



AUDIT

OF

UNDP BRAZIL

BRA/18/019 – SISTEMA PRISIONAL
(Directly Implemented Project No. 114502, Output Nos. 112508, 113309,
113310 and 113311)

Report No. 2233
Issue Date: 27 July 2020

Report on the Audit of UNDP Brazil
BRA/18/019 – Sistema Prisional (Project No. 114502, Output Nos. 112508,
113309, 113310 and 113311)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 8 to 30 June 2020, conducted an audit of *BRA/18/019 – Sistema Prisional* (Project No. 114502, Output Nos. 112508, 113309, 113310, and 113311) (the Project), which is directly implemented and managed by the UNDP Country Office in Brazil (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA) the 700 series, 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 2019 and accompanying Funds Utilization statement¹ as of 31 December 2019 as well as Statement of Assets as of 31 December 2019. The audit did not include activities and expenses of other United Nations agencies. 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 \$ '000)	Opinion	Amount (in \$'000)	Opinion
5,001	Unmodified	16	Unmodified

**Expenses recorded in the Combined Delivery Report were \$5,791,579. Excluded from the audit scope were transactions that relate to expenses of other United Nations agencies (\$790,561).*

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.

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.



Moncef Ghrib

Moncef Ghrib
Officer-in-Charge
Office of Audit and Investigations



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project ID 00114502
“IBRA/18/019 – Sistema Prisional” –
Outputs ID 00112508, 00113309, 00113310, 00113311
Brasilia, Brazil
For the period from 1 January to 31 December 2019



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project ID 00114502 “BRA/18/019 – Sistema Prisional” – Outputs ID 00112508, 00113309, 00113310 and 00113311, directly implemented by UNDP Brazil for the period from 1 January to 31 December 2019. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

Financial Position	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash	Not Applicable because the project did not have a separate bank account.

There were no reportable findings with a medium or high priority rating consequently we do not issue a management letter.

The project ID 00114502 “BRA/18/019 – Sistema Prisional” – Outputs ID 00112508, 00113309, 00113310 and 00113311 was not audited in the prior year and therefore no recommendations to follow up on.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 20 July 2020



Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project over a specified period as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at the end of a specified period 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 UNDP project as at 31 December 2019. This Statement must include all assets available as at 31 December 2019 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.
- Expressing an opinion on whether the Statement of Cash held by the project presents fairly the cash and bank balance of the project as at 31 December 2019. Disbursements made against a DIM project are usually financed from regular country office 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 country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project, between 1 January and 31 December 2019. The scope of the audit did not include:

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



Independent Auditors' Report

Opinion on Financial Position

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**

We have audited the financial position of the UNDP project ID 00114502 – Outputs ID 00112508, 00113309, 00113310 and 00113311 “BRA/18/019 – Sistema Prisional” for the period from 1 January to 31 December 2019 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 totaling USD 5,791,578.91 is comprised of expenditure directly incurred by the UNDP Country Office in Brazil for an amount of USD 5,001,017.55 and expenditure incurred by entities other than the Country Office for an amount of USD 790,561.36 (UN-to-UN Agreement with UNODC). Our audit only covered the expenditure directly incurred by the UNDP Country Office in Brazil of USD 5,001,017.55.

Unmodified Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of USD 5,001,017.55 directly incurred by the UNDP Country Office in Brazil and charged to the project for the period from 1 January to 31 December 2019 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 unmodified 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.

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 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.

KPMG SA



Pierre-Henri Pingeon
Partner



Henri Mwaniki
Senior Manager

Geneva, 20 July 2020



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Independent Auditors' Report

Statement of Fixed Assets

**To: The Director of the Office of Audit and Investigations (OAI),
United Nations Development Programme (UNDP)**

We have audited the accompanying statement of fixed assets of the UNDP project ID 00114502 – Output ID 00112508 “BRA/18/019 – Sistema Prisional” as at 31 December 2019.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project ID 00114502 – Outputs ID 00112508 “BRA/18/019 – Sistema Prisional” amounting to USD 16,279.88 as at 31 December 2019 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. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the statement of fixed assets of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit

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

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.

