



AUDIT

OF

**GESTION SUSTENTABLE DE ECOSISTEMAS DEL BOSQUE AMAZONICO POR LAS
COMUNIDADES INDIGENAS Y LOCALES PARA GENERAR MULTIPLES BENEFICIOS
AMBIENTALES Y SOCIALES**

(Nationally Implemented Project No. 95725, Output No. 99776)

IN

UNDP BOLIVIA

Report No. 2379

Issue Date: 9 July 2021

Report on the Audit of UNDP Bolivia
Gestión sustentable de ecosistemas del bosque amazónico por las comunidades indígenas y locales para generar múltiples beneficios ambientales y sociales (Project No. 95725, Output No. 99776)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 17 May to 15 June 2021, conducted an audit of *Gestión sustentable de ecosistemas del bosque amazónico por las comunidades indígenas y locales para generar múltiples beneficios ambientales y sociales* (Project No. 95725, Output No. 99776) (the Project), which is nationally implemented with support services provided by the UNDP Country Office in Bolivia. 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 2018 to 31 December 2020 and the accompanying Funds Utilization statement¹ 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) or expenses of other United Nations agencies. 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*. Due to the COVID-19 pandemic, the audit was conducted remotely.

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
1,667	Unmodified

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.

A handwritten signature in blue ink, appearing to read 'B G Simpson', enclosed within a black rectangular box.

Brett Simpson
Officer-in-Charge
Office of Audit and Investigations

AUDIT

OF

**UNITED NATIONS DEVELOPMENT PROGRAMME
BOLIVIA**

**“Gestión sustentable de ecosistemas del bosque amazónico por las
comunidades indígenas y locales para generar múltiples beneficios ambientales
y sociales”**

(Project No. 95725, Output No. 99776)

Issue Date: 6 July 2021

Report on the Audit of UNDP Bolivia

“Gestión sustentable de ecosistemas del bosque amazónico por las comunidades indígenas y locales para generar múltiples beneficios ambientales y sociales” (Project ID 95725, Output ID 99776)

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn (the audit firm) conducted an audit of project “Gestión sustentable de ecosistemas del bosque amazónico por las comunidades indígenas y locales para generar múltiples beneficios ambientales y sociales” (Project ID 95725, Output ID 99776) (the Project), a nationally implemented¹ project with support services provided by UNDP Bolivia. This was the first audit conducted for this project. The audit was carried out from 17 May to 15 June 2021.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project operations. The audit covered the Project’s Combined Delivered Report, which includes expenses for the period from 1 January 2018 to 31 December 2020 and the accompanying Funds Utilization statements² as at 31 December 2020.

Expenses recorded in the Combined Delivery Report amounted to USD 1,666,984.48. Based on the scope of our audit there were not out of scope transactions in the CDR subject to this audit.

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 USD 000)	Opinion
1,667	Unmodified

Expenses recorded in the Combined Delivery Report amounted to USD 1,666,984.48.

The audit did not result in any recommendations.

¹ The responsible units in UNDP facilitate the audits of nationally implemented (NIM) projects. However, this NIM project was audited by OAI due to the significant involvement of the Country Office in its implementation, and the subsequent materiality of the amount expended by UNDP.

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

Management comments and action plan

Comments and/or additional information provided by the Management of the Country Office has been incorporated into the report, where appropriate.

**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
National Implementation Modality (NIM) Project – Implemented by Autoridad
Plurinacional de la Madre Tierra with the support of UNDP

Project name:	Gestión sustentable de ecosistemas del bosque amazónico por las comunidades indígenas y locales para generar múltiples beneficios ambientales y sociales
Output name:	99776
UNDP Country Office:	La Paz, Bolivia
Atlas Project ID:	95725
Atlas Output ID:	99776
Auditor:	PKF Littlejohn
Period subject to audit:	8 January 2018 to 31 December 2020
Project duration	8 January 2018 to 8 January 2023

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EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of UNDP NIM Project ID 95725, “Gestión sustentable de ecosistemas del bosque amazónico por las comunidades indígenas y locales para generar múltiples beneficios ambientales y sociales”- Output no. 99776 implemented by Autoridad Plurinacional de la Madre, with the support of UNDP Bolivia for the period from 1 January 2018 to 31 December 2020. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP). The audit was carried out from 17 May to 15 June 2021.

