



AUDIT

OF

UNDP PARAGUAY

**APOYO A LA EJECUCION DE PROGRAMAS Y PROYECTOS DEL MINISTERIO DE
EDUCACION Y CULTURA**
(Directly Implemented Project No. 98619, Output No. 101840)

Report No. 2127
Issue Date: 11 July 2019

Report on the Audit of UNDP Paraguay
Apoyo a la Ejecución de Programas y Proyectos del Ministerio de Educación y Cultura
(Project No. 98619, Output No. 101840)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 6 May to 15 May 2019, conducted an audit of *Apoyo a la Ejecución de Programas y Proyectos del Ministerio de Educación y Cultura*, Project No. 98619, *Fortalecimiento Institucional de la Dirección General de Programas y Proyectos del Ministerio de Educación y Cultura*, Output No. 101840 (the Project), which is nationally implemented¹ with direct support services provided by the UNDP Country Office in Paraguay (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 2017 to 31 December 2018 and the accompanying Funds Utilization statement² as of 31 December 2018. 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 and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenses	
Amount (in \$ '000)	Opinion
4,931	Unmodified*

**There was a Net Financial Misstatement of \$22,902.07 (equivalent to 0.5 percent of the total audited expenses) but it did not affect the audit opinion as it was not financially material.*

Key recommendations: Total = 3, high priority = 1

For the high (critical) priority recommendation, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. The high (critical) priority recommendation is presented below:

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

² The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

Lack of evidence of
competitive procedures
(Issue 3)

The audit found cases with lack of evidence of competitive procedures:

- a) Contracted training services amounting to \$914,161.90 did not include evidence of requests of proposals to other vendors.
- b) Three purchases amounting to \$24,321.09 for air conditioning equipment did not include evidence of a competitive process. The Office stated that they were unable to find the folders relating to the procurement process.
- c) A Long-Term Agreement for IT equipment dated 25 May 2011 was used in 2017 for purchases amounting to \$108,868. An email was shared referring to a more recent Long-Term Agreement with the same supplier. However, no copy of the more recent Agreement was provided, and no evidence of a secondary competition amongst the Long-Term Agreement holders was available.

Recommendation: To ensure competition and value for money in the procurement decisions, the Office should: (a) submit the cases highlighted to the Regional Advisory Committee on Procurement (RACP) for a post facto review; (b) improve its archiving systems to avoid the loss of supporting documents; and (c) ensure fair competition and value for money in Long-Term Agreements.

In addition, there are two medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." These recommendations include actions to address the recovery of value added taxes and the timely delivery of goods and services.

The three recommendations aim to ensure the effectiveness and efficiency of operations.

Management comments and action plan

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



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



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project (DIM)
00098619 output 00101840

Paraguay

IDENTIFICATION

Project name:	Apoyo a la Ejecución de Programas y Proyectos del Ministerio de Educación y Cultura
Output name:	Fortalecimiento Institucional de la Dirección General de Programas y Proyectos del Ministerio de Educación y Cultura
UNDP Country Office:	Paraguay
Atlas Project ID:	00098619
Atlas Output ID:	00101840
Auditor:	BDO LLP
Period subject to audit:	1 January 2017 to 31 December 2018

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of “Apoyo a la Ejecución de Programas y Proyectos del Ministerio de Educación y Cultura” (Project ID 00098619 and Output ID 00101840) (the project), directly implemented by UNDP Paraguay (the Office) for the period 1 January 2017 to 31 December 2018. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

Audit opinions

We have issued audit opinions as summarised in the table below and as detailed in the next section:

Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable
Statement of Cash	Not applicable

Management letter summary

As a result of our audit, we have raised three audit findings with a net financial impact totalling \$ 22,902.07 as summarised below:

No.	Title	Priority	Net financial impact \$
1	Value added tax not recovered	Medium	18,748.34
2	Products not delivered	Medium	4,154.73
3	Lack of evidence of competitive procedures	High	-
Total			22,902.07

Prior year audit

The project was not audited in the prior year.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB
5 July 2019



THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 2017 and 31 December 2018 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2018 and the accounts receivable and accounts payable as at 31 December 2018 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, at net book value, presents fairly the balance of depreciated assets of the project as at 31 December 2018. This statement must include all assets available as at 31 December 2018 and not only those purchased in a given period.
Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2018.