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.

KPMG SA



Pierre-Henri Pingeon
Partner



Henri Mwaniki
Senior Manager

Geneva, 20 July 2020

Annex:

Annex 1: Combined Delivery Report and Funds Utilization Statement – Outputs ID 00112508, 00113309, 00113310 and 00113311 (USD)



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 13-02-2020 15:02:50

Selection Criteria :

Business Unit : BRA10
Period : Jan-Dec (2019)
Selected Project Id : 00114502
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112508,00113309,00113310,00113311

Project Id : 00114502 BRA/18/019 - Sistema Prisional	Period :	Jan-Dec (2019)		
Output # : 00112508 BRA/18/019 - CNJ	Impl. Partner :	99999 UNDP		
	Location :	Brazil		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 48801 (Brazil - Central)

Fund : 30071 (Programme Cost Sharing GOV1)

61105 - Salaries - NP Staff	0.00	8,452.84	0.00	8,452.84
62105 - Dependency Allowance-NP Staff	0.00	337.32	0.00	337.32
62110 - Contrib Joint Staff Pension-NP	0.00	1,780.58	0.00	1,780.58
62115 - Contrib to Med,SocIns-NP Staff	0.00	612.83	0.00	612.83
62140 - Annual Leave Expense - NO	0.00	170.70	0.00	170.70
63530 - Contribution to EOS Benefits	0.00	316.96	0.00	316.96
63535 - Contribution to Security	0.00	350.91	0.00	350.91
63540 - Contribution to Training	0.00	29.58	0.00	29.58
63545 - Contribution to ICT	0.00	126.78	0.00	126.78
63550 - Contributions to MAIP	0.00	4.24	0.00	4.24
63555 - Contribution to UN JFA	0.00	253.59	0.00	253.59
63560 - Contributions to Appendix D	0.00	21.14	0.00	21.14
64110 - Separations - NP Staff	0.00	169.06	0.00	169.06
64397 - Services to projects -CO staff	0.00	65,192.52	0.00	65,192.52
65115 - Contributions to ASHI Reserve	0.00	841.07	0.00	841.07
65135 - Payroll Mgt Cost Recovery ATLA	0.00	33.60	0.00	33.60
71305 - Local Consult.-Sht Term-Tech	0.00	20,925.42	0.00	20,925.42
71405 - Service Contracts-Individuals	0.00	845,575.53	0.00	845,575.53
71410 - MAIP Premium SC	0.00	366.79	0.00	366.79
71415 - Contribution to Security SC	0.00	30,476.29	0.00	30,476.29
71505 - UN Volunteers-Stipend & Allow	0.00	34,981.20	0.00	34,981.20
71510 - UNV Settling-In-Grant	0.00	146.96	0.00	146.96
71520 - UNV-Language Allowance	0.00	551.78	0.00	551.78
71535 - UNV-Medical Insurance	0.00	5,044.78	0.00	5,044.78
71540 - UNV-Global Charges	0.00	1,412.68	0.00	1,412.68
71541 - UNVs-Contribution to security	0.00	1,451.71	0.00	1,451.71
71550 - UNV-Resettlement Allowance	0.00	426.88	0.00	426.88
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	2,341.05	0.00	2,341.05
71591 - UNV_Cost_Recovery_Deployment	0.00	12,210.00	0.00	12,210.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	5,825.99	0.00	5,825.99
71610 - Travel Tickets-Local	0.00	187,420.83	0.00	187,420.83
71615 - Daily Subsistence Allow-Intl	0.00	251.00	0.00	251.00
71620 - Daily Subsistence Allow-Local	0.00	127,670.82	0.00	127,670.82
71635 - Travel - Other	0.00	66,629.37	0.00	66,629.37
72120 - Svc Co-Trade and Business Serv	0.00	448.32	0.00	448.32
72125 - Svc Co-Studies & Research Serv	0.00	263.81	0.00	263.81
72130 - Svc Co-Transportation Services	0.00	125.69	0.00	125.69
72140 - Svc Co-Information Technology	0.00	299.80	0.00	299.80
72150 - Svc Co-Manufacturing Services	0.00	20.05	0.00	20.05
72165 - Svc Co-Social Svcs, Social Sci	0.00	43,068.27	0.00	43,068.27
72220 - Furniture	0.00	13,543.78	0.00	13,543.78
72315 - Food & Textile Products	0.00	8,739.41	0.00	8,739.41
72415 - Courier Charges	0.00	329.35	0.00	329.35
72445 - Common Services-Communications	0.00	382.75	0.00	382.75

