Excess depreciation charged during the period
- 3- Under-utilization of budget by 52.4%

We have described in Part 3 of this report our observations and findings in details.

1.6 Follow up of previous year audit recommendations

Enquiring with the local management on the status of the implementation of audit recommendations on issues highlighted in previous year.

Issue title	Previous year audit recommendation	Implementation status
Incorrect depreciation charged to LOTFA projects	Depreciation should be accounted for in the projects where the assets are used in order to reflect the correct state of affairs of the project and comply with IPSAS.	Not implemented (In process)
Excess recovery of GMS	The projects (85894, 89137 and 89620) are recommended to rectify GMS at the earliest. The management should ensure that applicable GMS is timely and correctly charged to the projects.	Implemented
Payments processed and disbursed without adequate supporting documentation	Controls should be strengthened to verify the adequacy of the supporting documents before processing and disbursing the payment.	Not implemented (In process)
Fuel for Vehicle	The management should strengthen the documentation system with approvals being attached in cases where the cost is incurred on facilities not belonging to the project.	Implemented

Deloitte Yousuf Adil
Chartered Accountants

Shahzad Ali
Partner

Dated: *August 22, 2017*
Kabul



The Director
Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

Dear Sir

PART 2 – FINANCIAL AUDIT REPORTS

2.1 Report on Combined Delivery Report (CDR) and Funds Utilization Statement

Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization Statement of the UNDP project titled The Law & Order Trust Fund for Afghanistan (LOTFA), project number 89620 and Output IDs; 95736, 95850, 95853, 95854, 95856, 95857, 95858 and 95859 (the Project) for the period from January 1, 2016 to December 31, 2016.

The CDR expenditure totaling US\$ 11,121,524.6, is comprised of expenditure directly incurred by the UNDP Country Office in Afghanistan amounting to US\$7,688,766 and expenditure incurred by entities other than the Country Office amounting to US\$ 3,432,759. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Afghanistan amounting to US\$7,688,766.

In our opinion, the attached CDR and Funds Utilization Statement present fairly, in all material respects, the expenses of US\$7,688,766 directly incurred by the UNDP Country Office in Afghanistan and charged to the Project for the period from January 1, 2016 to December 31, 2016 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.

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 audit of CDR and Fund Utilization Statement section of our report. We are independent of UNDP 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.

Responsibilities of Management for CDR and the Fund Utilization Statement

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

Auditor's responsibilities for audit of CDR and Fund Utilization Statement

Our objectives are to obtain reasonable assurance about whether CDR and Funds Utilization 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 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.

Deloitte Yousuf Adil.
Chartered Accountants
Engagement Partner
Shahzad Ali
Date: *August 22, 2017*
Kabul



The Director
Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

Dear Sir

2.2 Report on Statement of Fixed Assets

Opinion

We have audited the accompanying statement of fixed assets of the UNDP Project titled The Law & Order Trust Fund for Afghanistan (LOTFA), project number 89620 and Output IDs; 95736, 95850, 95853, 95854, 95856, 95857, 95858 and 95859 (the Project) as at December 31, 2016.

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the Project amounting to US\$ 885,442.24 as at December 31, 2016 in accordance with UNDP 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 statement of fixed assets section of our report. We are independent of UNDP 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.

Responsibilities of Management for statement of fixed assets

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 of statement of fixed assets

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:

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- 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.



Signed Combined Delivery Report (CDR)



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 20-04-2017 08:04:02

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2016)
Selected Project Id : 00089820
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00089820 LOTFA - NOIA DEVELOPMENT	Period : Jan-Dec (2016)
Output # : 00085736 Capacity Improvement	Impl. Partner : 00005 National Execution
	Location : Afghanistan
Govt Exp	UNDP Exp
UN Agencies Exp	Total Exp

Dept: 39001 (Afghanistan - Central)

Fund : 42006 (Law & Order TF AFG)

75115 - Facilities & Admin - OH & Ind	0.00	-29,756.55	0.00	-29,756.55
Total for Fund 42006	0.00	-29,756.55	0.00	-29,756.55
Total for Dept : 39001	0.00	-29,756.55	0.00	-29,756.55

Dept: 39003 (Afghanistan - Crisis Prv & Rcvry)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

72120 - Svc Co-Trade and Business Serv	0.00	0.00	0.00	0.00
Total for Fund 32045	0.00	0.00	0.00	0.00

Fund : 42006 (Law & Order TF AFG)

61305 - Salaries - IP Staff	0.00	68,443.23	0.00	68,443.23
61310 - Post Adjustment - IP Staff	0.00	31,321.72	0.00	31,321.72
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	19,206.28	0.00	19,206.28
62315 - Contrib. to medical, social in	0.00	534.96	0.00	534.96
62320 - Mobility, Hardship, Non-remova	0.00	16,879.98	0.00	16,879.98
62330 - Rental Supplements - IP Staff	0.00	762.40	0.00	762.40
62335 - Hazard Duty Station Allow-IP	0.00	17,490.00	0.00	17,490.00
62340 - Annual Leave Expense - IP	0.00	-621.02	0.00	-621.02
63335 - Home Leave Trvl & Allow-IP Stf	0.00	539.57	0.00	539.57
63340 - Proc trips/Rest & Recup-IP Stf	0.00	13,020.00	0.00	13,020.00
63350 - Reimb of Income Tax-IP Staff	0.00	37,939.00	0.00	37,939.00
63365 - Special Oper Living Allow-IP	0.00	7,020.00	0.00	7,020.00
63530 - Contribution to FOS Benefits	0.00	3,394.92	0.00	3,394.92
63535 - Contribution to Security	0.00	5,658.24	0.00	5,658.24
63540 - Contribution to Training	0.00	1,086.36	0.00	1,086.36
63545 - Contribution to ICT	0.00	1,358.00	0.00	1,358.00
63550 - Contributions to MAIP	0.00	226.28	0.00	226.28
63555 - Contribution to UN JFA	0.00	2,942.24	0.00	2,942.24
63560 - Contributions to Appendix D	0.00	226.28	0.00	226.28
64322 - Reassignments-Subsistence Allow	0.00	0.00	0.00	0.00
65115 - Contributions to ASH Reserve	0.00	7,242.52	0.00	7,242.52
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	167,908.98	0.00	167,908.98
71211 - Intl Consult Security Charge	0.00	4,388.70	0.00	4,388.70
71240 - UNOPS LMDC_Supervised LICA	0.00	-4,433.31	0.00	-4,433.31
71305 - Local Consult-Sht Term-Tech	0.00	322,020.00	0.00	322,020.00
71330 - UNOPS CMDC_Supervised LICA	0.00	201.18	0.00	201.18

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UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Run Time: 20-04-2017 08:04:02

Project Id : 0009520 LOTFA - MOIA DEVELOPMENT	Period : Jan-Dec (2016)		
Output # : 00095736 Capacity Improvement	Impl. Partner : 00005 National Execution Location : Afghanistan		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