In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

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

The scope of the audit relates only to transactions concluded and recorded against the project between 1 January 2017 and 31 December 2018.

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Apoyo a la Ejecución de Programas y Proyectos del Ministerio de Educación y Cultura

Project Financial Position

To the Director of the Office and Audit and Investigations, United Nations Development Programme

We have audited the financial position of the UNDP project ID 00098619 "Apoyo a la Ejecución de Programas y Proyectos del Ministerio de Educación y Cultura", output ID 00101840 Fort. Instituc. de la DGPP/MEC, for the period 1 January 2017 to 31 December 2018 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditure totalling \$ 4,931,404.98, is comprised entirely of expenditure directly incurred by the UNDP Country Office in Paraguay. Our audit covers the expenditure directly incurred by the UNDP Country Office in Paraguay of \$ 4,931,404.98.

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 4,931,404.98 directly incurred by the UNDP Country Office in Paraguay and charged to the project for the period 1 January 2017 to 31 December 2018 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. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements, 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.

Auditor's 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 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 CDR and the 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.



Mark Henderson
Partner

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5 July 2019



Independent Auditor's Report to UNDP - Apoyo a la Ejecución de Programas y Proyectos del Ministerio de Educación y Cultura

Statement of Fixed Assets

We noted that the UNDP project “Apoyo a la Ejecución de Programas y Proyectos del Ministerio de Educación y Cultura” had no assets and accordingly a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP - Apoyo a la Ejecución de Programas y Proyectos del Ministerio de Educación y Cultura

Statement of Cash

We noted that the UNDP project “Apoyo a la Ejecución de Programas y Proyectos del Ministerio de Educación y Cultura” did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

The audit findings and recommendations arising from the financial audit of the project are set out in our management letter below:

Finding n°: 1	Title: Value-added tax not recovered																																																																				
Observation:																																																																					
The UNDP Programme and Operations Policies and Procedures (known as POPP) state the following: “Taxes...																																																																					
5. UNDP, as a subsidiary organ of the United Nations, is exempt from direct taxes such as income tax, and is entitled to reimbursement of indirect taxes, such as sales tax and VAT, on important purchases. This is derived from the Convention on the Privileges and Immunities of the United Nations, adopted by the General Assembly in 1946 (General Convention), Sections 7 and 8, respectively.																																																																					
6. While in some countries, governments have provided an outright exemption to indirect taxes, in most countries, Business Units may be required to pay taxes and further seek reimbursement. Governments are required under the General Convention to provide a mode of reimbursement on important purchases. The policy of the United Nations, including UNDP, is that all of our purchases are “important”, as they are recurring and necessary for UNDP to carry out its official activities. Country offices should liaise with the Ministry of Foreign Affairs to ensure reimbursement.																																																																					
7. Any difficulties with respect to exemption from taxation or reimbursement of taxes should be addressed to the Director of OLPS.”																																																																					
The Office is exempt from Value-Added Tax (VAT). Nevertheless, at the beginning of the project invoices raised to the Office did not consider the UNDP’s VAT exemption status, and included VAT being charged in the CDR as expenditure.																																																																					
We found VAT in the transactions stated below, amounting to \$18,748.34. No adjustment was subsequently made in the CDR.																																																																					
<table><tr><th>Transaction Id</th><th>Accounting Date</th><th>Account</th><th>Account Description</th><th>Vendor Id</th><th>Description</th><th>VAT \$</th></tr><tr><td>PRY10-00181770-1-1-ACCR-DST</td><td>04-APR-2017</td><td>71305</td><td>LOCAL CONSULT.-SHT TERM-TECH</td><td>24366</td><td>CONSULTORIA DE ESPECIALISTA EN</td><td>217.76</td></tr><tr><td>PRY10-00186458-1-1-ACCR-DST</td><td>28/06/2017</td><td>72210</td><td>MACHINERY AND EQUIPMENT</td><td>7580</td><td>ADQ E INST DE AA PYTO 101840</td><td>78.40</td></tr><tr><td>PRY10-00186461-1-1-ACCR-DST</td><td>28/06/2017</td><td>72210</td><td>MACHINERY AND EQUIPMENT</td><td>7580</td><td>ADQ DE 12 AA - PYTO 101840</td><td>1,326.41</td></tr><tr><td>PRY10-00186462-1-1-ACCR-DST</td><td>28/06/2017</td><td>72210</td><td>MACHINERY AND EQUIPMENT</td><td>7580</td><td>INST 12 EQUIP AA -PYTO 101840</td><td>806.20</td></tr><tr><td>PRY10-00184705-1-1-ACCR-DST</td><td>24/05/2017</td><td>72145</td><td>SVC CO-TRAINING AND EDUC SERV</td><td>15966</td><td>1ER. PAGO 12 EVALUACION DESEMP</td><td>2,628.97</td></tr><tr><td>PRY10-00186477-1-1-ACCR-DST</td><td>28/06/2017</td><td>72145</td><td>SVC CO-TRAINING AND EDUC SERV</td><td>15966</td><td>CONSULTORIA PARA LA EVALUACION</td><td>11,009.16</td></tr><tr><td>PRY10-00183375-1-1-ACCR-DST</td><td>03/05/2017</td><td>73125</td><td>COMMON SERVICES-PREMISES</td><td>24372</td><td>ALQUILER DE OFICINAS Y DEPOSIT</td><td>2,681.44</td></tr><tr><td colspan="6">Total</td><td>18,748.34</td></tr></table>							Transaction Id	Accounting Date	Account	Account Description	Vendor Id	Description	VAT \$	PRY10-00181770-1-1-ACCR-DST	04-APR-2017	71305	LOCAL CONSULT.-SHT TERM-TECH	24366	CONSULTORIA DE ESPECIALISTA EN	217.76	PRY10-00186458-1-1-ACCR-DST	28/06/2017	72210	MACHINERY AND EQUIPMENT	7580	ADQ E INST DE AA PYTO 101840	78.40	PRY10-00186461-1-1-ACCR-DST	28/06/2017	72210	MACHINERY AND EQUIPMENT	7580	ADQ DE 12 AA - PYTO 101840	1,326.41	PRY10-00186462-1-1-ACCR-DST	28/06/2017	72210	MACHINERY AND EQUIPMENT	7580	INST 12 EQUIP AA -PYTO 101840	806.20	PRY10-00184705-1-1-ACCR-DST	24/05/2017	72145	SVC CO-TRAINING AND EDUC SERV	15966	1ER. PAGO 12 EVALUACION DESEMP	2,628.97	PRY10-00186477-1-1-ACCR-DST	28/06/2017	72145	SVC CO-TRAINING AND EDUC SERV	15966	CONSULTORIA PARA LA EVALUACION	11,009.16	PRY10-00183375-1-1-ACCR-DST	03/05/2017	73125	COMMON SERVICES-PREMISES	24372	ALQUILER DE OFICINAS Y DEPOSIT	2,681.44	Total						18,748.34
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Total						18,748.34																																																															
Priority: Medium																																																																					
Recommendation:																																																																					
In the case, the Office should have recovered the VAT paid.																																																																					
In future, potential causes of non-compliance with UNDP POPP should be identified before starting a project. In order to be in line with UNDP POPP and whenever cases of non-compliance are not resolved, the Office should initiate and document communications with the Ministry of Foreign Affairs and the Director of the Office of Operations, Legal and Technology regarding the treatment of VAT.																																																																					
Management comments:																																																																					
Payment of VAT on government cost sharing funds have been identified as a system wide issue by the UN Country Team; an interagency working group has been established earlier this year lead by the																																																																					

Resident Coordinator a.i. and working with the Ministry of Finance and Ministry of External Relations seeking to clarify this issue and come to a long-lasting solution.

Finding n°: 2**Title: Products not delivered****Observation:**

Article 2 of the Programme and Operations Policies and Procedures (POPP) on Receipt of Good and Application of Incoterms states: *“Project Managers are responsible for verifying satisfactory receipt of good and services in accordance with the contract or PO”*.