Paulo Roberto F. Silva
Chefe de Finanças para o Brasil

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 13-02-2020 15:02:50

Project Id : 00114502 BRA/18/019 - Sistema Prisional	Period :	Jan-Dec (2019)		
Output # : 00112508 BRA/18/019 - CNJ	Impl. Partner :	99999 UNDP		
	Location :	Brazil		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	414.93	0.00	414.93
72510 - Publications	0.00	360.75	0.00	360.75
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	694.03	0.00	694.03
72815 - Inform Technology Supplies	0.00	2,600.23	0.00	2,600.23
73105 - Rent	0.00	5,931.01	0.00	5,931.01
73125 - Common Services-Premises	0.00	7,044.81	0.00	7,044.81
73315 - Leasing of Hardware	0.00	4,249.95	0.00	4,249.95
73505 - Reimb to UNDP for Supp Srvs	0.00	1,162.56	0.00	1,162.56
74210 - Printing and Publications	0.00	9,403.76	0.00	9,403.76
74215 - Promotional Materials and Dist	0.00	242.89	0.00	242.89
74220 - Translation Costs	0.00	3,987.71	0.00	3,987.71
74225 - Other Media Costs	0.00	1,665.49	0.00	1,665.49
74515 - Claims and Adjustments	0.00	125.87	0.00	125.87
74596 - Services to projects -GOE	0.00	27,939.65	0.00	27,939.65
75105 - Facilities & Admin - Implement	0.00	46,721.82	0.00	46,721.82
75110 - Facilities & Admin - Services	0.00	31,147.86	0.00	31,147.86
76125 - Realized Loss	0.00	345.07	0.00	345.07
76135 - Realized Gain	0.00	- 518.08	0.00	- 518.08
77630 - Dep Exp Owned - ITC	0.00	1,945.35	0.00	1,945.35
Total for Fund 30071	0.00	1,635,089.69	0.00	1,635,089.69
Total for Dept : 48801	0.00	1,635,089.69	0.00	1,635,089.69
Total for Output : 00112508	0.00	1,635,089.69	0.00	1,635,089.69

Output # : 00113309 BRA/18/019- CNJ EIXO 1 Superlo		Impl. Partner : 99999 UNDP	
		Location : Brazil	
Dept: 48801 (Brazil - Central)			
Fund : 30071 (Programme Cost Sharing GOV1)			
64397 - Services to projects -CO staff	0.00	14,380.64	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	629,160.04	0.00
71405 - Service Contracts-Individuals	0.00	299,622.63	0.00
71410 - MAIP Premium SC	0.00	130.17	0.00
71415 - Contribution to Security SC	0.00	10,823.54	0.00
71610 - Travel Tickets-Local	0.00	101,698.52	0.00
71620 - Daily Subsistence Allow-Local	0.00	48,697.65	0.00
71635 - Travel - Other	0.00	9,616.34	0.00
72120 - Svc Co-Trade and Business Serv	0.00	3,390.34	0.00
72130 - Svc Co-Transportation Services	0.00	616.24	0.00
72140 - Svc Co-Information Technology	0.00	1,657.38	0.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	11,871.25	0.00
72415 - Courier Charges	0.00	86.68	0.00
72420 - Land Telephone Charges	0.00	2,400.08	0.00
72430 - Postage and Pouch	0.00	778.39	0.00
72440 - Connectivity Charges	0.00	100.62	0.00
72505 - Stationery & other Office Supp	0.00	1,771.67	0.00

