

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP INDIA

IMPROVING EFFICIENCY OF VACCINATION SYSTEMS IN MULTIPLE STATES OF INDIA
(Directly Implemented Project No. 78163, Output No. 88568)

Report No. 1848

Issue Date: 22 August 2017

**Report on the Audit of UNDP India
Improving Efficiency of Vaccination Systems in Multiple States of India
(Project No. 78163, Output No. 88568)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte Haskins & Sells LLP (the audit firm), from 2 to 23 May 2017 conducted an audit of Improving Efficiency of Vaccination Systems in Multiple States of India, Project No. 78163 Output No.88568 (the Project), which is directly implemented and managed by the UNDP Country Office in India (the Office). The last audit of the Project was conducted by OAI in 2016 and covered project expenditure from 1 January to 31 December 2016.

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 statement¹ as of 31 December 2016, and the Statement of 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 the country (such as UNDP Regional Centres and UNDP Headquarters). In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Audit results

Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
13,049	Unqualified	16	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$16,308,724. The audit firm reported expenditures amounting to \$3,259,312 were excluded from the audit scope that relate to expenditures processed and approved in locations outside of the country (such as other UNDP offices or UNDP Headquarters). However, some excluded expenditures relate to facilities and administration costs (\$1,067,620) and direct project costs (\$401,787) which were processed and managed by the Office during the audit period. Therefore, in OAI's view, these expenditures should have been included in the audit scope

In the accompanying notes to the financial statements, under the basis of accounting section, the audit firm stated that, "The project Combined Delivery Report was prepared in accordance to the UNDP accounting policies and the expenses accounted for on actual basis which is based on Purchase Orders (PO) raised (PO raised based on threshold defined i.e. exceeding US\$ 2,500 excluding travel and employee reimbursements on which no PO raised)." However, the audit firm's reference to the purchase order is UNDP's procurement policy and not UNDP's accounting policy. The project Combined Delivery Report was prepared on an accrual basis of accounting in

¹ 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.

accordance with the International Public Sector Accounting Standards and UNDP's Financial Regulations and Rules.

At the time of the audit, OAI was conducting an investigation on activities relating to the Project but on the basis of expenditures recorded prior to 1 January 2016 with no material impact on the auditor's opinion.

The audit did not result in any recommendations.

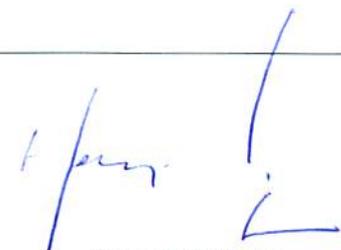
Implementation status of previous OAI audit recommendations: Report No. 1625, 6 June 2016).

Total recommendations: 4

Implemented: 4

Management comments and action plan

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



Helge S. Ostveiten
Director
Office of Audit and Investigations

**REPORT ON THE FINANCIAL AUDIT OF THE
UNITED NATIONS DEVELOPMENT
PROGRAMME INDIA
DIRECTLY IMPLEMENTED PROJECT
IMPROVING EFFICIENCY OF VACCINATION SYSTEMS IN MULTIPLE STATES
OF INDIA
PROJECT NUMBER 78163 OUTPUT NUMBER 88568
FOR THE PERIOD 1 JANUARY 2016
TO 31 DECEMBER 2016
ISSUED July 25, 2017**

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME INDIA DIRECTLY IMPLEMENTED PROJECT, IMPROVING EFFICIENCY OF VACCINATION SYSTEMS IN MULTIPLE STATES OF INDIA, PROJECT NUMBER 78163, OUTPUT NUMBER 88568, FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

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APPENDIX 2 STATEMENT OF FIXED ASSETS

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME INDIA DIRECTLY IMPLEMENTED PROJECT, IMPROVING EFFICIENCY OF VACCINATION SYSTEMS IN MULTIPLE STATES OF INDIA, PROJECT NUMBER 78163, OUTPUT NUMBER 88568, FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 1 EXECUTIVE SUMMARY

1.1 Background of the project

The Improving Efficiency of Vaccination Systems in multiple states of India project is a three year (2014-2016) project supported by the Government of India and United Nations Development Programme (UNDP).

