



**AUDIT**

**OF**

**AFGHANISTAN ANTI-CORRUPTION, TRANSPARENCY, INTEGRITY AND OPENNESS  
(ACTION) PROJECT**  
**(Directly Implemented Project No. 120040, Output Nos. 116364, 116769 and 122572)**

**IN**

**UNDP AFGHANISTAN**

**Report No. 2375**  
**Issue Date: 23 July 2021**

---

**Report on the Audit of  
Afghanistan Anti-Corruption, Transparency, Integrity and Openness (ACTION) Project  
(Project No. 120040, Output Nos. 116364, 116769 and 122572) in UNDP Afghanistan  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 9 May to 10 June 2021, conducted an audit of 'Afghanistan Anti-Corruption, Transparency, Integrity and Openness (ACTION) Project' (Project No. 120040, Output Nos. 116364, 116769 and 122572) (the Project), which is directly implemented and managed by the UNDP Country Office in Afghanistan (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 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2020. The audit did not include 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 Assets as no assets were held by the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

### Audit results

Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenses*	
Amount (in \$ '000)	Opinion
2,752	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$3,079,414. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country \$327,584.

The audit did not result in any recommendations.

---

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

---

### Management comments and action plan

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

*Moncef Ghrib*

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





# FINAL AUDIT REPORT

## UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project ACTION -  
Afghanistan Anti-Corruption, Transparency, Integrity and Openness Project

Project ID 120040 Output IDs 116364, 116769 & 122572  
Afghanistan

**BDO**



# IDENTIFICATION

Project name:	ACTION - Afghanistan Anti-Corruption, Transparency, Integrity and Openness Project
Output name:	ACJC Capacity Development, CSOs enabled promote RoL & COVID-19 response's
UNDP Country Office:	Afghanistan
Atlas Project ID:	120040
Atlas Output ID:	116364, 116769 & 122572
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2020

---

# CONTENTS

<b>EXECUTIVE SUMMARY .....</b>	<b>3</b>
Audit opinions .....	3
Management letter summary .....	3
Prior year audit .....	3
<b>THE AUDIT ENGAGEMENT .....</b>	<b>4</b>
Audit Objectives and Scope .....	4
<b>AUDIT OPINIONS .....</b>	<b>5</b>
Project Financial Position .....	5
Statement of Fixed Assets .....	7
Statement of Cash .....	8
<b>MANAGEMENT LETTER .....</b>	<b>9</b>
<b>ANNEXES .....</b>	<b>10</b>
Annex I: Combined Delivery Report .....	11
Annex II: Audit finding priority ratings .....	19

---

# EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of ACTION - Afghanistan Anti-Corruption, Transparency, Integrity and Openness Project ID 120040 and Output IDs 116364, 116769 & 122572 (the project), directly implemented by UNDP Afghanistan ('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	Not applicable
Statement of Cash	Not applicable

## MANAGEMENT LETTER SUMMARY

We have not raised any audit findings or recommendations as a result of the 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

15 July 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 - ACTION - AFGHANISTAN ANTI-CORRUPTION, TRANSPARENCY, INTEGRITY AND OPENNESS 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 120040, ACTION - Afghanistan Anti-Corruption, Transparency, Integrity and Openness Project, output IDs 116364, 116769 & 122572 for the period from 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 \$ 3,079,414.48, is comprised of expenditure directly incurred by the UNDP Country Office in Afghanistan for an amount of \$ 2,751,830.27 and expenditure incurred by entities other than the Country Office for an amount of \$ 327,584.21. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Afghanistan of \$ 2,751,830.27.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 2,751,830.27 directly incurred by the UNDP Country Office in Afghanistan and charged to the project for the period from 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

15 July 2021



## **INDEPENDENT AUDITOR'S REPORT TO UNDP - ACTION - AFGHANISTAN ANTI-CORRUPTION, TRANSPARENCY, INTEGRITY AND OPENNESS PROJECT**

### **STATEMENT OF FIXED ASSETS**

We noted that the UNDP project ACTION - Afghanistan Anti-Corruption, Transparency, Integrity and Openness Project had no assets and accordingly a statement of fixed assets was not produced.