Paulo Roberto F. Silva
Chefe de Finanças para o Brasil

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Combined Delivery Report By Project

Project Id : 00114502 BRA/18/019 - Sistema Prisional		Period :		Jan-Dec (2019)	
Output # : 00113309 BRA/18/019- CNJ EIXO 1 Superlo		Impl. Partner :		99999 UNDP	
		Location :		Brazil	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
72805 - Acquis of Computer Hardware	0.00	4,627.48	0.00	4,627.48	
73120 - Utilities	0.00	4,198.52	0.00	4,198.52	
74105 - Management and Reporting Srvs	0.00	52,594.20	0.00	52,594.20	
74210 - Printing and Publications	0.00	1,004.41	0.00	1,004.41	
74515 - Claims and Adjustments	0.00	49.00	0.00	49.00	
74596 - Services to projects -GOE	0.00	6,163.13	0.00	6,163.13	
75105 - Facilities & Admin - Implement	0.00	36,163.17	0.00	36,163.17	
75110 - Facilities & Admin - Services	0.00	24,108.78	0.00	24,108.78	
76125 - Realized Loss	0.00	17.32	0.00	17.32	
76135 - Realized Gain	0.00	- 142.93	0.00	- 142.93	
Total for Fund 30071	0.00	1,265,585.26	0.00	1,265,585.26	
Total for Dept : 48801	0.00	1,265,585.26	0.00	1,265,585.26	
Total for Output : 00113309	0.00	1,265,585.26	0.00	1,265,585.26	

Output # : 00113310 BRA/18/019 -CNJ EIXO 4 Sistem			Impl. Partner : Location :		99999 UNDP Brazil	
Dept: 48801 (Brazil - Central)						
Fund : 30071 (Programme Cost Sharing GOV1)						
64397 - Services to projects -CO staff	0.00	52,946.48	0.00	52,946.48		
71305 - Local Consult.-Sht Term-Tech	0.00	16.18	0.00	16.18		
71405 - Service Contracts-Individuals	0.00	481,662.46	0.00	481,662.46		
71410 - MAIP Premium SC	0.00	210.68	0.00	210.68		
71415 - Contribution to Security SC	0.00	17,508.35	0.00	17,508.35		
71505 - UN Volunteers-Stipend & Allow	0.00	183,856.14	0.00	183,856.14		
71510 - UNV Settling-In-Grant	0.00	897.69	0.00	897.69		
71520 - UNV-Language Allowance	0.00	5,615.84	0.00	5,615.84		
71535 - UNV-Medical Insurance	0.00	3,599.86	0.00	3,599.86		
71540 - UNV-Global Charges	0.00	5,227.37	0.00	5,227.37		
71541 - UNVs-Contribution to security	0.00	7,629.68	0.00	7,629.68		
71550 - UNV-Resettlement Allowance	0.00	1,361.93	0.00	1,361.93		
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	3,500.43	0.00	3,500.43		
71591 - UNV_Cost_Recovery_Deployment	0.00	47,440.61	0.00	47,440.61		
71592 - UNV_COST_RECOVERY_RECURRING	0.00	26,692.84	0.00	26,692.84		
71610 - Travel Tickets-Local	0.00	255,278.65	0.00	255,278.65		
71620 - Daily Subsistence Allow-Local	0.00	1,112,015.71	0.00	1,112,015.71		
71635 - Travel - Other	0.00	104,616.41	0.00	104,616.41		
72415 - Courier Charges	0.00	84.18	0.00	84.18		
72815 - Inform Technology Supplies	0.00	2,219.24	0.00	2,219.24		
74515 - Claims and Adjustments	0.00	87.11	0.00	87.11		
74596 - Services to projects -GOE	0.00	22,691.35	0.00	22,691.35		
75105 - Facilities & Admin - Implement	0.00	70,054.75	0.00	70,054.75		
75110 - Facilities & Admin - Services	0.00	46,703.18	0.00	46,703.18		
76125 - Realized Loss	0.00	1,940.22	0.00	1,940.22		
76135 - Realized Gain	0.00	- 721.61	0.00	- 721.61		