In addition, as per the Combined Delivery Report (CDR) terminology described in the POPP, the IPSAS CDR will present expenses that reflect costs related to goods delivered and services rendered.

However, the Office and the Ministry of Education and Culture identified books not delivered amounting to Gs 23,668,000 (\$4,153.73) as follows:

Transaction Id	Accounting Date	Account	Account Description	Vendor Id	Description	\$ Amount
PRY10-00208116-1-1-ACCR-DST	02-Jul-18	75705	LEARNING COSTS	25087	61 UNIDADES TEXTO LA PEDAGOGIA	1,284.66
PRY10-00208116-2-1-ACCR-DST	02-Jul-18	75705	LEARNING COSTS	25087	61 UNIDADES TEXTO EXTENSION O	727.97
PRY10-00208116-4-1-ACCR-DST	02-Jul-18	75705	LEARNING COSTS	25087	61 UNIDADES TEXTO PEDAGOGIA DE	1,017.02
PRY10-00208116-6-1-ACCR-DST	02-Jul-18	75705	LEARNING COSTS	25087	61 UNIDADES DICCIONARIO DE EDU	1,124.08
Total						4,153.73

The delivery note includes the missing items as delivered, with three signatures.

The amount challenged was included in the audited CDR as expenditure.

Actions were taken to engage the supplier to deliver the books and later to pay back the amount due. Nevertheless the issue was not resolved, and at the time the audit, the Legal Office at headquarters was involved, with no delivery of goods or refund by the supplier being made yet.

Priority: Medium**Recommendation:**

Follow-up should continue aiming to obtain the delivery of the goods due or a refund of the amounts paid.

Management comments:

In April 2019, the Office raised the case to Legal Office (LO) and the Procurement Support Unit; The Legal Office recommended the case be referred to Office of Audit and Investigations (OAI); LO also recommended the Office should send the Project a note with details regarding dates and actions taken to recover the goods which had not been delivered by the provider.

At the same time the Office will continue to undertake actions with the Vendor seeking to recover the either the goods or cash compensation, irrespective of other legal actions that UNDP may take as a result of OAI analysis.

Auditors' response:

BDO was provided with documentary evidence of the recommended actions by OAI and the conclusion from OAI and the Legal Office is that the Office should take any possible action with the vendor for the delivery of the missing goods or return the amounts paid in excess. Regarding a letter to the Government, the Office should include a description of the actions taken by the Office and state that payments were made to the vendor as per the Government's (e.g. the project) instructions.

Finding n°: 3	Title: Lack of evidence of competitive procedures
<p>Observation:</p> <p>The Programme and Operations Policies and Procedures (POPP) states that for a contract value above \$5,000 competitive procurement procedures are required. Direct contracting is allowed under certain circumstances, which are detailed in the POPP.</p> <p>However, we found cases where there was a lack of evidence of competitive procedures, as follows:</p> <p>a) Costs amounting to \$914,161.90 were recorded in the Combined Delivery Report (CDR) relating to a University without evidence of competitive procedures carried out by the Office. The local University regulator stated that there were two Universities accredited to deliver a course needed by the project. However, only one University was contacted to deliver the courses, without evidence of request of proposals to the other accredited Universities.</p> <p>We noted that this course of action was agreed by the Office's Programs team without the involvement of the Office's Procurement team, based on the direct request of the Ministry of Education and Culture recommending the University.</p> <p>b) For one vendor we identified three purchases amounting to \$24,321.09, with the same posting date, related to air conditioning equipment; however, no evidence of competitive procedures were provided. The Office's procurement team stated that they were unable to find the folders relating to the procurement selection process.</p> <p>c) For another vendor we identified purchases amounting to \$108,868, related to IT equipment for the year 2017. Nevertheless, the copy of a Long Term Agreement provided was dated 5/25/2011. An e-mail was produced stating a more recent Long Term Agreement with the same supplier, but no copy of it was produced, and no evidence of a secondary competition amongst the Long Term Agreement holders was provided.</p>	
Priority: High	
<p>Recommendation:</p> <p>In order to be in line with the contractual requirements, training about the procurement rules applicable as per the POPP should be given to project personnel as well as communicating these rules clearly to all parties involved at different levels of approval.</p> <p>We recommend the following for each specific finding:</p> <p>a) The cases highlighted in the finding should be submitted by the Office to the Regional Advisory Committee on Procurement (RACP) for a post facto review.</p> <p>b) Improving archiving systems to avoid the loss of supporting documents.</p> <p>c) If secondary competition was required as per the Long Term Agreement (LTA), all of the LTA holders should have been contacted for request of proposals to ensure fair competition and value for money.</p>	
<p>Management comments:</p> <p>a) Currently the office is following the policy for engagement of NGO/CSO (including universities) which has a detail step by step approach and requires the involvement of Programme and Procurement staff. The office will organize a follow up internal training session dedicated to the NGO/CSO engagement policy. The office will contact the RACP for a post facto review of the case.</p> <p>b) To avoid similar situations in the future and enhance documentation transparency, the Office reviewed the procurement filing procedures. Also, the Office will add the option of digital archives stored in the corporate SharePoint.</p> <p>c) The Office will take appropriate measures in the future to ensure comparison between firms and corporate LTAs based on procurement regulations and the best value for money practices.</p>	



