UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

STABILIZATION AND DEVELOPMENT PROGRAMME IN NEWLY MERGED DISTRICTS OF KHYBER PAKHTUNKHWA
(Directly Implemented Project No. 88875, Output Nos. 95343, 101748, 107046, 115165 and 117948)

IN

UNDP PAKISTAN

Report No. 2371

Issue Date: 23 August 2021

Report on the Audit of
Stabilization and Development Programme in Newly Merged Districts of Khyber Pakhtunkhwa in UNDP Pakistan
(Project No. 88875, Output Nos. 95343, 101748, 107046, 115165 and 117948)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 10 to 26 May 2021, conducted an audit of 'Stabilization and Development Programme in Newly Merged Districts of Khyber Pakhtunkhwa' (Project No. 88875, Output Nos. 95343, 101748, 107046, 115165 and 117948) (the Project), which is directly implemented and managed by the UNDP Country Office in Pakistan (the Office). The last audit of the Project was conducted by OAI through Deloitte in 2017 and covered project expenses from 1 January to 31 December 2016.[1]

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 2020, the accompanying Funds Utilization statement[2] as of 31 December 2020 as well as the Statement of Assets as of 31 December 2020. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). 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**
5,476	Unmodified	279	Unmodified

*Expenses recorded in the Combined Delivery Report were $7,010,052. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country in the amount of $223,582. Also excluded were expenses incurred at the "responsible party" level ($1,310,179). Of these, expenses incurred by one "responsible party" ($877,730) were subject to a separate audit that resulted in an unmodified opinion.

The audit did not result in any recommendations.

1 The project was then titled "FATA Transition and Recovery Programme".

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.

Management comments and action plan

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

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Osttveiten
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Helge S. Osttveiten
Director
Office of Audit and Investigations

FINAL AUDIT REPORT

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project Stabilization and Development Programme in Newly Merged Districts of Khyber Pakhtunkhwa

Project 88875 Outputs 95343, 101748, 107046, 115165 & 117948

Pakistan

BDO

IDENTIFICATION

Project name:	Stabilization and Development Programme in Newly Merged Districts of Khyber Pakhtunkhwa
Output names:	• Community Resilience and Livelihoods (95343); • Education and Peacebuilding (101748); • FATA Economic Revitalisation Programme (107046); • Stabilization Through Inclusive Livelihood (115165); and • Improved Access to Quality Education (117948).
UNDP Country Office:	Pakistan
Atlas Project ID:	88875
Atlas Output ID:	95343, 101748, 107046, 115165 & 117948
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2020

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of the Stabilization and Development Programme in Newly Merged Districts of Khyber Pakhtunkhwa (Project ID 88875 and Output IDs 95343, 101748, 107046, 115165 & 117948) (the project), directly implemented by UNDP Pakistan ('the Office') for the year ended 31 December 2020. 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	Unmodified
Statement of Cash	Not applicable

MANAGEMENT LETTER SUMMARY

We have not raised any findings or recommendations as a result of our financial audit.

PRIOR YEAR AUDIT

The project was not audited in the prior year.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

16 August 2021

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 and 31 December 2020 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2020 and the accounts receivable and accounts payable as at 31 December 2020 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 2020. This statement must include all assets available as at 31 December 2020 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 2020. An opinion on the statement of cash is required only where a dedicated bank account for the DIM project has been established.

The Financial Audit was conducted in accordance with the International Standards on Auditing (ISA), the 700 series. As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2020. 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.

AUDIT OPINIONS

INDEPENDENT AUDITOR'S REPORT TO UNDP - STABILIZATION AND DEVELOPMENT PROGRAMME IN NEWLY MERGED DISTRICTS OF KHYBER PAKHTUNKHWA

PROJECT FINANCIAL POSITION

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

UNMODIFIED OPINION

We have audited the financial position of the UNDP project ID 88875 'Stabilization and Development Programme in Newly Merged Districts of Khyber Pakhtunkhwa', output IDs 95343, 101748, 107046, 115165 & 117948, for the period 1 January to 31 December 2020 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 $ 7,010,052.10, is comprised of expenditure directly incurred by the UNDP Country Office in Pakistan for an amount of $ 5,476,290.88 and expenditure incurred by entities other than the Country Office for an amount of $ 1,533,761.22. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Pakistan of $ 5,476,290.88.