Paulo Roberto F. Silva
Chefe de Finanças para o Brasil



INITIALED FOR IDENTIFICATION
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Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: unglcdrp

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Project Id : 00114502 BRA/18/019 - Sistema Prisional	Period :	Jan-Dec (2019)		
Output # : 00113310 BRA/18/019 -CNJ EIXO 4 Sistem	Impl. Partner :	99999 UNDP		
	Location :	Brazil		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 30071	0.00	2,453,135.73	0.00	2,453,135.73
Total for Dept : 48801	0.00	2,453,135.73	0.00	2,453,135.73
Total for Output : 00113310	0.00	2,453,135.73	0.00	2,453,135.73

Output # : 00113311 BRA/18/019 - CNJ Ativ 4.6 Doc	Impl. Partner :	99999 UNDP
	Location :	Brazil

Dept: 48801 (Brazil - Central)

Fund : 30071 (Programme Cost Sharing GOV1)

64397 - Services to projects -CO staff	0.00	24,332.97	0.00	24,332.97
71305 - Local Consult.-Sht Term-Tech	0.00	4,830.04	0.00	4,830.04
71405 - Service Contracts-Individuals	0.00	230,635.90	0.00	230,635.90
71410 - MAIP Premium SC	0.00	99.02	0.00	99.02
71415 - Contribution to Security SC	0.00	8,241.15	0.00	8,241.15
71610 - Travel Tickets-Local	0.00	73,404.75	0.00	73,404.75
71620 - Daily Subsistence Allow-Local	0.00	33,920.31	0.00	33,920.31
71635 - Travel - Other	0.00	29,183.44	0.00	29,183.44
72415 - Courier Charges	0.00	84.18	0.00	84.18
74220 - Translation Costs	0.00	1,916.80	0.00	1,916.80
74515 - Claims and Adjustments	0.00	21.20	0.00	21.20
74596 - Services to projects -GOE	0.00	10,428.41	0.00	10,428.41
75105 - Facilities & Admin - Implement	0.00	12,512.95	0.00	12,512.95
75110 - Facilities & Admin - Services	0.00	8,341.96	0.00	8,341.96
76125 - Realized Loss	0.00	36.13	0.00	36.13
76135 - Realized Gain	0.00	-220.98	0.00	-220.98
Total for Fund 30071	0.00	437,768.23	0.00	437,768.23
Total for Dept : 48801	0.00	437,768.23	0.00	437,768.23
Total for Output : 00113311	0.00	437,768.23	0.00	437,768.23

Project Total :	0.00	5,791,578.91	0.00	5,791,578.91
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Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
20 July 2020

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
20 July 2020

Paulo Roberto F. Silva
Chefe de Finanças para o Brasil

Signed By :

[Signature]
Gerente de Projeto
BRA/18/019

Date :

27.02.2020

Signed By :

[Signature]
Chefe de Finanças para o Brasil

Date :

28.02.2020



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PURPOSES ONLY



UN
DP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 5 of 7
Run Time: 13-02-2020 15:02:51

Selection Criteria :

Business Unit : BRA10
Period : Jan-Dec (2019)
Selected Project Id : 00114502
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112508,00113309,00113310,00113311

Project Id : ALL		Period :	Jan-Dec (2019)	
Output # : ALL		Impl. Partner :		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
48801 - Brazil - Central	0.00	5,791,578.91	0.00	5,791,578.91

Paulo Roberto F. Silva
Chefe de Finanças para o Brasil



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Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: unglcdrp

Page 6 of 7
Run Time: 13-02-2020 15:02:54

Funds Utilization

Selection Criteria :

Business Unit : BRA10
Period : Jan-Dec (2019)
Selected Project Id : 00114502
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112508,00113309,00113310,00113311

Project/Award: 00114502 BRA/18/019 - Sistema Prisional

Period : As at Dec 31, 2019

Output #	00112508	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			16,279.87
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			302,760.34