71340 - UNOPS LMDC Supervised LICA	0.00	-30,308.59	0.00	-30,308.59
71360 - Local Consult-Security	0.00	18,376.22	0.00	18,376.22
71405 - Service Contracts-Individuals	0.00	3,470.55	0.00	3,470.55
71410 - MAIP Premium SC	0.00	6.82	0.00	6.82
71415 - Contribution to Security SC	0.00	170.48	0.00	170.48
71605 - Travel Tickets-International	0.00	2,959.00	0.00	2,959.00
71610 - Travel Tickets-Local	0.00	1,559.63	0.00	1,559.63
71615 - Daily Subsistence Allow-Intl	0.00	3,564.00	0.00	3,564.00
71635 - Travel - Other	0.00	152.00	0.00	152.00
72120 - Svc Co-Trade and Business Serv	0.00	-142,903.67	0.00	-142,903.67
72220 - Furniture	0.00	746.00	0.00	746.00
72405 - Acquisition of Communic Equip	0.00	7,433.00	0.00	7,433.00
72410 - Acquisition of Audio Visual Eq	0.00	450.00	0.00	450.00
72425 - Mobile Telephone Charges	0.00	-65.13	0.00	-65.13
72505 - Stationery & other Office Supp	0.00	404.23	0.00	404.23
72605 - Grants to Instit & other Benef	0.00	-577,348.23	0.00	-577,348.23
72805 - Acquis of Computer Hardware	0.00	13,620.94	0.00	13,620.94
73104 - Leased Building	0.00	840.00	0.00	840.00
73125 - Common Services-Premises	0.00	-1,363.41	0.00	-1,363.41
74210 - Printing and Publications	0.00	799.61	0.00	799.61
74215 - Promotional Materials and Dist	0.00	-428.90	0.00	-428.90
74220 - Translation Costs	0.00	-6,798.33	0.00	-6,798.33
74510 - Bank Charges	0.00	162.70	0.00	162.70
75105 - Facilities & Admin - Implement	0.00	1,225.26	0.00	1,225.26
75705 - Learning costs	0.00	8,454.53	0.00	8,454.53
75707 - Learning - subsistence allowan	0.00	1,148.11	0.00	1,148.11
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	-554.43	0.00	-554.43
Total for Fund 42006	0.00	31,301.47	0.00	31,301.47
Total for Dept : 39003	0.00	31,301.47	0.00	31,301.47
Total for Output : 00095736	0.00	1,544.92	0.00	1,544.92

Output # : 00095850 Increased Capacities and Perfo	Impl. Partner : 00005 National Execution Afghanistan
	Location : Afghanistan

Dept: 39001 (Afghanistan - Central)

Fund : 42006 (Law & Order TF AFG)

75115 - Facilities & Admin - OH & Ind	0.00	10.73	0.00	10.73
Total for Fund 42006	0.00	10.73	0.00	10.73
Total for Dept : 39001	0.00	10.73	0.00	10.73

Dept: 39003 (Afghanistan -Crisis Prv &Rcvry)

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UN Development Programme
Report ID: unglcdip

Combined Delivery Report By Project

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Run Time: 20-04-2017 08:04:02

Project Id : 00089620 LOTFA - MOIA DEVELOPMENT	Period : Jan-Dec (2016)
Output # : 00095850 Increased Capacities and Perfo	Impl. Partner : 00005 National Execution
	Location : Afghanistan
Govt Exp	UNDP Exp
UN Agencies Exp	Total Exp

Fund : 42006 (Law & Order TF AFG)

71205 - Intl Consultants-Shrt Term-Tech	0.00	200,616.00	0.00	200,616.00
71211 - Intl Consult Security Charge	0.00	9,932.80	0.00	9,932.80
71405 - Service Contracts-Individuals	0.00	244,484.86	0.00	244,484.86
71410 - MAIP Premium SC	0.00	471.34	0.00	471.34
71415 - Contribution to Security SC	0.00	11,785.01	0.00	11,785.01
71610 - Travel Tickets-Local	0.00	10,168.00	0.00	10,168.00
71620 - Daily Subsistence Allow-Local	0.00	2,814.70	0.00	2,814.70
72105 - Svc Co-Construction & Engineer	0.00	1,234,596.28	0.00	1,234,596.28
72445 - Common Services-Communications	0.00	255,144.00	0.00	255,144.00
73410 - Maint, Oper of Transport Equip	0.00	- 877.40	0.00	- 877.40
74205 - Audio Visual Productions	0.00	8,960.00	0.00	8,960.00
74210 - Printing and Publications	0.00	12,685.93	0.00	12,685.93
74215 - Promotional Materials and Dist	0.00	10,273.68	0.00	10,273.68
74220 - Translation Costs	0.00	9,609.97	0.00	9,609.97
74225 - Other Media Costs	0.00	577.90	0.00	577.90
74510 - Bank Charges	0.00	209.51	0.00	209.51
75105 - Facilities & Admin - Implement	0.00	84,544.83	0.00	84,544.83
75705 - Learning costs	0.00	36,450.90	0.00	36,450.90
75706 - Learning - ticket costs	0.00	34,154.73	0.00	34,154.73
75707 - Learning - subsistence allowan	0.00	31,485.44	0.00	31,485.44
75708 - Learning - subcontracts	0.00	77.67	0.00	77.67
76110 - Foreign Exch Translation Loss	0.00	120.23	0.00	120.23
76125 - Realized Loss	0.00	5.90	0.00	5.90
76135 - Realized Gain	0.00	- 6.44	0.00	- 6.44

Total for Fund 42006 0.00 2,198,285.82 0.00 2,198,285.82

Total for Dept : 39003 0.00 2,198,285.82 0.00 2,198,285.82

Total for Output : 00095850 0.00 2,198,296.65 0.00 2,198,296.65

Output # : 00095853 Legislation Regulation and Pol	Impl. Partner : 00005 National Execution
	Location : Afghanistan

Dept: 39003 (Afghanistan -Crisis Prv &Rcvry)

Fund : 42006 (Law & Order TF AFG)

61305 - Salaries - IP Staff	0.00	51,546.30	0.00	51,546.30
61310 - Post Adjustment - IP Staff	0.00	27,267.99	0.00	27,267.99
62305 - Dependency Allowances-IP Staff	0.00	173.95	0.00	173.95
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	15,972.26	0.00	15,972.26
62315 - Contrib. to medical, social in	0.00	9,712.71	0.00	9,712.71
62320 - Mobility, Hardship, Non-remova	0.00	15,588.27	0.00	15,588.27
62330 - Rental Supplements - IP Staff	0.00	3,406.60	0.00	3,406.60
62335 - Hazard Duty Station Allow-IP	0.00	20,194.60	0.00	20,194.60
62340 - Annual Leave Expense - IP	0.00	4,061.42	0.00	4,061.42
63330 - Ed Grt Incl Trnl&Allow-IP Stf	0.00	24,684.00	0.00	24,684.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,850.02	0.00	1,850.02

