



**AUDIT**

**OF**

**UNDP REGIONAL BUREAU FOR LATIN AMERICA AND THE CARIBBEAN**

**Evidence-Based Information Management for Citizen Security  
in Central America Project  
(Directly Implemented Project No. 80822, Output No. 90391)**

**Report No. 1985**  
**Issue Date: 30 August 2018**

**Report on the Audit of UNDP RBLAC  
Evidence-Based Information Management for Citizen Security in Central America Project  
(Project No. 80822, Output No. 90391)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte Haskins & Sells LLP (the audit firm), from 21 May 2018 to 10 July 2018, conducted an audit of Evidence-Based Information Management for Citizen Security in Central America Project (Project No. 80822, Output No. 90391, 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 statement<sup>1</sup> 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:

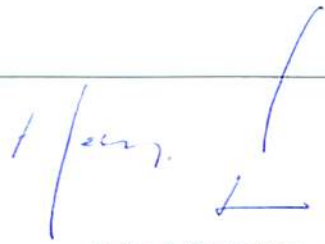
Project Expenses		Project Assets	
Amount (in \$)	Opinion	Amount (in \$)	Opinion
1,378,655	Unmodified*	58,778	Unmodified*

\*Unmodified = Unqualified or clean opinion.

The audit did not result in any recommendations.

**Management comments and action plan**

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



Helge S. Ostveiten  
Director  
Office of Audit and Investigations

<sup>1</sup>The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

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

**REGIONAL PROGRAMME IN PANAMA**

**DIRECTLY IMPLEMENTED (DIM) PROJECT**

**EVIDENCE-BASED INFORMATION MANAGEMENT FOR  
CITIZEN SECURITY IN CENTRAL AMERICA (INFOSEGURA)  
PROJECT**

**PROJECT NUMBER 00080822 (OUTPUT ID 00090391) FOR THE  
PERIOD JANUARY 01, 2017 TO DECEMBER 31, 2017**

**ISSUED AUGUST 16, 2018**

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**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
REGIONAL BUREAU FOR LATIN AMERICA AND THE CARIBBEAN, DIRECTLY IMPLEMENTED  
(DIM) PROJECT TITLED "EVIDENCE-BASED INFORMATION MANAGEMENT FOR CITIZEN  
SECURITY IN CENTRAL AMERICA", PROJECT NUMBER 00080822 (OUTPUT ID 00090391),  
FOR THE PERIOD FROM JANUARY 01, 2017 TO DECEMBER 31, 2017**

## **PART 1: EXECUTIVE SUMMARY**

### **1.1 Project Background**

The project Evidence-Based Information Management for Citizen Security in Central America aims to strengthen evidence-based policy making by improving the quality and comparability of regional citizen security statistics and increasing regional coordination and collaboration on effective citizen security strategies in Guatemala, El Salvador and Honduras. This project aims to result in significant improvement of the quality of the evidence-based information managed in Central America on citizen security, providing regular, periodic and confident high standard data for decision makers.

The project will achieve two outcomes: strengthen evidence-based policy making; and, strengthen capacity to analyze and inform citizen security policy decisions. These outcomes will be achieved by: (1) improving regional and national institutional capacity to collect, monitor, and process security information and apply it to decision-making and policy formulation at both levels; (2) building civil society capacity to collect, analyze, and process citizen security data and monitor citizen security policies and programs; and, (3) supporting regional knowledge management to enhance knowledge and understanding of root causes of violence and insecurity and promote successful citizen security policies and practices.

**Donors:** United States Agency for International Development (USAID)

### **1.2 Audit Objective**

The objective of the financial audit is to express an opinion on the project's financial position which 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 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.
- 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 "Evidence-Based Information Management For Citizen Security in Central America", Project number 00080822 during the period from January 01, 2017 to December 31, 2017; and include review of project reports and records located at the UNDP country offices in El Salvador, Guatemala and Honduras. The scope of the audit did not include "Mechanisms for Regional collaboration and networking on citizen security in place".

