



AUDIT

OF

MERGED AREAS GOVERNANCE PROJECT
(Directly Implemented Project No. 108127, Output Nos 108113, 121549 and 122852)

IN

UNDP PAKISTAN

Report No. 2372
Issue Date: 23 August 2021

**Report on the Audit of
Merged Areas Governance Project in UNDP Pakistan
(Project No. 108127, Output Nos 108113, 121549 and 122852)
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 'Merged Areas Governance Project' (Project No. 108127, Output Nos 108113, 121549 and 122852) (the Project), which is directly implemented and managed by the UNDP Country Office in Pakistan (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 2020, the accompanying Funds Utilization statement¹ 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
7,855	Unmodified	92	Unmodified

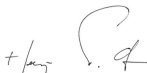
*Expenses recorded in the Combined Delivery Report were \$8,197,004. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country in the amount of \$208,717. Also excluded were expenses incurred at the "responsible party" level (\$133,098).

The audit did not result in any recommendations.

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

Management comments and action plan

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

 Helge Osttveiten
2021.08.23
07:12:22 -04'00'

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 Merged Areas Governance Project

Project 108127 Outputs 108113 121549 122852
Pakistan

IBDO

IDENTIFICATION

Project name:	Merged Areas Governance Project
Output names:	Merged Areas Governance Project COVID - FATA Reforms Support Activity COVID - KP Merged Districts Joint Programme
UNDP Country Office:	Pakistan
Atlas Project ID:	108127
Atlas Output IDs:	108113, 121549, 122852
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 Merged Areas Governance Project (Project ID 108127 and Output IDs 108113, 121549 & 122852) (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 raised no 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

13 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.
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AUDIT OPINIONS

INDEPENDENT AUDITOR'S REPORT TO UNDP - MERGED AREAS GOVERNANCE PROJECT

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 108127, Merged Areas Governance Project, output IDs 108113, 121549, 122852, 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 \$ 8,197,003.79, is comprised of expenditure directly incurred by the UNDP Country Office in Pakistan for an amount of \$ 7,855,188.84 and expenditure incurred by entities other than the Country Office for an amount of \$ 341,814.95. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Pakistan of \$ 7,855,188.84.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 7,855,188.84 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. 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

13 August 2021



INDEPENDENT AUDITOR'S REPORT TO UNDP - MERGED AREAS GOVERNANCE PROJECT

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 108127, Merged Areas Governance Project output IDs 108113, 121549 & 122852, 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 Merged Areas Governance Project amounting to \$ 92,471.77 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

13 August 2021



INDEPENDENT AUDITOR'S REPORT TO UNDP - MERGED AREAS GOVERNANCE PROJECT

STATEMENT OF CASH

We noted that the UNDP project Merged Areas Governance Project 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 raised no findings or recommendations as a result of our financial audit.



MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

13 August 2021



ANNEXES

ANNEX I: COMBINED DELIVERY REPORT

Combined Delivery Report

Project: 00108127 - Merged Areas Governance Projec

Country: Pakistan

Period: Quarter 4, 2020

Status: Pending Release

Report by Output and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00108113 - Merged Areas Governance Projec		82,682.37	7,398,797.58	0.00	7,481,479.95
Fund: 04000 - TRAC (Lines 1.1.1 and 1.1.2)		0.00	0.00	0.00	0.00
71605	Travel Tickets-International	0.00	0.00	0.00	0.00
71620	Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
74120	Capacity Assessment	0.00	0.00	0.00	0.00
76125	Realized Loss	0.00	0.00	0.00	0.00
Fund: 30000 - Programme Cost Sharing		82,682.37	7,498,804.75	0.00	7,581,487.12
33001	Change(s) in accounting policy	0.00	0.00	0.00	0.00
61305	Salaries - IP Staff	0.00	82,981.55	0.00	82,981.55
61310	Post Adjustment - IP Staff	0.00	26,820.46	0.00	26,820.46
62225	Hazard Duty Station Allow-GS	0.00	1,472.80	0.00	1,472.80
62305	Dependency Allowances-IP Staff	0.00	6,588.22	0.00	6,588.22
62310	Contrib to Jt Staff Pens Fd-IP	0.00	29,355.93	0.00	29,355.93
62315	Contrib. to medical, social in	0.00	306.09	0.00	306.09
62320	Mobility, Hardship, Non-remova	0.00	13,040.09	0.00	13,040.09
62340	Annual Leave Expense - IP	0.00	4,252.73	0.00	4,252.73
63330	Ed Grt Incl Trvl&Allow-IP Stf	0.00	12,480.00	0.00	12,480.00
63335	Home Leave Trvl & Allow-IP Stf	0.00	1,680.00	0.00	1,680.00
63350	Reimb of Income Tax-IP Staff	0.00	3,812.25	0.00	3,812.25
63520	Personal Security Measures	0.00	7,301.31	0.00	7,301.31
63530	Contribution to EOS Benefits	0.00	4,117.51	0.00	4,117.51
63535	Contribution to Security	0.00	4,392.18	0.00	4,392.18
63540	Contribution to Training	0.00	384.27	0.00	384.27
63545	Contribution to ICT	0.00	1,647.03	0.00	1,647.03
63550	Contributions to MAIP	0.00	54.93	0.00	54.93
63555	Contribution to UN JFA	0.00	3,294.06	0.00	3,294.06
63560	Contributions to Appendix D	0.00	274.53	0.00	274.53
64310	Separations - IP Staff	0.00	1,537.28	0.00	1,537.28
64397	Services to projects -CO staff	0.00	137,736.95	0.00	137,736.95
65115	Contributions to ASHI Reserve	0.00	10,925.27	0.00	10,925.27
65135	Payroll Mgt Cost Recovery ATLA	0.00	772.62	0.00	772.62
71205	Intl Consultants-Sht Term-Tech	0.00	159,082.25	0.00	159,082.25
71211	Intl Consult Security Charge	0.00	9,783.16	0.00	9,783.16
71305	Local Consult.-Sht Term-Tech	0.00	419,557.32	0.00	419,557.32
71350	Internship stipend	0.00	130.36	0.00	130.36
71360	Local Consult-Security	0.00	24,445.39	0.00	24,445.39
71405	Service Contracts-Individuals	1,242.39	419,381.66	0.00	420,624.05
71410	MAIP Premium SC	0.00	174.82	0.00	174.82
71415	Contribution to Security SC	0.00	16,134.31	0.00	16,134.31
71605	Travel Tickets-International	0.00	3,770.15	0.00	3,770.15
71610	Travel Tickets-Local	0.00	66.67	0.00	66.67
71615	Daily Subsistence Allow-Intl	0.00	2,527.24	0.00	2,527.24
71620	Daily Subsistence Allow-Local	6,018.61	137,256.89	0.00	143,275.50
71630	Shipment	0.00	2,916.92	0.00	2,916.92
71635	Travel - Other	0.00	2,259.98	0.00	2,259.98
72105	Svc Co-Construction & Engineer	0.00	41,402.84	0.00	41,402.84
72125	Svc Co-Studies & Research Serv	27,974.55	8,865.74	0.00	36,840.29
72145	Svc Co-Training and Educ Serv	0.00	190,989.00	0.00	190,989.00
72160	Svc Co-Education & Health Serv	0.00	21,677.85	0.00	21,677.85
72165	Svc Co-Social Svcs, Social Sci	0.00	164,318.93	0.00	164,318.93
72205	Office Machinery	0.00	2,636.10	0.00	2,636.10
72215	Transporation Equipment	0.00	1,775.00	0.00	1,775.00
72220	Furniture	0.00	17,392.55	0.00	17,392.55
72311	Fuel, petroleum and other oils	0.00	861.57	0.00	861.57
72315	Food & Textile Products	0.00	476.26	0.00	476.26
72320	Wood & Paper Products	0.00	516.56	0.00	516.56

