

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP PHILIPPINES

DSS 2016 K TO 12 BASIC EDUCATION PROGRAM
(Directly Implemented Project No. 95022, Output No. 99082)

Report No. 1959

Issue Date: 23 July 2018

**Report on the Audit of UNDP Philippines
DSS 2016 K to 12 Basic Education Program (Project No. 95022, Output No. 99082)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 7 to 31 May 2018, conducted an audit of DSS 2016 K to 12 Basic Education Program (Project No. 95022, Output No. 99082) (the Project), which is directly implemented and managed by the UNDP Country Office in Philippines (the Office). The last audit of the Project was conducted by OAI, through Deloitte, in 2017 and covered project expenses 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 expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017. The audit did not cover the Statement of Assets as no assets were held by the Project. 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 Expenses | |
|------------------------|-------------|
| Amount (in \$ '000) | Opinion |
| 17,011 | Unmodified* |

*Unmodified = unqualified or clean opinion

The audit did not result in any recommendations.

The previous audit (Report No. 1853, issued on 18 August 2017) did not result in any recommendations.

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.

Management comments and action plan

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

A handwritten signature in blue ink is enclosed in a rectangular box. The signature is stylized and appears to read 'Antoine Khoury'.

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

**REPORT ON THE FINANCIAL AUDIT OF THE
UNITED NATIONS DEVELOPMENT
PROGRAMME PHILIPPINES**

DIRECTLY IMPLEMENTED PROJECT

DSS 2016 K TO 12 BASIC EDUCATION PROGRAM

PROJECT NUMBER 00095022 OUTPUT NUMBER 00099082

**FOR THE PERIOD JANUARY 1, 2017
TO DECEMBER 31, 2017
ISSUED JULY 3, 2018**

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME PHILIPPINES DIRECTLY IMPLEMENTED PROJECT, DSS 2016 K TO 12 BASIC EDUCATION PROGRAM, PROJECT NUMBER 00095022, OUTPUT NUMBER 00099082, FOR THE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017 (the "Project")

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APPENDIX 2 STATEMENT OF FIXED ASSETS

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME PHILIPPINES DIRECTLY IMPLEMENTED PROJECT, DSS 2016 K TO 12 BASIC EDUCATION PROGRAM, PROJECT NUMBER 00095022, OUTPUT NUMBER 00099082, FOR THE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017 (the "Project")

PART 1 EXECUTIVE SUMMARY

1.1 Background of the Project

In 2010, the Philippine Department of Education (DepEd) started implementing the K to 12 Program. This program aims to provide sufficient time for mastery of concepts and skills, develop lifelong learners, and prepare graduates for tertiary education, middle-level skills development, employment, and entrepreneurship.

The salient features of the K to 12 Program are the following:

- a. strengthening early childhood education;
- b. making curriculum relevant to learners;
- c. ensuring integrated and seamless learning;
- d. building proficiency through language;
- e. gearing up for the future; and
- f. nurturing holistically-developed Filipino.

On December 7, 2015, DepEd officially requested the assistance of United Nations Development Programme (UNDP) through the provision of procurement and capacity building services to fully implement the K to 12 Basic Education Program.

In this said assistance of UNDP to DepEd, the specific objectives are:

- Provision of demand-based development support services, including, but not limited to the following:
 - conduct of competitive procurement processes for and in behalf of DepEd, at international and national levels, as inputs to the Project, in accordance with the procurement details and timelines agreed between DepEd and UNDP;
 - physical delivery of the goods and services to where the goods and services are required in various regions nationwide where DepEd beneficiaries are located, including customs clearing where required, and ensuring availability of after-sales support where needed, in accordance with the procurement details and timelines agreed between DepEd and UNDP;
 - recruitment of project personnel and engagement of consultants/experts or individual contractors;
 - disbursement of personnel salaries and payments to vendors of goods, services and works, based on the authorization of DepEd; and
- Monitoring, reporting and evaluation, including:
 - timely reporting on the status of project funds (physical and financial);
 - third party monitoring of deliveries to ensure that goods are received only by intended beneficiaries.

On June 8, 2017, UNDP and DepEd signed an extension agreement to extend the Project up to December 31, 2018 at no additional cost to DepEd to enable UNDP to deliver the final lot of the DepEd Computerization Program.