- Activities and expenses incurred or undertaken at the level of "responsible parties", or other UN agencies, unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the purview of the Regional Bureau, Regional Hub 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 are shown below:

	US\$
Total expenses as per CDR	1,378,655
Expenses within scope of audit (Output 00090391)	1,378,655
Expenses out of scope (unaudited*)	0

Specifically, the audit covered the expenses incurred and recorded in the Combined Delivery Reports (CDR) of the project 00090391 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 offices in El Salvador, Guatemala and Honduras; and the value and existence of the fixed assets held by the project number 00080822 (Output ID 00090391) as at December 31, 2017.

**1.4 Summary of audit opinions**

Sr. No	Subject Matter	Type of opinion issued
i)	Project Financial Position	Unmodified
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**

Not applicable



**Chartered Accountants**

**Engagement Partner**  
Gilberto Mora

Dated: August 16, 2018  
Panama

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

Dear Sir

## **PART 2 – FINANCIAL AUDIT REPORTS**

### **2.1 Report on Project Financial Position**

#### **Opinion**

We have audited the financial position of the UNDP project 00080822 (Output ID 00090391), Evidence-Based Information Management for Citizen Security in Central America 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, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$1,378,655 directly incurred by the UNDP Regional Programme implemented at the Guatemala, El Salvador and Honduras country offices 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 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 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.

#### ***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 scepticism 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 16, 2018  
Panama

The Director  
Office of Audit and Investigations  
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 "Evidence-Based Information Management for Citizen Security in Central America" (Project number 00080822, Output ID 00090391) 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 number 00080822 (Output ID: 00090391) amounting to US\$58,778 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 ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management for 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.

**Deloitte.**

- 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.

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

**Chartered Accountants**

**Engagement Partner**  
Gilberto Mora

Dated: August 16, 2018  
Panama



**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
CARIBBEAN, DIRECTLY IMPLEMENTED (DIM) PROJECT TITLED "EVIDENCE-BASED  
INFORMATION MANAGEMENT FOR CITIZEN SECURITY IN CENTRAL AMERICA", PROJECT  
NUMBER 00080822 OUTPUT NUMBERS 00090391, FOR THE PERIOD FROM JANUARY 01,  
2017 TO DECEMBER 31, 2017**

**PART 3: MANAGEMENT LETTER**

**Detailed Issues, Findings and Recommendations**

Nothing to report.

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



UN Development Programme  
Report ID: ungedrp

## Combined Delivery Report By Project

Page 1 of 8  
Run Time: 24-09-2018 19:08:40

### Selection Criteria:

Business Unit: UNDP1  
Period: Jan-Dec (2017)  
Selected Project Id: ALL  
Selected Fund Code: ALL  
Selected Dept. IDs: ALL  
Selected Outputs: 00090391

Project Id: 00090391	Output: 00090391	Period: Jan-Dec (2017)	Location: Regional Centre Panama
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 50201 (El Salvador - Central)

Fund: 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	10,018.00	0.00	10,018.00
71410 - MAIP Premium SC	0.00	22.76	0.00	22.76
71415 - Contribution to Security SC	0.00	386.84	0.00	386.84
75105 - Facilities & Admin - Implement	0.00	834.21	0.00	834.21

Total for Fund 30000 0.00 11,261.81 0.00 11,261.81

Total for Dept: 50201 0.00 11,261.81 0.00 11,261.81

Dept: 50204 (El Salvador - Dom. Governance)

Fund: 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	8,318.00	0.00	8,318.00
71306 - UNOPS LICA PF Cont Tech - 15%	0.00	- 7,218.00	0.00	- 7,218.00
71405 - Service Contracts-Individuals	0.00	13,552.16	0.00	13,552.16
71410 - MAIP Premium SC	0.00	30.40	0.00	30.40
71415 - Contribution to Security SC	0.00	516.80	0.00	516.80
71615 - Daily Subsistence Allow-Init	0.00	1,223.32	0.00	1,223.32
71635 - Travel - Other	0.00	456.00	0.00	456.00
72425 - Mobile Telephone Charges	0.00	229.36	0.00	229.36
72435 - E-mail-Subscription	0.00	600.00	0.00	600.00
72505 - Stationery & other Office Supp	0.00	735.44	0.00	735.44
72510 - Publications	0.00	882.00	0.00	882.00
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
73105 - Rent	0.00	15,845.21	0.00	15,845.21
73420 - Leased Vehicles	0.00	1,038.00	0.00	1,038.00
74210 - Printing and Publications	0.00	1,093.00	0.00	1,093.00
75105 - Facilities & Admin - Implement	0.00	3,825.76	0.00	3,825.76
75705 - Learning costs	0.00	570.83	0.00	570.83
75708 - Learning - ticket costs	0.00	2,443.63	0.00	2,443.63
75707 - Learning - subsistence allowan	0.00	4,642.45	0.00	4,642.45
77402 - Contrib-Security Share GOE	0.00	1,202.97	0.00	1,202.97
77630 - Dep Exp Owned - ITC	0.00	1,660.14	0.00	1,660.14