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72330	Medical Products	0.00	210.94	0.00	210.94
72370	Security related goods and mat	0.00	759.83	0.00	759.83
72399	Other Materials and Goods	0.00	5,533.30	0.00	5,533.30
72401	Prefab structure/other buildin	0.00	86,984.00	0.00	86,984.00
72402	Building Maintenance	0.00	8,478.20	0.00	8,478.20
72405	Acquisition of Communic Equip	0.00	210,116.15	0.00	210,116.15
72410	Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
72415	Courier Charges	0.00	20.42	0.00	20.42
72425	Mobile Telephone Charges	0.00	74.66	0.00	74.66
72435	E-mail-Subscription	0.00	5,075.28	0.00	5,075.28
72440	Connectivity Charges	0.00	6,797.91	0.00	6,797.91
72445	Common Services-Communications	539.27	88,970.00	0.00	89,509.27
72505	Stationery & other Office Supp	17,309.09	31,462.99	0.00	48,772.08
72515	Print Media	0.00	414.12	0.00	414.12
72520	Electronic Media	0.00	379.95	0.00	379.95
72705	Hospitality-Special Events	341.57	-341.57	0.00	0.00
72805	Acquis of Computer Hardware	0.00	36,157.27	0.00	36,157.27
72810	Acquis of Computer Software	0.00	9,029.54	0.00	9,029.54
72815	Inform Technology Supplies	0.00	5,066.97	0.00	5,066.97
72966	Licenses and other	0.00	3,871.65	0.00	3,871.65
73104	Leased Building	0.00	5,183.15	0.00	5,183.15
73115	Moving Expenses	0.00	1,767.85	0.00	1,767.85
73120	Utilities	0.00	169.73	0.00	169.73
73125	Common Services-Premises	0.00	244,955.29	0.00	244,955.29
73216	Construction Cost	0.00	221.82	0.00	221.82
73310	Maint & Licencing of Software	0.00	39,622.25	0.00	39,622.25
73406	Maintenance of Equipment	0.00	30.04	0.00	30.04
73420	Leased Vehicles	15,024.97	175,350.07	0.00	190,375.04
74105	Management and Reporting Srvs	25.46	0.00	0.00	25.46
74110	Audit Fees	0.00	8,810.76	0.00	8,810.76
74120	Capacity Assessment	0.00	3,013,956.47	0.00	3,013,956.47
74205	Audio Visual Productions	0.00	94,190.86	0.00	94,190.86
74210	Printing and Publications	0.00	37,046.54	0.00	37,046.54
74225	Other Media Costs	0.00	708,915.96	0.00	708,915.96
74325	Contrib.To CO Common Security	0.00	2,337.02	0.00	2,337.02
74505	Insurance	0.00	79.43	0.00	79.43
74525	Sundry	0.00	5.45	0.00	5.45
74596	Services to projects -GOE	0.00	25,645.80	0.00	25,645.80
74705	Port Operation	0.00	1,480.00	0.00	1,480.00
74725	Other L.T.S.H.	0.00	4,693.74	0.00	4,693.74
75105	Facilities & Admin - Implement	0.00	533,570.43	0.00	533,570.43
75705	Learning costs	0.00	67,389.61	0.00	67,389.61
75709	Learning - training of counter	14,206.46	370.18	0.00	14,576.64
76120	Unrealized Loss	0.00	1,712.85	0.00	1,712.85
76125	Realized Loss	0.00	25,415.08	0.00	25,415.08
76130	Unrealized Gain	0.00	-2,098.46	0.00	-2,098.46
76135	Realized Gain	0.00	-21,635.41	0.00	-21,635.41
77660	Dep Exp Owned -Vehicle	0.00	26,929.05	0.00	26,929.05
Fund: 30084 - Prog Resources from 11888		0.00	-100,007.17	0.00	-100,007.17
71620	Daily Subsistence Allow-Local	0.00	-1,012.32	0.00	-1,012.32
74120	Capacity Assessment	0.00	-91,586.92	0.00	-91,586.92
75105	Facilities & Admin - Implement	0.00	-7,407.93	0.00	-7,407.93
76125	Realized Loss	0.00	0.00	0.00	0.00
Output: 00121549 - Covid 19- MAGP response(USAID)		0.00	682,031.50	0.00	682,031.50
Fund: 30000 - Programme Cost Sharing		0.00	682,031.50	0.00	682,031.50
72405	Acquisition of Communic Equip	0.00	9,413.77	0.00	9,413.77
72410	Acquisition of Audio Visual Eq	0.00	1,416.33	0.00	1,416.33
72810	Acquis of Computer Software	0.00	10,267.87	0.00	10,267.87
72815	Inform Technology Supplies	0.00	7,866.82	0.00	7,866.82
72966	Licenses and other	0.00	14,040.00	0.00	14,040.00
73125	Common Services-Premises	0.00	2,217.38	0.00	2,217.38
74205	Audio Visual Productions	0.00	76,363.64	0.00	76,363.64
74210	Printing and Publications	0.00	126.26	0.00	126.26
74225	Other Media Costs	0.00	509,798.69	0.00	509,798.69
75105	Facilities & Admin - Implement	0.00	50,520.85	0.00	50,520.85
76125	Realized Loss	0.00	0.00	0.00	0.00
76135	Realized Gain	0.00	-0.11	0.00	-0.11