## INDEPENDENT AUDITOR'S REPORT TO UNDP - ACTION - AFGHANISTAN ANTI-CORRUPTION, TRANSPARENCY, INTEGRITY AND OPENNESS PROJECT

### STATEMENT OF CASH

We noted that the UNDP project ACTION - Afghanistan Anti-Corruption, Transparency, Integrity and Openness 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 not raised any audit findings or recommendations as a result of the financial audit.



**MARK HENDERSON**  
PARTNER

BDO LLP  
55 Baker Street  
London W1U 7EU

15 July 2021





# ANNEXES

# ANNEX I: COMBINED DELIVERY REPORT

Business Unit : AFG10  
Period : Jan-Dec (2020)  
Selected Project Id : 00120040  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : 00120040 ACTION Project		Period :	Jan-Dec (2020)	
Output # : 00116364 ACJC Capacity Dev.		Impl. Partner :	99999 UNDP	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

**Fund : 30000 (Programme Cost Sharing)**

61305	-Salaries - IP Staff	0.00	61,134.37	0.00	61,134.37
61310	-Post Adjustment - IP Staff	0.00	27,755.00	0.00	27,755.00
62305	-Dependency Allowances-IP Staff	0.00	4,016.08	0.00	4,016.08
62310	-Contrib to Jt Staff Pens Fd-IP	0.00	21,344.71	0.00	21,344.71
62315	-Contrib. to medical, social in	0.00	555.39	0.00	555.39
62320	-Mobility, Hardship, Non-remova	0.00	18,647.67	0.00	18,647.67
62330	-Rental Supplements - IP Staff	0.00	10,046.89	0.00	10,046.89
62335	-Hazard Duty Station Allow-IP	0.00	8,550.48	0.00	8,550.48
62340	-Annual Leave Expense - IP	0.00	9,612.15	0.00	9,612.15
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	1,512.00	0.00	1,512.00
63340	-Proc trips/Rest & Recup-IP Stf	0.00	3,712.80	0.00	3,712.80
63350	-Reimb of Income Tax-IP Staff	0.00	2,985.98	0.00	2,985.98
63365	-Special Oper Living Allow-IP	0.00	12,182.93	0.00	12,182.93
63530	-Contribution to EOS Benefits	0.00	3,333.40	0.00	3,333.40
63535	-Contribution to Security	0.00	5,333.32	0.00	5,333.32
63540	-Contribution to Training	0.00	311.09	0.00	311.09
63545	-Contribution to ICT	0.00	1,333.36	0.00	1,333.36
63550	-Contributions to MAIP	0.00	44.45	0.00	44.45
63555	-Contribution to UN JFA	0.00	2,666.68	0.00	2,666.68
63560	-Contributions to Appendix D	0.00	222.30	0.00	222.30
64306	-Appointment-Ticket Costs	0.00	1,207.22	0.00	1,207.22
64307	-Appointment-Subsistence Allow	0.00	2,934.00	0.00	2,934.00
64308	-Appointments-Lump Sum	0.00	5,926.00	0.00	5,926.00
64309	-Appointment-Shipments	0.00	7,800.00	0.00	7,800.00
64310	-Separations - IP Staff	0.00	1,244.42	0.00	1,244.42
64397	-Services to projects -CO staff	0.00	6,128.06	0.00	6,128.06
65115	-Contributions to ASHI Reserve	0.00	8,844.52	0.00	8,844.52
65135	-Payroll Mgt Cost Recovery ATLA	0.00	772.60	0.00	772.60
71205	-Intl Consultants-Sht Term-Tech	0.00	145,624.06	0.00	145,624.06
71211	-Intl Consult Security Charge	0.00	5,880.18	0.00	5,880.18
71305	-Local Consult.-Sht Term-Tech	0.00	48,077.70	0.00	48,077.70
71360	-Local Consult-Security	0.00	1,036.58	0.00	1,036.58
71405	-Service Contracts-Individuals	0.00	98,744.44	0.00	98,744.44
71410	-MAIP Premium SC	0.00	37.90	0.00	37.90
71415	-Contribution to Security SC	0.00	4,543.63	0.00	4,543.63
71605	-Travel Tickets-International	0.00	0.00	0.00	0.00
71615	-Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71635	-Travel - Other	0.00	0.00	0.00	0.00
72105	-Svc Co-Construction & Engineer	0.00	9,673.40	0.00	9,673.40
72145	-Svc Co-Training and Educ Serv	0.00	76,129.82	0.00	76,129.82
72210	-Machinery and Equipment	0.00	1,455.15	0.00	1,455.15
72330	-Medical Products	0.00	5,125.00	0.00	5,125.00
72399	-Other Materials and Goods	0.00	99,485.07	0.00	99,485.07