Due to the on-going COVID-19 pandemic, the fieldwork has been completed wholly on a remote basis without any limitations in scope.

Audit opinions

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable because the project does not maintain fixed assets
Statement of Cash	Not applicable because the project did not maintain a separate bank account.

Management letter summary

There were no reportable findings raised during the course of our audit, consequently we have not issued a management letter.

Prior year audit

The project ID 95725 “Gestión sustentable de ecosistemas del bosque amazónico por las comunidades indígenas y locales para generar múltiples beneficios ambientales y sociales” - Output ID 99776 was not audited in the prior year and therefore there were no recommendations to follow up on.



PKF Littlejohn LLP

6 July 2021

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THE AUDIT ENGAGEMENT

Audit Objectives and Scope

Financial Audit

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 2018 to 31 December 2020 as well as 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 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 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 project as at 31 December 2020. Disbursements made against a project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the project has been established. In cases where the cash transactions of the audited project are made through the country office bank accounts, an opinion on the Statement of Cash is not required.
- As maybe applicable, provide an update on the progress made in implementing the recommendations raised in previous year audit report.

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

The scope of the audit included only transactions concluded and recorded against the UNDP project between 1 January 2018 to 31 December 2020.

The project CDR recorded an amount of USD 10,135 as commitments at 31 December 2020 corresponding to contracts with several consultants for which products had not been entirely received. These were disbursed and recorded as project expenses in 2021.

According to project management, these commitments were recorded as such as at 31 December 2020 and recognized as project expenses in February 2021.

INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF FINANCIAL POSITION

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

We have audited the financial position of the UNDP project ID 95725, “Gestión sustentable de ecosistemas del bosque amazónico por las comunidades indígenas y locales para generar múltiples beneficios ambientales y sociales” output ID 99776 for the period 1 January 2018 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 USD 1,666,984.48 is comprised of expenditure directly incurred by the UNDP Country Office in Bolivia for an amount of USD 1,666,984.48. Our audit covered the full expenditure directly incurred by the UNDP Country Office in Bolivia of USD 1,666,984.48.

The CDR expenditures totalling US1,666, 984.48 is comprised of expenditure directly incurred by the UNDP Country Office in Bolivia. The detail per year es as follows:

Year	CDR Expenditures USD
2018	330,974.35
2019	768,031.27
2020	567,979.18
Total as of 31 December	1,666,984.48

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 1,666,984.48 directly incurred by Country Office in Bolivia and charged to the project for the period 1 January 2018 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 unmodified opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the ‘Auditor’s responsibilities’ for the audit of the CDR and funds utilization section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with this code. We 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 controls as management determines are 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 skepticism 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 in response 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.



PKF Littlejohn LLP

6 July 2021

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COMBINED DELIVERY REPORT AND FUNDS UTILIZATIONS STATEMENTS

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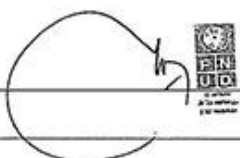



UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

Page 2 of 4
Run Time: 25-09-2020 00:00:18

Project Id : 00095725	Gestión sostenible de los ecos	Period :	Jan-Dec (2018)		
Output # : 00099776	Gestión sostenible de los ecos	Impl. Partner :	00397 Viceministerio de Medio Ambi		
		Location :	Bolivia		
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73115 - Moving Expenses	0.00	308.37	0.00	308.37	
73120 - Utilities	0.00	206.70	0.00	206.70	
73125 - Common Services-Premises	0.00	463.21	0.00	463.21	
74525 - Sundry	0.00	444.95	0.00	444.95	
75705 - Learning costs	0.00	2,953.83	0.00	2,953.83	
Total for Fund 62000	0.00	279,979.41	0.00	279,979.41	
Total for Activity ACTIVITY2	0.00	279,979.41	0.00	279,979.41	
Activity : ACTIVITY3 (Gerencia del Proyecto)					
Fund : 62000 (GEF Voluntary Contribution)					
71610 - Travel Tickets-Local	0.00	4,521.97	0.00	4,521.97	
71620 - Daily Subsistence Allow-Local	0.00	2,913.98	0.00	2,913.98	
72135 - Svc Co-Communications Service	0.00	398.00	0.00	398.00	
73105 - Rent	0.00	1,020.00	0.00	1,020.00	
74120 - Capacity Assessment	0.00	3,183.79	0.00	3,183.79	
74596 - Services to projects -GOE	0.00	7,959.67	0.00	7,959.67	
75705 - Learning costs	0.00	2,142.54	0.00	2,142.54	
Total for Fund 62000	0.00	22,139.95	0.00	22,139.95	
Total for Activity ACTIVITY3	0.00	22,139.95	0.00	22,139.95	
Total for Output : 00099776	0.00	330,974.35	0.00	330,974.35	
Project Total :		0.00	330,974.35	0.00	330,974.35

Signed By :   **Luciana Merniet**
Representante Residente
PNUD en Bolivia Date : 28/06/21

Signed By : _____ Date : _____



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UN Development Programme
Report ID: ungidrb

Combined Delivery Report by Activity

Page 3 of 4
Run Time: 25-09-2020 00:09:18

Selection Criteria :

Business Unit : BOL10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099776

	Period : Jan-Dec (2018)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
48805 - Bolivia - Energy & Environmt	0.00	330,974.35	0.00	330,974.35

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UN Development Programme
Report ID: unglc0rb

Combined Delivery Report by Activity

Page 1 of 4
Run Time: 25-09-2020 00:09:18

Selection Criteria :

Business Unit : BOL10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099776

Project Id : 00095725	Gestión sostenible de los ecos	Period :	Jan-Dec (2018)
Output # : 00099776	Gestión sostenible de los ecos	Impl. Partner :	00397 Viceministerio de Medio Ambi
		Location :	Bolivia
		Govt Exp	UNDP Exp
		UN Agencies Exp	Total Exp

Activity : ACTIVITY1 (Actividades facilitadoras)

Fund : 62000 (GEF Voluntary Contribution)

71405 - Service Contracts-Individuals	0.00	2,878.93	0.00	2,878.93
71410 - MAIP Premium SC	0.00	2.26	0.00	2.26
71415 - Contribution to Security SC	0.00	95.95	0.00	95.95
71455 - Innovation Prizes Individuals	0.00	217.80	0.00	217.80
71610 - Travel Tickets-Local	0.00	3,890.78	0.00	3,890.78
71620 - Daily Subsistence Allow-Local	0.00	7,785.78	0.00	7,785.78
71635 - Travel - Other	0.00	3,355.14	0.00	3,355.14
72145 - Svc Co-Training and Educ Serv	0.00	1,911.08	0.00	1,911.08
72505 - Stationery & other Office Supp	0.00	594.61	0.00	594.61
72515 - Print Media	0.00	1,069.20	0.00	1,069.20
74110 - Audit Fees	0.00	1,716.02	0.00	1,716.02
74525 - Sundry	0.00	- 14.47	0.00	- 14.47
75705 - Learning costs	0.00	5,351.91	0.00	5,351.91
Total for Fund 62000	0.00	28,854.99	0.00	28,854.99

Total for Activity ACTIVITY1

0.00 28,854.99 0.00 28,854.99

Activity : ACTIVITY2 (Manejo integral TIOCs)

Fund : 62000 (GEF Voluntary Contribution)