Output: 00122852 - Covid 19- MAGP response(KPMD)	29,189.92	4,302.42	0.00	33,492.34
Fund: 30000 - Programme Cost Sharing	29,189.92	4,302.42	0.00	33,492.34
64397 Services to projects -CO staff	0.00	2,111.34	0.00	2,111.34
72125 Svc Co-Studies & Research Serv	29,189.92	0.00	0.00	29,189.92
75105 Facilities & Admin - Implement	0.00	2,191.08	0.00	2,191.08
Project Total:	111,872.29	8,085,131.50	0.00	8,197,003.79

Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00108113 - Merged Areas Governance Projec		82,682.37	7,398,797.58	0.00	7,481,479.95
Activity: -		0.00	154,021.04	0.00	154,021.04
Fund: 30000 - Programme Cost Sharing		0.00	154,021.04	0.00	154,021.04
33001 Change(s) in accounting policy		0.00	0.00	0.00	0.00
72405 Acquisition of Communic Equip		0.00	116,082.67	0.00	116,082.67
75105 Facilities & Admin - Implement		0.00	11,394.93	0.00	11,394.93
76120 Unrealized Loss		0.00	1,712.85	0.00	1,712.85
76130 Unrealized Gain		0.00	-2,098.46	0.00	-2,098.46
77660 Dep Exp Owned -Vehicle		0.00	26,929.05	0.00	26,929.05
Activity: ACTIVITY 111 - TA at District Level for S&J		0.00	3,817.92	0.00	3,817.92
Fund: 30000 - Programme Cost Sharing		0.00	3,817.92	0.00	3,817.92
74120 Capacity Assessment		0.00	3,535.11	0.00	3,535.11
75105 Facilities & Admin - Implement		0.00	282.81	0.00	282.81
76125 Realized Loss		0.00	0.00	0.00	0.00
Activity: ACTIVITY 112 - TA for Electrification road m		0.00	30,858.40	0.00	30,858.40
Fund: 30000 - Programme Cost Sharing		0.00	30,858.40	0.00	30,858.40
74120 Capacity Assessment		0.00	28,523.72	0.00	28,523.72
75105 Facilities & Admin - Implement		0.00	2,281.90	0.00	2,281.90
76125 Realized Loss		0.00	52.78	0.00	52.78
Activity: ACTIVITY 304 - Conflict Resolution of local l		0.00	23,408.68	0.00	23,408.68
Fund: 30000 - Programme Cost Sharing		0.00	23,408.68	0.00	23,408.68
71405 Service Contracts-Individuals		0.00	7,431.15	0.00	7,431.15
71410 MAIP Premium SC		0.00	3.35	0.00	3.35
71415 Contribution to Security SC		0.00	268.58	0.00	268.58
74120 Capacity Assessment		0.00	13,955.85	0.00	13,955.85
75105 Facilities & Admin - Implement		0.00	1,732.72	0.00	1,732.72
76125 Realized Loss		0.00	17.03	0.00	17.03
Activity: ACTIVITY101 - strategic&flexible tech. Assis		0.00	540,595.14	0.00	540,595.14
Fund: 30000 - Programme Cost Sharing		0.00	540,595.14	0.00	540,595.14
71305 Local Consult.-Sht Term-Tech		0.00	58,501.15	0.00	58,501.15
71360 Local Consult-Security		0.00	1,101.34	0.00	1,101.34
71620 Daily Subsistence Allow-Local		0.00	2,887.25	0.00	2,887.25
72105 Svc Co-Construction & Engineer		0.00	6,824.13	0.00	6,824.13
72205 Office Machinery		0.00	2,242.53	0.00	2,242.53
72220 Furniture		0.00	6,067.32	0.00	6,067.32
72311 Fuel, petroleum and other oils		0.00	445.80	0.00	445.80
72320 Wood & Paper Products		0.00	516.56	0.00	516.56
72405 Acquisition of Communic Equip		0.00	16,832.09	0.00	16,832.09
72410 Acquisition of Audio Visual Eq		0.00	0.00	0.00	0.00
72440 Connectivity Charges		0.00	1,636.76	0.00	1,636.76
72445 Common Services-Communications		0.00	0.00	0.00	0.00
72505 Stationery & other Office Supp		0.00	5,543.27	0.00	5,543.27
72805 Acquis of Computer Hardware		0.00	2,236.00	0.00	2,236.00
72810 Acquis of Computer Software		0.00	0.00	0.00	0.00
72815 Inform Technology Supplies		0.00	1,283.99	0.00	1,283.99
72966 Licenses and other		0.00	0.00	0.00	0.00
73115 Moving Expenses		0.00	1,767.85	0.00	1,767.85