In partnership with the Ministry of Health and Family Welfare, Government of India, UNDP aims to support the Universal Immunization Programme (UIP) through designing and implementing an Electronic Vaccine Intelligence Network (eVIN), and strengthening the evidence base for improved policymaking in vaccine delivery, procurement and planning for new antigens. Supported by Global Alliance for Vaccines and Immunization (GAVI), the Health System Strengthening project aims to streamline and regularize vaccine flow network by ensuring data-driven and efficient management of immunization supply chain. The goal is to ensure equity in easy and timely availability of vaccines to all children. This will be achieved by systemizing vaccine recordkeeping, digitalizing vaccine inventory, empowering cold chain handlers through capacity building and tracking real-time temperature information of the cold chain equipment across all the vaccine storage cold chain points in the country.

The specific objectives are:

- build the capacity of the National and State Governments on cold chain and vaccine logistic management and
- facilitate research and innovation in improving reach of immunization services with quality/efficacy.

Deloitte Haskins & Sells LLP, India was contracted by Office of Audit and Investigation (OAI) to perform a financial audit of the project's resources for the period January 1, 2016 to December 31, 2016.

1.2 Audit objective

The objective of the financial audit is to express an opinion on the project's financial statements. The specific objectives were to:

- Express an opinion on whether the financial expenses incurred by the project from 1 January 2016 to 31 December 2016 and the funds utilization as at 31 December 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;
- Express an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2016; and
- Express an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2016. Statement of cash. Based on discussion with management, the project does not operate a dedicated bank account, consequently, there was no statement of cash balance as at 31 December 2016.

- Enquired with the local management on significant matters have been highlighted as being critical to the audit of the project in the previous year:

Previous audit recommendation	Management responses
1: The Office should establish a Project Board or a similar body comprising relevant members that meet regularly to undertake the key roles of a Project Board to ensure effective governance over the project.	A Project Steering Committee (PSC) has been setup, and the first meeting held on February 21, 2017.
2: The Office should enhance controls over payment to the vendor for deployment of human resources. This could include formal mechanisms such as developing procedures which require the vendor's workers to submit signed time sheets/ attendance sheets to Project personnel and conducting spot checks to determine existence of these workers and quality of work performed which would enable accurate payments to be made to the vendor.	The suggestions have been incorporated in the phase 2 contract with EY for 8 states. UNDP state team carried out regular field travel to assess the project implementation and supervision of the vendor staff. Under the new contract modality, all vendor staff now report to the UNDP state head for the project
3: The Office should improve the quality of annual and quarterly project progress reports which would enable the readers to better understand the progress made towards achievement of project outputs.	Project M&E officer has met up with the CO M&E Analyst for discussing and agreeing upon the reporting format for the project. The Quarterly and Annual Progress Reports are now submitted to CO on the standard format
4: The Office should maintain a risk and issue log to record and act on risks and issues identified affecting the project.	The risk log has been revised and uploaded.

Financial statements of the UNDP project include: the statement of expenses with related annexes as well as, where applicable, the statement of assets and the statement of cash position.

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

1.3 Audit scope

The audit covered all activities of project number 78163 Improving Efficiency of Vaccination Systems in multiple states of India during the period from 1 January 2016 to 31 December 2016 as well as a review of project reports and records located at the UNDP country office in India.

The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of responsible parties i.e. subcontract / contract signed by 3rd party for the project, 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\$
UNDP India expenses audited	13,049,412
UNDP India expenses not audited*	3,259,312
Total	16,308,724

*This amount relates to expenses 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 within the scope of the audit. As per the audit terms of reference these costs are outside the scope of audit, which are as under:

Account code as per CDR	Account Description	US\$
71405	SERVICE CONTRACTS-INDIVIDUALS	1,712,861
71410	MAIP Premium SC	4,055
71415	Contribution to Security SC	68,958
77630	Dep Exp Owned - ITC	2,502
64398	Direct Project Cost-Staff (basis for charging verified)	275,367
74598	Direct Project Costs – GOE (basis for charging verified)	126,420
75105	Facilities & Admin - Implement	1,066,770
75110	FACILITIES ADMIN – SERVICES	850
76125	REALIZED LOSS	10,846
76135	REALIZED GAIN	-9,316
Total		3,259,312

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**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME INDIA DIRECTLY IMPLEMENTED PROJECT, IMPROVING EFFICIENCY OF VACCINATION SYSTEMS IN MULTIPLE STATES OF INDIA, PROJECT NUMBER 78163, OUTPUT NUMBER 88568, FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

**PART 1 EXECUTIVE SUMMARY (Continued)**

**1.4 Summary of audit opinions**

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

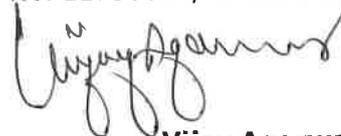
**(i) Combined delivery report and funds utilization statement - Unqualified**

**(ii) Statement of fixed assets - Unqualified**

**(ii) Statement of cash**

The project does not operate a dedicated bank account. Consequently, there was no statement of cash balance as at 31 December 2016.

