



AUDIT

OF

UNDP REGIONAL BUREAU FOR LATIN AMERICA AND THE CARIBBEAN

Japan-Caribbean Climate Change Partnership
(Directly Implemented Project No. 88096, Output No. 94903)

Report No. 1984
Issue Date: 30 August 2018

Report on the Audit of UNDP RBLAC Japan-Caribbean Climate Change Partnership (Project No. 88096, Output No. 94903) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Deloitte Haskins & Sells LLP (DHS) (the audit firm), from 21 May to 10 July 2018, conducted an audit of Japan-Caribbean Climate Change Partnership (Project No. 88096, Output No. 94903, which is directly implemented and managed by the UNDP Regional Bureau for Latin America and the Caribbean (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. The audit did not include expenses processed and approved in locations outside of the purview of the Regional Bureau, Regional Hub or country office. 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			Project Assets	
Amount (in \$)	Opinion	*NFM (in \$)	Amount (in \$)	Opinion
2,353,642	Modified	33,795	82,685	Unmodified**

*NFM=Net Financial Misstatement

**Unmodified = unqualified or clean opinion.

The audit firm qualified its opinion on project expenses due to lack of supporting documents for outstanding advances amounting to \$33,795.

Key recommendations: Total = 2, medium priority = 2

The audit did not result in any high (critical) priority recommendations. There are 2 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." The recommendations include actions to address purchase order not closed, and outstanding advances supporting documents not available as of December 31, 2017.

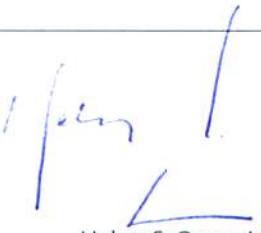
The two recommendations aim to ensure the reliability and integrity of financial and operational information, and compliance with legislative mandates, regulations and rules, policies and procedures.

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

The UNDP Regional Bureau for Latin America and the Caribbean accepted both recommendations and is in the process of implementing them.

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

A handwritten signature in blue ink is located above the printed name. The signature appears to be 'H. Osttveiten' with a large, stylized flourish at the end.

Helge S. Osttveiten
Director
Office of Audit and Investigations

REPORT ON THE FINANCIAL AUDIT OF THE

UNITED NATIONS DEVELOPMENT
PROGRAMME

REGIONAL PROGRAMME IN PANAMA

DIRECTLY IMPLEMENTED PROJECT

Japan-Caribbean Climate Change Partnership (J-CCCP)

PROJECT NUMBER 00088096 (OUTPUT ID 00094903), FOR THE
PERIOD JANUARY 01, 2017 TO DECEMBER 31, 2017

ISSUED AUGUST 20, 2018

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REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME CARIBBEAN, IMPLEMENTED PROJECT TITLED "JAPAN CARIBBEAN CLIMATE CHANGE PARTNERSHIP", PROJECT NUMBER 00088096 (OUTPUT ID 00094903), FOR THE PERIOD FROM JANUARY 01, 2017 TO DECEMBER 31, 2017

PART 1: EXECUTIVE SUMMARY

1.1 Project background

The proposed Japan-Caribbean Climate Change Partnership will bring together policy makers, experts and representatives of communities of eight Caribbean countries to encourage policy innovation for climate technology incubation and diffusion. By doing so, the initiative aims to ensure that the aforementioned barriers to the implementation of climate-resilient technologies are addressed and overcome in a participatory and efficient manner.

As a result, concrete mitigation and adaptation will be implemented on the ground, in line with the countries' long-term strategies.

UNDP has supported the implementation, currently assists with the execution or is programming in the countries initially selected. UNDP has significant programming on the ground that combines upstream support with downstream activities.

Donors: Government of Japan.

1.2 Audit objective

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

- a) Expressing an opinion on whether the financial expenses incurred by the Project for the period from January 01, 2017 to December 31, 2017 as well as the Funds Utilization statement, the 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.