73420	Leased Vehicles	0.00	6,304.68	0.00	6,304.68
74120	Capacity Assessment	0.00	384,936.20	0.00	384,936.20
74210	Printing and Publications	0.00	327.79	0.00	327.79
74705	Port Operation	0.00	1,480.00	0.00	1,480.00
75105	Facilities & Admin - Implement	0.00	40,077.21	0.00	40,077.21
75709	Learning - training of counter	0.00	30.23	0.00	30.23
76125	Realized Loss	0.00	535.31	0.00	535.31
76135	Realized Gain	0.00	-982.32	0.00	-982.32
Activity: ACTIVITY108 - Tech Assist PFM Integ. DFID-B		0.00	393,604.31	0.00	393,604.31
Fund: 30000 - Programme Cost Sharing		0.00	414,918.75	0.00	414,918.75
71620	Daily Subsistence Allow-Local	0.00	3,194.44	0.00	3,194.44
71630	Shipment	0.00	2,753.00	0.00	2,753.00
71635	Travel - Other	0.00	414.78	0.00	414.78
72105	Svc Co-Construction & Engineer	0.00	27,995.77	0.00	27,995.77
72205	Office Machinery	0.00	393.57	0.00	393.57
72220	Furniture	0.00	11,063.64	0.00	11,063.64
72399	Other Materials and Goods	0.00	5,052.34	0.00	5,052.34
72401	Prefab structure/other buildin	0.00	86,984.00	0.00	86,984.00
72405	Acquisition of Communic Equip	0.00	42,090.00	0.00	42,090.00
72440	Connectivity Charges	0.00	21.04	0.00	21.04
72505	Stationery & other Office Supp	0.00	693.28	0.00	693.28
72815	Inform Technology Supplies	0.00	963.00	0.00	963.00
73420	Leased Vehicles	0.00	3,249.22	0.00	3,249.22
74120	Capacity Assessment	0.00	202,907.65	0.00	202,907.65
74210	Printing and Publications	0.00	146.39	0.00	146.39
74505	Insurance	0.00	79.43	0.00	79.43
74725	Other L.T.S.H.	0.00	290.83	0.00	290.83
75105	Facilities & Admin - Implement	0.00	27,448.76	0.00	27,448.76
75705	Learning costs	0.00	3,832.85	0.00	3,832.85
76125	Realized Loss	0.00	537.11	0.00	537.11
76135	Realized Gain	0.00	-5,192.35	0.00	-5,192.35
Fund: 30084 - Prog Resources from 11888		0.00	-21,314.44	0.00	-21,314.44
74120	Capacity Assessment	0.00	-19,735.59	0.00	-19,735.59
75105	Facilities & Admin - Implement	0.00	-1,578.85	0.00	-1,578.85
76125	Realized Loss	0.00	0.00	0.00	0.00
Activity: ACTIVITY114 - Dialogue with stakeholders		0.00	16,373.55	0.00	16,373.55
Fund: 30000 - Programme Cost Sharing		0.00	16,373.55	0.00	16,373.55
74120	Capacity Assessment	0.00	13,267.11	0.00	13,267.11
74210	Printing and Publications	0.00	135.79	0.00	135.79
75105	Facilities & Admin - Implement	0.00	1,212.86	0.00	1,212.86
75705	Learning costs	0.00	1,757.79	0.00	1,757.79
76125	Realized Loss	0.00	0.00	0.00	0.00
Activity: ACTIVITY200 - Urban Gov structure establishe		0.00	564,349.64	0.00	564,349.64
Fund: 30000 - Programme Cost Sharing		0.00	564,349.64	0.00	564,349.64
72160	Svc Co-Education & Health Serv	0.00	21,677.85	0.00	21,677.85
72440	Connectivity Charges	0.00	90.07	0.00	90.07
72520	Electronic Media	0.00	379.95	0.00	379.95
72815	Inform Technology Supplies	0.00	0.00	0.00	0.00
73420	Leased Vehicles	0.00	56,204.99	0.00	56,204.99
74120	Capacity Assessment	0.00	433,060.66	0.00	433,060.66
74210	Printing and Publications	0.00	5,512.61	0.00	5,512.61
74225	Other Media Costs	0.00	5,400.00	0.00	5,400.00
75105	Facilities & Admin - Implement	0.00	41,950.81	0.00	41,950.81
75705	Learning costs	0.00	2,058.76	0.00	2,058.76
76125	Realized Loss	0.00	423.31	0.00	423.31
76135	Realized Gain	0.00	-2,409.37	0.00	-2,409.37
Activity: ACTIVITY201 - Dvlp O/S implemnt.municipality		0.00	2,921.24	0.00	2,921.24
Fund: 30000 - Programme Cost Sharing		0.00	2,921.24	0.00	2,921.24
71405	Service Contracts-Individuals	0.00	2,584.08	0.00	2,584.08
71410	MAIP Premium SC	0.00	1.00	0.00	1.00
71415	Contribution to Security SC	0.00	119.77	0.00	119.77
75105	Facilities & Admin - Implement	0.00	216.39	0.00	216.39
Activity: ACTIVITY203 - Need Assessment traning-DFID B		6,119.21	542,582.16	0.00	548,701.37
Fund: 30000 - Programme Cost Sharing		6,119.21	550,802.86	0.00	556,922.07
71405	Service Contracts-Individuals	1,242.39	12,489.03	0.00	13,731.42

71410	MAIP Premium SC	0.00	4.73	0.00	4.73
71415	Contribution to Security SC	0.00	570.23	0.00	570.23
71620	Daily Subsistence Allow-Local	2,539.82	1,136.93	0.00	3,676.75
72105	Svc Co-Construction & Engineer	0.00	2,582.94	0.00	2,582.94
72125	Svc Co-Studies & Research Serv	0.00	8,865.74	0.00	8,865.74
72220	Furniture	0.00	261.59	0.00	261.59
72370	Security related goods and mat	0.00	759.83	0.00	759.83
72402	Building Maintenance	0.00	3,748.71	0.00	3,748.71
72405	Acquisition of Communic Equip	0.00	7,555.44	0.00	7,555.44
72440	Connectivity Charges	0.00	397.09	0.00	397.09
72445	Common Services-Communications	539.27	0.00	0.00	539.27
72505	Stationery & other Office Supp	0.00	3,913.81	0.00	3,913.81
72705	Hospitality-Special Events	341.57	-341.57	0.00	0.00
73120	Utilities	0.00	29.70	0.00	29.70
73216	Construction Cost	0.00	77.65	0.00	77.65
73420	Leased Vehicles	0.00	1,927.39	0.00	1,927.39
74105	Management and Reporting Srvs	25.46	0.00	0.00	25.46
74120	Capacity Assessment	0.00	449,231.73	0.00	449,231.73
74210	Printing and Publications	0.00	4,170.05	0.00	4,170.05
75105	Facilities & Admin - Implement	0.00	37,499.14	0.00	37,499.14
75705	Learning costs	0.00	10,251.08	0.00	10,251.08
75709	Learning - training of counter	1,430.70	198.73	0.00	1,629.43
76125	Realized Loss	0.00	7,427.25	0.00	7,427.25
76135	Realized Gain	0.00	-1,954.36	0.00	-1,954.36
Fund: 30084 - Prog Resources from 11888		0.00	-8,220.70	0.00	-8,220.70
74120	Capacity Assessment	0.00	-7,611.76	0.00	-7,611.76
75105	Facilities & Admin - Implement	0.00	-608.94	0.00	-608.94
76125	Realized Loss	0.00	0.00	0.00	0.00
Activity: ACTIVITY204 - Peacebuilding & Refrm DFID - B		0.00	0.01	0.00	0.01
Fund: 30000 - Programme Cost Sharing		0.00	0.01	0.00	0.01
71405	Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410	MAIP Premium SC	0.00	0.00	0.00	0.00
71415	Contribution to Security SC	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	0.01	0.00	0.01
Activity: ACTIVITY299 - Technical Assistance Output 2		0.00	2,921.24	0.00	2,921.24
Fund: 30000 - Programme Cost Sharing		0.00	2,921.24	0.00	2,921.24
71405	Service Contracts-Individuals	0.00	2,584.08	0.00	2,584.08
71410	MAIP Premium SC	0.00	1.00	0.00	1.00
71415	Contribution to Security SC	0.00	119.77	0.00	119.77
75105	Facilities & Admin - Implement	0.00	216.39	0.00	216.39
Activity: ACTIVITY300 - Media campaign COO		0.00	1,835,175.13	0.00	1,835,175.13
Fund: 30000 - Programme Cost Sharing		0.00	1,835,175.13	0.00	1,835,175.13
71205	Intl Consultants-Sht Term-Tech	0.00	10,866.00	0.00	10,866.00
71211	Intl Consult Security Charge	0.00	668.26	0.00	668.26
71305	Local Consult.-Sht Term-Tech	0.00	123,906.82	0.00	123,906.82
71360	Local Consult-Security	0.00	7,620.60	0.00	7,620.60
71405	Service Contracts-Individuals	0.00	19,659.15	0.00	19,659.15
71410	MAIP Premium SC	0.00	8.45	0.00	8.45
71415	Contribution to Security SC	0.00	744.80	0.00	744.80
71620	Daily Subsistence Allow-Local	0.00	1,427.96	0.00	1,427.96
72145	Svc Co-Training and Educ Serv	0.00	190,989.00	0.00	190,989.00
72165	Svc Co-Social Svcs, Social Sci	0.00	62,623.18	0.00	62,623.18
72402	Building Maintenance	0.00	3,973.06	0.00	3,973.06
72405	Acquisition of Communic Equip	0.00	19,511.98	0.00	19,511.98
72445	Common Services-Communications	0.00	88,970.00	0.00	88,970.00
72505	Stationery & other Office Supp	0.00	1,768.72	0.00	1,768.72
72805	Acquis of Computer Hardware	0.00	33,921.27	0.00	33,921.27
72815	Inform Technology Supplies	0.00	2,769.08	0.00	2,769.08
72966	Licenses and other	0.00	3,589.00	0.00	3,589.00
73216	Construction Cost	0.00	144.17	0.00	144.17
73310	Maint & Licencing of Software	0.00	929.01	0.00	929.01
73420	Leased Vehicles	0.00	366.48	0.00	366.48
74120	Capacity Assessment	0.00	366,445.72	0.00	366,445.72
74205	Audio Visual Productions	0.00	90,122.93	0.00	90,122.93
74210	Printing and Publications	0.00	2,124.61	0.00	2,124.61
74225	Other Media Costs	0.00	663,860.80	0.00	663,860.80
75105	Facilities & Admin - Implement	0.00	135,819.77	0.00	135,819.77