UN Development Programme  
Report ID: unglcdrp

### Combined Delivery Report By Project

Page 2 of 7  
Run Time: 14-04-2021 22:04:01

<b>Project Id :</b> 00120040 ACTION Project	<b>Period :</b>	Jan-Dec (2020)		
<b>Output # :</b> 00116364 ACJC Capacity Dev.	<b>Impl. Partner :</b>	99999 UNDP		
	<b>Location :</b>	Afghanistan		
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>

72401 - Prefab structure/other buildin	0.00	31,776.97	0.00	31,776.97
72505 - Stationery & other Office Supp	0.00	491.38	0.00	491.38
73105 - Rent	0.00	606.79	0.00	606.79
73216 - Construction Cost	0.00	236,194.63	0.00	236,194.63
74220 - Translation Costs	0.00	21,712.12	0.00	21,712.12
74505 - Insurance	0.00	53.96	0.00	53.96
74510 - Bank Charges	0.00	15.34	0.00	15.34
75105 - Facilities & Admin - Implement	0.00	87,554.34	0.00	87,554.34
75705 - Learning costs	0.00	11,033.37	0.00	11,033.37
75706 - Learning - ticket costs	0.00	5,265.00	0.00	5,265.00
75707 - Learning - subsistence allowan	0.00	42,239.17	0.00	42,239.17
75709 - Learning - training of counter	0.00	6,590.15	0.00	6,590.15
76125 - Realized Loss	0.00	199.69	0.00	199.69
76135 - Realized Gain	0.00	-30.81	0.00	-30.81

**Total for Fund 30000** 0.00 1,182,152.90 0.00 1,182,152.90

**Total for Dept : 39003** 0.00 1,182,152.90 0.00 1,182,152.90

**Dept: 39004 (Peace)**

**Fund : 30000 (Programme Cost Sharing)**

73105 - Rent	0.00	8,813.93	0.00	8,813.93
74596 - Services to projects -GOE	0.00	4,310.01	0.00	4,310.01
75105 - Facilities & Admin - Implement	0.00	1,049.92	0.00	1,049.92

**Total for Fund 30000** 0.00 14,173.86 0.00 14,173.86

**Total for Dept : 39004** 0.00 14,173.86 0.00 14,173.86

**Total for Output : 00116364** 0.00 1,196,326.76 0.00 1,196,326.76

<b>Output # :</b> 00116769 CSOs enabled promote RoL in Se	<b>Impl. Partner :</b>	99999 UNDP		
	<b>Location :</b>	Afghanistan		

**Dept: 39003 (TFMU)**

**Fund : 04000 (Core Programme, UNU Centre)**

64397 - Services to projects -CO staff	0.00	20,000.00	0.00	20,000.00
72615 - Micro Capital Grants-Other	0.00	334,959.84	0.00	334,959.84
73105 - Rent	0.00	20,506.20	0.00	20,506.20

**Total for Fund 04000** 0.00 375,466.04 0.00 375,466.04

**Fund : 30000 (Programme Cost Sharing)**

61305 - Salaries - IP Staff	0.00	40,756.20	0.00	40,756.20
61310 - Post Adjustment - IP Staff	0.00	18,503.32	0.00	18,503.32

Project Id : 00120040 ACTION Project		Period :	Jan-Dec (2020)	
Output # : 00116769 CSOs enabled promote RoL in Se		Impl. Partner :	99999 UNDP	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

