



AUDIT

OF

REINCORPORACION INTEGRAL EN ENTORNOS PRODUCTIVOS
(Directly Implemented Project No. 109718, Output Nos. 108976, 108977, 114359,
120030, and 120031)

IN

UNDP COLOMBIA

Report No. 2382
Issue Date: 15 July 2021

**Report on the Audit of
'Reincorporación integral en entornos productivos' (Project No. 109718, Output Nos. 108976, 108977,
114359, 120030, and 120031) in UNDP Colombia
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 3 May to 8 June 2021, conducted an audit of *Reincorporación integral en entornos productivos* (Project No. 109718, Output Nos. 108976, 108977, 114359, 120030, and 120031) (the Project), which is directly implemented and managed by the UNDP Country Office in Colombia (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 2018 to 31 December 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020. 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 and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenses	
Amount (in \$ '000)	Opinion
4,125	Unmodified

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." This recommendation includes actions to address weaknesses in project budget monitoring by activity.

The recommendation aims to ensure reliability and integrity of financial and operational information.

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

The Resident Representative accepted the recommendation and is in the process of implementing it. 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
COLOMBIA**

REINCORPORACIÓN INTEGRAL EN ENTORNOS PRODUCTIVOS

**(Project No. 109718, Output No. 108976 – Unidad técnica de apoyo 108977 –
Proyectos productivos, Output 114359 – Reincorporación comunitaria, Output
120030 – Condiciones habilitantes, and Output 120031 - Formación)**

Issue Date: 9 July 2021

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Report on the Audit of UNDP Colombia

Reincorporación integral en entornos productivos

(Project No. 109718, Output No. 108976 – Unidad técnica de apoyo, Output 108977 – Proyectos productivos, Output 114359 – Reincorporación comunitaria, Output 120030 – Condiciones habilitantes, and Output 120031 - Formación)

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn (the audit firm) conducted an audit of project “Reincorporación integral en entornos productivos” (Project No. 109718, Output No. 108976 – Unidad técnica de apoyo, Output 108977 – Proyectos productivos, Output 114359 – Reincorporación comunitaria, Output 120030 – Condiciones habilitantes, and Output 120031 - Formación) (the Project), which is directly implemented and managed by UNDP Colombia (the Country Office). This was the first audit of the Project. The duration of the audit was from 3 May to 8 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’s operations. The audit covered the Project’s Combined Delivered Report, which included expenses for the period from 1 January 2018 to 31 December 2020 and the accompanying Funds Utilization statements¹ as at 31 December 2020 as well as the Statement of Fixed Assets as at 31 December 2020.

The audit did not exclude 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 as our audit covered the full expenditure amount recorded in the CDRs totaling USD 4,125,055. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project nor Statement of Fixed Assets since the project does not present balances in the fixed assets accounts

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

Based on the declaration of a State of Economic, Social and Ecological Emergency issued by the National Government in Colombia due to the COVID 19 pandemic, the execution of the audit was carried out remotely, in accordance with current regulations related to virtual audits and the needs of the new environment and development under the remote work modality.

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
4.125	Unmodified

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.

Key recommendations: Total= 1; medium priority

There is one medium (important) recommendations, which means “Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP”. The recommendation is aimed to prepare project budgets at the activity level in order to enhance budget monitoring (recommendation 1)

The recommendation classified as medium risk aim to ensure the reliability and integrity of financial and operational information.

Management comments and action plan

Comments and/or additional information provided by the Management of the Country Office have been incorporated into the report.

**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project – Implemented by UNDP

Project name:	Reincorporación integral en entornos productivos
Output number and name:	108976 – Unidad técnica de apoyo 108977 – Proyectos productivos 114359 – Reincorporación comunitaria 120030 – Condiciones habilitantes 120031 - Formación
UNDP Country Office:	Colombia
Atlas Project ID:	109718
Atlas Output ID:	108976, 108977, 114359, 120030 and 120031
Auditor:	PKF Littlejohn
Period subject to audit:	1 January 2018 to 31 December 2020
Period Project:	21 February 2018 to 28 February 2021

EXECUTIVE SUMMARY

PKF Littlejohn conducted from 3 May to 8 June the financial audit of UNDP DIM Project ID 109718, "Reincorporación integral en entornos productivos" Output no. 108976 – Unidad técnica de apoyo, Output 108977 – Proyectos productivos, Output 114359 – Reincorporación comunitaria, Output 120030 – Condiciones habilitantes, and Output 120031 – Formación) implemented by UNDP Colombia following the Direct Implementation Modality 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) United Nations Development Programme (UNDP).

As of 31 December, 2020, the Combined Delivery Reports recorded commitments in Output 108977 - Productive projects for USD19,343.31, Output 114359 - Reincorporación Comunitaria for USD7,386.23 and Output 120030 – Condiciones Habilitantes for USD17,108.77, which related to purchase orders for consultants and trainers, originated in contracted activities pending to be carried out, which were executed and paid for during the first semester of 2021.

Our audit covered the full expenditure amount recorded in the CDRs totaling USD 4,125,055.