75705	Learning costs	0.00	735.88	0.00	735.88
76125	Realized Loss	0.00	3,024.56	0.00	3,024.56
76135	Realized Gain	0.00	-1,416.13	0.00	-1,416.13
Activity: ACTIVITY303 - Strat.Comm- Public Out. DFID-B		0.00	350,606.45	0.00	350,606.45
Fund: 30000 - Programme Cost Sharing		0.00	417,548.63	0.00	417,548.63
71620	Daily Subsistence Allow-Local	0.00	3,168.71	0.00	3,168.71
72415	Courier Charges	0.00	10.03	0.00	10.03
72440	Connectivity Charges	0.00	96.86	0.00	96.86
72505	Stationery & other Office Supp	0.00	5,312.09	0.00	5,312.09
73420	Leased Vehicles	0.00	51,616.54	0.00	51,616.54
74120	Capacity Assessment	0.00	263,906.18	0.00	263,906.18
74205	Audio Visual Productions	0.00	4,067.93	0.00	4,067.93
74210	Printing and Publications	0.00	9,538.39	0.00	9,538.39
74225	Other Media Costs	0.00	39,655.16	0.00	39,655.16
75105	Facilities & Admin - Implement	0.00	27,302.98	0.00	27,302.98
75705	Learning costs	0.00	12,248.36	0.00	12,248.36
75709	Learning - training of counter	0.00	0.58	0.00	0.58
76125	Realized Loss	0.00	1,289.08	0.00	1,289.08
76135	Realized Gain	0.00	-664.26	0.00	-664.26
Fund: 30084 - Prog Resources from 11888		0.00	-66,942.18	0.00	-66,942.18
71620	Daily Subsistence Allow-Local	0.00	-1,012.32	0.00	-1,012.32
74120	Capacity Assessment	0.00	-60,971.19	0.00	-60,971.19
75105	Facilities & Admin - Implement	0.00	-4,958.67	0.00	-4,958.67
76125	Realized Loss	0.00	0.00	0.00	0.00
Activity: ACTIVITY400 - LG Planning/Budgeting DFID - B		0.00	20,064.32	0.00	20,064.32
Fund: 30000 - Programme Cost Sharing		0.00	20,064.32	0.00	20,064.32
71305	Local Consult.-Sht Term-Tech	0.00	11,349.42	0.00	11,349.42
71360	Local Consult-Security	0.00	697.82	0.00	697.82
74120	Capacity Assessment	0.00	6,598.45	0.00	6,598.45
75105	Facilities & Admin - Implement	0.00	1,305.20	0.00	1,305.20
76125	Realized Loss	0.00	113.43	0.00	113.43
Activity: ACTIVITY401 - Cap. dev.Gender resp- DFID-B		0.00	1,161,165.32	0.00	1,161,165.32
Fund: 30000 - Programme Cost Sharing		0.00	1,161,165.32	0.00	1,161,165.32
71205	Intl Consultants-Sht Term-Tech	0.00	75,406.25	0.00	75,406.25
71211	Intl Consult Security Charge	0.00	4,637.48	0.00	4,637.48
71305	Local Consult.-Sht Term-Tech	0.00	204,661.41	0.00	204,661.41
71360	Local Consult-Security	0.00	12,997.68	0.00	12,997.68
71615	Daily Subsistence Allow-Intl	0.00	-79.41	0.00	-79.41
71620	Daily Subsistence Allow-Local	0.00	20,032.72	0.00	20,032.72
72440	Connectivity Charges	0.00	453.32	0.00	453.32
72505	Stationery & other Office Supp	0.00	211.34	0.00	211.34
72810	Acquis of Computer Software	0.00	957.22	0.00	957.22
72966	Licenses and other	0.00	282.65	0.00	282.65
73310	Maint & Licencing of Software	0.00	10,473.93	0.00	10,473.93
73420	Leased Vehicles	0.00	980.68	0.00	980.68
74120	Capacity Assessment	0.00	731,248.84	0.00	731,248.84
74210	Printing and Publications	0.00	7,815.83	0.00	7,815.83
75105	Facilities & Admin - Implement	0.00	75,927.63	0.00	75,927.63
75705	Learning costs	0.00	14,600.59	0.00	14,600.59
76125	Realized Loss	0.00	7,476.12	0.00	7,476.12
76135	Realized Gain	0.00	-6,918.96	0.00	-6,918.96
Activity: ACTIVITY402 - Dev. Investment Gap.An DFID B		76,563.16	70,648.71	0.00	147,211.87
Fund: 30000 - Programme Cost Sharing		76,563.16	70,648.71	0.00	147,211.87
71620	Daily Subsistence Allow-Local	3,478.79	0.00	0.00	3,478.79
72125	Svc Co-Studies & Research Serv	27,974.55	0.00	0.00	27,974.55
72165	Svc Co-Social Svcs, Social Sci	0.00	32,876.38	0.00	32,876.38
72440	Connectivity Charges	0.00	90.87	0.00	90.87
72505	Stationery & other Office Supp	17,309.09	0.00	0.00	17,309.09
73420	Leased Vehicles	15,024.97	0.00	0.00	15,024.97
74120	Capacity Assessment	0.00	25,179.97	0.00	25,179.97
74210	Printing and Publications	0.00	112.73	0.00	112.73
75105	Facilities & Admin - Implement	0.00	9,541.82	0.00	9,541.82
75705	Learning costs	0.00	1,488.46	0.00	1,488.46
75709	Learning - training of counter	12,775.76	0.00	0.00	12,775.76
76125	Realized Loss	0.00	1,465.33	0.00	1,465.33
76135	Realized Gain	0.00	-106.85	0.00	-106.85