62305	- Dependency Allowances-IP Staff	0.00	2,677.36	0.00	2,677.36
62310	- Contrib to Jt Staff Pens Fd-IP	0.00	14,229.85	0.00	14,229.85
62315	- Contrib. to medical, social in	0.00	370.23	0.00	370.23
62320	- Mobility, Hardship, Non-remova	0.00	12,431.76	0.00	12,431.76
62330	- Rental Supplements - IP Staff	0.00	6,697.94	0.00	6,697.94
62335	- Hazard Duty Station Allow-IP	0.00	5,700.32	0.00	5,700.32
62340	- Annual Leave Expense - IP	0.00	6,408.15	0.00	6,408.15
63330	- Ed Grt Incl Trvl&Allow-IP Stf	0.00	8,320.00	0.00	8,320.00
63335	- Home Leave Trvl & Allow-IP Stf	0.00	1,008.00	0.00	1,008.00
63340	- Proc trips/Rest & Recup-IP Stf	0.00	2,475.20	0.00	2,475.20
63350	- Reimb of Income Tax-IP Staff	0.00	1,990.67	0.00	1,990.67
63365	- Special Oper Living Allow-IP	0.00	8,121.96	0.00	8,121.96
63530	- Contribution to EOS Benefits	0.00	2,222.25	0.00	2,222.25
63535	- Contribution to Security	0.00	3,555.61	0.00	3,555.61
63540	- Contribution to Training	0.00	207.40	0.00	207.40
63545	- Contribution to ICT	0.00	888.86	0.00	888.86
63550	- Contributions to MAIP	0.00	29.62	0.00	29.62
63555	- Contribution to UN JFA	0.00	1,777.79	0.00	1,777.79
63560	- Contributions to Appendix D	0.00	148.13	0.00	148.13
64306	- Appointment-Ticket Costs	0.00	804.82	0.00	804.82
64307	- Appointment-Subsistence Allow	0.00	1,956.00	0.00	1,956.00
64308	- Appointments-Lump Sum	0.00	3,950.66	0.00	3,950.66
64309	- Appointment-Shipments	0.00	5,200.00	0.00	5,200.00
64310	- Separations - IP Staff	0.00	829.61	0.00	829.61
64397	- Services to projects -CO staff	0.00	58,875.73	0.00	58,875.73
65115	- Contributions to ASHI Reserve	0.00	5,896.34	0.00	5,896.34
65135	- Payroll Mgt Cost Recovery ATLA	0.00	515.00	0.00	515.00
71205	- Intl Consultants-Sht Term-Tech	0.00	14,760.00	0.00	14,760.00
71211	- Intl Consult Security Charge	0.00	908.00	0.00	908.00
71305	- Local Consult.-Sht Term-Tech	0.00	22,191.00	0.00	22,191.00
71405	- Service Contracts-Individuals	0.00	95,588.95	0.00	95,588.95
71410	- MAIP Premium SC	0.00	37.23	0.00	37.23
71415	- Contribution to Security SC	0.00	4,466.93	0.00	4,466.93
71605	- Travel Tickets-International	0.00	1,060.00	0.00	1,060.00
71610	- Travel Tickets-Local	0.00	3,050.00	0.00	3,050.00
71615	- Daily Subsistence Allow-Intl	0.00	1,240.32	0.00	1,240.32
72125	- Svc Co-Studies & Research Serv	0.00	865.00	0.00	865.00
72405	- Acquisition of Communic Equip	0.00	22,424.00	0.00	22,424.00
72425	- Mobile Telephone Charges	0.00	1,014.76	0.00	1,014.76
72615	- Micro Capital Grants-Other	0.00	900,631.70	0.00	900,631.70
73105	- Rent	0.00	10,026.16	0.00	10,026.16
74510	- Bank Charges	0.00	15.67	0.00	15.67
75105	- Facilities & Admin - Implement	0.00	104,024.73	0.00	104,024.73
75705	- Learning costs	0.00	5,480.18	0.00	5,480.18
76125	- Realized Loss	0.00	19.18	0.00	19.18

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>1,404,352.59</b>	<b>0.00</b>	<b>1,404,352.59</b>
-----------------------------	-------------	---------------------	-------------	---------------------

Total for Dept : 39003		0.00	1,779,818.63	0.00	1,779,818.63
------------------------	--	------	--------------	------	--------------

Dept: 39004 (Peace)