Mark Henderson
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5 July 2019



Annexes

Annex 1: Combined Delivery Reports Financial Year 2017


UN Development Programme
Report ID: unglcdrp

Section Criteria:
Business Unit: PRY10
Period: Jan-Dec (2017)
Selected Project ID: ALL
Selected Fund Code: ALL
Selected Dept. IDs: ALL
Selected Outputs: 00101840

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Run Time: 13-02-2018 14:02:52

Combined Delivery Report By Project

Project ID : 00098619 Fort.Institucional de la DGPP/ Output # : 00101840 Fort.Instituc. de la DGPP/MEC	Period : Impl. Partner : Location :	Jan-Dec (2017) 02424 GOBIERNO DEL PARAGUAY UNDP PARAGUAY
	Govt Exp UNDP Exp UN Agencies Exp	Total Exp
<p>Dept: 52001 (Paraguay - Central) Fund : 30071 (Programme Cost Sharing GOV1)</p>		
61105 - Salaries - NP Staff	0.00	0.00
61205 - Salaries - GS Staff	0.00	0.00
62105 - Dependency Allowance-NP Staff	0.00	0.00
62110 - Contrib Joint Staff Pension-NP	0.00	0.00
62115 - Contrib to Med.SocIns-NP Staff	0.00	0.00
62140 - Annual Leave Expense - NO	0.00	0.00
62205 - Dependency Allow - GS Staff	0.00	0.00
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	0.00
62215 - Contrib. to Medical, social In	0.00	0.00
62240 - Annual Leave Expense - GS	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00
63535 - Contribution to Security	0.00	0.00
63540 - Contribution to Training	0.00	0.00
63545 - Contribution to ICT	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00
64110 - Separations - NP Staff	0.00	0.00
64210 - Separations - GS Staff	0.00	0.00
64397 - Services to projects -CO staff	0.00	62,201.52
65115 - Contributions to ASHI Reserve	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00
66105 - Overtime & Night Differential	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	45,061.74
71211 - Intl Consult Security Charge	0.00	724.13
71305 - Local Consult.-Sht Term-Tech	0.00	220,324.32
71310 - Local Consult.-Short Term-Supp	0.00	182,622.59
71360 - Local Consult-Security	0.00	988.48
71605 - Travel Tickets-International	0.00	1,136.00
71615 - Daily Subsistence Allow-Intl	0.00	2,612.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	4,847.58
72105 - Svc Co-Construction & Engineer	0.00	19,957.85
72125 - Svc Co-Studies & Research Serv	0.00	40,331.49
72135 - Svc Co-Communications Service	0.00	16,625.69
72140 - Svc Co-Information Technology	0.00	28,258.39
72145 - Svc Co-Training and Educ Serv	0.00	380,525.36
72210 - Machinery and Equipment	0.00	27,234.20
72220 - Furniture	0.00	26,001.26
72405 - Acquisition of Communic Equip	0.00	3,606.22
72505 - Stationery & other Office Supp	0.00	6,187.54
72510 - Publications	0.00	503.31
72805 - Acquis of Computer Hardware	0.00	4,000.00
72815 - Inform Technology Supplies	0.00	167,015.34
73115 - Moving Expenses	0.00	4,826.12