Total for Fund 30000 0.00 51,647.47 0.00 51,647.47

Total for Dept: 50204 0.00 51,647.47 0.00 51,647.47

Dept: 50401 (Guatemala - Central)



**Combined Delivery Report By Project**

Project ID : 00000222: GAMA Evidence-Based Information		Period : Jan-Dec (2017)		
Output # : 00000351: Institutional EBP Tools		Impl. Partner : 00000 UNDP		
		Location : Regional Centre Panama		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	37,773.54	0.00	37,773.54
71405 - Service Contracts-Individuals	0.00	97,641.01	0.00	97,641.01
71410 - MAIP Premium SC	0.00	224.96	0.00	224.96
71415 - Contribution to Security SC	0.00	3,824.34	0.00	3,824.34
71605 - Travel Tickets-International	0.00	3,921.92	0.00	3,921.92
71615 - Daily Subsistence Allow-Intl	0.00	4,070.44	0.00	4,070.44
71620 - Daily Subsistence Allow-Local	0.00	66.88	0.00	66.88
71635 - Travel - Other	0.00	458.00	0.00	458.00
72105 - Svc Co-Construction & Engineer	0.00	17,652.17	0.00	17,652.17
72405 - Acquisition of Communic Equip	0.00	104.49	0.00	104.49
72425 - Mobile Telephone Charges	0.00	80.80	0.00	80.80
72435 - E-mail-Subscription	0.00	360.00	0.00	360.00
73105 - Rent	0.00	20,661.60	0.00	20,661.60
74210 - Printing and Publications	0.00	3,072.60	0.00	3,072.60
74325 - Contrib.To CO Common Security	0.00	659.72	0.00	659.72
74505 - Insurance	0.00	1,508.30	0.00	1,508.30
74510 - Bank Charges	0.00	20.00	0.00	20.00
74525 - Sundry	0.00	24.27	0.00	24.27
75105 - Facilities & Admin - Implement	0.00	16,653.53	0.00	16,653.53
75705 - Learning costs	0.00	16,046.00	0.00	16,046.00
76110 - Foreign Exch Translation Loss	0.00	2.08	0.00	2.08
76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	224,824.65	0.00	224,824.65
Total for Dept : 50401	0.00	224,824.65	0.00	224,824.65
Dept: 51001 (Honduras - Central)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	84,136.96	0.00	84,136.96
71410 - MAIP Premium SC	0.00	192.06	0.00	192.06
71415 - Contribution to Security SC	0.00	3,264.63	0.00	3,264.63
71505 - UN Volunteers-Stipend & Allow	0.00	11,286.86	0.00	11,286.86
71520 - UNV-Language Allowance	0.00	600.00	0.00	600.00
71535 - UNV-Medical Insurance	0.00	511.92	0.00	511.92
71540 - UNV-Global Charges	0.00	592.58	0.00	592.58
71541 - UNVs-Contribution to security	0.00	479.70	0.00	479.70
71550 - UNV-Resettlement Allowance	0.00	719.26	0.00	719.26
71590 - UNV Development Effectiveness	0.00	2,988.00	0.00	2,988.00
71805 - Travel Tickets-International	0.00	2,726.40	0.00	2,726.40
71610 - Travel Tickets-Local	0.00	92.00	0.00	92.00
71615 - Daily Subsistence Allow-Intl	0.00	592.64	0.00	592.64
71620 - Daily Subsistence Allow-Local	0.00	10,240.73	0.00	10,240.73
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73410 - Maint. Oper of Transport Equip	0.00	70.31	0.00	70.31
74215 - Promotional Materials and Dist	0.00	4,519.15	0.00	4,519.15
75105 - Facilities & Admin - Implement	0.00	12,205.29	0.00	12,205.29
75710 - Participation of counterparts	0.00	25,745.67	0.00	25,745.67
76125 - Realized Loss	0.00	1.43	0.00	1.43