In our opinion, the accompanying CDR and Funds Utilization statement present fairly, in all material respects, the expenses of $ 5,476,290.88. directly incurred by the UNDP Country Office in Pakistan and charged to the project for the period 1 January to 31 December 2020 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.

USE OF THIS REPORT

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

16 August 2021

INDEPENDENT AUDITOR'S REPORT TO UNDP - STABILIZATION AND DEVELOPMENT PROGRAMME IN NEWLY MERGED DISTRICTS OF KHYBER PAKHTUNKHWA

STATEMENT OF FIXED ASSETS

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

UNMODIFIED OPINION

We have audited the accompanying statement of fixed assets of the UNDP project 88875 'Stabilization and Development Programme in Newly Merged Districts of Khyber Pakhtunkhwa' output IDs 95343, 101748, 107046, 115165 & 117948 as at 31 December 2020.

In our opinion, the attached statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project Stabilization and Development Programme in Newly Merged Districts of Khyber Pakhtunkhwa amounting to $ 278,699.31 as at 31 December 2020 in accordance with UNDP accounting policies.

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 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

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 the Statement of Fixed Assets.

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.

USE OF THIS REPORT

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

16 August 2021

INDEPENDENT AUDITOR'S REPORT TO UNDP - STABILIZATION AND DEVELOPMENT PROGRAMME IN NEWLY MERGED DISTRICTS OF KHYBER PAKHTUNKHWA

STATEMENT OF CASH

We noted that the UNDP project 'Stabilization and Development Programme in Newly Merged Districts of Khyber Pakhtunkhwa' did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

We have not raised any findings or recommendations as a result of our financial audit.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

16 August 2021

ANNEXES

ANNEX I: COMBINED DELIVERY REPORT

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Run Time: 10-06-2021 11:06:51

Selection Criteria :

Business Unit : PAK10
Period : Jan-Dec (2020)
Selected Project Id : 00088875
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00088875 Return & Rehabilitation Suppor — **Period :** Jan-Dec (2020)
Output # : 00095343 Community Resilience & Livlhds — **Impl. Partner :** 99999 UNDP, **Location :** Pakistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 42403 (Pakistan - Crisis Prev & Rcvry)				
Fund : 04000 (Core Programme, UNU Centre)				
76120 - Unrealized Loss	0.00	814.69	0.00	814.69
76130 - Unrealized Gain	0.00	- 572.47	0.00	- 572.47
Total for Fund 04000	**0.00**	**242.22**	**0.00**	**242.22**
Fund : 30000 (Programme Cost Sharing)				
76120 - Unrealized Loss	0.00	32.64	0.00	32.64
76130 - Unrealized Gain	0.00	- 32.64	0.00	- 32.64
Total for Fund 30000	**0.00**	**0.00**	**0.00**	**0.00**
Fund : 32045 (JPN - Partnership Devt Pgm PCF)				
76120 - Unrealized Loss	0.00	32.64	0.00	32.64
76130 - Unrealized Gain	0.00	- 32.64	0.00	- 32.64
Total for Fund 32045	**0.00**	**0.00**	**0.00**	**0.00**
Total for Dept : 42403	**0.00**	**242.22**	**0.00**	**242.22**
Total for Output : 00095343	**0.00**	**242.22**	**0.00**	**242.22**

Output # : 00101748 Education and Peacebuilding — **Impl. Partner :** 99999 UNDP, **Location :** Pakistan

Dept: 42403 (Pakistan - Crisis Prev & Rcvry)				
Fund : 04000 (Core Programme, UNU Centre)				
72105 - Svc Co-Construction & Engineer	0.00	- 19,238.04	0.00	- 19,238.04
Total for Fund 04000	**0.00**	**- 19,238.04**	**0.00**	**- 19,238.04**
Total for Dept : 42403	**0.00**	**- 19,238.04**	**0.00**	**- 19,238.04**
Total for Output : 00101748	**0.00**	**- 19,238.04**	**0.00**	**- 19,238.04**