The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement, are the mandatory and official statements. Other forms of statement of expenses that may be prepared by a project office are not accepted. The CDR and the Funds Utilization statement should be duly signed by authorized representatives of both the audit firm and the UNDP Regional Bureau for Latin America and the Caribbean (RBLAC);

- 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, 2017. This Statement must include all assets available as at 31 December 2017 and not only those purchased in a given period. The opinion is rendered on the Net Book value balance of the Assets. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- 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, 2017. Disbursements made against a DIM

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project are usually financed from regular UNDP bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the UNDP bank accounts this type of opinion is not required.

Based on our discussion with management, the Project does not operate a dedicated bank account, therefore, there was no statement of cash balance as at December 31, 2017.

- d) As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

Management indicated that they have not been audited in the previous period. Such no follow-up of observations from the previous year is required.

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

1.3 Scope of Audit

The audit covered all activities of the project "Japan Caribbean Climate Change Partnership", Project Number 00088096 (Output ID 00094903) during the period from January 01, 2017 to December 31, 2017; and include review of project reports and records located at the UNDP country office in Barbados. 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 purview of the Regional Bureau, or country office in which the project is being implemented in and where the supporting documentation is not retained at the level of the UNDP Regional Bureau, Regional Hub or country office in which the project is implemented in.

As such, the summary of expenses is shown below:

	US\$
Total expenses as per CDR	2,353,642
Expenses within Scope of audit (Output ID 00094903)	2,353,642
Expenses out of Scope (unaudited*)	0

Specifically, the audit covered the expenses incurred and recorded in the Combined Delivery Report (CDR) of the project 00094903 during the period from January 01, 2017 to December 31, 2017 and the Funds Utilization statement as at December 31, 2017 as reported by the Country Office in Barbados; and the value and existence of the fixed assets held by the project 00088096 (Output ID 00094903) as at December 31, 2017.

1.4 Summary of audit opinions

Sr. No	Subject Matter	Type of opinion issued
i)	Project Financial Position	Modified Opinion
ii)	Statement of Fixed Assets	Unmodified
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, 2017.

1.5 Follow up of previous year audit recommendations

Nothing to report.



Chartered Accountants

Engagement Partner
Gilberto Mora

Dated: August 20, 2018
Panama

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

Dear Sir

PART 2 – FINANCIAL AUDIT REPORTS

2.1 Report on Project Financial Position

Qualified Opinion

We have audited the financial position of the UNDP project number 00088096 (Output ID 00094903), Japan-Caribbean Climate Change Partnership for the period January 1, 2017 to December 31, 2017 which include: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project -related accounts receivable and accounts payable.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$2,353,642 directly incurred by the UNDP Country Office in Barbados 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 qualified opinion

As of December 31, 2017, the advanced funds amounted to US\$80,276. As of the same date, the Pilot Project Expenditure Report prepared by the Ministry of Economic Planning of St. Vincent & the Grenadines (the "Ministry"), reflects an available balance of US\$46,481, resulting in a difference of US\$33,795, that corresponds to expenses presented by the Ministry at December 2017, that were recorded in January 2018. Accordingly, advanced funds had to be reduced by US\$33,795.

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 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 requirements that are relevant to our audit of the financial statements responsibilities in Panama in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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Responsibilities of management for CDR and Funds Utilization Statement

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.

Auditor's responsibilities for the audit of CDR and Funds 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of 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 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.



Chartered Accountants

Engagement Partner
Gilberto Mora

Dated: August 20, 2018
Panama

The Director

Office of Audit and Investigation
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 "Japan-Caribbean Climate Change Partnership" Project Number 00088096 (Output ID 00094903) as at December 31, 2017.

In our opinion, the accompanying Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UNDP project 00088096 (Output ID 00094903) amounting to US\$82,685 as at December 31, 2017 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 the 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 responsibilities in Panama. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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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.

The Deloitte logo, featuring the word "Deloitte" in a stylized, cursive script.