1.2 Audit objectives

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

- Expressing an opinion on whether the financial expenses incurred by the Project from January 1, 2017 to December 31, 2017 and the fund utilization statement and the Project's accounts receivable and accounts payable as at December 31, 2017 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the Project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents;
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of depreciated assets of the Project as at December 31, 2017; and
- Expressing an opinion on whether the statement of cash held by the Project presents fairly the cash and bank balance of the Project as at December 31, 2017.

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 the Project during the period from January 1, 2017 to December 31, 2017 as well as a review of Project reports and records located at the UNDP country office in the Philippines.

The scope of the audit did not include:

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

As such, the total expenses charged against the Project and was subjected to audit amounted to USD17,010,625.98.

The audit scope also includes follow up of previous year's audit recommendations. As there were no audit recommendations in the prior year, this scope is not considered necessary.

Specifically, as per scope of the audit in the Terms of Reference (TOR), the audit covered the expenses incurred and recorded in the Combined Delivery Reports (CDR) of the Project during the period from January 1, 2017 to December 31, 2017 and the Funds Utilization statement as at December 31, 2017 as reported by the Country Office in Philippines; the balances of the project-related accounts receivable (donors contributions, advances to responsible parties, etc.) and accounts payable (unliquidated commitment, etc.) as of December 31, 2017; and the net book value and existence of the fixed assets held by the project 00095022 as at December 31, 2017.



1.4 Summary of Audit Opinions

| Subject Matter | Type of opinion issued |
|-----------------------------------|--|
| Project Financial Position | Unqualified |
| Statement of Fixed Assets | The Project does not maintain any fixed assets. The Project provided statement of fixed assets as at December 31, 2017 with nil balance. |
| Statement of cash | The Project does not maintain a dedicated bank account. Consequently, there was no statement of cash balance as at December 31, 2017 since this is not required for projects with no dedicated bank account. |

Use of this Report

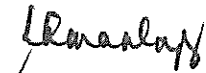
This report is intended solely for the purpose set forth in the above objective and for your information. This report relates only to the financial position specified above and does not extend to any financial position of the Project, taken as a whole.

We look forward to discussing our report with you and would be pleased to provide any further information or assistance which may be required.

Navarro Amper & Co

BOA Registration No. 0004, valid from December 4, 2015 to December 31, 2018

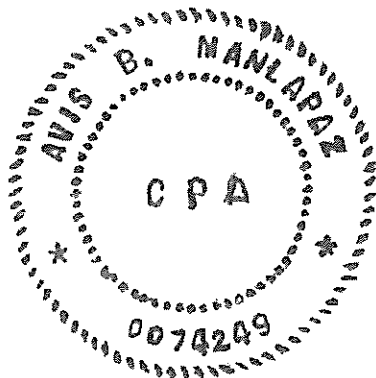
By:



Avis B. Manlapaz
Partner
CPA License No. 0074249

Place: Taguig City
Philippines

Date: July 3, 2018



PART 2 FINANCIAL AUDIT REPORT

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

2.1 Report on Financial Position

We have audited the financial position of the UNDP DIM Project DSS 2016 K to 12 Basic Education Program, Project Number 00095022, Output Number 00099082 for the period from January 1, 2017 to December 31, 2017 which include the accompanying (a) Combined Delivery Report (CDR), (b) Funds Utilization statement ("the statement") and (c) the Project-related accounts receivable and accounts payable.

Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of USD 17,010,625.98 incurred by the UNDP Country Office in the Philippines and charged to the Project for the period January 1, 2017 to December 31, 2017 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 (ISA). Our responsibilities under those provisions and standards are further described in the auditors' responsibilities for the audit of the CDR and Funds Utilization 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 Utilization statement that are free from material misstatement, whether due to fraud or error.



Auditors' responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 ISA 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 ISA, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:


- Identify and assess the risks of material misstatement of the CDR and Funds Utilization 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 UNDP'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.