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Project Id : 00089620 LOTFA - MOIA DEVELOPMENT		Period : Jan-Dec (2016)		
Output # : 00095853 Legislation Regulation and Pol		Impl. Partner : 00095 National Execution		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63340 - Proc trips/Rest & Recup-IP Stf	0.00	15,190.00	0.00	15,190.00
63350 - Reimb of Income Tax-IP Staff	0.00	18,211.95	0.00	18,211.95
63365 - Special Oper Living Allow-IP	0.00	13,245.76	0.00	13,245.76
63515 - Security-related Costs	0.00	2,737.44	0.00	2,737.44
63530 - Contribution to EOS Benefits	0.00	2,955.56	0.00	2,955.56
63535 - Contribution to Security	0.00	4,925.91	0.00	4,925.91
63540 - Contribution to Training	0.00	945.78	0.00	945.78
63545 - Contribution to ICT	0.00	1,182.24	0.00	1,182.24
63550 - Contributions to MAIP	0.00	197.03	0.00	197.03
63555 - Contribution to UN JFA	0.00	2,561.43	0.00	2,561.43
63560 - Contributions to Appendix D	0.00	197.03	0.00	197.03
64321 - Reassignment-Ticket Costs	0.00	3,344.00	0.00	3,344.00
64322 - Reassignments-Subsistence Allow	0.00	4,860.00	0.00	4,860.00
64323 - Reassignments-Lump Sum	0.00	9,856.44	0.00	9,856.44
64324 - Reassignments-Shipments	0.00	10,500.00	0.00	10,500.00
65115 - Contributions to ASHL Reserve	0.00	6,305.12	0.00	6,305.12
65135 - Payroll Mgt Cost Recovery ATLA	0.00	515.04	0.00	515.04
71205 - Intl Consultants-Shrt Term-Tech	0.00	66,604.00	0.00	66,604.00
71211 - Intl Consult Security Charge	0.00	3,521.38	0.00	3,521.38
71305 - Local Consult-Shrt Term-Tech	0.00	3,200.00	0.00	3,200.00
71405 - Service Contracts-Individuals	0.00	71,333.19	0.00	71,333.19
71410 - MAIP Premium SC	0.00	134.09	0.00	134.09
71415 - Contribution to Security SC	0.00	3,357.35	0.00	3,357.35
71560 - UNV-Intl Appoint/Sep ind Trvl	0.00	2,000.00	0.00	2,000.00
71610 - Travel Tickets-Local	0.00	15,622.00	0.00	15,622.00
71615 - Daily Subsistence Allow-Intl	0.00	344.00	0.00	344.00
71620 - Daily Subsistence Allow-Local	0.00	9,348.00	0.00	9,348.00
72425 - Mobile Telephone Charges	0.00	- 170.71	0.00	- 170.71
72505 - Stationery & other Office Supp	0.00	1,397.02	0.00	1,397.02
73410 - Maint, Oper of Transport Equip	0.00	- 857.68	0.00	- 857.68
74210 - Printing and Publications	0.00	555.14	0.00	555.14
74220 - Translation Costs	0.00	7,425.94	0.00	7,425.94
74510 - Bank Charges	0.00	51.57	0.00	51.57
75105 - Facilities & Admin - Implement	0.00	26,121.98	0.00	26,121.98
75705 - Learning costs	0.00	53,881.20	0.00	53,881.20
75706 - Learning - ticket costs	0.00	19,959.91	0.00	19,959.91
75707 - Learning - subsistence allowan	0.00	58,733.11	0.00	58,733.11
76110 - Foreign Exch Translation Loss	0.00	619.87	0.00	619.87
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	- 299.35	0.00	- 299.35
77305 - Salaries - IP Staff-TA	0.00	23,051.25	0.00	23,051.25
77310 - Post Adjustment - IP Staff-TA	0.00	12,194.11	0.00	12,194.11
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	1,213.02	0.00	1,213.02
77320 - Assg hardship & mob allow-TA	0.00	6,540.03	0.00	6,540.03
77345 - Dep Allowances-IP Staff-TA	0.00	1,879.76	0.00	1,879.76
77357 - Repat. Grl/Comm Ann Lv-IP-TA	0.00	2,250.67	0.00	2,250.67
77365 - Spec Oper Living Allow-IP-TA	0.00	7,129.50	0.00	7,129.50
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	6,965.11	0.00	6,965.11
77385 - Contribution to Security	0.00	2,202.85	0.00	2,202.85
77386 - Contribution to ICT, TA	0.00	528.67	0.00	528.67
77395 - MAIP Premium TA/TP	0.00	88.11	0.00	88.11
77396 - PAYROLL MGT COST RECOVERY	0.00	289.71	0.00	289.71
77397 - Appendix D TA/TP	0.00	88.11	0.00	88.11

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Project Id : 00089620 LOTFA - MOIA DEVELOPMENT	Period : Jan-Dec (2016)
Output # : 00095853 Legislation Regulation and Pol	Impl. Partner : 00005 National Execution
	Location : Afghanistan

Total for Fund 42006	0.00	679,491.77	0.00	679,491.77
Total for Dept : 39003	0.00	679,491.77	0.00	679,491.77
Total for Output : 00095853	0.00	679,491.77	0.00	679,491.77

Output # : 00095854 Internal Control and Accountab	Impl. Partner : 00005 National Execution
	Location : Afghanistan

Dept: 39003 (Afghanistan -Crisis Prv &Rcvry)

Fund : 42006 (Law & Order TF AFG)

71205 - Intl Consultants-Sht Term-Tech	0.00	238,616.02	0.00	238,616.02
71211 - Intl Consult Security Charge	0.00	4,042.70	0.00	4,042.70
71405 - Service Contracts-Individuals	0.00	38,032.72	0.00	38,032.72
71410 - MAJP Premium SC	0.00	71.52	0.00	71.52
71415 - Contribution to Security SC	0.00	1,789.18	0.00	1,789.18
71610 - Travel Tickets-Local	0.00	943.00	0.00	943.00
71620 - Daily Subsistence Allow-Local	0.00	516.00	0.00	516.00
74220 - Translation Costs	0.00	2,404.40	0.00	2,404.40
74510 - Bank Charges	0.00	33.22	0.00	33.22
75105 - Facilities & Admin - Implement	0.00	12,013.44	0.00	12,013.44
75705 - Learning costs	0.00	13,887.26	0.00	13,887.26
76125 - Realized Loss	0.00	0.02	0.00	0.02
76135 - Realized Gain	0.00	-0.01	0.00	-0.01
Total for Fund 42006	0.00	312,349.47	0.00	312,349.47
Total for Dept : 39003	0.00	312,349.47	0.00	312,349.47
Total for Output : 00095854	0.00	312,349.47	0.00	312,349.47

Output # : 00095858 Strengthened Capacity	Impl. Partner : 00005 National Execution
	Location : Afghanistan

Dept: 39001 (Afghanistan - Central)

Fund : 42006 (Law & Order TF AFG)

75115 - Facilities & Admin - OH & Ind	0.00	12.49	0.00	12.49
Total for Fund 42006	0.00	12.49	0.00	12.49
Total for Dept : 39001	0.00	12.49	0.00	12.49

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Project Id : 00089620 LOTFA - MOIA DEVELOPMENT	Period : Jan-Dec (2016)
Output # : 00085856 Strengthened Capacity	Impl. Partner : 00085 National Execution
	Location : Afghanistan

Dept: 39003 (Afghanistan -Crisis Prv &Rcvry)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

72445 - Common Services-Communications	0.00	16,542.25	0.00	16,542.25
74510 - Bank Charges	0.00	33.96	0.00	33.96
75105 - Facilities & Admin - implement	0.00	88,063.45	0.00	88,063.45
75705 - Learning costs	0.00	1,868,386.20	0.00	1,868,386.20
75706 - Learning - ticket costs	0.00	231,119.11	0.00	231,119.11
75707 - Learning - subsistence allowan	0.00	35,504.59	0.00	35,504.59
76125 - Realized Loss	0.00	0.01	0.00	0.01

Total for Fund 32045 0.00 2,237,649.57 0.00 2,237,649.57

Fund : 42006 (Law & Order TF AFG)