Chartered Accountants

Engagement Partner
Gilberto Mora

Dated: August 20, 2018
Panama

DRAFT REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME DIRECTLY IMPLEMENTED PROJECT TITLED "JAPAN CARIBBEAN CLIMATE CHANGE PARTNERSHIP", PROJECT NUMBER 00088096, (OUTPUT ID 00094903), FOR THE PERIOD FROM JANUARY 01, 2017 TO DECEMBER 31, 2017

PART 3: MANAGEMENT LETTER

Detailed Issues, Findings and Recommendations

Observation 1:

Issue Title:

Purchase order not closed

Observation:

We noted that the purchase of purchase No. PO13007 had not been closed as of December 31, 2017 even though the corresponding payment for US\$22,980 was made during the period of 2017.

Priority:

Medium

Recommendation:

We recommend that the administration make a timely reduction of its commitments and can reflect the actual availability of the budget.

Management comments and action plan:

We would like to report that the indicated PO has been closed. The project also closed 49 POs in this period. This released approximately \$360,000USD for availability to the budget.

Action Plan.

The PMU will allocate additional capacity to ensure timely reduction of commitments for an accurate and current reflection of the available project budget.

Observation 2:

Issue Title:

Outstanding Advance supporting documents not available as of December 31, 2017.

Observation:

As of December 31, 2017, the advanced funds amounted to US\$80,276. As of the same date, the Pilot Project Expenditure Report prepared by the Ministry of Economic Planning of St. Vincent & the Grenadines (the "Ministry"), reflects an available balance of US\$46,481, resulting in a difference of US\$33,795, that corresponds to expenses presented by the Ministry at December 2017, that were recorded in January 2018.

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Priority:

Medium

Recommendation:

We recommend that the administration perform a close monitoring of the anticipated funds and their timely justification of disbursements, in order be recorded before accounting year-end.

Management comments and action plan:

The Project Management Unit in Barbados CO escalated this issue to senior officials in the Ministry (namely the Permanent Secretary of Economic Planning). The delays with respect to the funding was outlined with request for delivery and ultimately reimbursement if activities were not completed was also discussed. Subsequent to these discussions and the previously reported expenditure, the Ministry has additionally liquidated US\$33,779 of the outstanding US\$46,481 balance through a new financial report recently presented. The UNDP Office in Barbados has already processed the report in ATLAS. In addition, the Ministry has committed to utilize the remaining funds by end of September 2018.

Action plan

Recruitment of additional support will be undertaken this Quarter to support close monitoring of funds, justification of disbursements and to provide assistance to relevant countries for financial reporting. Temporary staff has been hired already to support the monitoring of the funds.

Annex 1: Combined Delivery Report (CDR) and the Funds Utilization Statement.



UN Development Programme
Report ID: unglcdrv

Combined Delivery Report by Activity

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Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2017)
Selected Project Id : 00088096
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094903

Project Id : 00088096	Japan-Caribbean Climate Change	Period : Jan-Dec (2017)
Output # : 00094903	Japan-Barbados Climate Change	Impl. Partner : 98889 UNDP
		Location : United Nations Development Pro

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :				
Fund : 30000 (PROGRAMME COST SHARING)				
74215 - Promotional Materials and Dist	0.00	2,118.75	0.00	2,118.75
75105 - Facilities & Admin - Implement	0.00	428.63	0.00	428.63
77630 - Dep Exp Owned - ITC	0.00	2,976.53	0.00	2,976.53
77670 - Dep Exp-Hvy Mac & Equip	0.00	263.40	0.00	263.40
Total for Fund 30000	0.00	5,787.31	0.00	5,787.31
Total for Activity	0.00	5,787.31	0.00	5,787.31

Activity : OUTCOME1 (Policy Innovation)

Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	0.00	0.00	0.00
62110 - Contrib Joint Staff Pension-NP	0.00	0.00	0.00	0.00
62115 - Contrib to Med.SocIns-NP Staff	0.00	0.00	0.00	0.00
62140 - Annual Leave Expense - NO	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
64110 - Separations - NP Staff	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	189,988.27	0.00	189,988.27
71211 - Intl Consult Security Charge	0.00	6,327.93	0.00	6,327.93
71305 - Local Consult.-Sht Term-Tech	0.00	1,040.00	0.00	1,040.00
71310 - Local Consult.-Short Term-Supp	0.00	500.00	0.00	500.00
71405 - Service Contracts-Individuals	0.00	124,997.79	0.00	124,997.79
71410 - MAIP Premium SG	0.00	276.05	0.00	276.05
71415 - Contribution to Security SC	0.00	4,690.31	0.00	4,690.31
71605 - Travel Tickets-International	0.00	20,536.35	0.00	20,536.35
71615 - Daily Subsistence Allow-Intl	0.00	22,013.30	0.00	22,013.30
71625 - Daily Subsist Allow-Mtg Partic	0.00	629.68	0.00	629.68
71635 - Travel - Other	0.00	1,856.90	0.00	1,856.90
72165 - Svc Co-Social Svcs, Social Sci	0.00	74,020.00	0.00	74,020.00
72435 - E-mail-Subscription	0.00	452.12	0.00	452.12
72440 - Connectivity Charges	0.00	131.10	0.00	131.10
72445 - Common Services-Communications	0.00	25,600.00	0.00	25,600.00



Project Id: 00088096 Japan-Caribbean Climate Change	Period: Jan-Dec (2017)
Output #: 00094903 Japan-Barbados Climate Change	Impl. Partner: 99999 UNDP
	Location: United Nations Development Pro

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	147.19	0.00	147.19
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73505 - Reimb to UNDP for Supp Svcs	0.00	50.34	0.00	50.34
74210 - Printing and Publications	0.00	1,576.01	0.00	1,576.01
75105 - Facilities & Admin - Implement	0.00	40,606.50	0.00	40,606.50
75705 - Learning costs	0.00	23,593.77	0.00	23,593.77
75709 - Learning - training of counter	0.00	2,134.45	0.00	2,134.45
75710 - Participation of counterparts	0.00	7,019.66	0.00	7,019.66
76125 - Realized Loss	0.00	58.80	0.00	58.80
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	548,246.52	0.00	548,246.52
Total for Activity OUTCOME1	0.00	548,246.52	0.00	548,246.52

Activity : OUTCOME2 (Mitigation & Adaptation)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	129,163.09	0.00	129,163.09
71211 - Intl Consult Security Charge	0.00	3,438.79	0.00	3,438.79
71305 - Local Consult.-Sht Term-Tech	0.00	13,800.00	0.00	13,800.00
71310 - Local Consult.-Short Term-Supp	0.00	520.00	0.00	520.00
71360 - Local Consult-Security	0.00	212.50	0.00	212.50
71405 - Service Contracts-Individuals	0.00	180,240.83	0.00	180,240.83
71410 - MAIP Premium SC	0.00	168.24	0.00	168.24
71415 - Contribution to Security SC	0.00	2,858.11	0.00	2,858.11
71605 - Travel Tickets-International	0.00	27,557.23	0.00	27,557.23
71610 - Travel Tickets-Local	0.00	334.48	0.00	334.48
71615 - Daily Subsistence Allow-Intl	0.00	31,379.98	0.00	31,379.98
71620 - Daily Subsistence Allow-Local	0.00	92.59	0.00	92.59
71625 - Daily Subslst Allow-Mtg Partic	0.00	2,956.38	0.00	2,956.38
71635 - Travel - Other	0.00	2,807.45	0.00	2,807.45
72105 - Svc Co-Construction & Engineer	0.00	161,756.40	0.00	161,756.40
72205 - Office Machinery	0.00	472.59	0.00	472.59
72399 - Other Materials and Goods	0.00	5,776.48	0.00	5,776.48
72415 - Courier Charges	0.00	1,492.13	0.00	1,492.13
72425 - Mobile Telephone Charges	0.00	3,365.57	0.00	3,365.57
72435 - E-mail-Subscription	0.00	1,264.86	0.00	1,264.86
72440 - Connectivity Charges	0.00	360.53	0.00	360.53
72445 - Common Services-Communications	0.00	388.89	0.00	388.89
72505 - Stationery & other Office Supp	0.00	282.07	0.00	282.07
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	5,042.40	0.00	5,042.40
72815 - Inform Technology Supplies	0.00	1,614.04	0.00	1,614.04
73107 - Rent - Meeting Rooms	0.00	644.44	0.00	644.44
73505 - Reimb to UNDP for Supp Svcs	0.00	261.01	0.00	261.01
74210 - Printing and Publications	0.00	390.96	0.00	390.96
74215 - Promotional Materials and Dist	0.00	2,275.00	0.00	2,275.00
74225 - Other Media Costs	0.00	2,166.67	0.00	2,166.67
74510 - Bank Charges	0.00	80.00	0.00	80.00