Navarro Amper & Co

BOA Registration No. 0004, valid from December 4, 2015 to December 31, 2018

By:


Avis B. Manlapaz
Partner
CPA License No. 0074249

Place: Taguig City
Philippines

Date: July 3, 2018





Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 27-02-2018 04:02:56

Selection Criteria :

Business Unit : PHL10
Period : Jan-Dec (2017)
Selected Project Id : 00095022
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099082

| | |
|---|-----------------------------------|
| Project Id : 00095022 DSS 2016 K to 12 Basic Educati | Period : Jan-Dec (2017) |
| Output # : 00099082 K to 12 Basic Education Progra | Impl. Partner : 99999 UNDP |
| | Location : Philippines |
| Govt Exp | UNDP Exp |
| | UN Agencies Exp |
| | Total Exp |

Dept: 42801 (Philippines - Central)

Fund : 30071 (Programme Cost Sharing GOV1)

| | | | | |
|--|------|--------|------|--------|
| 64397 - Services to projects -CO staff | 0.00 | 17.24 | 0.00 | 17.24 |
| 71605 - Travel Tickets-International | 0.00 | 183.54 | 0.00 | 183.54 |
| 71615 - Daily Subsistence Allow-Inl | 0.00 | 122.98 | 0.00 | 122.98 |
| 71635 - Travel - Other | 0.00 | 152.00 | 0.00 | 152.00 |
| 75105 - Facilities & Admin - Implement | 0.00 | 14.28 | 0.00 | 14.28 |

Total for Fund 30071 0.00 490.04 0.00 490.04

Total for Dept : 42801 0.00 490.04 0.00 490.04

Dept: 42802 (Philippines - UN Dev Coord)

Fund : 30071 (Programme Cost Sharing GOV1)

| | | | | |
|--|------|---------|------|---------|
| 71620 - Daily Subsistence Allow-Local | 0.00 | - 80.93 | 0.00 | - 80.93 |
| 75105 - Facilities & Admin - Implement | 0.00 | - 2.43 | 0.00 | - 2.43 |

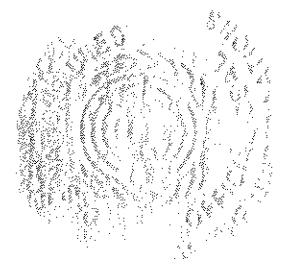
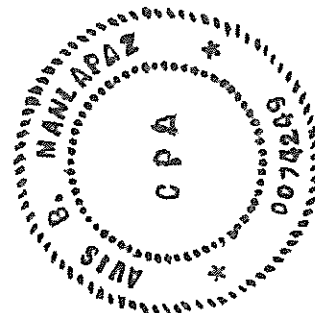
Total for Fund 30071 0.00 - 83.36 0.00 - 83.36

Total for Dept : 42802 0.00 - 83.36 0.00 - 83.36

Dept: 42804 (Philippines - Dem. Governance)

Fund : 30071 (Programme Cost Sharing GOV1)

| | | | | |
|--|------|------------|------|------------|
| 61105 - Salaries - NP Staff | 0.00 | 39,127.28 | 0.00 | 39,127.28 |
| 61205 - Salaries - GS Staff | 0.00 | 22,044.32 | 0.00 | 22,044.32 |
| 62105 - Dependency Allowance-NP Staff | 0.00 | 0.00 | 0.00 | 0.00 |
| 62110 - Contrib Joint Staff Pension-NP | 0.00 | 7,953.69 | 0.00 | 7,953.69 |
| 62115 - Contrib to Med,Soclns-NP Staff | 0.00 | 1,212.93 | 0.00 | 1,212.93 |
| 62140 - Annual Leave Expense - NO | 0.00 | - 3,050.12 | 0.00 | - 3,050.12 |
| 62205 - Dependency Allow - GS Staff | 0.00 | 0.00 | 0.00 | 0.00 |
| 62210 - Contrib to Jt Staff Pens Fd-GS | 0.00 | 4,300.02 | 0.00 | 4,300.02 |
| 62215 - Contrib. to Medical, social In | 0.00 | 735.85 | 0.00 | 735.85 |
| 62240 - Annual Leave Expense - GS | 0.00 | 260.19 | 0.00 | 260.19 |
| 63360 - Medical Exams(incl Pre-empl) | 0.00 | 119.23 | 0.00 | 119.23 |
| 63405 - Learning Costs | 0.00 | 387.26 | 0.00 | 387.26 |
| 63530 - Contribution to EOS Benefits | 0.00 | 2,293.92 | 0.00 | 2,293.92 |
| 63535 - Contribution to Security | 0.00 | 2,599.77 | 0.00 | 2,599.77 |
| 63540 - Contribution to Training | 0.00 | 489.38 | 0.00 | 489.38 |
| 63545 - Contribution to ICT | 0.00 | 917.58 | 0.00 | 917.58 |
| 63550 - Contributions to MAIP | 0.00 | 152.94 | 0.00 | 152.94 |