Dalila Zarza
 Coordinadora General
 PNUD / MEC Proyecto NP 101840



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 2 of 4
Run Time: 13-02-2018 14:02:52

Project Id : 00098619 Fort.Institucional de la DGPP/		Period :	Jan-Dec (2017)	
Output # : 00101840 Fort.Instituc. de la DGPP/MEC		Impl. Partner :	02424 GOBIERNO DEL PARAGUAY	
		Location :	UNDP PARAGUAY	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73120 - Utilities	0.00	6,754.66	0.00	6,754.66
73125 - Common Services-Premises	0.00	144,161.17	0.00	144,161.17
73205 - Premises Alterations	0.00	14,775.35	0.00	14,775.35
73305 - Maint & Licensing of Hardware	0.00	1,240.23	0.00	1,240.23
73405 - Rental & Maint-Other Office Eq	0.00	2,092.95	0.00	2,092.95
73410 - Maint, Oper of Transport Equip	0.00	5,812.68	0.00	5,812.68
74525 - Sundry	0.00	262.81	0.00	262.81
74596 - Services to projects -GOE	0.00	- 1,591.27	0.00	- 1,591.27
75105 - Facilities & Admin - Implement	0.00	127,140.39	0.00	127,140.39
75705 - Learning costs	0.00	228,518.52	0.00	228,518.52
75707 - Learning - subsistence allowan	0.00	1,442,750.39	0.00	1,442,750.39
75709 - Learning - training of counter	0.00	88,140.43	0.00	88,140.43
76125 - Realized Loss	0.00	10.26	0.00	10.26
76135 - Realized Gain	0.00	- 53.54	0.00	- 53.54
total for Fund 30071	0.00	3,305,606.16	0.00	3,305,606.16
total for Dept : 52001	0.00	3,305,606.16	0.00	3,305,606.16
total for Output : 00101840	0.00	3,305,606.16	0.00	3,305,606.16
Project Total :	0.00	3,305,606.16	0.00	3,305,606.16

Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB
5 July 2019



Signed By :

Patricia Zarza
Patricia Zarza
Coordinadora General
PNUD / MEC Proyecto Nº 101840

Date :

5/03/2018

Signed By :

Alfonso Fernández de Castro
Alfonso Fernández de Castro

Date :



UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

Page 3 of 4
Run Time: 13-02-2018 14:02:55

Selection Criteria :

Business Unit : PRY10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00101840

Project Id : ALL	Period :	Jan-Dec (2017)		
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
52001 - Paraguay - Central	0.00	3,305,606.16	0.00	3,305,606.16


Dalila Zarza
Coordinadora General
PNUD / MEC Proyecto N° 101840

Funds Utilization	
Section Criteria : Business Unit : PRY10 Period : Jan-Dec (2017) Selected Project Id : ALL Selected Fund Code : ALL Selected Dept. IDs : ALL Selected Outputs : 00101840	
Project/Award: 00098619 Fort.Institucional de la DGPP/	Period : As at Dec 31, 2017
Output # 00101840 Impl. Partner :02424 GOBIERNO DEL PARAGUAY	UNDP AMOUNT
Outstanding NEX advances	0.00
Depreciated Fixed Assets	0.00
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	346,716.69

Financial Year 2018



UN Development Programme
Report ID: unglcorp

Combined Delivery Report By Project

Page 1 of 3
Run Time: 25-03-2019 23:03:02

Selection Criteria:

Business Unit : PRY10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00101840

Project Id : 00098619 Fort.Institucional de la DGPP/		Period :	Jan-Dec (2018)	
Output # : 00101840 Fort.Instituc. de la DGPP/MEC		Impl. Partner :	02445 MINISTERIO DE EDUCACION	
		Location :	UNDP PARAGUAY	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 52001 (Paraguay - Central)