61305 - Salaries - IP Staff	0.00	87,280.66	0.00	87,280.66
61310 - Post Adjustment - IP Staff	0.00	46,615.88	0.00	46,615.88
62305 - Dependency Allowances-IP Staff	0.00	1,888.12	0.00	1,888.12
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	28,252.77	0.00	28,252.77
62315 - Contrib. to medical, social in	0.00	2,637.83	0.00	2,637.83
62320 - Mobility, Hardship, Non-remova	0.00	23,181.26	0.00	23,181.26
62335 - Hazard Duty Station Allow-IP	0.00	27,151.20	0.00	27,151.20
62340 - Annual Leave Expense - IP	0.00	9,181.02	0.00	9,181.02
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,774.99	0.00	2,774.99
63340 - Proc trips/Rest & Recup-IP Stf	0.00	13,020.00	0.00	13,020.00
63365 - Special Oper Living Allow-IP	0.00	18,154.21	0.00	18,154.21
63515 - Security-related Costs	0.00	2,737.44	0.00	2,737.44
63530 - Contribution to EOS Benefits	0.00	5,052.62	0.00	5,052.62
63535 - Contribution to Security	0.00	8,421.04	0.00	8,421.04
63540 - Contribution to Training	0.00	1,616.84	0.00	1,616.84
63545 - Contribution to ICT	0.00	2,021.02	0.00	2,021.02
63550 - Contributions to MAIP	0.00	336.85	0.00	336.85
63555 - Contribution to UN JFA	0.00	4,378.95	0.00	4,378.95
63560 - Contributions to Appendix D	0.00	336.85	0.00	336.85
64306 - Appointment-Ticket Costs	0.00	6,663.00	0.00	6,663.00
64307 - Appointment-Subsistence Allow	0.00	9,720.00	0.00	9,720.00
64308 - Appointments-Lump Sum	0.00	25,209.38	0.00	25,209.38
64309 - Appointment-Shipments	0.00	19,800.00	0.00	19,800.00
65115 - Contributions to ASHI Reserve	0.00	10,778.90	0.00	10,778.90
65135 - Payroll Mgt Cost Recovery ATLA	0.00	708.18	0.00	708.18
71205 - Intl Consultants-Shrt Term-Tech	0.00	105,166.68	0.00	105,166.68
71405 - Service Contracts-Individuals	0.00	327,077.07	0.00	327,077.07
71410 - MAIP Premium SC	0.00	609.57	0.00	609.57
71415 - Contribution to Security SC	0.00	15,246.97	0.00	15,246.97
71605 - Travel Tickets-International	0.00	100.00	0.00	100.00
71610 - Travel Tickets-Local	0.00	22,278.00	0.00	22,278.00
71615 - Daily Subsistence Allow-Intl	0.00	1,038.52	0.00	1,038.52
71620 - Daily Subsistence Allow-Local	0.00	1,072.00	0.00	1,072.00
71630 - Shipment	0.00	8,789.85	0.00	8,789.85
72210 - Machinery and Equipment	0.00	601.28	0.00	601.28
72399 - Other Materials and Goods	0.00	131.35	0.00	131.35
72505 - Stationery & other Office Supp	0.00	45.24	0.00	45.24
72805 - Acquis of Computer Hardware	0.00	408.00	0.00	408.00



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Project Id : 00089620 LOTFA - MOIA DEVELOPMENT		Period : Jan-Dec (2016)		
Output # : 00095856 Strengthened Capacity		Impl. Partner : 00005 National Execution		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73104 - Leased Building	0.00	1,680.00	0.00	1,680.00
73410 - Maint, Oper of Transport Equip	0.00	- 2,084.80	0.00	- 2,084.80
74110 - Audit Fees	0.00	49,780.25	0.00	49,780.25
74220 - Translation Costs	0.00	185.00	0.00	185.00
74510 - Bank Charges	0.00	56.09	0.00	56.09
75105 - Facilities & Admin - Implement	0.00	42,405.06	0.00	42,405.06
75705 - Learning costs	0.00	8,062.01	0.00	8,062.01
75706 - Learning - ticket costs	0.00	3,339.30	0.00	3,339.30
75707 - Learning - subsistence allowan	0.00	7,148.00	0.00	7,148.00
75709 - Learning - training of counter	0.00	59,800.00	0.00	59,800.00
77305 - Salaries - IP Staff-TA	0.00	32,493.63	0.00	32,493.63
77308 - Appoint-Tk cost-IP Staff-TA	0.00	5,720.00	0.00	5,720.00
77309 - Appoint-shipment-IP Staff-TA	0.00	500.00	0.00	500.00
77310 - Post Adjustment - IP Staff-TA	0.00	17,189.13	0.00	17,189.13
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	146.20	0.00	146.20
77320 - Assg hardship & mob allow-TA	0.00	8,402.59	0.00	8,402.59
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	3,358.24	0.00	3,358.24
77365 - Spec Oper Living Allow-IP-TA	0.00	9,539.66	0.00	9,539.66
77375 - Contrib-IP Staff Pens Fd-IP-TA	0.00	9,862.62	0.00	9,862.62
77385 - Contribution to Security	0.00	3,105.19	0.00	3,105.19
77386 - Contribution to ICT TA	0.00	745.25	0.00	745.25
77395 - MAIP Premium TA/IP	0.00	124.19	0.00	124.19
77396 - PAYROLL MGT COST RECOVERY	0.00	386.28	0.00	386.28
77397 - Appendix D TA/IP	0.00	124.19	0.00	124.19
Total for Fund 42006	0.00	1,102,531.62	0.00	1,102,531.62
Total for Dept : 39003	0.00	3,340,181.19	0.00	3,340,181.19
Total for Output : 00095856	0.00	3,340,193.68	0.00	3,340,193.68

Output # : 00095857 Community Partnership Approach		Impl. Partner : 00006 National Execution			
		Location : Afghanistan			
Dept: 39001 (Afghanistan - Central)					
Fund : 42006 (Law & Order TF AFG)					
75115 - Facilities & Admin - OH & Ind	0.00	38.19	0.00	38.19	
Total for Fund 42006	0.00	38.19	0.00	38.19	
Total for Dept : 39001		0.00	38.19	0.00	38.19
Dept: 39003 (Afghanistan -Crisis Prv &Rcvry)					
Fund : 42006 (Law & Order TF AFG)					
71205 - Intl Consultants-Sht Term-Tech	0.00	25,153.53	0.00	25,153.53	
71405 - Service Contracts-Individuals	0.00	246,144.08	0.00	246,144.08	