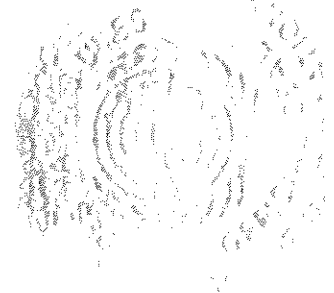
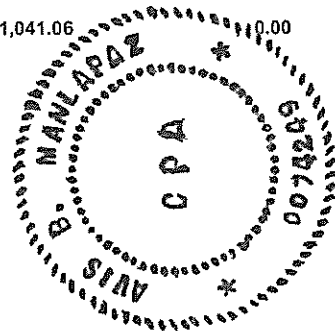




Combined Delivery Report By Project

| | | |
|--|-----------------|----------------|
| Project Id : 00095022 DSS 2016 K to 12 Basic Educati | Period : | Jan-Dec (2017) |
| Output # : 00099082 K to 12 Basic Education Progra | Impl. Partner : | 99999 UNDP |
| | Location : | Philippines |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|--|-------------|----------------------|-----------------|----------------------|
| 63555 - Contribution to UN JFA | 0.00 | 1,988.06 | 0.00 | 1,988.06 |
| 63560 - Contributions to Appendix D | 0.00 | 152.94 | 0.00 | 152.94 |
| 64110 - Separations - NP Staff | 0.00 | 782.55 | 0.00 | 782.55 |
| 64210 - Separations - GS Staff | 0.00 | 440.90 | 0.00 | 440.90 |
| 64397 - Services to projects -CO staff | 0.00 | 55,990.11 | 0.00 | 55,990.11 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 5,933.64 | 0.00 | 5,933.64 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 591.66 | 0.00 | 591.66 |
| 66105 - Overtime & Night Differential | 0.00 | 1,487.43 | 0.00 | 1,487.43 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 86,345.00 | 0.00 | 86,345.00 |
| 71211 - Intl Consult Security Charge | 0.00 | 3,242.54 | 0.00 | 3,242.54 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 33,718.72 | 0.00 | 33,718.72 |
| 71360 - Local Consult-Security | 0.00 | 1,152.21 | 0.00 | 1,152.21 |
| 71405 - Service Contracts-Individuals | 0.00 | 136,404.65 | 0.00 | 136,404.65 |
| 71410 - MAIP Premium SC | 0.00 | 294.65 | 0.00 | 294.65 |
| 71415 - Contribution to Security SC | 0.00 | 5,008.56 | 0.00 | 5,008.56 |
| 71605 - Travel Tickets-International | 0.00 | 16,503.68 | 0.00 | 16,503.68 |
| 71610 - Travel Tickets-Local | 0.00 | 9,401.50 | 0.00 | 9,401.50 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 20,544.23 | 0.00 | 20,544.23 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 2,690.43 | 0.00 | 2,690.43 |
| 71635 - Travel - Other | 0.00 | 10,953.79 | 0.00 | 10,953.79 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 501,232.60 | 0.00 | 501,232.60 |
| 72130 - Svc Co-Transportation Services | 0.00 | 233.68 | 0.00 | 233.68 |
| 72399 - Other Materials and Goods | 0.00 | 2,096.93 | 0.00 | 2,096.93 |
| 72401 - Prefab structure/other buildin | 0.00 | 0.00 | 0.00 | 0.00 |
| 72405 - Acquisition of Communic Equip | 0.00 | 12,935,376.00 | 0.00 | 12,935,376.00 |
| 72410 - Acquisition of Audio Visual Eq | 0.00 | 252,840.00 | 0.00 | 252,840.00 |
| 72415 - Courier Charges | 0.00 | 562,817.62 | 0.00 | 562,817.62 |
| 72425 - Mobile Telephone Charges | 0.00 | 869.08 | 0.00 | 869.08 |
| 72505 - Stationery & other Office Supp | 0.00 | 3,638.43 | 0.00 | 3,638.43 |
| 72520 - Electronic Media | 0.00 | 53.63 | 0.00 | 53.63 |
| 72715 - Hospitality Catering | 0.00 | 0.00 | 0.00 | 0.00 |
| 72815 - Inform Technology Supplies | 0.00 | 951,477.00 | 0.00 | 951,477.00 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 21.96 | 0.00 | 21.96 |
| 73420 - Leased Vehicles | 0.00 | 1,444.46 | 0.00 | 1,444.46 |
| 73440 - Lease Heavy equip/other equip | 0.00 | 350.79 | 0.00 | 350.79 |
| 74110 - Audit Fees | 0.00 | 9,670.00 | 0.00 | 9,670.00 |
| 74507 - Warranty Expense | 0.00 | 196,857.00 | 0.00 | 196,857.00 |
| 74520 - Storage | 0.00 | 72.64 | 0.00 | 72.64 |
| 74525 - Sundry | 0.00 | 749.33 | 0.00 | 749.33 |
| 74596 - Services to projects -GOE | 0.00 | 382,955.62 | 0.00 | 382,955.62 |
| 74705 - Port Operation | 0.00 | 13,448.15 | 0.00 | 13,448.15 |
| 74725 - Other L.T.S.H. | 0.00 | 162,481.00 | 0.00 | 162,481.00 |
| 75105 - Facilities & Admin - Implement | 0.00 | 494,936.45 | 0.00 | 494,936.45 |
| 75705 - Learning costs | 0.00 | 43,455.62 | 0.00 | 43,455.62 |
| 75709 - Learning - training of counter | 0.00 | 2,567.63 | 0.00 | 2,567.63 |
| 76110 - Foreign Exch Translation Loss | 0.00 | 19.01 | 0.00 | 19.01 |
| 76125 - Realized Loss | 0.00 | 705.39 | 0.00 | 705.39 |
| 76135 - Realized Gain | 0.00 | -2,500.45 | 0.00 | -2,500.45 |
| Total for Fund 30071 | 0.00 | 16,991,041.06 | 0.00 | 16,991,041.06 |
| Total for Dept : 42804 | 0.00 | 16,991,041.06 | 0.00 | 16,991,041.06 |