Project ID: 00050522/CAM Evidence-Based Information Output #: 00050391: Institutional BPP Tools		Period: Jan-Dec (2017)	Impl. Partner: 00000 UNDP	Location: Regional Centre Panama
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76135 - Realized Gain	0.00	- 0.48	0.00	- 0.48
77630 - Dep Exp Owned - ITC	0.00	981.25	0.00	981.25
77660 - Dep Exp Owned -Vehicle	0.00	2,826.23	0.00	2,826.23
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>164,772.69</b>	<b>0.00</b>	<b>164,772.69</b>
<b>Total for Dept : 51101</b>	<b>0.00</b>	<b>164,772.69</b>	<b>0.00</b>	<b>164,772.69</b>
<b>Dept: 51101 (Regional Centre - Panama)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
61305 - Salaries - IP Staff	0.00	83,327.40	0.00	83,327.40
61310 - Post Adjustment - IP Staff	0.00	28,852.53	0.00	28,852.53
62305 - Dependency Allowances-IP Staff	0.00	11,000.89	0.00	11,000.89
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	27,237.17	0.00	27,237.17
62315 - Contrib. to medical, social in	0.00	3,095.05	0.00	3,095.05
62320 - Mobility, Hardship, Non-remova	0.00	11,001.67	0.00	11,001.67
62330 - Rental Supplements - IP Staff	0.00	2,232.68	0.00	2,232.68
62340 - Annual Leave Expense - IP	0.00	938.37	0.00	938.37
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	9,336.25	0.00	9,336.25
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,468.74	0.00	3,468.74
63360 - Medical Exams(incl Pre-empl)	0.00	276.50	0.00	276.50
63530 - Contribution to EOS Benefits	0.00	4,206.79	0.00	4,206.79
63535 - Contribution to Security	0.00	4,767.64	0.00	4,767.64
63540 - Contribution to Training	0.00	897.41	0.00	897.41
63545 - Contribution to ICT	0.00	1,682.70	0.00	1,682.70
63550 - Contributions to MAIP	0.00	280.43	0.00	280.43
63555 - Contribution to UN JFA	0.00	3,646.86	0.00	3,646.86
63560 - Contributions to Appendix D	0.00	280.43	0.00	280.43
64310 - Separations - IP Staff	0.00	1,570.50	0.00	1,570.50
64397 - Services to projects -CO staff	0.00	4,567.00	0.00	4,567.00
65115 - Contributions to ASHt Reserve	0.00	10,881.44	0.00	10,881.44
65135 - Payroll Mgt Cost Recovery ATLA	0.00	901.32	0.00	901.32
71205 - Intl Consultants-Sht Term-Tech	0.00	108,801.24	0.00	108,801.24
71211 - Intl Consult Security Charge	0.00	345.95	0.00	345.95
71305 - Local Consult.-Sht Term-Tech	0.00	13,728.31	0.00	13,728.31
71310 - Local Consult.-Short Term-Supp	0.00	1,120.98	0.00	1,120.98
71360 - Local Consult-Security	0.00	200.56	0.00	200.56
71405 - Service Contracts-Individuals	0.00	146,597.62	0.00	146,597.62
71410 - MAIP Premium SC	0.00	320.64	0.00	320.64
71415 - Contribution to Security SC	0.00	5,449.03	0.00	5,449.03
71605 - Travel Tickets-International	0.00	20,854.79	0.00	20,854.79
71615 - Daily Subsistence Allow-Intl	0.00	31,639.84	0.00	31,639.84
71620 - Daily Subsistence Allow-Local	0.00	507.35	0.00	507.35
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,039.16	0.00	1,039.16
71635 - Travel - Other	0.00	8,351.88	0.00	8,351.88
72105 - Svc Co-Construction & Engineer	0.00	4,480.44	0.00	4,480.44
72130 - Svc Co-Transportation Services	0.00	59.00	0.00	59.00
72140 - Svc Co-Information Technology	0.00	3,191.67	0.00	3,191.67
72405 - Acquisition of Communic Equip	0.00	8,554.36	0.00	8,554.36
72425 - Mobile Telephone Charges	0.00	1,441.68	0.00	1,441.68
72435 - E-mail-Subscription	0.00	200.00	0.00	200.00