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrv

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Project Id : 00088096 Japan-Caribbean Climate Change	Period : Jan-Dec (2017)
Output # : 00094903 Japan-Barbados Climate Change	Impl. Partner : 99999 UNDP
	Location : United Nations Development Pro

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74525 - Sundry	0.00	268.20	0.00	268.20
74705 - Port Operation	0.00	89.12	0.00	89.12
74710 - Land Transport	0.00	1,016.85	0.00	1,016.85
75105 - Facilities & Admin - Implement	0.00	47,137.82	0.00	47,137.82
75705 - Learning costs	0.00	3,387.59	0.00	3,387.59
75710 - Participation of counterparts	0.00	1,297.35	0.00	1,297.35
76135 - Realized Gain	0.00	-0.02	0.00	-0.02
Total for Fund 30000	0.00	636,360.62	0.00	636,360.62
Total for Activity OUTCOME2	0.00	636,360.62	0.00	636,360.62

Activity : OUTCOME3 (Creation of Ecosystem)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	41,457.55	0.00	41,457.55
71211 - Intl Consult Security Charge	0.00	1,574.40	0.00	1,574.40
71305 - Local Consult.-Sht Term-Tech	0.00	10,024.00	0.00	10,024.00
71310 - Local Consult.-Short Term-Supp	0.00	4,250.98	0.00	4,250.98
71360 - Local Consult-Security	0.00	106.26	0.00	106.26
71405 - Service Contracts-Individuals	0.00	38,070.48	0.00	38,070.48
71410 - MAIP Premium SC	0.00	79.97	0.00	79.97
71415 - Contribution to Security SC	0.00	1,358.46	0.00	1,358.46
71605 - Travel Tickets-International	0.00	124,752.70	0.00	124,752.70
71610 - Travel Tickets-Local	0.00	722.69	0.00	722.69
71615 - Daily Subsistence Allow-Intl	0.00	83,713.21	0.00	83,713.21
71625 - Daily Subsist Allow-Mtg Partic	0.00	40,372.51	0.00	40,372.51
71635 - Travel - Other	0.00	2,844.00	0.00	2,844.00
72105 - Svc Co-Construction & Engineer	0.00	79,254.00	0.00	79,254.00
72120 - Svc Co-Trade and Business Serv	0.00	3,213.35	0.00	3,213.35
72125 - Svc Co-Studies & Research Serv	0.00	550.00	0.00	550.00
72145 - Svc Co-Training and Educ Serv	0.00	8,325.00	0.00	8,325.00
72215 - Transportation Equipment	0.00	10,409.65	0.00	10,409.65
72405 - Acquisition of Communic Equip	0.00	9,072.00	0.00	9,072.00
72415 - Courier Charges	0.00	554.22	0.00	554.22
72435 - E-mail-Subscription	0.00	406.37	0.00	406.37
72440 - Connectivity Charges	0.00	114.72	0.00	114.72
72505 - Stationery & other Office Supp	0.00	357.40	0.00	357.40
72515 - Print Media	0.00	390.00	0.00	390.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	18,037.25	0.00	18,037.25
73505 - Reimb to UNDP for Supp Svcs	0.00	827.52	0.00	827.52
74205 - Audio Visual Productions	0.00	119,719.69	0.00	119,719.69
74210 - Printing and Publications	0.00	687.74	0.00	687.74
74215 - Promotional Materials and Dist	0.00	9,269.15	0.00	9,269.15
74220 - Translation Costs	0.00	212.59	0.00	212.59
74225 - Other Media Costs	0.00	9,132.08	0.00	9,132.08
74230 - Audio & Visual Equipment	0.00	2,223.11	0.00	2,223.11
74510 - Bank Charges	0.00	0.88	0.00	0.88
74525 - Sundry	0.00	7.43	0.00	7.43
74705 - Port Operation	0.00	947.21	0.00	947.21