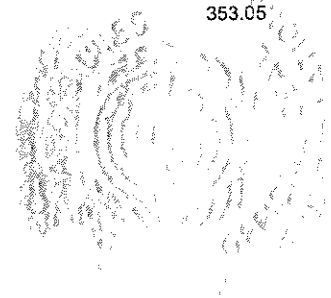
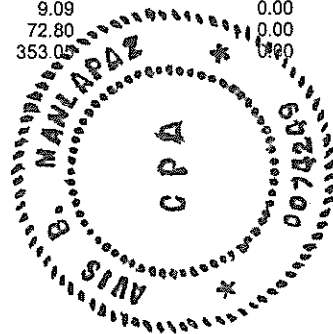




Combined Delivery Report By Project

| | | |
|--|-----------------|----------------|
| Project Id : 00095022 DSS 2016 K to 12 Basic Educati | Period : | Jan-Dec (2017) |
| Output # : 00099082 K to 12 Basic Education Progra | Impl. Partner : | 99999 UNDP |
| | Location : | Philippines |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|---|-------------|------------------|-----------------|------------------|
| Dept: 42805 (Philippines - Energy &Envirnmt) | | | | |
| Fund : 30071 (Programme Cost Sharing GOV1) | | | | |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 477.09 | 0.00 | 477.09 |
| 75105 - Facilities & Admin - implement | 0.00 | 14.31 | 0.00 | 14.31 |
| Total for Fund 30071 | 0.00 | 491.40 | 0.00 | 491.40 |
| Total for Dept : 42805 | 0.00 | 491.40 | 0.00 | 491.40 |
| Dept: 42807 (Philippines - ICT for Developmt) | | | | |
| Fund : 30071 (Programme Cost Sharing GOV1) | | | | |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | -3,069.99 | 0.00 | -3,069.99 |
| 75105 - Facilities & Admin - Implement | 0.00 | -92.10 | 0.00 | -92.10 |
| Total for Fund 30071 | 0.00 | -3,162.09 | 0.00 | -3,162.09 |
| Total for Dept : 42807 | 0.00 | -3,162.09 | 0.00 | -3,162.09 |
| Dept: 42809 (Philippines - Service Center) | | | | |
| Fund : 30071 (Programme Cost Sharing GOV1) | | | | |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 11,500.00 | 0.00 | 11,500.00 |
| 75105 - Facilities & Admin - Implement | 0.00 | 345.00 | 0.00 | 345.00 |
| Total for Fund 30071 | 0.00 | 11,845.00 | 0.00 | 11,845.00 |
| Total for Dept : 42809 | 0.00 | 11,845.00 | 0.00 | 11,845.00 |
| Dept: 42810 (Philippines - Finance) | | | | |
| Fund : 30071 (Programme Cost Sharing GOV1) | | | | |
| 61105 - Salaries - NP Staff | 0.00 | 3,639.54 | 0.00 | 3,639.54 |