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Project Id : 00089620 LOTFA - MOIA DEVELOPMENT		Period : Jan-Dec (2016)		
Output # : 00095857 Community Partnership Approach		Impl. Partner : 00005 National Execution		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71410 - MAIP Premium SC	0.00	475.23	0.00	475.23
71415 - Contribution to Security SC	0.00	11,879.44	0.00	11,879.44
71610 - Travel Tickets-Local	0.00	42,497.52	0.00	42,497.52
71620 - Daily Subsistence Allow-Local	0.00	38,704.23	0.00	38,704.23
71630 - Shipment	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	249.45	0.00	249.45
72105 - Svc Co-Construction & Engineer	0.00	3,000.00	0.00	3,000.00
72120 - Svc Co-Trade and Business Serv	0.00	5.00	0.00	5.00
72220 - Furniture	0.00	40,548.00	0.00	40,548.00
72311 - Fuel, petroleum and other oils	0.00	41.79	0.00	41.79
72399 - Other Materials and Goods	0.00	5,378.14	0.00	5,378.14
72405 - Acquisition of Communic Equip	0.00	18,620.04	0.00	18,620.04
72505 - Stationery & other Office Supp	0.00	2,956.30	0.00	2,956.30
72510 - Publications	0.00	276,172.85	0.00	276,172.85
72805 - Acquis of Computer Hardware	0.00	87,168.00	0.00	87,168.00
72815 - Inform Technology Supplies	0.00	6,149.40	0.00	6,149.40
73107 - Rent - Meeting Rooms	0.00	2,680.97	0.00	2,680.97
73410 - Maint, Oper of Transport Equip	0.00	-630.04	0.00	-630.04
74210 - Printing and Publications	0.00	89,375.93	0.00	89,375.93
74220 - Translation Costs	0.00	21,743.34	0.00	21,743.34
74225 - Other Media Costs	0.00	500.00	0.00	500.00
74510 - Bank Charges	0.00	417.02	0.00	417.02
74710 - Land Transport	0.00	9,340.40	0.00	9,340.40
75105 - Facilities & Admin - Implement	0.00	54,538.25	0.00	54,538.25
75705 - Learning costs	0.00	210,597.09	0.00	210,597.09
75706 - Learning - ticket costs	0.00	48,218.56	0.00	48,218.56
75707 - Learning - subsistence allowan	0.00	162,362.55	0.00	162,362.55
75708 - Learning - subcontracts	0.00	258.00	0.00	258.00
75709 - Learning - training of counter	0.00	13,200.00	0.00	13,200.00
76110 - Foreign Exch Translation Loss	0.00	548.75	0.00	548.75
76125 - Realized Loss	0.00	0.03	0.00	0.03
76135 - Realized Gain	0.00	-756.73	0.00	-756.73
77630 - Dep Exp Owned - ITC	0.00	195.96	0.00	195.96
77640 - Dep Exp Owned - F&F	0.00	0.00	0.00	0.00
77670 - Dep Exp-Hvy Mac & Equip	0.00	54.04	0.00	54.04
Total for Fund 42006	0.00	1,417,787.12	0.00	1,417,787.12
Total for Dept : 39003	0.00	1,417,787.12	0.00	1,417,787.12
Total for Output : 00095857	0.00	1,417,825.31	0.00	1,417,825.31

Output # : 00095858 Operations Mgmt and Oversight		Impl. Partner : 00005 National Execution		
		Location : Afghanistan		
Dept: 39001 (Afghanistan - Central)				
Fund : 42006 (Law & Order TF AFG)				
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,170.00	0.00	2,170.00
75105 - Facilities & Admin - Implement	0.00	86.80	0.00	86.80





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Project Id : 00089620 LOTFA - MOIA DEVELOPMENT		Period : Jan-Dec (2016)		
Output # : 00095858 Operations Mgmt and Oversight		Impl. Partner : 00095 National Execution		
		Location : Afghanistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75115 - Facilities & Admin - OH & Ind	0.00	2.02	0.00	2.02
Total for Fund 42006	0.00	2,258.82	0.00	2,258.82
Total for Dept : 39001	0.00	2,258.82	0.00	2,258.82
Dept: 39003 (Afghanistan -Crisis Prv &Rcvry)				
Fund : 42006 (Law & Order TF AFG)				
61105 - Salaries - NP Staff	0.00	46,020.91	0.00	46,020.91
61205 - Salaries - GS Staff	0.00	15,737.04	0.00	15,737.04
61305 - Salaries - IP Staff	0.00	273,784.98	0.00	273,784.98
61310 - Post Adjustment - IP Staff	0.00	147,565.03	0.00	147,565.03
62105 - Dependency Allowance-NP Staff	0.00	3,300.00	0.00	3,300.00
62110 - Contrib Joint Staff Pension-NP	0.00	9,159.25	0.00	9,159.25
62115 - Contrib to Med,SocIns-NP Staff	0.00	4,256.92	0.00	4,256.92
62120 - Hazard Duty Station Allow-NP	0.00	5,918.00	0.00	5,918.00
62140 - Annual Leave Expense - NO	0.00	- 3,097.01	0.00	- 3,097.01
62205 - Dependency Allow - GS Staff	0.00	540.00	0.00	540.00
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	3,086.64	0.00	3,086.64
62215 - Contrib. to Medical, social In	0.00	1,140.84	0.00	1,140.84
62225 - Hazard Duty Station Allow-GS	0.00	2,905.20	0.00	2,905.20
62240 - Annual Leave Expense - GS	0.00	1,808.82	0.00	1,808.82
62305 - Dependency Allowances-IP Staff	0.00	9,254.20	0.00	9,254.20
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	85,242.28	0.00	85,242.28
62315 - Contrib. to medical, social in	0.00	12,644.04	0.00	12,644.04
62320 - Mobility, Hardship, Non-remova	0.00	90,025.86	0.00	90,025.86
62330 - Rental Supplements - IP Staff	0.00	18,547.48	0.00	18,547.48
62335 - Hazard Duty Station Allow-IP	0.00	65,252.30	0.00	65,252.30
62340 - Annual Leave Expense - IP	0.00	8,939.98	0.00	8,939.98
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	26,322.49	0.00	26,322.49
63335 - Home Leave Trvl & Allow-IP Stf	0.00	10,676.07	0.00	10,676.07
63340 - Proc trips/Rest & Recup-IP Stf	0.00	46,655.00	0.00	46,655.00
63360 - Medical Exams(incl Pre-empt)	0.00	710.92	0.00	710.92
63365 - Special Oper Living Allow-IP	0.00	70,459.95	0.00	70,459.95
63515 - Security-related Costs	0.00	3,649.92	0.00	3,649.92
63530 - Contribution to EOS Benefits	0.00	18,179.57	0.00	18,179.57
63535 - Contribution to Security	0.00	30,299.32	0.00	30,299.32
63540 - Contribution to Training	0.00	5,076.31	0.00	5,076.31
63545 - Contribution to ICT	0.00	7,271.78	0.00	7,271.78
63550 - Contributions to MAIP	0.00	1,212.10	0.00	1,212.10
63555 - Contribution to UN JFA	0.00	15,755.54	0.00	15,755.54
63560 - Contributions to Appendix D	0.00	1,212.10	0.00	1,212.10
64120 - Detail Assignment - NP staff	0.00	600.00	0.00	600.00
64306 - Appointment-Ticket Costs	0.00	3,217.00	0.00	3,217.00
64307 - Appointment-Subsistence Allow	0.00	2,430.00	0.00	2,430.00
64308 - Appointments-Lump Sum	0.00	13,175.01	0.00	13,175.01
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
64322 - Reassignmnts-Subsistence Allow	0.00	8,580.00	0.00	8,580.00
64398 - Direct Project Cost-Staff	0.00	152,671.28	0.00	152,671.28
65115 - Contributions to ASHI Reserve	0.00	38,782.95	0.00	38,782.95
65135 - Payroll Mgt Cost Recovery ATLA	0.00	3,232.38	0.00	3,232.38