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Project Id : 00088096 Japan-Caribbean Climate Change	Period : Jan-Dec (2017)
Output # : 00094903 Japan-Barbados Climate Change	Impl. Partner : 99999:UNDP
	Location : United Nations Development Pro

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74710 - Land Transport	0.00	2,638.78	0.00	2,638.78
75105 - Facilities & Admin - Implement	0.00	59,155.81	0.00	59,155.81
75705 - Learning costs	0.00	111,066.98	0.00	111,066.98
75706 - Learning - ticket costs	0.00	1,017.00	0.00	1,017.00
75707 - Learning - subsistence allowan	0.00	220.94	0.00	220.94
75709 - Learning - training of counter	0.00	500.00	0.00	500.00
75710 - Participation of counterparts	0.00	965.33	0.00	965.33
76125 - Realized Loss	0.00	633.42	0.00	633.42
76135 - Realized Gain	0.00	-13.89	0.00	-13.89
Total for Fund 30000	0.00	799,222.94	0.00	799,222.94
Total for Activity OUTCOME3	0.00	799,222.94	0.00	799,222.94
Activity : OUTCOME4 (Project Management)				
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	67,235.71	0.00	67,235.71
61310 - Post Adjustment - IP Staff	0.00	37,920.97	0.00	37,920.97
62305 - Dependency Allowances-IP Staff	0.00	9,238.31	0.00	9,238.31
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	21,807.15	0.00	21,807.15
62315 - Contrib. to medical, social in	0.00	2,605.18	0.00	2,605.18
62320 - Mobility, Hardship, Non-remova	0.00	2,150.04	0.00	2,150.04
62330 - Rental Supplements - IP Staff	0.00	110.59	0.00	110.59
62340 - Annual Leave Expense - IP	0.00	795.36	0.00	795.36
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	15,529.25	0.00	15,529.25
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,775.00	0.00	2,775.00
63530 - Contribution to EOS Benefits	0.00	3,943.33	0.00	3,943.33
63535 - Contribution to Security	0.00	4,469.14	0.00	4,469.14
63540 - Contribution to Training	0.00	841.25	0.00	841.25
63545 - Contribution to ICT	0.00	1,577.31	0.00	1,577.31
63550 - Contributions to MAIP	0.00	262.90	0.00	262.90
63555 - Contribution to UN JFA	0.00	3,417.63	0.00	3,417.63
63560 - Contributions to Appendix D	0.00	262.90	0.00	262.90
64310 - Separations - IP Staff	0.00	1,472.24	0.00	1,472.24
64397 - Services to projects -CO staff	0.00	10,800.00	0.00	10,800.00
64398 - Direct Project Cost-Staff	0.00	5,400.00	0.00	5,400.00
65115 - Contributions to ASHI Reserve	0.00	10,200.25	0.00	10,200.25
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	22,980.00	0.00	22,980.00
71211 - Intl Consult Security Charge	0.00	976.66	0.00	976.66
71305 - Local Consult.-Sht Term-Tech	0.00	1,879.34	0.00	1,879.34
71360 - Local Consult-Security	0.00	79.88	0.00	79.88
71405 - Service Contracts-Individuals	0.00	43,867.42	0.00	43,867.42
71410 - MAIP Premium SC	0.00	94.47	0.00	94.47
71415 - Contribution to Security SC	0.00	1,605.09	0.00	1,605.09
71605 - Travel Tickets-International	0.00	12,143.52	0.00	12,143.52
71615 - Daily Subsistence Allow-Intl	0.00	13,890.28	0.00	13,890.28
71625 - Daily Subsist Allow-Mtg Partic	0.00	3,378.20	0.00	3,378.20
71635 - Travel - Other	0.00	420.17	0.00	420.17
72415 - Courier Charges	0.00	171.39	0.00	171.39