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Project Id : 00088875 Return & Rehabilitation Suppor	**Period :**	**Jan-Dec (2020)**	
Output # : 00107046 FATA Economic Revitalisatn Prg	**Impl. Partner :**	**99999 UNDP**	
	Location :	**Pakistan**	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Output # : 00095343 Community Resilience & Livlhds		**Impl. Partner : 99999 UNDP**		
		Location : Pakistan		
Dept: 42403 (Pakistan - Crisis Prev & Rcvry)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	19,238.04	0.00	19,238.04
Total for Fund 04000	**0.00**	**19,238.04**	**0.00**	**19,238.04**
Fund : 30000 (Programme Cost Sharing)				
33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
61305 - Salaries - IP Staff	11,244.50	38,100.91	0.00	49,345.41
61310 - Post Adjustment - IP Staff	0.00	22,119.35	0.00	22,119.35
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	24,276.05	0.00	24,276.05
62315 - Contrib. to medical, social in	0.00	4,908.73	0.00	4,908.73
62320 - Mobility, Hardship, Non-remova	0.00	25,977.17	0.00	25,977.17
62335 - Hazard Duty Station Allow-IP	0.00	13,531.62	0.00	13,531.62
62340 - Annual Leave Expense - IP	0.00	- 8,798.81	0.00	- 8,798.81
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	10,192.00	0.00	10,192.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	434.00	0.00	434.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	4,889.47	0.00	4,889.47
63350 - Reimb of Income Tax-IP Staff	0.00	3,190.41	0.00	3,190.41
63365 - Special Oper Living Allow-IP	0.00	6,125.00	0.00	6,125.00
63515 - Security-related Costs	0.00	19.42	0.00	19.42
63530 - Contribution to EOS Benefits	0.00	3,401.36	0.00	3,401.36
63535 - Contribution to Security	0.00	5,442.19	0.00	5,442.19
63540 - Contribution to Training	0.00	317.46	0.00	317.46
63545 - Contribution to ICT	0.00	1,360.54	0.00	1,360.54
63550 - Contributions to MAIP	0.00	45.38	0.00	45.38
63555 - Contribution to UN JFA	0.00	2,721.07	0.00	2,721.07
63560 - Contributions to Appendix D	0.00	226.75	0.00	226.75
64310 - Separations - IP Staff	0.00	1,269.86	0.00	1,269.86
64397 - Services to projects -CO staff	0.00	98,029.87	0.00	98,029.87
65115 - Contributions to ASHI Reserve	0.00	9,024.90	0.00	9,024.90
65135 - Payroll Mgt Cost Recovery ATLA	0.00	630.93	0.00	630.93
71305 - Local Consult.-Sht Term-Tech	5,500.35	17,091.81	0.00	22,592.16
71360 - Local Consult-Security	0.00	338.30	0.00	338.30
71405 - Service Contracts-Individuals	9,938.68	- 62,594.70	0.00	- 52,656.02
71410 - MAIP Premium SC	0.00	119.50	0.00	119.50
71415 - Contribution to Security SC	0.00	13,905.90	0.00	13,905.90
71505 - UN Volunteers-Stipend & Allow	0.00	706.41	0.00	706.41
71515 - UNV-Security Allowance	0.00	12.93	0.00	12.93
71520 - UNV_Volunteer_Learning	0.00	57.93	0.00	57.93
71525 - UNV-Hazard Pay	0.00	211.93	0.00	211.93
71535 - UNV-Medical Insurance	0.00	521.33	0.00	521.33
71540 - UNV-Global Charges	0.00	60.56	0.00	60.56
71541 - UNVs-Contribution to security	0.00	42.38	0.00	42.38
71550 - UNV RSA / Exit Allowance	0.00	58.88	0.00	58.88
71592 - UNV_COST_RECOVERY_RECURRING	0.00	210.46	0.00	210.46
71615 - Daily Subsistence Allow-Intl	0.00	103.39	0.00	103.39
71620 - Daily Subsistence Allow-Local	602.45	- 47,431.16	0.00	- 46,828.71