**Combined Delivery Report By Project**

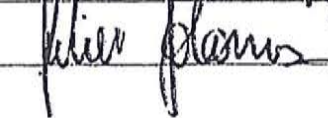
Project ID : 0000022 CAM Evidence-Based Information		Period :	Jan-Dec (2017)	
Output # : 0000039 Institutional EBP Tools		Impl. Partner :	00000 UNDP	
		Location :	Regional Centre, Panama	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72440 - Connectivity Charges	0.00	2,075.00	0.00	2,075.00
72505 - Stationery & other Office Supp	0.00	2,385.61	0.00	2,385.61
72510 - Publications	0.00	175.50	0.00	175.50
72805 - Acquis of Computer Hardware	0.00	66.81	0.00	66.81
73105 - Rent	0.00	62,243.07	0.00	62,243.07
73107 - Rent - Meeting Rooms	0.00	11,132.89	0.00	11,132.89
73125 - Common Services-Premises	0.00	1,681.50	0.00	1,681.50
73305 - Maint & Licensing of Hardware	0.00	204.00	0.00	204.00
73310 - Maint & Licencing of Software	0.00	667.10	0.00	667.10
73410 - Maint, Oper of Transport Equip	0.00	- 751.00	0.00	- 751.00
73510 - Reimb to UN for Supp Svcs	0.00	145,731.52	0.00	145,731.52
74205 - Audio Visual Productions	0.00	11,208.02	0.00	11,208.02
74210 - Printing and Publications	0.00	4,631.94	0.00	4,631.94
74220 - Translation Costs	0.00	4,152.70	0.00	4,152.70
74225 - Other Media Costs	0.00	2,090.00	0.00	2,090.00
74525 - Sundry	0.00	193.00	0.00	193.00
74596 - Services to projects -GOE	0.00	1,957.28	0.00	1,957.28
75105 - Facilities & Admin - Implement	0.00	68,603.34	0.00	68,603.34
75705 - Learning costs	0.00	12,600.09	0.00	12,600.09
75706 - Learning - ticket costs	0.00	2,527.92	0.00	2,527.92
75707 - Learning - subsistence allowan	0.00	7,491.32	0.00	7,491.32
75708 - Learning - subcontracts	0.00	4,200.00	0.00	4,200.00
76125 - Realized Loss	0.00	5.68	0.00	5.68
76135 - Realized Gain	0.00	- 2.80	0.00	- 2.80
77402 - Contrib-Security Share GOE	0.00	6,520.60	0.00	6,520.60
77630 - Dep Exp Owned - ITC	0.00	3,024.00	0.00	3,024.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>926,148.34</b>	<b>0.00</b>	<b>926,148.34</b>
<b>Total for Dept : 51101</b>	<b>0.00</b>	<b>926,148.34</b>	<b>0.00</b>	<b>926,148.34</b>
<b>Total for Output : 00090391</b>	<b>0.00</b>	<b>1,378,654.86</b>	<b>0.00</b>	<b>1,378,654.86</b>
<b>Project Total:</b>	<b>0.00</b>	<b>1,378,654.86</b>	<b>0.00</b>	<b>1,378,654.86</b>

Signed By

 Richard Bourdhe Date

Agosto 16, 2018

Signed By

 Julie Salomon Date

Agosto 16, 2018

 Deloitte.