**For Deloitte Haskins & sells LLP**  
Chartered Accountants  
(Firm's Registration No. 117366W / W-100018)



**Vijay Agarwal**  
Partner  
(Membership No. 094468)

Place: Gurgaon

SB

Date: July 25, 2017

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

Dear Sir,

## **PART 2 FINANCIAL AUDIT REPORT**

### **2.1 Report on Statement of Expenses**

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP project 78163, Improving Efficiency of Vaccination Systems in Multiple States of India for the period from January 1, 2016 to December 31, 2016.

The CDR expenditure totaling to US\$ 16,308,724 is comprised of expenditure directly incurred by the UNDP Country Office in 2016:

|                                 | <b>US\$</b>       |
|---------------------------------|-------------------|
| UNDP India expenses audited     | 13,049,412        |
| UNDP India expenses not audited | 3,259,312         |
| <b>Total</b>                    | <b>16,308,724</b> |

### **Opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 16,308,724 (out of which US\$ 3,259,312 is out of scope for audit as indicated in para 1.3) incurred by the UNDP Country Office in India and charged to the project for the period January 1, 2016 to December 31, 2016 in accordance with UNDP accounting policies and as described in note 2.3 of notes to the financial statements 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 the audit of the CDR and Funds Utilisation 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.

### **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.

*Emb SB*

**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 skepticism 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.

**For Deloitte Haskins & Sells LLP**  
Chartered Accountants  
(Firm's Registration No. 117366W / W-100018)



**Vijay Agarwal**  
Partner  
(Membership No. 094468)

Place: Gurgaon

Date: July 25, 2017

SB

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

Dear Sir

## 2.2 Report on Statement of Fixed Assets

We have audited the accompanying statement of fixed assets of the UNDP project 00078163, Improving Efficiency of Vaccination Systems in Multiple States of India as at December 31, 2016.

### Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 000078163, amounting to US\$ 23,304 (Gross block) and amounting to US\$ 15,517 (Net block) as at December 31, 2016 in accordance with UNDP accounting policies (any asset below US\$ 1,500 is charged to expenses account in the year of purchase).

### 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 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.

### 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.

*CSB* *SB*

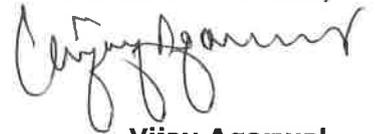
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.

**For Deloitte Haskins & Sells LLP**

Chartered Accountants  
(Firm's Registration No. 117366W / W-100018)



**Vijay Agarwal**  
Partner

(Membership No. 094468)

Place: Gurgaon

Date: July 25, 2017



**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME INDIA DIRECTLY IMPLEMENTED PROJECT, IMPROVING EFFICIENCY OF VACCINATION SYSTEMS IN MULTIPLE STATES OF INDIA, PROJECT NUMBER 78163, OUTPUT NUMBER 88568, FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

**2.3 Notes to the financial statements**

**2.3.1 Significant accounting policies**

**2.3.1.1 Basis of accounting**

The financial statements comprised the Combined Delivery Report "CDR", Statement of Fixed Assets and Statement of Cash (this statement was not provided as there was no separate bank account for the project). These financial statements were prepared under the historical cost convention and in accordance with UNDP reporting policies and procedures.

The project CDR was prepared in accordance to the UNDP accounting policies and the expenses accounted for on actual basis which is based on Purchase Orders (PO) raised (PO raised based on threshold defined i.e. exceeding US\$ 2,500 excluding travel and employee reimbursements on which no PO raised).

**2.3.1.2 Expenditure**

Disbursements are recognized when they are actually incurred according to the agreement / purchase order and are adjusted for encumbrance's account which represents any open purchase order which is not yet executed at end of reporting period.