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Project Id : 00089620 LOTFA - MOIA DEVELOPMENT		Period :	Jan-Dec (2016)	
Output # : 00095858 Operations Mgmt and Oversight		Impl-Partner :	00005 National Execution Afghanistan	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71205 - Intl Consultants-Sht Term-Tech	0.00	9,234.73	0.00	9,234.73
71211 -Intl Consult Security Charge	0.00	327.31	0.00	327.31
71305 -Local Consult -Sht Term-Tech	0.00	35,561.00	0.00	35,561.00
71360 -Local Consult-Security	0.00	1,454.61	0.00	1,454.61
71405 - Service Contracts-Individuals	0.00	698,045.65	0.00	698,045.65
71410 -MAIP Premium SC	0.00	1,176.37	0.00	1,176.37
71415 - Contribution to Security SC	0.00	29,437.67	0.00	29,437.67
71605 - Travel Tickets-International	0.00	426.00	0.00	426.00
71610 - Travel Tickets-Local	0.00	9,992.00	0.00	9,992.00
71615 - Daily Subsistence Allow-Intl	0.00	1,340.00	0.00	1,340.00
71620 - Daily Subsistence Allow-Local	0.00	10,330.58	0.00	10,330.58
71630 - Shipment	0.00	6,663.08	0.00	6,663.08
71635 - Travel - Other	0.00	301.64	0.00	301.64
72105 - Svc Co-Construction & Engineer	0.00	4,102.00	0.00	4,102.00
72210 -Machinery and Equipment	0.00	1,105.29	0.00	1,105.29
72215 - Transportation Equipment	0.00	685.45	0.00	685.45
72220 - Furniture	0.00	32,942.81	0.00	32,942.81
72311 - Fuel, petroleum and other oils	0.00	14,550.56	0.00	14,550.56
72315 - Food & Textile Products	0.00	954.72	0.00	954.72
72330 - Medical Products	0.00	900.00	0.00	900.00
72399 - Other Materials and Goods	0.00	4,175.62	0.00	4,175.62
72402 - Building Maintenance	0.00	2,349.68	0.00	2,349.68
72405 - Acquisition of Communic Equip	0.00	810.20	0.00	810.20
72415 - Courier Charges	0.00	97.50	0.00	97.50
72425 - Mobile Telephone Charges	0.00	9,902.29	0.00	9,902.29
72440 - Connectivity Charges	0.00	92,884.02	0.00	92,884.02
72505 - Stationery & other Office Supp	0.00	13,937.21	0.00	13,937.21
72520 - Electronic Media	0.00	4,625.00	0.00	4,625.00
72805 - Acquis of Computer Hardware	0.00	114,187.99	0.00	114,187.99
72810 - Acquis of Computer Software	0.00	1,067.00	0.00	1,067.00
72815 - Inform Technology Supplies	0.00	20,343.00	0.00	20,343.00
72966 - Licenses and other	0.00	5,269.00	0.00	5,269.00
73104 - Leased Building	0.00	1,680.00	0.00	1,680.00
73105 - Rent	0.00	22,470.00	0.00	22,470.00
73120 - Utilities	0.00	666.55	0.00	666.55
73125 - Common Services-Premises	0.00	240,908.27	0.00	240,908.27
73205 - Premises Alterations	0.00	89,754.47	0.00	89,754.47
73310 - Maint & Licencing of Software	0.00	4,060.00	0.00	4,060.00
73410 - Maint, Oper of Transport Equip	0.00	51,251.68	0.00	51,251.68
74110 - Audit Fees	0.00	27,000.00	0.00	27,000.00
74210 - Printing and Publications	0.00	2,595.74	0.00	2,595.74
74220 - Translation Costs	0.00	6,613.21	0.00	6,613.21
74310 - Contributions to JIU	0.00	249.73	0.00	249.73
74510 - Bank Charges	0.00	164.90	0.00	164.90
74520 - Storage	0.00	393.33	0.00	393.33
74525 - Sundry	0.00	28.16	0.00	28.16
74725 - Other L.T.S.H.	0.00	639.26	0.00	639.26
75105 - Facilities & Admin - Implement	0.00	121,927.09	0.00	121,927.09
75705 - Learning costs	0.00	10,088.36	0.00	10,088.36
75707 - Learning - subsistence allowan	0.00	2,000.00	0.00	2,000.00
75708 - Learning - subcontracts	0.00	507.23	0.00	507.23
76125 - Realized Loss	0.00	19.63	0.00	19.63
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
77305 - Salaries - IP Staff-TA	0.00	5,240.25	0.00	5,240.25

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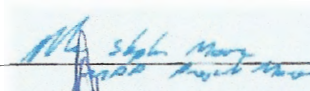


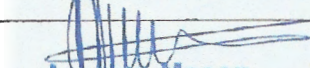
UN Development Programme
Report ID: ungdrip

Combined Delivery Report By Project

Page 11 of 15
Run Time: 20-04-2017 08:04:02

Project Id : 00095820 LOTFA - MOA DEVELOPMENT		Period : Jan-Dec (2016)			
Output # : 00095858 Operations Mgmt and Oversight		Impl. Partner : 00005 National Execution			
		Location : Afghanistan			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	4,860.00	0.00	4,860.00	
77310 - Post Adjustment - IP Staff-TA	0.00	2,772.10	0.00	2,772.10	
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	267.56	0.00	267.56	
77320 - Assg hardship & mob allow-TA	0.00	1,486.75	0.00	1,486.75	
77345 - Dep Allowances-IP Staff-TA	0.00	249.69	0.00	249.69	
77357 - Repat. Grl/Comm Ann Lv-IP-TA	0.00	630.18	0.00	630.18	
77365 - Spec Oper Living Allow-IP-TA	0.00	1,486.40	0.00	1,486.40	
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	1,583.38	0.00	1,583.38	
77385 - Contribution to Security	0.00	500.78	0.00	500.78	
77386 - Contribution to ICT TA	0.00	120.18	0.00	120.18	
77396 - MAIP Premium TA/TP	0.00	20.03	0.00	20.03	
77399 - PAYROLL MGT COST RECOVERY	0.00	96.57	0.00	96.57	
77397 - Appendix D TA/TP	0.00	20.03	0.00	20.03	
77630 - Dep Exp Owned - ITC	0.00	6,795.58	0.00	6,795.58	
77660 - Dep Exp Owned -Vehicle	0.00	159,101.18	0.00	159,101.18	
Total for Fund 42006	0.00	3,170,130.67	0.00	3,170,130.67	
Total for Dept : 39003	0.00	3,170,130.67	0.00	3,170,130.67	
Total for Output : 00095858	0.00	3,172,389.49	0.00	3,172,389.49	
Output # : 00095859 Improved Facilities and Access		Impl. Partner : 00005 National Execution			
		Location : Afghanistan			
Dept : 39001 (Afghanistan - Central)					
Fund : 42006 (Law & Order TF AFG)					
75115 - Facilities & Admin - OH & Ind	0.00	- 566.59	0.00	- 566.59	
Total for Fund 42006	0.00	- 566.59	0.00	- 566.59	
Total for Dept : 39001	0.00	- 566.59	0.00	- 566.59	
Total for Output : 00095859	0.00	- 566.59	0.00	- 566.59	
Project Total :		0.00	11,121,524.60	0.00	11,121,524.60

Signed By :  Date : 13/6/2017

Signed By :  Date : 13/6/2017

Jocelyn Mason
Senior Deputy Country Director
UNDP - Afghanistan
Date: _____

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UN Development Programme
Report ID: unglodp