Activity: ACTIVITY500 - Operations Equipment&Supplies		0.00	537,285.49	0.00	537,285.49
Fund: 04000 - TRAC (Lines 1.1.1 and 1.1.2)		0.00	0.00	0.00	0.00
71620	Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
74120	Capacity Assessment	0.00	0.00	0.00	0.00
76125	Realized Loss	0.00	0.00	0.00	0.00
Fund: 30000 - Programme Cost Sharing		0.00	537,285.49	0.00	537,285.49
63520	Personal Security Measures	0.00	4,226.17	0.00	4,226.17
64397	Services to projects -CO staff	0.00	55,746.12	0.00	55,746.12
71211	Intl Consult Security Charge	0.00	63.79	0.00	63.79
71350	Internship stipend	0.00	95.16	0.00	95.16
71360	Local Consult-Security	0.00	202.10	0.00	202.10
71405	Service Contracts-Individuals	0.00	6,642.18	0.00	6,642.18
71410	MAIP Premium SC	0.00	2.93	0.00	2.93
71415	Contribution to Security SC	0.00	234.02	0.00	234.02
71605	Travel Tickets-International	0.00	1,816.39	0.00	1,816.39
71615	Daily Subsistence Allow-Intl	0.00	656.46	0.00	656.46
71620	Daily Subsistence Allow-Local	0.00	73,295.05	0.00	73,295.05
71630	Shipment	0.00	163.92	0.00	163.92
71635	Travel - Other	0.00	1,349.88	0.00	1,349.88
72105	Svc Co-Construction & Engineer	0.00	4,000.00	0.00	4,000.00
72311	Fuel, petroleum and other oils	0.00	415.77	0.00	415.77
72315	Food & Textile Products	0.00	476.26	0.00	476.26
72402	Building Maintenance	0.00	756.43	0.00	756.43
72405	Acquisition of Communic Equip	0.00	3,998.62	0.00	3,998.62
72435	E-mail-Subscription	0.00	5,075.28	0.00	5,075.28
72440	Connectivity Charges	0.00	2,960.41	0.00	2,960.41
72505	Stationery & other Office Supp	0.00	10,768.92	0.00	10,768.92
72810	Acquis of Computer Software	0.00	5,184.42	0.00	5,184.42
72815	Inform Technology Supplies	0.00	50.90	0.00	50.90
73104	Leased Building	0.00	4,033.92	0.00	4,033.92
73120	Utilities	0.00	102.53	0.00	102.53
73125	Common Services-Premises	0.00	189,363.46	0.00	189,363.46
73310	Maint & Licencing of Software	0.00	19,036.96	0.00	19,036.96
73420	Leased Vehicles	0.00	35,690.00	0.00	35,690.00
74110	Audit Fees	0.00	2,532.69	0.00	2,532.69
74120	Capacity Assessment	0.00	40,837.67	0.00	40,837.67
74210	Printing and Publications	0.00	2,348.02	0.00	2,348.02
74325	Contrib.To CO Common Security	0.00	1,168.51	0.00	1,168.51
74596	Services to projects -GOE	0.00	15,698.21	0.00	15,698.21
75105	Facilities & Admin - Implement	0.00	39,790.73	0.00	39,790.73
75705	Learning costs	0.00	8,608.35	0.00	8,608.35
75709	Learning - training of counter	0.00	103.52	0.00	103.52
76125	Realized Loss	0.00	607.89	0.00	607.89
76135	Realized Gain	0.00	-818.15	0.00	-818.15
Activity: ACTIVITY501 - Project M&E Costs		0.00	91,455.50	0.00	91,455.50
Fund: 30000 - Programme Cost Sharing		0.00	91,455.50	0.00	91,455.50
71305	Local Consult.-Sht Term-Tech	0.00	6,967.40	0.00	6,967.40
71360	Local Consult-Security	0.00	296.07	0.00	296.07
71405	Service Contracts-Individuals	0.00	1,943.74	0.00	1,943.74
71410	MAIP Premium SC	0.00	0.75	0.00	0.75
71415	Contribution to Security SC	0.00	90.10	0.00	90.10
71620	Daily Subsistence Allow-Local	0.00	340.97	0.00	340.97
71635	Travel - Other	0.00	194.52	0.00	194.52
72165	Svc Co-Social Svcs, Social Sci	0.00	68,819.37	0.00	68,819.37
73420	Leased Vehicles	0.00	141.01	0.00	141.01
74120	Capacity Assessment	0.00	4,703.75	0.00	4,703.75
75105	Facilities & Admin - Implement	0.00	6,679.80	0.00	6,679.80
76125	Realized Loss	0.00	1,289.63	0.00	1,289.63
76135	Realized Gain	0.00	-11.61	0.00	-11.61
Activity: ACTIVITY502 - management oversight (PMU Sta		0.00	404,869.60	0.00	404,869.60
Fund: 30000 - Programme Cost Sharing		0.00	404,869.60	0.00	404,869.60
61305	Salaries - IP Staff	0.00	37,664.07	0.00	37,664.07
61310	Post Adjustment - IP Staff	0.00	12,269.62	0.00	12,269.62
62225	Hazard Duty Station Allow-GS	0.00	736.40	0.00	736.40
62305	Dependency Allowances-IP Staff	0.00	2,996.08	0.00	2,996.08
62310	Contrib to Jt Staff Pens Fd-IP	0.00	13,330.17	0.00	13,330.17
62315	Contrib. to medical, social in	0.00	138.97	0.00	138.97