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrv

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Run Time: 27-08-2018 21:08:56

Project Id : 00088096 Japan-Caribbean Climate Change		Period :	Jan-Dec (2017)	
Output # : 00094903 Japan-Barbados Climate Change		Impl. Partner :	99999 UNDP	
		Location :	United Nations Development Pro	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72420 - Land Telephone Charges	0.00	763.85	0.00	763.85
72425 - Mobile Telephone Charges	0.00	3,736.46	0.00	3,736.46
72435 - E-mail-Subscription	0.00	812.74	0.00	812.74
72440 - Connectivity Charges	0.00	229.43	0.00	229.43
72505 - Stationery & other Office Supp	0.00	857.57	0.00	857.57
72805 - Acquis of Computer Hardware	0.00	62.49	0.00	62.49
72815 - Inform Technology Supplies	0.00	239.00	0.00	239.00
73107 - Rent - Meeting Rooms	0.00	2,051.84	0.00	2,051.84
73310 - Maint & Licencing of Software	0.00	99.00	0.00	99.00
73406 - Maintenance of Equipment	0.00	297.45	0.00	297.45
74210 - Printing and Publications	0.00	18,521.53	0.00	18,521.53
74596 - Services to projects -GOE	0.00	-250.00	0.00	-250.00
74598 - Direct Project Costs - GOE	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	26,964.78	0.00	26,964.78
75705 - Learning costs	0.00	3,479.92	0.00	3,479.92
75708 - Learning - subcontracts	0.00	575.73	0.00	575.73
75709 - Learning - training of counter	0.00	509.28	0.00	509.28
76135 - Realized Gain	0.00	-0.03	0.00	-0.03
Total for Fund 30000	0.00	364,024.53	0.00	364,024.53
Total for Activity OUTCOME4	0.00	364,024.53	0.00	364,024.53
Total for Output : 00094903	0.00	2,353,641.92	0.00	2,353,641.92
Project Total :	0.00	2,353,641.92	0.00	2,353,641.92

Signed By :

Date :

Signed By :

Date :

Deloitte.



Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2017)
Selected Project Id : 00088096
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094903

Project Id : ALL		Period : Jan-Dec (2017)		
Output # : ALL		Impl. Partner :		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
48201 - Barbados - Central	0.00	554,933.48	0.00	554,933.48
48205 - Barbados - Energy & Environmnt	0.00	1,798,233.67	0.00	1,798,233.67
48250 - Barbados-UN Sister Agency	0.00	474.77	0.00	474.77



Funds Utilization

Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2017)
Selected Project Id : 00088096
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094903


Project/Award: 00088096 Japan-Caribbean Climate Change


Period : As Of Dec31,2017

Output #	00094903	Impl/Partner: 99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			80,276.47
Undepreciated Fixed Assets			82,685.23
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			503,099.00

Annex 2: Project Fixed Assets.