71305 - Local Consult.-Shr Term-Tech	0.00	10,270.16	0.00	10,270.16
71405 - Service Contracts-Individuals	0.00	91,131.56	0.00	91,131.56
71410 - MAIP Premium SC	0.00	75.05	0.00	75.05
71415 - Contribution to Security SC	0.00	3,184.95	0.00	3,184.95
71455 - Innovation Prizes Individuals	0.00	147.61	0.00	147.61
71610 - Travel Tickets-Local	0.00	4,688.23	0.00	4,688.23
71620 - Daily Subsistence Allow-Local	0.00	5,887.17	0.00	5,887.17
71625 - Daily Substst Allow-Mtg Partic	0.00	578.87	0.00	578.87
72135 - Svc Co-Communications Service	0.00	343.94	0.00	343.94
72205 - Office Machinery	0.00	2,333.15	0.00	2,333.15
72215 - Transportation Equipment	0.00	117,557.35	0.00	117,557.35
72220 - Furniture	0.00	5,757.74	0.00	5,757.74
72399 - Other Materials and Goods	0.00	7,358.72	0.00	7,358.72
72405 - Acquisition of Communic Equip	0.00	20,630.30	0.00	20,630.30
72410 - Acquisition of Audio Visual Eq	0.00	1,611.60	0.00	1,611.60
72415 - Courier Charges	0.00	93.34	0.00	93.34
72425 - Mobile Telephone Charges	0.00	222.85	0.00	222.85
72505 - Stationery & other Office Supp	0.00	2,873.81	0.00	2,873.81
72510 - Publications	0.00	820.23	0.00	820.23
73110 - Custodial & Cleaning Services	0.00	55.72	0.00	55.72

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Combined Delivery Report by Activity

Funds Utilization

Selection Criteria :

Business Unit : BQL10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099776

Project/Award: 00095725 Gestión sostenible de los ecos Period : As Of Dec31,2018

Output #	00099776	Impl. Partner :00397 Viceministerio de Medio Ambi	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			8,037.48

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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 4 of 5
Run Time: 20-05-2020 04:05:54

Selection Criteria :

Business Unit : B0L10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099776

Project Id : ALL	Period :	Jan-Dec (2019)			
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
48804 - Bolivia - Dem. Governance		0.00	0.00	0.00	0.00
48805 - Bolivia - Energy & Environment		0.00	768,031.27	0.00	768,031.27

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UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

Page 3 of 5
Run Time: 20-05-2020 04:05:54

Project Id : 00095725 Gestión sostenible de los ecos	Period :	Jan-Dec (2019)		
Output # : 00099776 Gestión sostenible de los ecos	Impl. Partner :	00397 Viceministerio de Medio Ambi		
	Location :	Bolivia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Output : 00099776	0.00	768,031.27	0.00	768,031.27
Project Total :	0.00	768,031.27	0.00	768,031.27

Signed By :   **Luciana Mermiet**
 Representante Residente PNUD en Bolivia Date : 28/06/21

Signed By : _____ Date : _____

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UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