UN Development Programme  
Report ID: ungidrp

### Combined Delivery Report By Project

Page 5 of 6  
Run Time: 24-08-2018 19:08:42

#### Selection Criteria :

Business Unit : UNDP1  
Period : Jan-Dec (2017)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00090381

Project Id : ALL	Period : Jan-Dec (2017)	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Output # : ALL	Impl. Partner : Location :				
50201 - El Salvador - Central		0.00	11,261.81	0.00	11,261.81
50204 - El Salvador - Dem. Governance		0.00	51,647.47	0.00	51,647.47
50401 - Guatemala - Central		0.00	224,824.65	0.00	224,824.65
51001 - Honduras - Central		0.00	164,772.59	0.00	164,772.59
51101 - Regional Centre - Panama		0.00	926,148.34	0.00	926,148.34





Funds Utilization

Selection Criteria :

Business Unit : UNDP1  
Period : Jan-Dec (2017)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00090391

Project/Award: 00080522 CAM Evidence-Based Information Period: As at Dec 31, 2017

Output # : 00090391 Impl. Partner: 00000 UNDP UNDP AMOUNT

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	88,777.86
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	39,151.85

## Annex 2: Project Fixed Assets

AM In Service Report

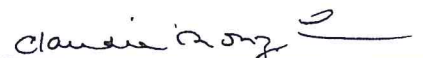
UN Developn Page 1 of 1

Report ID: UNAM600 Run Time: 29-08-2018 18:08:56

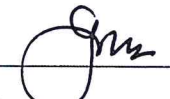
Business Unit R4610 Country: Category: In Service Project Type: All Amount >= 0 As of Date: 8/29/2018

Operating Un H03 Department: Impl Agent Donor: Fund Code: Project: Profile ID:

Business unit	Operating	Asset ID	Profile ID	Description	TAG Number	Serial Num	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agen	Donor	Project	Fund code
R4610	H03	000000000175	ITC1	A Notebook compu	ICT-LT-184A	58XLL12		RC LAC	10/24/2014	10/24/2014	1,946.00	1,155.44	1	51101	001981	10480	00090391	30000
R4610	H03	000000000189	ITC1	A Notebook compu	ICT/LT-214	8TVWK12		SLVUN112	5/19/2015	5/19/2015	1,889.56	1,259.71	1	51101	001981	10480	00090391	30000
R4610	H03	000000000190	ITC1	A Notebook compu	ICT/LT-215	3DXWK12		SLVUN112	5/19/2015	5/19/2015	1,889.58	1,259.71	1	51101	001981	10480	00090391	30000
R4610	H03	000000000191	ITC1	A Notebook compu	ICT/LT-213	J3TWK12		SLVUN112	5/19/2015	5/19/2015	1,889.56	1,259.71	1	51101	001981	10480	00090391	30000
R4610	H03	000000000192	ITC1	A Notebook compu	ICT/LT-217	J2TWK12		SLVUN112	5/19/2015	5/19/2015	1,889.56	1,259.71	1	51101	001981	10480	00090391	30000
R4610	H03	000000000193	ITC1	A Notebook compu	ICT/LT-218	BVVWK12		SLVUN112	5/19/2015	5/19/2015	1,889.56	1,259.71	1	51101	001981	10480	00090391	30000
R4610	H03	000000000194	ITC1	A Notebook compu	ICT/LT-219	22XWK12		SLVUN112	5/19/2015	5/19/2015	1,889.56	1,259.71	1	51101	001981	10480	00090391	30000
R4610	H03	000000000215	ITC1	A Notebook compu	ICT/LT-224	46G0Y52		SLVUN112	9/28/2015	9/28/2015	1,599.00	1,132.62	1	51101	001981	10480	00090391	30000
R4610	H03	000000000238	ITC1	A Notebook compu	RHPA/ICT-005	5S4C362		RC LAC	12/16/2015	12/16/2015	1,927.20	1,425.32	1	51101	001981	10480	00090391	30000
R4610	H03	000000000239	ITC1	A Notebook compu	RHPA/ICT-004	2W7C362		RC LAC	12/16/2015	12/16/2015	1,927.20	1,425.32	1	51101	001981	10480	00090391	30000
R4610	H03	000000000324	ITC1	A Notebook compu	RHPA/ICT54	BRX7K72		SLVUN112	5/3/2016	5/3/2016	1,889.00	1,495.46	1	51101	001981	10480	00090391	30000
R4610	H03	000000000383	ITC1	Laptop- HP Elitebo	TOBEUPDATED1	5CG5262M3R		SLVUN515	7/8/2015	7/8/2015	1,783.22	1,225.97	1	51101	001981	10480	00090391	30000
R4610	H03	000000000384	ITC1	Laptop HP Elite 82	TOBEUPDATED3	5CG5262M1W		SLVUN515	7/8/2015	7/8/2015	1,783.22	1,225.97	1	51101	001981	10480	00090391	30000
											24,192.22	16,644.36						