**2.3.1.3 Currency**

The presentation currency of the CDR and the financial summary is the US \$ which is the currency of the reporting system and the CDR.

Disbursements in Indian rupees or any other currency are converted into US\$ equivalent using the exchange rate applied by UNDP on transaction dates.

**2.3.1.4 Fixed assets**

Tangible assets purchased during the period at a cost of US\$ 1,500 (individually) and above and match UNDP's use and control principle are recorded in ATLAS, capitalisation is done and depreciation charged as expense within the reporting period.

Any intangible assets which establish use and control principle with UNDP is recognize as intangible assets. During the period there is no such asset recognised.

**2.3.1.5 Commitments**

This represents a legal and financial obligation arising from a contract, agreement, or other form of undertaking by UNDP, which are pending execution:

| <b>Purchase order</b>     | <b>Commitment US\$</b> |
|---------------------------|------------------------|
| For services and material | 3,051,100              |



## 2.3.2 Summary of expenses

### 2.3.2.1 A summary of expenses is as shown below

| Particulars                      | US\$              |
|----------------------------------|-------------------|
| UNDP India expenses audited      | 13,049,412        |
| UNDP India expenses not audited* | 3,259,312         |
| <b>Total</b>                     | <b>16,308,724</b> |

\*This amount relates to expenses 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 within the scope of the audit. As per the audit terms of reference these costs are outside the scope of audit:

| Account code as per CDR | Account Description                                      | US\$             |
|-------------------------|----------------------------------------------------------|------------------|
| 71405                   | SERVICE CONTRACTS-INDIVIDUALS                            | 1,712,861        |
| 71410                   | MAIP Premium SC                                          | 4,055            |
| 71415                   | Contribution to Security SC                              | 68,958           |
| 77630                   | Dep Exp Owned - ITC                                      | 2,502            |
| 64398                   | Direct Project Cost-Staff (basis for charging verified)  | 275,367          |
| 74598                   | Direct Project Costs – GOE (basis for charging verified) | 126,420          |
| 75105                   | Facilities & Admin - Implement                           | 1,066,770        |
| 75110                   | FACILITIES ADMIN - SERVICES                              | 850              |
| 76125                   | REALIZED LOSS                                            | 10,846           |
| 76135                   | REALIZED GAIN                                            | -9,316           |
| <b>Total</b>            |                                                          | <b>3,259,312</b> |

**2.3.2.2.** During the period, UNDP – project office has incurred expenses for US \$ 1,891,874 (under account code 72810) for software development and implementation for Government of India - Ministry of Health Welfare (MHW). This software installed and operated at Government health centers which includes district health centers, works under MHW's control and is used for monitoring vaccine quantity and temperature etc. These software is presently used by MHW and will be transferred to MHW at the end of the project, accordingly the same is being considered as project expense.

**2.3.2.3** UNDP – project office has entered into agreement with Ernst Young LLP in 2015 for 3 states and in 2016 for 9 states for providing support and maintenance services, call center services, software training and providing manpower at various project locations, accordingly an expense for US \$ 6,702,927 (under account code 74120) has been incurred during the current period.



Jaco Cilliers  
Country Director  
UNDP India

Date: July 25, 2017









**Selection Criteria :**

Business Unit : IND10  
Period : Jan-Dec (2016)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00088568

| Project Id : ALL                  | Period : Jan-Dec (2016) |               |                 |               |
|-----------------------------------|-------------------------|---------------|-----------------|---------------|
| Output # : ALL                    | Impl. Partner :         |               |                 |               |
|                                   | Location :              |               |                 |               |
|                                   | Govt Exp                | UNDP Exp      | UN Agencies Exp | Total Exp     |
| 40606 - India - HIV/AIDS          | 0.00                    | 15,696,667.87 | 0.00            | 15,696,667.87 |
| 40608 - India - Poverty Reduction | 0.00                    | 612,056.14    | 0.00            | 612,056.14    |



For IDENTIFICATION ONLY

*sb*

IDENTIFICATION Deloitte Haskins & Sells LLP



Funds Utilization

Selection Criteria :

Business Unit : IND10  
Period : Jan-Dec (2016)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00088568