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Project Id : 00088875 Return & Rehabilitation Suppor	**Period :**	**Jan-Dec (2020)**	
Output # : 00107046 FATA Economic Revitalisatn Prg	**Impl. Partner :**	**99999 UNDP**	
	Location :	**Pakistan**	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71630 - Shipment	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	193.56	0.00	193.56
71810 - Contractual Svcs-indiv ImpPtnr	0.00	352,497.20	0.00	352,497.20
72105 - Svc Co-Construction & Engineer	0.00	395,638.70	0.00	395,638.70
72145 - Svc Co-Training and Educ Serv	0.00	45.53	0.00	45.53
72165 - Svc Co-Social Svcs, Social Sci	0.00	367,950.34	0.00	367,950.34
72205 - Office Machinery	0.00	343.86	0.00	343.86
72210 - Machinery and Equipment	1,318.63	1,568.27	0.00	2,886.90
72220 - Furniture	0.00	6.52	0.00	6.52
72305 - Agri & Forestry Products	0.00	641,362.44	0.00	641,362.44
72311 - Fuel, petroleum and other oils	1,095.60	162.59	0.00	1,258.19
72315 - Food & Textile Products	0.00	65,230.43	0.00	65,230.43
72399 - Other Materials and Goods	0.00	855,893.38	0.00	855,893.38
72401 - Prefab structure/other buildin	0.00	453,287.25	0.00	453,287.25
72402 - Building Maintenance	0.00	- 3,538.35	0.00	- 3,538.35
72405 - Acquisition of Communic Equip	0.00	81,916.85	0.00	81,916.85
72415 - Courier Charges	0.00	24.57	0.00	24.57
72420 - Land Telephone Charges	0.00	81.94	0.00	81.94
72425 - Mobile Telephone Charges	984.86	61.21	0.00	1,046.07
72440 - Connectivity Charges	0.00	2,058.84	0.00	2,058.84
72445 - Common Services-Communications	0.00	204.09	0.00	204.09
72505 - Stationery & other Office Supp	7,157.37	13,219.37	0.00	20,376.74
72515 - Print Media	0.00	144.73	0.00	144.73
72605 - Grants to Instit & other Benef	0.00	35,651.39	0.00	35,651.39
72805 - Acquis of Computer Hardware	0.00	13,602.14	0.00	13,602.14
72966 - Licenses and other	0.00	2,040.00	0.00	2,040.00
73104 - Leased Building	0.00	29,397.55	0.00	29,397.55
73105 - Rent	1,744.83	0.00	0.00	1,744.83
73115 - Moving Expenses	0.00	12,089.53	0.00	12,089.53
73120 - Utilities	1,308.62	6,591.78	0.00	7,900.40
73125 - Common Services-Premises	0.00	81,404.03	0.00	81,404.03
73420 - Leased Vehicles	0.00	219,819.44	0.00	219,819.44
74105 - Management and Reporting Srvs	0.00	190,647.94	0.00	190,647.94
74110 - Audit Fees	0.00	15,388.18	0.00	15,388.18
74120 - Capacity Assessment	0.00	1,858.72	0.00	1,858.72
74210 - Printing and Publications	0.00	7,691.86	0.00	7,691.86
74215 - Promotional Materials and Dist	0.00	10,089.11	0.00	10,089.11
74325 - Contrib.To CO Common Security	0.00	1,797.70	0.00	1,797.70
74505 - Insurance	0.00	561.24	0.00	561.24
74525 - Sundry	0.00	- 39,012.28	0.00	- 39,012.28
74596 - Services to projects -GOE	0.00	35,710.52	0.00	35,710.52
74705 - Port Operation	0.00	4,546.18	0.00	4,546.18
74725 - Other L.T.S.H.	0.00	88,533.22	0.00	88,533.22
75105 - Facilities & Admin - Implement	0.00	459,595.66	0.00	459,595.66
75705 - Learning costs	0.00	396,306.26	0.00	396,306.26
75709 - Learning - training of counter	9,985.37	1,108,633.49	0.00	1,118,618.86
76120 - Unrealized Loss	0.00	2,484.12	0.00	2,484.12
76125 - Realized Loss	0.00	44,764.70	0.00	44,764.70
76130 - Unrealized Gain	0.00	- 2,964.45	0.00	- 2,964.45
76135 - Realized Gain	0.00	- 33,833.53	0.00	- 33,833.53
77630 - Dep Exp Owned - ITC	0.00	3,192.94	0.00	3,192.94
77660 - Dep Exp Owned -Vehicle	0.00	48,318.39	0.00	48,318.39
Total for Fund 30000	**50,881.26**	**6,164,110.63**	**0.00**	**6,214,991.89**

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Run Time: 10-06-2021 11:06:52