AM In Service Report																		
UN Development Page 1 of 3																		
Report ID: UNAM600 Run Time: 28-08-2018 22:08:53																		
Business Unit: BRB10 Country: In Service																		
Operating Unit: Department Impl Agency: Donor: Fund Code: 0 As of Date: 12/31/2017																		
Business unit: Operating Asset ID Profile ID Description TAG Number Project Type: All Project: Serial Number Model Location Acquisition Date In Service Date Cost USD Net Book Value Quantity Department Impl Agency Donor Project Fund Code																		
BRB10	H03	000000000234	ITC1	JCCCP NFP - GRENADA	000000000234	4CX8V32	E7250	BRBOP500	7/19/2015	7/19/2015	1,561.36	1,073.43	1	148201	001981	00141	00094903	30000
BRB10	H03	000000000235	ITC1	JCCCP - PROJECT MANAGER	BRB10ITC0235	CW29V32	E7250	BRBOP500	7/19/2015	7/19/2015	1,561.36	1,073.43	1	148201	001981	00141	00094903	30000
BRB10	H03	000000000236	ITC1	UNDPB8 - DEPUTY RR	BRB10ITC0236	3W29V32	E7250	BRBOP500	7/19/2015	7/19/2015	1,561.36	1,073.43	1	148201	001981	00141	00094903	30000
BRB10	H03	000000000237	ITC1	JCCCP TS - BARBADOS	BRB10ITC0237	5BX8V32	E7250	BRBOP500	7/19/2015	7/19/2015	1,561.36	1,073.43	1	148201	001981	00141	00094903	30000
BRB10	H03	000000000238	ITC1	JCCCP TS - BARBADOS	BRB10ITC0238	4BX8V32	E7250	BRBOP500	7/19/2015	7/19/2015	1,561.36	1,073.43	1	148201	001981	00141	00094903	30000
BRB10	H03	000000000247	ITC1	JCCCP NFP - BELIZE	000000000247	HDRFF72		BLZPPO00	12/21/2015	12/21/2015	1,753.52	1,296.87	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000250	ITC1	JCCCP NFP - SAINT VINCENT	000000000250	D2LJF72		VCTPPO00	12/21/2015	12/21/2015	1,753.52	1,296.87	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000251	ITC1	JCCCP NFP - DOMINICA	000000000251	3Z8RF72		DMAPO00	12/21/2015	12/21/2015	1,753.52	1,296.87	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000252	ITC1	JCCCP NFP - SURINAME	000000000252	26GFF72		SURPPO00	12/21/2015	12/21/2015	1,753.52	1,296.87	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000253	ITC1	JCCCP NFP - SAINT LUCIA	000000000253	HVDZG72	E7250	LCAPPO00	12/21/2015	12/21/2015	1,753.52	1,296.87	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000256	ITC1	JCCCP NFP - GUYANA	000000000256	33MKF72	E7250	GUYPPO00	12/21/2015	12/21/2015	1,753.52	1,296.87	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000257	ITC1	JCCCP NFP - JAMAICA	000000000257	5KYDF72	E7250	JAMPPO00	12/21/2015	12/21/2015	1,753.52	1,296.87	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000258	ITC1	JCCCP TS - BARBADOS	BRB10ITC0258	C42FF72	E7250	BRBPO00	12/21/2015	12/21/2015	1,753.52	1,296.87	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000259	ITC1	JCCCP TS - JCCCP COMMS ASSOCIATE	BRB10ITC0259	GIYH72		BRBPO00	2/9/2016	2/9/2016	1,753.52	1,333.41	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000298	ITC1	A Laptop for the production o	000000000298			BRB10	12/18/2017	12/18/2017	2,685.19	2,657.22	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000299	HYME4	A 20 Deposit for the supply	000000000299			BRB10	12/18/2017	12/18/2017	4,315.98	4,314.98	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000300	HYME4	A Murray Bullock to supply Wa	000000000300			BRB10	12/18/2017	12/18/2017	38,645.00	38,483.98	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000301	HYME4	Modular Biodigester systems an	000000000301			BRB10	12/21/2017	12/21/2017	2,900.47	2,888.38	1	148205	001981	00141	00094903	30000
BRB10	H03	000000000303	HYME4	B Final payment 80. Cost inc	000000000303			BRB10	12/18/2017	12/18/2017	17,336.38	17,264.15	1	148205	001981	00141	00094903	30000
											89,489.56	82,685.23						


 Chisa Milami
 Deputy Resident Representative
 UNDP Barbados


 Deloitte

Deloitte