| 62105 - Dependency Allowance-NP Staff | 0.00 | 37.04 | 0.00 | 37.04 |
| 62110 - Contrib Joint Staff Pension-NP | 0.00 | 724.82 | 0.00 | 724.82 |
| 62115 - Contrib to Med,Soclns-NP Staff | 0.00 | 263.86 | 0.00 | 263.86 |
| 62140 - Annual Leave Expense - NO | 0.00 | 365.47 | 0.00 | 365.47 |
| 63530 - Contribution to EOS Benefits | 0.00 | 136.47 | 0.00 | 136.47 |
| 63535 - Contribution to Security | 0.00 | 154.69 | 0.00 | 154.69 |
| 63540 - Contribution to Training | 0.00 | 29.10 | 0.00 | 29.10 |
| 63545 - Contribution to ICT | 0.00 | 54.58 | 0.00 | 54.58 |
| 63550 - Contributions to MAIP | 0.00 | 9.09 | 0.00 | 9.09 |
| 63555 - Contribution to UN JFA | 0.00 | 118.31 | 0.00 | 118.31 |
| 63560 - Contributions to Appendix D | 0.00 | 9.09 | 0.00 | 9.09 |
| 64110 - Separations - NP Staff | 0.00 | 72.80 | 0.00 | 72.80 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 353.05 | 0.00 | 353.05 |





Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 27-02-2018 04:02:57

| | | |
|--|-----------------|----------------|
| Project Id : 00095022 DSS 2016 K to 12 Basic Educati | Period : | Jan-Dec (2017) |
| Output # : 00099082 K to 12 Basic Education Progra | Impl. Partner : | 99999 UNDP |
| | Location : | Philippines |

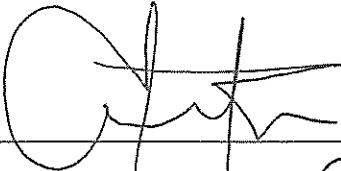
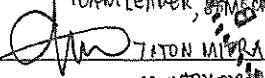
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|--|-------------|-----------------|-----------------|-----------------|
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 26.88 | 0.00 | 26.88 |
| 75105 - Facilities & Admin - Implement | 0.00 | 179.85 | 0.00 | 179.85 |
| Total for Fund 30071 | 0.00 | 6,174.64 | 0.00 | 6,174.64 |
| Total for Dept : 42810 | 0.00 | 6,174.64 | 0.00 | 6,174.64 |

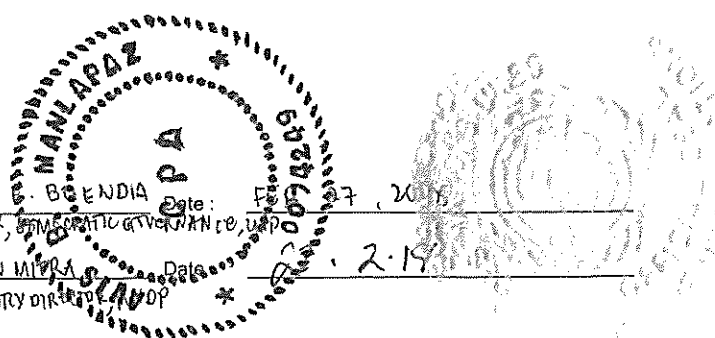
Dept: 42812 (Philippines - ICT)