Project Id : 00088875 Return & Rehabilitation Suppor	**Period :**	**Jan-Dec (2020)**	
Output # : 00107046 FATA Economic Revitalisatn Prg	**Impl. Partner :**	**99999 UNDP**	
	Location :	**Pakistan**	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Dept : 42403	**50,881.26**	**6,183,348.67**	**0.00**	**6,234,229.93**
Total for Output : 00107046	**50,881.26**	**6,183,348.67**	**0.00**	**6,234,229.93**

Output # : 00115165 Stabilization Inclusv liveliho	**Impl. Partner :**	**99999 UNDP**	
	Location :	**Pakistan**	

Dept: 42403 (Pakistan - Crisis Prev & Rcvry)

Fund : 32045 (JPN - Partnership Devt Pgm PCF)

61305 - Salaries - IP Staff	0.00	15,464.30	0.00	15,464.30
61310 - Post Adjustment - IP Staff	0.00	5,047.79	0.00	5,047.79
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,482.57	0.00	5,482.57
62315 - Contrib. to medical, social in	0.00	1,139.69	0.00	1,139.69
62320 - Mobility, Hardship, Non-remova	0.00	5,831.60	0.00	5,831.60
62335 - Hazard Duty Station Allow-IP	0.00	1,859.07	0.00	1,859.07
62340 - Annual Leave Expense - IP	0.00	- 814.19	0.00	- 814.19
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,288.00	0.00	2,288.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	126.00	0.00	126.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,452.06	0.00	1,452.06
63350 - Reimb of Income Tax-IP Staff	0.00	667.51	0.00	667.51
63365 - Special Oper Living Allow-IP	0.00	1,375.00	0.00	1,375.00
63530 - Contribution to EOS Benefits	0.00	769.20	0.00	769.20
63535 - Contribution to Security	0.00	1,230.73	0.00	1,230.73
63540 - Contribution to Training	0.00	71.82	0.00	71.82
63545 - Contribution to ICT	0.00	307.70	0.00	307.70
63550 - Contributions to MAIP	0.00	10.27	0.00	10.27
63555 - Contribution to UN JFA	0.00	615.34	0.00	615.34
63560 - Contributions to Appendix D	0.00	51.29	0.00	51.29
64310 - Separations - IP Staff	0.00	287.20	0.00	287.20
64397 - Services to projects -CO staff	0.00	36,296.02	0.00	36,296.02
65115 - Contributions to ASHI Reserve	0.00	2,040.94	0.00	2,040.94
65135 - Payroll Mgt Cost Recovery ATLA	0.00	141.63	0.00	141.63
71305 - Local Consult.-Sht Term-Tech	0.00	9,730.81	0.00	9,730.81
71360 - Local Consult-Security	0.00	364.12	0.00	364.12
71405 - Service Contracts-Individuals	0.00	147,977.27	0.00	147,977.27
71410 - MAIP Premium SC	0.00	57.07	0.00	57.07
71415 - Contribution to Security SC	0.00	6,751.52	0.00	6,751.52
71615 - Daily Subsistence Allow-Intl	0.00	329.42	0.00	329.42
71620 - Daily Subsistence Allow-Local	0.00	1,548.94	0.00	1,548.94
72165 - Svc Co-Social Svcs, Social Sci	0.00	306,049.07	0.00	306,049.07
72311 - Fuel, petroleum and other oils	0.00	5,680.57	0.00	5,680.57
72315 - Food & Textile Products	0.00	31.06	0.00	31.06
72399 - Other Materials and Goods	0.00	44,098.52	0.00	44,098.52
72401 - Prefab structure/other buildin	0.00	- 24,964.51	0.00	- 24,964.51
72420 - Land Telephone Charges	0.00	81.94	0.00	81.94
72440 - Connectivity Charges	0.00	961.59	0.00	961.59
72445 - Common Services-Communications	0.00	204.08	0.00	204.08
73104 - Leased Building	0.00	4,897.16	0.00	4,897.16