Output #	00113309	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			110,872.72

Output #	00113311	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00

Caio Roberto Silva
Chefe de Finanças para o Brasil



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UN
DP

UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 7 of 7
Run Time: 13-02-2020 15:02:54

Funds Utilization

Commitments

4,070.05

Paulo Roberto F. Silva
Chefe de Finanças para o Brasil

KPMG

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Annex 2: Statement of Fixed Assets

AM In Service Report																																																																																									
UN Development Programm Page 1																																																																																									
of																																																																																									
Report ID:	UNAM600	Run Time:	24-06-20 16:06	3																																																																																					
Business Unit:	BRA10	Country:	Category:	In Service	Project Type:	Profile ID:	Serial Num	Model	Location																																																																																
Operating Unit:	Department:	Impl Agency:	Donor:	Fund Code:	Project:	TAG Number																																																																																			
Business Unit	Operating Unit	Asset ID	Profile ID	Description																																																																																					
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BRA10	BRA	000000000685	TC1	A Notebook comput 000000000685																																																																																					
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Location - BSBSERV means Brasilia																																																																																									
<table><tr><th>Acquisition In Service</th><th>NetBook Valu</th><th>Quant</th><th>Departme</th><th>Impl Agent</th><th>Donor</th><th>Project</th><th>Fund code</th></tr><tr><td>28-01-19</td><td>2,269.83</td><td>1</td><td>48801</td><td>001981</td><td>13217</td><td>0012508</td><td>30071</td></tr><tr><td>28-01-19</td><td>2,269.83</td><td>1</td><td>48801</td><td>001981</td><td>13217</td><td>0012508</td><td>30071</td></tr><tr><td>07-02-19</td><td>2,128.12</td><td>1</td><td>48801</td><td>001981</td><td>13217</td><td>0012508</td><td>30071</td></tr><tr><td>07-02-19</td><td>2,128.12</td><td>1</td><td>48801</td><td>001981</td><td>13217</td><td>0012508</td><td>30071</td></tr><tr><td>15-02-19</td><td>1,851.46</td><td>1</td><td>48801</td><td>001981</td><td>13217</td><td>0012508</td><td>30071</td></tr><tr><td>05-04-19</td><td>1,777.69</td><td>1</td><td>48801</td><td>001981</td><td>13217</td><td>0012508</td><td>30071</td></tr><tr><td>05-04-19</td><td>1,777.69</td><td>1</td><td>48801</td><td>001981</td><td>13217</td><td>0012508</td><td>30071</td></tr><tr><td>26-06-19</td><td>2,564.84</td><td>1</td><td>48801</td><td>001981</td><td>13217</td><td>0012508</td><td>30071</td></tr><tr><td colspan="6"></td><td>18,225.23</td><td>16,279.88</td></tr></table>										Acquisition In Service	NetBook Valu	Quant	Departme	Impl Agent	Donor	Project	Fund code	28-01-19	2,269.83	1	48801	001981	13217	0012508	30071	28-01-19	2,269.83	1	48801	001981	13217	0012508	30071	07-02-19	2,128.12	1	48801	001981	13217	0012508	30071	07-02-19	2,128.12	1	48801	001981	13217	0012508	30071	15-02-19	1,851.46	1	48801	001981	13217	0012508	30071	05-04-19	1,777.69	1	48801	001981	13217	0012508	30071	05-04-19	1,777.69	1	48801	001981	13217	0012508	30071	26-06-19	2,564.84	1	48801	001981	13217	0012508	30071							18,225.23	16,279.88
Acquisition In Service	NetBook Valu	Quant	Departme	Impl Agent	Donor	Project	Fund code																																																																																		
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Name: Voenna Freire
 Title: Team leader - Governance and Justice for Development
 Signature: *Voenna Freire*

Name: Gehysa Lago Garcia
 Title: Project Manager BRA/13/019
 Signature: *Gehysa Lago Garcia*



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 20 July 2020

Henri Mwaniki, Senior Manager
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 20 July 2020

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