Fund : 30071 (Programme Cost Sharing GOV1)

| | | | | |
|--|-------------|----------------------|-------------|----------------------|
| 61105 - Salaries - NP Staff | 0.00 | 1,694.90 | 0.00 | 1,694.90 |
| 61205 - Salaries - GS Staff | 0.00 | 620.78 | 0.00 | 620.78 |
| 62105 - Dependency Allowance-NP Staff | 0.00 | 14.17 | 0.00 | 14.17 |
| 62110 - Contrib Joint Staff Pension-NP | 0.00 | 333.31 | 0.00 | 333.31 |
| 62115 - Contrib to Med,SocIns-NP Staff | 0.00 | 66.11 | 0.00 | 66.11 |
| 62140 - Annual Leave Expense - NO | 0.00 | 125.98 | 0.00 | 125.98 |
| 62205 - Dependency Allow - GS Staff | 0.00 | 5.38 | 0.00 | 5.38 |
| 62210 - Contrib to Jt Staff Pens Fd-GS | 0.00 | 121.73 | 0.00 | 121.73 |
| 62215 - Contrib. to Medical, social In | 0.00 | 24.21 | 0.00 | 24.21 |
| 62240 - Annual Leave Expense - GS | 0.00 | 59.74 | 0.00 | 59.74 |
| 63360 - Medical Exams(incl Pre-empl) | 0.00 | 16.71 | 0.00 | 16.71 |
| 63530 - Contribution to EOS Benefits | 0.00 | 86.82 | 0.00 | 86.82 |
| 63535 - Contribution to Security | 0.00 | 98.40 | 0.00 | 98.40 |
| 63540 - Contribution to Training | 0.00 | 18.52 | 0.00 | 18.52 |
| 63545 - Contribution to ICT | 0.00 | 34.74 | 0.00 | 34.74 |
| 63550 - Contributions to MAIP | 0.00 | 5.79 | 0.00 | 5.79 |
| 63555 - Contribution to UN JFA | 0.00 | 75.27 | 0.00 | 75.27 |
| 63560 - Contributions to Appendix D | 0.00 | 5.79 | 0.00 | 5.79 |
| 64110 - Separations - NP Staff | 0.00 | 33.90 | 0.00 | 33.90 |
| 64210 - Separations - GS Staff | 0.00 | 12.41 | 0.00 | 12.41 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 224.63 | 0.00 | 224.63 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 24.64 | 0.00 | 24.64 |
| 66105 - Overtime & Night Differential | 0.00 | 13.90 | 0.00 | 13.90 |
| 75105 - Facilities & Admin - Implement | 0.00 | 111.55 | 0.00 | 111.55 |
| 76135 - Realized Gain | 0.00 | -0.09 | 0.00 | -0.09 |
| Total for Fund 30071 | 0.00 | 3,829.29 | 0.00 | 3,829.29 |
| Total for Dept : 42812 | 0.00 | 3,829.29 | 0.00 | 3,829.29 |
| Total for Output : 00099082 | 0.00 | 17,010,625.98 | 0.00 | 17,010,625.98 |

| | | | | |
|------------------------|-------------|----------------------|-------------|----------------------|
| Project Total : | 0.00 | 17,010,625.98 | 0.00 | 17,010,625.98 |
|------------------------|-------------|----------------------|-------------|----------------------|

Signed By :  EMMANUEL B. BENDIA Date: Feb 27, 2018
 Head of Mission, Office of the Resident Representative, UNDP
 Signed By :  JASON MIRA Date: Feb 27, 2018
 Country Director, UNDP

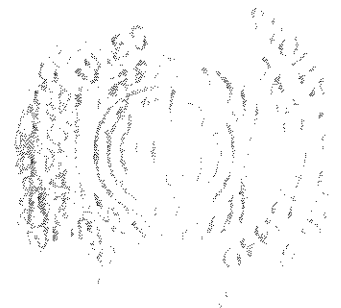
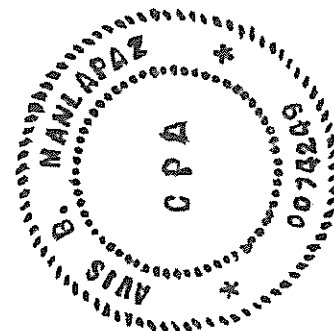




Selection Criteria :