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Project Id : 00088875 Return & Rehabilitation Suppor | **Period : Jan-Dec (2020)**
Output # : 00115165 Stabilization Inclusv liveliho | **Impl. Partner : 99999 UNDP**
Location : Pakistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73110 - Custodial & Cleaning Services	0.00	48.43	0.00	48.43
73125 - Common Services-Premises	0.00	33,262.78	0.00	33,262.78
73420 - Leased Vehicles	0.00	1,124.07	0.00	1,124.07
74210 - Printing and Publications	0.00	262.77	0.00	262.77
74225 - Other Media Costs	0.00	1,903.46	0.00	1,903.46
74325 - Contrib.To CO Common Security	0.00	1,258.39	0.00	1,258.39
74596 - Services to projects -GOE	0.00	6,931.09	0.00	6,931.09
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	50,445.19	0.00	50,445.19
75705 - Learning costs	0.00	233.87	0.00	233.87
76125 - Realized Loss	0.00	1,361.87	0.00	1,361.87
76135 - Realized Gain	0.00	- 143.61	0.00	- 143.61
Total for Fund 32045	**0.00**	**682,228.48**	**0.00**	**682,228.48**
Total for Dept : 42403	**0.00**	**682,228.48**	**0.00**	**682,228.48**
Total for Output : 00115165	**0.00**	**682,228.48**	**0.00**	**682,228.48**

Output # : 00117948 Improved Access to Quality Edu | **Impl. Partner : 99999 UNDP**
Location : Pakistan

Dept: 42403 (Pakistan - Crisis Prev & Rcvry)

Fund : 30000 (Programme Cost Sharing)

64397 - Services to projects -CO staff	0.00	17,336.23	0.00	17,336.23
71305 - Local Consult.-Sht Term-Tech	0.00	7,307.39	0.00	7,307.39
71405 - Service Contracts-Individuals	0.00	30,313.38	0.00	30,313.38
71410 - MAIP Premium SC	0.00	11.25	0.00	11.25
71415 - Contribution to Security SC	0.00	1,348.55	0.00	1,348.55
71615 - Daily Subsistence Allow-Intl	0.00	- 164.72	0.00	- 164.72
71620 - Daily Subsistence Allow-Local	0.00	655.70	0.00	655.70
72105 - Svc Co-Construction & Engineer	0.00	27,899.11	0.00	27,899.11
72399 - Other Materials and Goods	0.00	151.41	0.00	151.41
72440 - Connectivity Charges	0.00	396.46	0.00	396.46
73104 - Leased Building	0.00	1,633.88	0.00	1,633.88
73125 - Common Services-Premises	0.00	13,613.54	0.00	13,613.54
74210 - Printing and Publications	0.00	477.14	0.00	477.14
74325 - Contrib.To CO Common Security	0.00	359.54	0.00	359.54
74596 - Services to projects -GOE	0.00	3,135.14	0.00	3,135.14
75105 - Facilities & Admin - Implement	0.00	7,343.28	0.00	7,343.28
75709 - Learning - training of counter	0.00	429.71	0.00	429.71
76125 - Realized Loss	0.00	231.39	0.00	231.39
76135 - Realized Gain	0.00	- 20.50	0.00	- 20.50
Total for Fund 30000	**0.00**	**112,457.88**	**0.00**	**112,457.88**
Total for Dept : 42403	**0.00**	**112,457.88**	**0.00**	**112,457.88**

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Project Id : 00088875 Return & Rehabilitation Suppor		**Period :**	**Jan-Dec (2020)**
Output # : 00117948 Improved Access to Quality Edu		**Impl. Partner :**	**99999 UNDP**
		Location :	**Pakistan**

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 42404 (Pakistan - Dem. Governance)				
Fund : 30000 (Programme Cost Sharing)				
74225 - Other Media Costs	0.00	123.02	0.00	123.02
75105 - Facilities & Admin - Implement	0.00	8.61	0.00	8.61
Total for Fund 30000	**0.00**	**131.63**	**0.00**	**131.63**
Total for Dept : 42404	**0.00**	**131.63**	**0.00**	**131.63**
Total for Output : 00117948	**0.00**	**112,589.51**	**0.00**	**112,589.51**
Project Total :	**50,881.26**	**6,959,170.84**	**0.00**	**7,010,052.10**

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

16 August 2021

BDO

Knut Østby
Resident Representative
United Nations Development Programme
Islamabad, Pakistan