Page 2 of 5
Run Time: 20-05-2020 04:05:54

Project Id : 00095725 Gestión sostenible de los ecos	Period :	Jan-Dec (2019)		
Output # : 00099776 Gestión sostenible de los ecos	Impl. Partner :	00397 Viceministerio de Medio Ambi		
	Location :	Bolivia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72135 - Svc Co-Communications Service	0.00	-343.94	0.00	-343.94
72205 - Office Machinery	0.00	21,792.25	0.00	21,792.25
72215 - Transportation Equipment	0.00	22,700.35	0.00	22,700.35
72335 - Pharmaceutical Products	0.00	56.74	0.00	56.74
72399 - Other Materials and Goods	0.00	98,856.94	0.00	98,856.94
72405 - Acquisition of Communic Equip	0.00	-20,286.36	0.00	-20,286.36
72415 - Courier Charges	0.00	40.52	0.00	40.52
72505 - Stationery & other Office Supp	0.00	1,876.83	0.00	1,876.83
72515 - Print Media	0.00	714.03	0.00	714.03
73110 - Custodial & Cleaning Services	0.00	133.72	0.00	133.72
73120 - Utilities	0.00	351.02	0.00	351.02
73305 - Maint & Licensing of Hardware	0.00	2,181.56	0.00	2,181.56
73406 - Maintenance of Equipment	0.00	22,724.40	0.00	22,724.40
73410 - Maint, Oper of Transport Equip	0.00	373.65	0.00	373.65
74505 - Insurance	0.00	2,812.31	0.00	2,812.31
74525 - Sundry	0.00	8,851.30	0.00	8,851.30
75705 - Learning costs	0.00	65,435.92	0.00	65,435.92
75711 - TrnWrkshp&Conf - Stipends	0.00	43.42	0.00	43.42
76125 - Realized Loss	0.00	0.02	0.00	0.02
76135 - Realized Gain	0.00	-42.94	0.00	-42.94
Total for Fund 62000	0.00	549,685.07	0.00	549,685.07
Total for Activity ACTIVITY2	0.00	549,685.07	0.00	549,685.07
Activity : ACTIVITY3 (Gerencia del Proyecto)				
Fund : 62000 (GEF Voluntary Contribution)				
71305 - Local Consult-Sht Term-Tech	0.00	8,037.00	0.00	8,037.00
71405 - Service Contracts-Individuals	0.00	75,080.44	0.00	75,080.44
71410 - MAIP Premium SC	0.00	30.29	0.00	30.29
71415 - Contribution to Security SC	0.00	2,510.59	0.00	2,510.59
71620 - Daily Subsistence Allow-Local	0.00	2,447.03	0.00	2,447.03
72105 - Svc Co-Construction & Engineer	0.00	1,020.00	0.00	1,020.00
72415 - Courier Charges	0.00	8.68	0.00	8.68
72515 - Print Media	0.00	506.46	0.00	506.46
73105 - Rent	0.00	-1,020.00	0.00	-1,020.00
74210 - Printing and Publications	0.00	65.56	0.00	65.56
74325 - Contrib. To CO Common Security	0.00	1,130.85	0.00	1,130.85
74525 - Sundry	0.00	2,387.17	0.00	2,387.17
74596 - Services to projects -GOE	0.00	40,690.79	0.00	40,690.79
75705 - Learning costs	0.00	583.62	0.00	583.62
76125 - Realized Loss	0.00	0.12	0.00	0.12
Total for Fund 62000	0.00	133,478.60	0.00	133,478.60
Total for Activity ACTIVITY3	0.00	133,478.60	0.00	133,478.60

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UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

Page 1 of 5
Run Time: 20-05-2020 04:05:54

Selection Criteria :

Business Unit : BOL10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099776

Project Id : 00095725	Gestión sostenible de los ecos	Period :	Jan-Dec (2019)
Output # : 00099776	Gestión sostenible de los ecos	Impl. Partner :	00397 Viceministerio de Medio Ambi
		Location :	Bolivia
		Govt Exp	UNDP Exp
		UN Agencies Exp	Total Exp

Activity : ACTIVITY1 (Actividades facilitadoras)

Fund : 62000 (GEF Voluntary Contribution)