62320	Mobility, Hardship, Non-remova	0.00	5,916.97	0.00	5,916.97
62340	Annual Leave Expense - IP	0.00	2,221.06	0.00	2,221.06
63330	Ed Grt Incl Trvl&Allow-IP Stf	0.00	5,662.80	0.00	5,662.80
63335	Home Leave Trvl & Allow-IP Stf	0.00	762.30	0.00	762.30
63350	Reimb of Income Tax-IP Staff	0.00	1,657.01	0.00	1,657.01
63530	Contribution to EOS Benefits	0.00	1,872.47	0.00	1,872.47
63535	Contribution to Security	0.00	1,997.39	0.00	1,997.39
63540	Contribution to Training	0.00	174.74	0.00	174.74
63545	Contribution to ICT	0.00	749.00	0.00	749.00
63550	Contributions to MAIP	0.00	24.96	0.00	24.96
63555	Contribution to UN JFA	0.00	1,498.03	0.00	1,498.03
63560	Contributions to Appendix D	0.00	124.84	0.00	124.84
64310	Separations - IP Staff	0.00	699.09	0.00	699.09
64397	Services to projects -CO staff	0.00	24,813.00	0.00	24,813.00
65115	Contributions to ASHI Reserve	0.00	4,968.41	0.00	4,968.41
65135	Payroll Mgt Cost Recovery ATLA	0.00	350.60	0.00	350.60
71205	Intl Consultants-Sht Term-Tech	0.00	34,369.10	0.00	34,369.10
71211	Intl Consult Security Charge	0.00	1,985.24	0.00	1,985.24
71305	Local Consult.-Sht Term-Tech	0.00	9,482.96	0.00	9,482.96
71360	Local Consult-Security	0.00	799.84	0.00	799.84
71405	Service Contracts-Individuals	0.00	196,150.48	0.00	196,150.48
71410	MAIP Premium SC	0.00	81.87	0.00	81.87
71415	Contribution to Security SC	0.00	7,423.33	0.00	7,423.33
72425	Mobile Telephone Charges	0.00	33.95	0.00	33.95
74120	Capacity Assessment	0.00	3,949.86	0.00	3,949.86
75105	Facilities & Admin - Implement	0.00	29,992.37	0.00	29,992.37
76125	Realized Loss	0.00	2.06	0.00	2.06
76135	Realized Gain	0.00	-29.44	0.00	-29.44
Activity: ACTIVITY504 - HR Cost - DFID Bilateral		0.00	384,430.16	0.00	384,430.16
Fund: 30000 - Programme Cost Sharing		0.00	384,430.16	0.00	384,430.16
61305	Salaries - IP Staff	0.00	45,317.48	0.00	45,317.48
61310	Post Adjustment - IP Staff	0.00	14,550.84	0.00	14,550.84
62225	Hazard Duty Station Allow-GS	0.00	736.40	0.00	736.40
62305	Dependency Allowances-IP Staff	0.00	3,592.14	0.00	3,592.14
62310	Contrib to Jt Staff Pens Fd-IP	0.00	16,025.76	0.00	16,025.76
62315	Contrib. to medical, social in	0.00	167.12	0.00	167.12
62320	Mobility, Hardship, Non-remova	0.00	7,123.12	0.00	7,123.12
62340	Annual Leave Expense - IP	0.00	2,031.67	0.00	2,031.67
63330	Ed Grt Incl Trvl&Allow-IP Stf	0.00	6,817.20	0.00	6,817.20
63335	Home Leave Trvl & Allow-IP Stf	0.00	917.70	0.00	917.70
63350	Reimb of Income Tax-IP Staff	0.00	2,155.24	0.00	2,155.24
63530	Contribution to EOS Benefits	0.00	2,245.04	0.00	2,245.04
63535	Contribution to Security	0.00	2,394.79	0.00	2,394.79
63540	Contribution to Training	0.00	209.53	0.00	209.53
63545	Contribution to ICT	0.00	898.03	0.00	898.03
63550	Contributions to MAIP	0.00	29.97	0.00	29.97
63555	Contribution to UN JFA	0.00	1,796.03	0.00	1,796.03
63560	Contributions to Appendix D	0.00	149.69	0.00	149.69
64310	Separations - IP Staff	0.00	838.19	0.00	838.19
64397	Services to projects -CO staff	0.00	24,815.00	0.00	24,815.00
65115	Contributions to ASHI Reserve	0.00	5,956.86	0.00	5,956.86
65135	Payroll Mgt Cost Recovery ATLA	0.00	422.02	0.00	422.02
71205	Intl Consultants-Sht Term-Tech	0.00	38,440.90	0.00	38,440.90
71211	Intl Consult Security Charge	0.00	2,364.60	0.00	2,364.60
71305	Local Consult.-Sht Term-Tech	0.00	4,688.16	0.00	4,688.16
71360	Local Consult-Security	0.00	527.84	0.00	527.84
71405	Service Contracts-Individuals	0.00	165,344.19	0.00	165,344.19
71410	MAIP Premium SC	0.00	68.74	0.00	68.74
71415	Contribution to Security SC	0.00	6,404.31	0.00	6,404.31
72215	Transporation Equipment	0.00	753.40	0.00	753.40
72425	Mobile Telephone Charges	0.00	40.71	0.00	40.71
74120	Capacity Assessment	0.00	1,443.00	0.00	1,443.00
75105	Facilities & Admin - Implement	0.00	25,148.59	0.00	25,148.59
76125	Realized Loss	0.00	32.36	0.00	32.36
76135	Realized Gain	0.00	-16.46	0.00	-16.46
Activity: ACTIVITY505 - Operations Support Cost DFID B		0.00	267,643.57	0.00	267,643.57
Fund: 04000 - TRAC (Lines 1.1.1 and 1.1.2)		0.00	0.00	0.00	0.00
71605	Travel Tickets-International	0.00	0.00	0.00	0.00
71620	Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00