Project/Award: 00078163 Service delivery of government

Period : As at Dec 31, 2016

| Output #                   | 00088568 | Impl. Partner :03836 Direct Implementation | UNDP AMOUNT  |
|----------------------------|----------|--------------------------------------------|--------------|
| Outstanding NEX advances   |          |                                            | 0.00         |
| Undepreciated Fixed Assets |          |                                            | 15,517.33    |
| Inventory                  |          |                                            | 0.00         |
| Prepayments                |          |                                            | - 0.01       |
| Commitments                |          |                                            | 3,051,100.09 |

Jaco Cilliers  
Country Director

Deloitte Haskins & Sells For IDENTIFICATION ONLY

Deloitte Haskins & Sells LLP

AM In Service Report

Page 1 of 5

Report ID: UNIAM600 Run Time: 1/20/2017 13:01

Business Unit: IND10 Country: Category: In Service Project Type: All Amount \*\* 1500 As of Date: 12/31/2016

Operating Unit: Department Impl Agency: Donor: Fund Code: Project: Profile ID:

Business unit: Operating I Asset ID Profile ID Description TAG Number Serial Number Model Location Acquisition Date In Service Date Cost,USD Net Book Value Quantity Department Impl Agenc Donor Project Fund code

| Business unit | Operating I Asset ID | Profile ID | Description | TAG Number   | Serial Number | Model   | Location       | Acquisition Date | In Service Date | Cost,USD  | Net Book Value | Quantity | Department | Impl Agenc | Donor | Project | Fund code |
|---------------|----------------------|------------|-------------|--------------|---------------|---------|----------------|------------------|-----------------|-----------|----------------|----------|------------|------------|-------|---------|-----------|
| IND10         | IND                  | 794        | ITC1        | A Notebook c | INDITC257     | FBGMD02 | Latitude E7240 | INDRAIPUR        | 7/4/2014        | 7/4/2014  | 1,792.93       | 1,176.60 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 795        | ITC1        | A Notebook c | INDITC258     | 7HFMDO2 | Latitude E7240 | INDIABALPU       | 7/4/2014        | 7/4/2014  | 1,792.93       | 1,176.60 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 797        | ITC1        | A Notebook c | INDITC260     | HBFMD02 | Latitude E7240 | INDBAREILY       | 7/4/2014        | 7/4/2014  | 1,792.93       | 1,176.60 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 799        | ITC1        | A Notebook c | INDITC262     | SHFMDO2 | Latitude E7240 | INDIMPHAL        | 7/4/2014        | 7/4/2014  | 1,792.93       | 1,176.60 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 800        | ITC1        | A Notebook c | INDITC261     | SHFMDO2 | Latitude E7240 | INDIODHPUR       | 7/4/2014        | 7/4/2014  | 1,792.93       | 1,176.60 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 803        | ITC1        | A Notebook c | INDITC266     | CHFMD02 | Latitude E7240 | IND1LUCK         | 7/4/2014        | 7/4/2014  | 1,792.93       | 1,176.60 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 806        | ITC1        | A Notebook c | INDITC269     | 8HFMDO2 | Latitude E7240 | INDLODB15        | 7/4/2014        | 7/4/2014  | 1,792.93       | 1,176.60 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 810        | ITC1        | A Notebook c | INDITC273     | 46NHQ12 |                | INDIRANCHI       | 12/6/2014       | 12/6/2014 | 1,792.27       | 1,213.52 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 811        | ITC1        | A Notebook c | INDITC274     | 36NHQ12 |                | INDLUCONNOW      | 12/6/2014       | 12/6/2014 | 1,792.27       | 1,213.52 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 812        | ITC1        | A Notebook c | INDITC275     | 86NHQ12 |                | INDNIRMAN        | 12/6/2014       | 12/6/2014 | 1,792.27       | 1,213.52 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 813        | ITC1        | A Notebook c | INDITC276     | 76NHQ12 |                | INDNIRMAN        | 12/6/2014       | 12/6/2014 | 1,792.27       | 1,213.52 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 814        | ITC1        | A Notebook c | INDITC277     | 56NHQ12 |                | INDLODB015       | 12/6/2014       | 12/6/2014 | 1,792.27       | 1,213.52 | 40606      | 1981       | 12149 | 88568   | 30000     |
| IND10         | IND                  | 815        | ITC1        | A Notebook c | INDITC278     | 66NHQ12 |                | INDLOG103        | 12/6/2014       | 12/6/2014 | 1,792.27       | 1,213.52 | 40606      | 1981       | 12149 | 88568   | 30000     |



Jaco Cilliers  
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