Combined Delivery Report By Project

Page 12 of 15
Run Time: 20-04-2017 08:04:04

Selection Criteria:

Business Unit: AFG10
Period: Jan-Dec (2016)
Selected Project Id: 00089620
Selected Fund Code: ALL
Selected Dept. IDs: ALL
Selected Outputs: ALL

Project Id: ALL		Period: Jan-Dec (2016)		
Output #: ALL		Impl. Partner Location:		
		Govt Exp	UNDP Exp	UN Agencies Exp
		Total Exp		
39001 - Afghanistan - Central		0.00	-28,002.91	0.00
39003 - Afghanistan - Crisis Prv & Rcvry		0.00	11,149,527.51	0.00
		-28,002.91		
		11,149,527.51		

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdp

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Run Time: 20-04-2017 08:04:06

Funds Utilization

Selection Criteria :

Business Unit : AFG10
Period : Jan-Dec (2016)
Selected Project Id : 00089620
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00089620 LOTFA - MOIA DEVELOPMENT Period : As at Dec 31, 2016

Output #	Impl. Partner :00005 National Execution	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		143,188.29

Output #	Impl. Partner :00005 National Execution	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		1,614,196.03

Output #	Impl. Partner :00005 National Execution	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		4,817.34

Output #	Impl. Partner :00005 National Execution	UNDP AMOUNT
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Funds Utilization

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	30,968.46

Output #	Impl. Partner	UNDP AMOUNT
00095846	00009 National Execution	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		314,752.97

Output #	Impl. Partner	UNDP AMOUNT
00095857	00006 National Execution	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		12,915.04
Inventory		0.00
Prepayments		0.00
Commitments		88,407.30

Output #	Impl. Partner	UNDP AMOUNT
00095858	00005 National Execution	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		872,627.20
Inventory		0.00
Prepayments		0.00



Funds Utilization

Commitments	61,671.09
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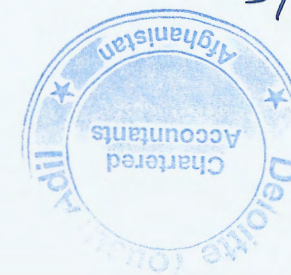
Statement of Fixed Assets

AM In Service Report

Fixed Assets LOTFA-MPD As of 31 Dec 2016																
Less AFGIC Country:	Category:	In Service	Project Type:	All	Amount	1500	As of Date:	12/31/2016								
No.	Oper Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost USD	Net Book Value	Quantity	Depart.	Impl Agency	Donor	Project
1	AFG	000000011930	MTRV5	Toyota 4x4 Armored Station WVR7	UN-1884	ITAMIV03184068205	LOTFA-MPD	4/25/2013	4/25/2013	188,237.00	129,412.93	1	39003	001352	00204	00095858
2	AFG	000000011931	MTRV5	Toyota 4x4 Armored Station WVR7	UN-1889	ITAMIV03184068499	LOTFA-MPD	4/25/2013	4/25/2013	188,237.00	129,412.93	1	39003	001352	00204	00095858
3	AFG	000000011932	MTRV5	Toyota 4x4 Armored Station WVR7	UN-1887	ITAMIV03184068733	LOTFA-MPD	4/25/2013	4/25/2013	188,237.00	129,412.93	1	39003	001352	00204	00095858
4	AFG	000000011933	MTRV5	Toyota 4x4 Armored Station WVR7	UN-1886	ITAMIV03184068839	LOTFA-MPD	4/25/2013	4/25/2013	188,237.00	129,412.93	1	39003	001352	00204	00095858
5	AFG	000000011934	MTRV5	Toyota 4x4 Armored Station WVR7	UN-1885	ITAMIV03184068843	LOTFA-MPD	4/25/2013	4/25/2013	188,237.00	129,412.93	1	39003	001352	00204	00095858
6	AFG	000000011935	MTRV5	Toyota 4x4 Armored Station WVR7	UN-1888	ITAMIV03184069145	LOTFA-MPD	4/25/2013	4/25/2013	188,237.00	129,412.93	1	39003	001352	00204	00095858
7	AFG	000000013542	ITC14	Cisco Saml Business Switch	LOTFA000457	DN17150671	LOTFA-MPD	4/8/2015	4/8/2015	1,857.52	1,694.98	1	39003	001352	10282	00095859
8	AFG	000000013544	ITC5	HP LaserJet M830Z MFP Printer	000000013544	IPB5VH8Q092	LOTFA-MPD	2/14/2016	2/14/2016	9,252.00	8,403.90	1	39003	001352	00204	00095858
9	AFG	000000013545	ITC5	HP LaserJet M830Z MFP Printer	000000013545	IPB5VH8Q07M	LOTFA-MPD	2/14/2016	2/14/2016	9,252.00	8,403.90	1	39003	001352	00204	00095858
10	AFG	000000013546	ITC5	HP LaserJet M830Z MFP Printer	000000013546	IPB5VH8Q066	LOTFA-MPD	2/14/2016	2/14/2016	9,252.00	8,403.90	1	39003	001352	00204	00095858
11	AFG	000000013547	ITC11	700 BGAN Satellite	000000013547	13452284	LOTFA-MPD	1/24/2016	1/24/2016	4,090.00	3,847.50	1	39003	001352	00204	00095858
12	AFG	000000013550	ITC4	HP LaserJet M527c MFP Printer	000000013550	PHB5VH8Q039	LOTFA-MPD	3/9/2016	3/9/2016	2,217.00	2,032.25	1	39003	001352	00137	00095858
13	AFG	000000013551	ITC4	HP LaserJet M527c MFP Printer	000000013551	PHB5VH8Q0R8	LOTFA-MPD	3/9/2016	3/9/2016	2,217.00	2,032.25	1	39003	001352	00137	00095858
14	AFG	000000013555	ITC1	Dell laptop Latitude E7450	000000013555	CWKG672	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
15	AFG	000000013556	ITC1	Dell laptop Latitude E7450	000000013556	6R06G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
16	AFG	000000013557	ITC1	Dell laptop Latitude E7450	000000013557	GCC8G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
17	AFG	000000013558	ITC1	Dell laptop Latitude E7450	000000013558	6JVS672	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
18	AFG	000000013562	ITC1	Dell laptop Latitude E7450	000000013562	3VM7G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
19	AFG	000000013563	ITC1	Dell laptop Latitude E7450	000000013563	5M87G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
20	AFG	000000013564	ITC1	Dell laptop Latitude E7450	000000013564	7FQ6G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
21	AFG	000000013568	ITC1	Dell laptop Latitude E7450	000000013568	8708G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
22	AFG	000000013569	ITC1	Dell laptop Latitude E7450	000000013569	JKQ8G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
23	AFG	000000013570	ITC1	Dell laptop Latitude E7450	000000013570	1XCBG72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
24	AFG	000000013571	ITC1	Dell laptop Latitude E7450	000000013571	3506G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
25	AFG	000000013572	ITC1	Dell laptop Latitude E7450	000000013572	23G7G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
26	AFG	000000013573	ITC1	Dell laptop Latitude E7450	000000013573	27B7G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
27	AFG	000000013574	ITC1	Dell laptop Latitude E7450	000000013574	9K87G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
28	AFG	000000013578	ITC1	Dell laptop Latitude E7450	000000013578	7QK6G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
29	AFG	000000013579	ITC1	Dell laptop Latitude E7450	000000013579	9008G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
30	AFG	000000013580	ITC1	Dell laptop Latitude E7450	000000013580	9NKG72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
31	AFG	000000013581	ITC1	Dell laptop Latitude E7450	000000013581	7B66G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
32	AFG	000000013585	ITC1	Dell laptop Latitude E7450	000000013585	7B66G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
33	AFG	000000013588	ITC1	Dell laptop Latitude E7450	000000013588	1X88G72	LOTFA-MPD	2/21/2016	2/21/2016	1,565.00	1,385.68	1	39003	001352	00204	00095858
34	AFG	000000013600	MTRV5	Land Cruiser Armored	1188	ITAMD091094016674	LOTFA-MPD	2/12/2009	2/12/2009	49,250.00	16,758.67	0.5	39003	001352	10282	00095858
35	AFG	000000013600	MTRV5	Land Cruiser Armored	1188	ITAMD091094016674	LOTFA-MPD	2/12/2009	2/12/2009	49,250.00	16,758.67	0.5	39003	001352	10282	00095858
										\$ 1,510,288.60	\$ 885,442.24	35				