Fund: 30000 - Programme Cost Sharing	0.00	271,173.42	0.00	271,173.42
63520 Personal Security Measures	0.00	3,075.14	0.00	3,075.14
64397 Services to projects -CO staff	0.00	32,362.83	0.00	32,362.83
71211 Intl Consult Security Charge	0.00	63.79	0.00	63.79
71350 Internship stipend	0.00	35.20	0.00	35.20
71360 Local Consult-Security	0.00	202.10	0.00	202.10
71405 Service Contracts-Individuals	0.00	4,553.58	0.00	4,553.58
71410 MAIP Premium SC	0.00	2.00	0.00	2.00
71415 Contribution to Security SC	0.00	159.40	0.00	159.40
71605 Travel Tickets-International	0.00	1,953.76	0.00	1,953.76
71610 Travel Tickets-Local	0.00	66.67	0.00	66.67
71615 Daily Subsistence Allow-Intl	0.00	1,950.19	0.00	1,950.19
71620 Daily Subsistence Allow-Local	0.00	31,772.86	0.00	31,772.86
71635 Travel - Other	0.00	300.80	0.00	300.80
72215 Transporation Equipment	0.00	1,021.60	0.00	1,021.60
72330 Medical Products	0.00	210.94	0.00	210.94
72399 Other Materials and Goods	0.00	480.96	0.00	480.96
72405 Acquisition of Communic Equip	0.00	4,045.35	0.00	4,045.35
72415 Courier Charges	0.00	10.39	0.00	10.39
72440 Connectivity Charges	0.00	1,051.49	0.00	1,051.49
72505 Stationery & other Office Supp	0.00	3,251.56	0.00	3,251.56
72515 Print Media	0.00	414.12	0.00	414.12
72810 Acquis of Computer Software	0.00	2,887.90	0.00	2,887.90
73104 Leased Building	0.00	1,149.23	0.00	1,149.23
73120 Utilities	0.00	37.50	0.00	37.50
73125 Common Services-Premises	0.00	55,591.83	0.00	55,591.83
73310 Maint & Licencing of Software	0.00	9,182.35	0.00	9,182.35
73406 Maintenance of Equipment	0.00	30.04	0.00	30.04
73420 Leased Vehicles	0.00	18,869.08	0.00	18,869.08
74110 Audit Fees	0.00	6,278.07	0.00	6,278.07
74120 Capacity Assessment	0.00	40,225.00	0.00	40,225.00
74210 Printing and Publications	0.00	4,814.33	0.00	4,814.33
74325 Contrib.To CO Common Security	0.00	1,168.51	0.00	1,168.51
74525 Sundry	0.00	5.45	0.00	5.45
74596 Services to projects -GOE	0.00	9,947.59	0.00	9,947.59
74725 Other L.T.S.H.	0.00	4,402.91	0.00	4,402.91
75105 Facilities & Admin - Implement	0.00	17,747.61	0.00	17,747.61
75705 Learning costs	0.00	11,807.49	0.00	11,807.49
75709 Learning - training of counter	0.00	37.12	0.00	37.12
76125 Realized Loss	0.00	1,121.83	0.00	1,121.83
76135 Realized Gain	0.00	-1,115.15	0.00	-1,115.15
Fund: 30084 - Prog Resources from 11888	0.00	-3,529.85	0.00	-3,529.85
74120 Capacity Assessment	0.00	-3,268.38	0.00	-3,268.38
75105 Facilities & Admin - Implement	0.00	-261.47	0.00	-261.47
76125 Realized Loss	0.00	0.00	0.00	0.00
Output: 00121549 - Covid 19- MAGP response(USAID)	0.00	682,031.50	0.00	682,031.50
Activity: ACTIVITY 101 - Business continuity support	0.00	48,976.19	0.00	48,976.19
Fund: 30000 - Programme Cost Sharing	0.00	48,976.19	0.00	48,976.19
72405 Acquisition of Communic Equip	0.00	9,413.77	0.00	9,413.77
72410 Acquisition of Audio Visual Eq	0.00	1,416.33	0.00	1,416.33
72810 Acquis of Computer Software	0.00	10,267.87	0.00	10,267.87
72815 Inform Technology Supplies	0.00	7,866.82	0.00	7,866.82
72966 Licenses and other	0.00	14,040.00	0.00	14,040.00
73125 Common Services-Premises	0.00	2,217.38	0.00	2,217.38
74210 Printing and Publications	0.00	126.26	0.00	126.26
75105 Facilities & Admin - Implement	0.00	3,627.87	0.00	3,627.87
76125 Realized Loss	0.00	0.00	0.00	0.00
76135 Realized Gain	0.00	-0.11	0.00	-0.11
Activity: ACTIVITY300 - Strat Com Support Covid	0.00	633,055.31	0.00	633,055.31
Fund: 30000 - Programme Cost Sharing	0.00	633,055.31	0.00	633,055.31
74205 Audio Visual Productions	0.00	76,363.64	0.00	76,363.64
74225 Other Media Costs	0.00	509,798.69	0.00	509,798.69
75105 Facilities & Admin - Implement	0.00	46,892.98	0.00	46,892.98
Output: 00122852 - Covid 19- MAGP response(KPMD)	29,189.92	4,302.42	0.00	33,492.34

Activity: ACTIVITY 402 - Systems for EBD supported	29,189.92	4,302.42	0.00	33,492.34
Fund: 30000 - Programme Cost Sharing	29,189.92	4,302.42	0.00	33,492.34
64397 Services to projects -CO staff	0.00	2,111.34	0.00	2,111.34
72125 Svc Co-Studies & Research Serv	29,189.92	0.00	0.00	29,189.92
75105 Facilities & Admin - Implement	0.00	2,191.08	0.00	2,191.08
Project Total:	111,872.29	8,085,131.50	0.00	8,197,003.79

Funds Utilization

Output: 00108113 - Merged Areas Governance Project
Implementing Partner: 99999 - UNDP

UNDP Amount

Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	92,471.77
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	0.00
Commitments:	558,499.76

Output: 00121549 - Covid 19- MAGP response(USAID)
Implementing Partner: 02373 - UNDP (Direct Execution)

UNDP Amount

Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	0.00
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	0.00
Commitments:	29,432.59



Kaiser Ishaque
ARR

10-Jun-2021

Aliona Niculita
Deputy Resident Representative

10-Jun-2021

Knut Ostby

Resident Representative

UNDP Pakistan

10-Jun-2021

Knut Ostby
Resident Representative
United Nations Development Programme
Islamabad, Pakistan



Mohammad Ajaz
Senior Programme Finance
As

10-Jun-2021

Mark Henderson
Partner
BDO LLP
London W1U 7EU

12 August 2021



ANNEX II: STATEMENT OF FIXED ASSETS

Statement of fixed assets

AM In Service Report		of		2	
UN Developme Page 1		Run Time:		29-04-2021 10:04:50	
Report ID: UNAM600		Country:		Category: In Service	
Business Unit: PAK10		Department:		Impl Agent/Donor:	
Operating Unit: PAK		Asset ID		Profile ID	
Business unit		Operating Unit		Description	
PAK10		PAK		000000001932 MTRV5	
PAK10		PAK		000000002291 MTRV4	
PAK10		PAK		000000002295 MTRV4	
				A Toyota L/C Soft	
				UN-67-1821 JTMHV0911041LC200 GXL	
				PAKHUBOF	
				5/17/2016 5/17/2016	
				201,615.00	
				18,201.35	
				1 42404	
				001981 00551	
				00108113 30000	
				60,766.72	
				37,135.21	
				1 42404	
				001981 00551	
				00108113 30000	
				60,766.72	
				37,135.21	
				1 42404	
				001981 00551	
				00108113 30000	
				Total: USD 92,471.77	

Reviewed and verified by: Aamir Islam, Operations Manager, MAGP

Endorsed by: Kaiser Ishaque, ARR, DGU

Aliona Niculita

Deputy Resident Representative

UNDP Pakistan

10-Jun-2021

Mark Henderson

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13 August 2021

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