	0.00	12,371.90	0.00	12,371.90
71305 - Local Consult.-Shr Term-Tech	0.00	12,371.90	0.00	12,371.90
71360 - Local Consult-Security	0.00	38.44	0.00	38.44
71405 - Service Contracts-Individuals	0.00	18,677.12	0.00	18,677.12
71410 - MAIP Premium SC	0.00	7.59	0.00	7.59
71415 - Contribution to Security SC	0.00	630.36	0.00	630.36
71610 - Travel Tickets-Local	0.00	13,991.92	0.00	13,991.92
71620 - Daily Subsistence Allow-Local	0.00	7,388.08	0.00	7,388.08
71625 - Daily Substist Allow-Mtg Partic	0.00	128.50	0.00	128.50
72105 - Svc Co-Construction & Engineer	0.00	1,716.02	0.00	1,716.02
72155 - Svc Co-Public Admin, Politics	0.00	315.45	0.00	315.45
73120 - Utilities	0.00	155.64	0.00	155.64
73125 - Common Services-Premises	0.00	63.68	0.00	63.68
73410 - Maint, Oper of Transport Equip	0.00	21.71	0.00	21.71
74110 - Audit Fees	0.00	-1,716.02	0.00	-1,716.02
74525 - Sundry	0.00	142.34	0.00	142.34
75705 - Learning costs	0.00	30,937.61	0.00	30,937.61
76110 - Foreign Exch Translation Loss	0.00	19.85	0.00	19.85
76135 - Realized Gain	0.00	-22.59	0.00	-22.59
Total for Fund 62000	0.00	84,867.60	0.00	84,867.60

Total for Activity ACTIVITY1

0.00 84,867.60 0.00 84,867.60

Activity : ACTIVITY2 (Manejo integral TIOCs)

Fund : 62000 (GEF Voluntary Contribution)

	0.00	53,057.03	0.00	53,057.03
71305 - Local Consult.-Shr Term-Tech	0.00	53,057.03	0.00	53,057.03
71360 - Local Consult-Security	0.00	1,001.14	0.00	1,001.14
71405 - Service Contracts-Individuals	0.00	225,314.52	0.00	225,314.52
71410 - MAIP Premium SC	0.00	89.43	0.00	89.43
71415 - Contribution to Security SC	0.00	7,407.87	0.00	7,407.87
71505 - UN Volunteers-Stipend & Allow	0.00	2,046.37	0.00	2,046.37
71520 - UNV-Language Allowance	0.00	105.00	0.00	105.00
71535 - UNV-Medical Insurance	0.00	184.36	0.00	184.36
71540 - UNV-Global Charges	0.00	86.52	0.00	86.52
71541 - UNVs-Contribution to security	0.00	84.93	0.00	84.93
71550 - UNV-Resettlement Allowance	0.00	170.84	0.00	170.84
71592 - UNV_COST_RECOVERY_RECURRING	0.00	339.66	0.00	339.66
71610 - Travel Tickets-Local	0.00	5,817.71	0.00	5,817.71
71620 - Daily Subsistence Allow-Local	0.00	24,678.84	0.00	24,678.84
71625 - Daily Substist Allow-Mtg Partic	0.00	1,029.11	0.00	1,029.11

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Combined Delivery Report by Activity

Funds Utilization

Selection Criteria :

Business Unit : BOL10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099776

Project/Award: 00095725 Gestión sostenible de los ecos Period : As Of Dec31,2019

Output #	00099776	Impl. Partner :00397 Viceministerio de Medio Ambi	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

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UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

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Run Time: 21-01-2021 01:01:24

Selection Criteria :

Business Unit : BOL10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099776

	Period : Jan-Dec (2020)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
48805 - Bolivia - Energy & Environmnt	0.00	567,979.18	0.00	567,979.18

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UN Development Programme
Report ID: unglod/b

Combined Delivery Report by Activity

Page 3 of 5
Run Time: 21-01-2021 01:01:24

Project Id : 00095725 Gestión sostenible de los ecos	Period :	Jan-Dec (2020)		
Output # : 00099776 Gestión sostenible de los ecos	Impl. Partner :	00397 Viceministerio de Medio Ambi		
	Location :	Bolivia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Output : 00099776	0.00	567,979.18	0.00	567,979.18
Project Total :	0.00	567,979.18	0.00	567,979.18

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Signed By:   **Luciana Mermiet**
 Representante Residente PNUD en Bolivia Date: 28/06/21

Signed By: _____ Date: _____



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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 2 of 5
Run Time: 21-01-2021 01:01:24