Profile Type	Number	Acquisition Cost	Current NBV
Information and telecoms (ITC)	27	\$ 69,397.52	\$ 62,522.28
Electrical (Non-ICT Equipment)			
Vehicles	7	\$ 1,277,922.00	\$ 809,994.92
Furniture and Fixtures			
Land			
Building			
Total	34	\$ 1,310,288.60	\$ 885,442.24

Name:	Position:	Signature:	Date:
Stephen Moore	MPD Asst Dir	[Signature]	2/24/17
Kunal Dhar	Chief, POLS Unit	[Signature]	2/24/17
Vaibhava	SPC A-D	[Signature]	2/24/17



DYA

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME AFGHANISTAN NATIONALLY IMPLEMENTED THE PROJECT LAW AND ORDER TRUST FUND FOR AFGHANISTAN, PROJECT NUMBER 89620, OUTPUT NUMBER 95736, 95850, 95853, 95854, 95856, 95857, 95858 and 95859, FOR THE PERIOD FROM JANUARY 01, 2016 TO DECEMBER 31, 2016

PART 3: MANAGEMENT LETTER

Detailed Issues, Findings and Recommendations

Observation 1:

Issue Title:

Fixed assets capitalization

Criteria

As per UNDP Asset management guideline, section 1, subsection c), an asset having a value of USD 1,500 or more (new capitalization threshold effective 1.1. 2014) should be capitalized.

Observation:

We observed following instances where assets having value more than the above threshold were not capitalized during the year. This resulted in assets being understated by USD 47,160 and depreciation charge by USD 152.

Details of the assets are given in the below table:

Name of asset	Date of acquisition	PO number	Cost (USD)
X-Ray Machine XIS-6545	12/26/2016	22951	44,000
Walk through Metal detector	09/19/2016	23530	3,160
Total			47,160

Priority:

Medium

Recommendation:

Although based on our recommendation, CO has capitalized these items subsequent to period subject to audit, however we recommend that for future compliance of the UNDP asset management guideline, there should be proper checks and controls for recording of assets as these become available for use.

Management comments and action plan:

We agree with audit recommendation. The two assets due to non-compliance of the procurement catalogue during the purchase were not automatically capitalized in the system. After they were captured by the physical counting team, the manual capitalization has been submitted to GSSC through DMS and have been recorded in the 2017 accounts. The assets have been capitalized and the actual in-service date has been reflected in the system in FY 2017.

Action Plan: CO Asset Management Team will make sure that the SOP for Acquisition of new Assets is fully implemented and ensures the proper checks & controls for recording of assets before the assets become available for use.

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Observation 2:**Issue Title:**

Excess depreciation charged

Observation:

We noted that the Project has charged excess depreciation on vehicles amounting to USD 57,195 during the period. Based on the information provided by the management and upon review of the relevant documentation, over excess depreciation is due to the accumulated depreciation of previous years. The details are as below;

Description	As per CDR	Depreciation required to be charged for the period	Difference
Vehicles	159,101	102,327	56,774
ITC and Heavy machinery	7,046	6,625	421

Priority:

Medium

Recommendation:

We recommend that the depreciation should be recorded in the period to which it is related and should be properly reviewed to ensure proper recording of transactions.

Management comments and action plan:

Over depreciation in 2016 was related to under depreciation of asset ID 13600 vehicle No. UN-1188 during 2014 and 2015. The asset was physically transferred in 1 July 2014 to LOTFA, however, the asset was not recorded in Atlas and all depreciation for 2014 and 2015 was not charged to LOTFA. During 2016, the issue has been identified, asset has been registered and accumulated depreciation have been adjusted to LOTFA project.

Action Plan: Project during mid- and end-year physical verification exercise, will review the asset registers to ensure proper recording of assets and depreciation for the financial year.

DYA

Observation 3:**Issue Title:**

Under-utilization of budget

Observation:

We observed that the budget for FY2016 was under-utilized by 52.4% leading to the risk that donors may not provide further funds due to inefficient utilization of resources. Budget versus actual analysis is given in the below table;

Further, no activity has been started under output number 95859 – Improved Facilities and Access.

OUTPUT ID & DESCRIPTION	BUDGET FY 2016	EXPENSE FY 2016	BALANCE	DELIVERY%
95736 - Capacity Improvement	1,973,729	1,545	1,972,184	0.1%
95850 - Increased Capacities and Perfo	4,250,347	2,198,297	2,052,050	51.7%
95853 - Legislation Regulation and Pol	1,479,748	679,492	800,257	45.9%
95854 - Internal Control and Accountab	480,528	312,349	168,178	65.0%
95856 - Strengthened Capacity	5,077,916	3,340,194	1,737,722	65.8%
95857 - Community Partnership Approach	2,409,307	1,417,825	991,482	58.8%
95858 - Operations Mgmt and Oversight	3,179,143	3,172,389	6,753	99.8%
95859 - Improved Facilities and Access	2,356,943	(567)	2,357,509	0.0%
Grand Total:	21,207,661	11,121,525	10,086,136	52.4%

Priority:

Medium

Recommendation:

We recommend that the budget should be based on the realistic basis and the activities under the output should be closely monitored to ensure that each activity is performed in accordance with the annual work plan. .

Management comments and action plan:

The UNDP Country Office notes the low delivery in 2016 and acknowledges the need for better project work planning and budgeting, including revising the budgeting methodology currently applied for projects (for example, staff posts to be filled by mid-year have customarily been budgeted for the full year, thus building in a structural 'underspend' in the Annual Work Plan – AWP). Furthermore, the MPD project' implementation strategy was premised on the MOIA's capacity to implement increased levels of activity compared with previous years, however, the MOIA's absorption capacity was more limited than anticipated, which rendered the project's planning 'overambitious' to deliver on its expectation on key areas of the AWP. Based on current delivery rates in 2017, whilst greater than last year, it is possible that there will continue to be significant level of under delivery versus AWP.

Action Plan: The Country Office Programme and Finance Units are reviewing the budgeting methodology and with a view to developing a more realistic 2018 project work planning and budgeting exercise. This expected to result in a closer alignment of planned and actual delivery going forward.

DYA