Business Unit : PHL10
Period : Jan-Dec (2017)
Selected Project Id : 00095022
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099082

| Project Id : ALL | Period : Jan-Dec (2017) | | | |
|--|-------------------------|---------------|-----------------|---------------|
| Output # : ALL | Impl. Partner : | | | |
| | Location : | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 42801 - Philippines - Central | 0.00 | 490.04 | 0.00 | 490.04 |
| 42802 - Philippines - UN Dev Coord | 0.00 | - 83.36 | 0.00 | - 83.36 |
| 42804 - Philippines - Dem. Governance | 0.00 | 16,991,041.06 | 0.00 | 16,991,041.06 |
| 42805 - Philippines - Energy & Environmt | 0.00 | 491.40 | 0.00 | 491.40 |
| 42807 - Philippines - ICT for Develpmt | 0.00 | - 3,162.09 | 0.00 | - 3,162.09 |
| 42809 - Philippines - Service Center | 0.00 | 11,845.00 | 0.00 | 11,845.00 |
| 42810 - Philippines - Finance | 0.00 | 6,174.64 | 0.00 | 6,174.64 |
| 42812 - Philippines - ICT | 0.00 | 3,829.29 | 0.00 | 3,829.29 |





Funds Utilization

Selection Criteria :

Business Unit : PHL10
Period : Jan-Dec (2017)
Selected Project Id : 00095022
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099082

Project/Award: 00095022 DSS 2016 K to 12 Basic Educati

Period : As at Dec 31, 2017

| Output # | Impl. Partner :99999 UNDP | UNDP AMOUNT |
|-------------------------------|---------------------------|---------------|
| Outstanding NEX advances | | 0.00 |
| Undepreciated Fixed Assets | | 0.00 |
| Unamortized Intangible Assets | | 0.00 |
| Inventory | | 0.00 |
| Prepayments | | 5,870,146.29 |
| Commitments | | 19,887,090.53 |

EMMANUEL BUENDIA 27 Feb 2018
Team Leader
Democratic Governance
UNDP

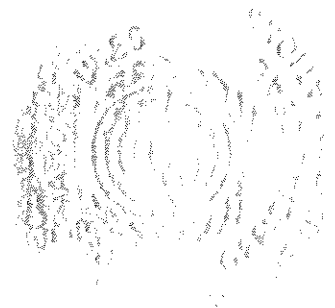
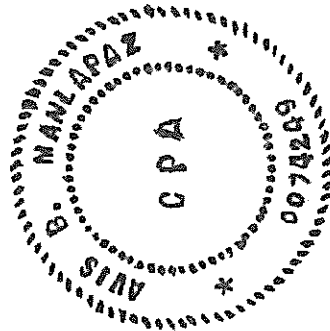
TITON MITRA 22 Feb 2018
Country Director
UNDP

UNDP REGISTRY

UN
DP

JUL 09 2018

Received by:



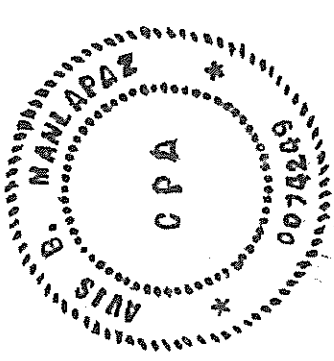
STATEMENT OF ASSET AND EQUIPMENT
AS OF 31 DECEMBER 2017
UNDP PHILIPPINES
PROJECT TITLE: DEVELOPMENT SUPPORT SERVICES TO 2016 K TO 12 BASIC EDUCATION PROGRAMME

| UNDP TAG No. | ACQUISITION DATE | ITEM DESCRIPTION | TYPE | ASSET CUSTODIAN | ITEM LOCATION | PESO AMOUNT | DOLLAR VALUE | SERIAL NO. | CONDITION | REM /ARIS |
|-------------------|------------------|------------------|------|-----------------|---------------|-------------|--------------|------------|-----------|-----------|
| NO PROJECT ASSETS | | | | | | | | | | |
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Prepared by:
MA. KRISTINE A. FILLANTE
Project Associate

Cleared by:
MARIA CAROLINE R. BELISARIO
Programme Manager

Approved by:
ENRICO SAGUEGUA
Deputy Country Director



APR 20 2018