Project Id : 00095725 Gestión sostenible de los ecos	Period :	Jan-Dec (2020)		
Output # : 00099776 Gestión sostenible de los ecos	Impl. Partner :	00397 Viceministerio de Medio Ambi		
	Location :	Bolivia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72215 - Transporation Equipment	0.00	7,779.42	0.00	7,779.42
72220 - Furniture	0.00	24,028.29	0.00	24,028.29
72305 - Agri & Forestry Products	0.00	11,076.65	0.00	11,076.65
72335 - Pharmaceutical Products	0.00	55.39	0.00	55.39
72399 - Other Materials and Goods	0.00	55,584.48	0.00	55,584.48
72415 - Courier Charges	0.00	302.92	0.00	302.92
72440 - Connectivity Charges	0.00	1,237.85	0.00	1,237.85
72505 - Stationery & other Office Supp	0.00	4,450.05	0.00	4,450.05
72515 - Print Media	0.00	1,575.66	0.00	1,575.66
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
73110 - Custodial & Cleaning Services	0.00	841.45	0.00	841.45
73115 - Moving Expenses	0.00	90.39	0.00	90.39
73120 - Utilities	0.00	2,170.01	0.00	2,170.01
73125 - Common Services-Premises	0.00	2,051.54	0.00	2,051.54
73405 - Rental & Maint-Other Office Eq	0.00	831.46	0.00	831.46
73410 - Maint, Oper of Transport Equip	0.00	17,029.27	0.00	17,029.27
74115 - Legal Fees	0.00	3,040.04	0.00	3,040.04
74210 - Printing and Publications	0.00	357.62	0.00	357.62
74505 - Insurance	0.00	4,077.91	0.00	4,077.91
74525 - Sundry	0.00	393.66	0.00	393.66
75705 - Learning costs	0.00	34,237.18	0.00	34,237.18
76110 - Foreign Exch Translation Loss	0.00	36.91	0.00	36.91
76125 - Realized Loss	0.00	0.37	0.00	0.37
76135 - Realized Gain	0.00	-40.05	0.00	-40.05
Total for Fund 62000	0.00	378,702.42	0.00	378,702.42
Total for Activity ACTIVITY2	0.00	378,702.42	0.00	378,702.42
Activity : ACTIVITY3 (Gerencia del Proyecto)				
Fund : 62000 (GEF Voluntary Contribution)				
71405 - Service Contracts-Individuals	0.00	83,656.08	0.00	83,656.08
71410 - MAIP Premium SC	0.00	34.10	0.00	34.10
71415 - Contribution to Security SC	0.00	2,728.35	0.00	2,728.35
71610 - Travel Tickets-Local	0.00	975.39	0.00	975.39
71620 - Daily Subsistence Allow-Local	0.00	364.85	0.00	364.85
71635 - Travel - Other	0.00	131.19	0.00	131.19
72415 - Courier Charges	0.00	-8.68	0.00	-8.68
72515 - Print Media	0.00	-506.46	0.00	-506.46
74210 - Printing and Publications	0.00	-65.56	0.00	-65.56
74510 - Bank Charges	0.00	4,091.77	0.00	4,091.77
74596 - Services to projects -GOE	0.00	19,951.66	0.00	19,951.66
75705 - Learning costs	0.00	964.34	0.00	964.34
Total for Fund 62000	0.00	112,317.23	0.00	112,317.23
Total for Activity ACTIVITY3	0.00	112,317.23	0.00	112,317.23

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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 5
Run Time: 21-01-2021 01:01:24

Selection Criteria :

Business Unit : BOL10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099776

Project Id : 00095725	Gestión sostenible de los ecos	Period :	Jan-Dec (2020)
Output # : 00099776	Gestión sostenible de los ecos	Impl. Partner :	00397 Viceministerio de Medio Ambi
		Location :	Bolivia
		Govt Exp	UNDP Exp
		UN Agencies Exp	Total Exp

Activity : ACTIVITY1 (Actividades facilitadoras)