Signed By : KNUT OSTBY, RESIDENT REPRESENTATIVE Date : 11-Jun-2021

Signed By : ALIONA NICULITA, DEPUTY RESIDENT REPRESENTATIVE Date : 11-Jun-2021

Signed By : AMIR KHAN GORAYA, ASSISTANT RESIDENT REPRESENTATIVE / CHIEF CPRU Date : 10-Jun-2021

Signed By : TANYA RZEHAK, PROGRAMME MANAGER, SDP Date : 10-Jun-2021

DocuSign Envelope ID: 32B568C8-B7C2-4127-A17E-DA160F70F39F

Selection Criteria :

Business Unit : PAK10
Period : Jan-Dec (2020)
Selected Project Id : 00088875
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	**Period :**	**Jan-Dec (2020)**	
Output # : ALL	**Impl. Partner :**		
	Location :		

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
42403 - Pakistan - Crisis Prev & Rcvry	50,881.26	6,959,039.21	0.00	7,009,920.47
42404 - Pakistan - Dem. Governance	0.00	131.63	0.00	131.63

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Run Time: 10-06-2021 11:06:56

Funds Utilization

Selection Criteria :

Business Unit : PAK10
Period : Jan-Dec (2020)
Selected Project Id : 00088875
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00088875 Return & Rehabilitation Suppor — **Period : As at Dec 31, 2020**

Output # 00095343 Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances	0.00
Undepreciated Fixed Assets	- 0.02
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.01
Commitments	0.00

Output # 00101748 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	0.00

Output # 00107046 Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances	0.00
Undepreciated Fixed Assets	278,699.31
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00

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Funds Utilization

Commitments	928,480.24

Output # 00115165 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	2,151,541.50

Output # 00117948 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	403,807.53

ANNEX II: STATEMENT OF FIXED ASSETS

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AM In Service Report

UN Development Programme | Page 1 of 2

Report ID: UNAM600 | Run Time: 10/6/2021 11:06

Business Unit: PAK10 | Country: | Category: | In Service | Project Type: | All | Amount | >= | 1500 | As of Date: 12/31/2020

Operating Unit: | Department: | Impl Agency: | Donor: | Fund Code: | Project: | Profile ID:

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
PAK10	PAK	000000001840	ITC8	APS Smart UPS 20kVA	SUV1PF20KB2H	PS-1246130232		PAKUNDPOFF	10/14/2013	10/14/2013	8,786	4,540	1	42403	001981	10480	00107046	30000
PAK10	PAK	000000001919	ITC9	A Computer servers	920328720	349203287200001		CRKP-ISL	12/18/2014	12/18/2014	5,880	2,899	1	42403	001981	10480	00107046	30000
PAK10	PAK	000000001931	MTRV5	TOYOTA LAND CRUISER ARMORED	UN-67-1734	JTMDV09JX04044739		ERPP-ISL	2/5/2010	2/5/2010	201,615	18,201	1	42403	001981	10480	00107046	30000
PAK10	PAK	000000002124	ITC12	A Polycom Real Presence Group	000000002124	821533443620CV		ICT 2ND	12/18/2015	12/18/2015	8,469	3,088	1	42403	001981	10480	00107046	30000
PAK10	PAK	000000002126	ITC12	A Polycom Real Presence Group	000000002126	821541441808CV		SUB OFF	12/18/2015	12/18/2015	8,469	3,088	1	42403	001981	10480	00107046	30000
PAK10	PAK	000000002402	MTRV5	Toyota Armored vehicle	UN-67-1833	JTMJV09J104181989		PAKMOTP012	11/9/2016	11/9/2016	189,103	123,442	1	42403	001981	10480	00107046	30000
PAK10	PAK	000000002403	MTRV5	Toyota Armored vehicle	UN-67-1834	JTMJV09J004181210		PAKHUBOFF4	11/9/2016	11/9/2016	189,103	123,442	1	42403	001981	10480	00107046	30000
											611,424	278,699						

TANYA RZEHAK, PROGRAMME MANAGER, SDP — 10-Jun-2021 Date

AMIR KHAN GORAYA, ASSISTANT RESIDENT REPRESENTATIVE / CHIEF CPRU — 10-Jun-2021 Date

ALIONA NICULITA, DEPUTY RESIDENT REPRESENTATIVE — 11-Jun-2021 Date

KNUT OSTBY, RESIDENT REPRESENTATIVE — 11-Jun-2021 Date

Knut Østby
Resident Representative
United Nations Development Programme
Islamabad, Pakistan

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

16 August 2021

BDO

FOR MORE INFORMATION:

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