**Fund : 04000 (Core Programme, UNU Centre)**





UNDP UN Development Programme  
Report ID: unglcdrp

### Combined Delivery Report By Project

Page 4 of 7  
Run Time: 14-04-2021 22:04:02

Project Id : 00120040 ACTION Project		Period :	Jan-Dec (2020)	
Output # : 00116769 CSOs enabled promote RoL in Se		Impl. Partner :	99999 UNDP	
		Location :	Afghanistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

73105 - Rent	0.00	- 20,506.20	0.00	- 20,506.20
Total for Fund 04000	0.00	- 20,506.20	0.00	- 20,506.20
Total for Dept : 39004	0.00	- 20,506.20	0.00	- 20,506.20
Total for Output : 00116769	0.00	1,759,312.43	0.00	1,759,312.43

Output # : 00122572 COVID-19 response's Trans & Ac	Impl. Partner :	99999 UNDP
	Location :	Afghanistan

Dept: 39003 (TFMU)

Fund : 30000 (Programme Cost Sharing)

72105 - Svc Co-Construction & Engineer	0.00	6,952.95	0.00	6,952.95
72140 - Svc Co-Information Technology	0.00	6,952.95	0.00	6,952.95
72145 - Svc Co-Training and Educ Serv	0.00	89,997.60	0.00	89,997.60
73125 - Common Services-Premises	0.00	1,838.59	0.00	1,838.59
74596 - Services to projects -GOE	0.00	5,000.00	0.00	5,000.00
75105 - Facilities & Admin - Implement	0.00	8,859.37	0.00	8,859.37
Total for Fund 30000	0.00	119,601.46	0.00	119,601.46

Total for Dept : 39003	0.00	119,601.46	0.00	119,601.46
------------------------	------	------------	------	------------

Dept: 39004 (Peace)

Fund : 30000 (Programme Cost Sharing)

73105 - Rent	0.00	3,864.66	0.00	3,864.66
75105 - Facilities & Admin - Implement	0.00	309.17	0.00	309.17
Total for Fund 30000	0.00	4,173.83	0.00	4,173.83

Total for Dept : 39004	0.00	4,173.83	0.00	4,173.83
------------------------	------	----------	------	----------

Total for Output : 00122572	0.00	123,775.29	0.00	123,775.29
-----------------------------	------	------------	------	------------

Project Total :	0.00	3,079,414.48	0.00	3,079,414.48
-----------------	------	--------------	------	--------------

Signed By : Surayo Buzurukova Senior Deputy Res Rep Programme Date : 14/4/2021

Signed By : Abdalkh Al Dardari Resident Representative Afghanistan Date : 14/4/2021



Mark Henderson  
Partner  
BDO LLP  
55 Baker Street  
London W1U 7EU



15 July 2021

**Combined Delivery Report By Project**

**UN Development Programme**  
Report ID: unglcdrp

Page 5 of 7

Run Time: 14-04-2021 22:04:02

**Selection Criteria :**

Business Unit : AFG10  
Period : Jan-Dec (2020)  
Selected Project Id : 00120040  
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
39003 - TFMU	0.00	3,081,572.99	0.00	3,081,572.99
39004 - Peace	0.00	-2,158.51	0.00	-2,158.51



**Combined Delivery Report By Project**

**Funds Utilization**

**Selection Criteria :**

Business Unit : AFG10  
Period : Jan-Dec (2020)  
Selected Project Id : 00120040  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00120040 ACTION Project

Period : As at Dec 31, 2020

Output #	00116364	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			320,342.37

Output #	00116769	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			783.61

Output #	00122572	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



**Funds Utilization**

Commitments

242,441.50

## ANNEX II: AUDIT FINDING PRIORITY RATINGS

The following categories of priorities are used:

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





FOR MORE INFORMATION:

**INTERNATIONAL INSTITUTIONS  
AND DONOR ASSURANCE**

Assurance, advisory and management  
solutions to the international  
development community

[https://www.bdo.co.uk/en-  
gb/services/advisory/international-  
institutions-and-donor-assurance](https://www.bdo.co.uk/en-gb/services/advisory/international-institutions-and-donor-assurance)

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO Member Firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

© July 2021 BDO LLP. All rights reserved.

**[www.bdo.co.uk](https://www.bdo.co.uk)**