Claudia Monzon  
Management Specialist  
Regional Hub  
United Nations Development Programme

  
Deloitte

**Deloitte.**

AM In Service Report

UN Development Page 1 of 1

Report ID: UNAM600 Run Time: 29-08-2018 21:08:23

Business Unit: HND10 Country: Category: In Service

Operating Unit: H03 Department: Impl Agen Donor:

Project Type: All

Amount >=

1500 As of Date: 29/8/2018

Fund Code: Project:

90391 Profile ID:

Business unit	Operating	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition	In Service	Cost,USD	Net Book V	Quantity	Departme	Impl Agen	Donor	Project	Fund code
HND10	H03	000000002189	ITC1	Computadoras porttil	000000002189	R90GSQL6	Thinkpad HELIX	HNDEDI_327	29/9/2015	29/9/2015	1,570.00	1,112.08	1	51001	001981	10480	00090391	30000
HND10	H03	000000002190	MTRV4	Adquisicin de un vehc	000000002190	1FM5K8D80FGC	EXPLORER XLT	HNDEDI_SOT	29/9/2015	29/9/2015	33,914.75	27,320.21	1	51001	001981	10480	00090391	30000
HND10	H03	000000002191	ITC1	Computadoras porttil	000000002191	R90GSQL5	Thinkpad HELIX	HNDEDI_346	29/9/2015	29/9/2015	1,570.00	1,112.08	1	51001	001981	10480	00090391	30000
HND10	H03	000000002192	ITC1	Computadoras porttil	000000002192	R90GSQL2	Thinkpad HELIX	HNDEDI_306	29/9/2015	29/9/2015	1,570.00	1,112.08	1	51001	001981	10480	00090391	30000
HND10	H03	000000002193	ITC1	Computadoras porttil	000000002193	R90GSQKY	Thinkpad HELIX	HNDEDI_326	29/9/2015	29/9/2015	1,570.00	1,112.08	1	51001	001981	10480	00090391	30000
HND10	H03	000000002194	ITC1	Computadoras porttil	000000002194	R90GSQL4	Thinkpad HELIX	HNDEDI_304	29/9/2015	29/9/2015	1,570.00	1,112.08	1	51001	001981	10480	00090391	30000

Total for Business Unit:

HND10

41,764.75 32,880.61

6

Asset Fobal Point  
PNUD Honduras



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## AM In Service Report

UN Development Page 1 of 1

Report ID: UNAM600 Run Time: 29-08-2018 18:08:49

Business U SLV10 Country: Category: In Service

Operating Unit H03 Department: Impl Agency Donor:

Project Type: All Amount &gt;=

O As of Date: 29/08/2018

Fund Code: Project: Profile ID:

Business u	Operating	Asset ID	Profile ID	Description	TAG Number	Serial Num	Model	Location	Acquisition D	In Service Da	Cost,USD	Net Book Value	Quantity	Departme	Impl Agen	Donor	Project	Fund code
SLV10	H03	000000000513	ITC1	A Notebook computers	000000000513	BLM8K12		SLVUN414	04/11/2014	04/11/2014	1,960.11	1,184.24	1	50204	001981	10480	00090391	30000
SLV10	H03	000000000518	ITC4	A Computer printers	000000000518	J-D042		SLVUN415	19/12/2014	19/12/2014	6,147.00	4,251.67	1	50204	001981	10480	00090391	30000
SLV10	H03	000000000520	ITC1	A Notebook computers	000000000520	7LM8K12		SLVUN415	04/11/2014	04/11/2014	1,960.11	1,184.24	1	50204	001981	10480	00090391	30000
SLV10	H03	000000000523	ITC1	A Notebook computers	000000000523	F7N8K12		SLVUN440	04/11/2014	04/11/2014	1,960.11	1,184.24	1	50204	001981	10480	00090391	30000
SLV10	H03	000000000540	ITC2	A Desktop computers	000000017576	8150L32		SLVUN201	13/02/2015	13/02/2015	2,483.31	1,448.60	1	50204	001981	10480	00090391	30000
												14,510.64	9,252.99					

Asset Manager  
PNUD El Salvador

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