Fund: 30071 (Programme Cost Sharing GOV1)

64397 - Services to projects -CO staff	0.00	26,591.07	0.00	26,591.07
71205 - Intl Consultants-Sht Term-Tech	0.00	89,180.94	0.00	89,180.94
71211 - Intl Consult Security Charge	0.00	671.82	0.00	671.82
71305 - Local Consult-Sht Term-Tech	0.00	250,660.05	0.00	250,660.05
71310 - Local Consult-Short Term-Supp	0.00	94,581.20	0.00	94,581.20
71360 - Local Consult-Security	0.00	4,061.29	0.00	4,061.29
71610 - Travel Tickets-Local	0.00	1,007.18	0.00	1,007.18
72105 - Svc Co-Construction & Engineer	0.00	11,900.00	0.00	11,900.00
72125 - Svc Co-Studies & Research Serv	0.00	17,928.93	0.00	17,928.93
72135 - Svc Co-Communications Service	0.00	191.47	0.00	191.47
72145 - Svc Co-Training and Educ Serv	0.00	47,222.04	0.00	47,222.04
72510 - Publications	0.00	8,257.90	0.00	8,257.90
72815 - Inform Technology Supplies	0.00	286,089.62	0.00	286,089.62
73120 - Utilities	0.00	2,827.89	0.00	2,827.89
73205 - Premises Alternations	0.00	46.28	0.00	46.28
75105 - Facilities & Admin - Implement	0.00	62,528.66	0.00	62,528.66
75705 - Learning costs	0.00	658,513.68	0.00	658,513.68
75707 - Learning - subsistence allowan	0.00	- 1,524.76	0.00	- 1,524.76
75708 - Learning - subcontracts	0.00	10,441.97	0.00	10,441.97
75709 - Learning - training of counter	0.00	54,568.57	0.00	54,568.57
76125 - Realized Loss	0.00	80.47	0.00	80.47
76135 - Realized Gain	0.00	- 27.45	0.00	- 27.45
Total for Fund 30071	0.00	1,625,798.82	0.00	1,625,798.82
Total for Dept : 52001	0.00	1,625,798.82	0.00	1,625,798.82
Total for Output : 00101840	0.00	1,625,798.82	0.00	1,625,798.82

Project Total :	0.00	1,625,798.82	0.00	1,625,798.82
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Min. U. de la Presidencia de la Rep. de Paraguay
Coordinadora de Adm. y Finanzas
Unidad Ejecutora de Prog. y Proy. - M. de Educ.



Signed By :

Signed By :

Alfonso Fernández de Castro
Representante Residente, s.r.l.

Date :

Date :

28/03/2019

Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB
5 July 2019





UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 2 of 3
Run Time: 25-03-2019 23:03:02

Selection Criteria :

Business Unit : PRY10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00101840

Project Id : ALL	Period : Jan-Dec (2018)
Output # : ALL	Impl. Partner :
	Location :

52001 - Paraguay - Central

0.00 1,625,798.82

0.00

1,625,798.82

[Signature]
Evelyn Lourdes Gaudier A. Gaudier, VC
Coordinadora de Adm. y Finanzas
Unidad Ejecutora de Proj. y Proj. - MEF





UNDP UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

Page 3 of 3
Run Time: 25-03-2019 23:03:05

Funds Utilization

Selection Criteria :

Business Unit : PRY10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00101840

Project/Award: 00098619 Fort.Institucional de la DGPP/

Period : As at Dec 31, 2018

Output #	Impl. Partner	UNDP AMOUNT
00101840	02445 MINISTERIO DE EDUCACION	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		0.00


 Edgardo E. Ruiz Cossanello, MSc.
 Coordinador de Adm. y Finanzas
 Unidad Ejecutora de Prog. y Proy. - MEC

Annex 2: Audit finding priority ratings

The following categories of priorities are used:

High (Critical)	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
Medium (Important)	Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.

FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

<https://www.bdo.co.uk/en-gb/services/advisory/consulting/international-institutions-and-donor-assurance>

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