Fund : 62000 (GEF Voluntary Contribution)

71305 - Local Consult.-Shr Term-Tech	0.00	12,525.24	0.00	12,525.24
71360 - Local Consult-Security	0.00	414.12	0.00	414.12
71405 - Service Contracts-Individuals	0.00	34,255.15	0.00	34,255.15
71410 - MAIP Premium SC	0.00	13.67	0.00	13.67
71415 - Contribution to Security SC	0.00	1,093.10	0.00	1,093.10
71610 - Travel Tickets-Local	0.00	2,767.18	0.00	2,767.18
71620 - Daily Subsistence Allow-Local	0.00	1,408.86	0.00	1,408.86
72210 - Machinery and Equipment	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	-594.61	0.00	-594.61
72515 - Print Media	0.00	-1,069.20	0.00	-1,069.20
73120 - Utilities	0.00	-155.64	0.00	-155.64
73125 - Common Services-Premises	0.00	-63.68	0.00	-63.68
73410 - Maint, Oper of Transport Equip	0.00	-21.71	0.00	-21.71
74210 - Printing and Publications	0.00	5,105.39	0.00	5,105.39
74525 - Sundry	0.00	-127.87	0.00	-127.87
75705 - Learning costs	0.00	21,405.20	0.00	21,405.20
76125 - Realized Loss	0.00	4.33	0.00	4.33
Total for Fund 62000	0.00	76,959.53	0.00	76,959.53

Total for Activity ACTIVITY1 0.00 76,959.53 0.00 76,959.53

Activity : ACTIVITY2 (Manejo integral TIOCs)

Fund : 62000 (GEF Voluntary Contribution)

71305 - Local Consult.-Shr Term-Tech	0.00	39,916.10	0.00	39,916.10
71360 - Local Consult-Security	0.00	808.19	0.00	808.19
71405 - Service Contracts-Individuals	0.00	142,085.94	0.00	142,085.94
71410 - MAIP Premium SC	0.00	55.49	0.00	55.49
71415 - Contribution to Security SC	0.00	4,440.06	0.00	4,440.06
71505 - UN Volunteers-Stipend & Allow	0.00	375.88	0.00	375.88
71520 - UNV-Language Allowance	0.00	13.44	0.00	13.44
71535 - UNV-Medical Insurance	0.00	30.26	0.00	30.26
71540 - UNV-Global Charges	0.00	17.64	0.00	17.64
71541 - UNVs-Contribution to security	0.00	15.04	0.00	15.04
71550 - UNV-Resettlement Allowance	0.00	31.43	0.00	31.43
71592 - UNV_COST_RECOVERY_RECURRING	0.00	61.34	0.00	61.34
71610 - Travel Tickets-Local	0.00	5,273.56	0.00	5,273.56
71620 - Daily Subsistence Allow-Local	0.00	4,439.09	0.00	4,439.09
72205 - Office Machinery	0.00	9,929.49	0.00	9,929.49

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Combined Delivery Report by Activity

Funds Utilization

Selection Criteria :

Business Unit : BOL10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099776

Project/Award: 00095725 Gestión sostenible de los ecos Period : As Of Dec31,2020

Output #	00099776	Impl. Partner :00397 Viceministerio de Medio Ambi	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			10,135.10

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INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF FIXED ASSETS

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

We noted that the UNDP ID 95725, “Gestión sustentable de ecosistemas del bosque amazónico por las comunidades indígenas y locales para generar múltiples beneficios ambientales y sociales” output ID 99776 did not present balances in the fixed assets accounts and accordingly a Statement of Fixed Assets was not produced.

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH

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

We noted that the UNDP project ID 95725, “Gestión sustentable de ecosistemas del bosque amazónico por las comunidades indígenas y locales para generar múltiples beneficios ambientales y sociales” output ID 99776 did not have a dedicated bank account for the project subject to audit and accordingly a Statement of Cash was not produced.