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 the project did not present balances in the fixed assets accounts
Statement of Cash	Not applicable because the project did not maintain a separate bank account.

Management letter summary

As a result of our audit, we have raised one finding with no financial impact, as summarised below:

N°	Title	Priority	Net Financial Impact USD
1	Weaknesses in project budget monitoring by activity	Medium	0

Prior year audit

The project ID 109718 was not audited in the prior year and therefore there were no recommendations to follow up on.



PKF Littlejohn LLP

9 July 2021

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Canary Wharf
London
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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 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 this type of opinion is not required.

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

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

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)
Panamá City, Panama

We have audited the financial position of the UNDP project ID 109718, "Reincorporación integral en entornos productivos" Output no. 108976 – Unidad técnica de apoyo, Output 108977 – Proyectos productivos, Output 114359 – Reincorporación comunitaria, Output 120030 – Condiciones habilitantes, and output 120031 – Formación), 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 expenditures totalling USD4.125.055 is comprised of expenditure directly incurred by the UNDP Country Office in Colombia. The detail per year es as follows:

Year	CDR Expenditures USD
2018	77.052
2019	1.440.280
2020	2.607.723
Total as of 31 December	4.125.055

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the total expenses contained in CDRs of USD 4.125.055 directly incurred by Country Office in Colombia 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 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 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 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.



PKF Littlejohn LLP

9 July 2021

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Combined Delivery Report and Funds Utilizations Statements – 2018

Project No. 109718



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 4
Run Time: 06-02-2019 14:02:17

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2018)
Selected Project Id : 00109718
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108975,00108976,00108977

Project Id : 00109718	Reincorporación entornos produ	Period : Jan-Dec (2018)
Output # : 00108976	Unidad Técnica de apoyo	Impl. Partner : 99999 UNDP
		Location : Colombia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY1 (Diagnóstico)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	5,742.02	0.00	5,742.02
71410 - MAIP Premium SC	0.00	4.96	0.00	4.96
71415 - Contribution to Security SC	0.00	210.78	0.00	210.78
71610 - Travel Tickets-Local	0.00	3,177.82	0.00	3,177.82
71620 - Daily Subsistence Allow-Local	0.00	1,764.94	0.00	1,764.94
71625 - Daily Subsid Allow-Mtg Partic	0.00	1,008.38	0.00	1,008.38
71635 - Travel - Other	0.00	2,504.28	0.00	2,504.28
75105 - Facilities & Admin - Implement	0.00	1,008.92	0.00	1,008.92
76135 - Realized Gain	0.00	- 38.01	0.00	- 38.01
Total for Fund 30000	0.00	15,384.09	0.00	15,384.09
Total for Activity ACTIVITY1	0.00	15,384.09	0.00	15,384.09

Activity : ACTIVITY2 (Planes de trabajo)

Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult-Sht Term-Tech	0.00	3,122.19	0.00	3,122.19
71360 - Local Consult-Security	0.00	54.05	0.00	54.05
71405 - Service Contracts-Individuals	0.00	16,232.24	0.00	16,232.24
71410 - MAIP Premium SC	0.00	14.12	0.00	14.12
71415 - Contribution to Security SC	0.00	600.47	0.00	600.47
71505 - UN Volunteers-Stipend & Allow	0.00	7,523.72	0.00	7,523.72
71520 - UNV-Language Allowance	0.00	226.04	0.00	226.04
71535 - UNV-Medical Insurance	0.00	228.95	0.00	228.95
71540 - UNV-Global Charges	0.00	322.90	0.00	322.90
71541 - UNVs-Contribution to security	0.00	319.76	0.00	319.76
71550 - UNV-Resettlement Allowance	0.00	626.97	0.00	626.97
71590 - UNV Development Effectiveness	0.00	1,125.69	0.00	1,125.69
71610 - Travel Tickets-Local	0.00	628.54	0.00	628.54
71620 - Daily Subsistence Allow-Local	0.00	555.01	0.00	555.01
71625 - Daily Subsid Allow-Mtg Partic	0.00	105.69	0.00	105.69
71635 - Travel - Other	0.00	1,611.05	0.00	1,611.05
75105 - Facilities & Admin - Implement	0.00	2,330.82	0.00	2,330.82
76135 - Realized Gain	0.00	- 15.29	0.00	- 15.29
Total for Fund 30000	0.00	35,612.92	0.00	35,612.92
Total for Activity ACTIVITY2	0.00	35,612.92	0.00	35,612.92



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 2 of 4
Run Time: 06-02-2019 14:02:17

Project Id : 00109718	Reincorporación entornos produ	Period : Jan-Dec (2018)
Output # : 00108976	Unidad Técnica de apoyo	Impl. Partner : 99999 UNDP
		Location : Colombia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Output : 00108976	0.00	50,997.01	0.00	50,997.01

Output # : 00108977	Proyectos Productivo	Impl. Partner : 99999 UNDP
		Location : Colombia

Activity : ACTIVITY2 (Proyectos identificados)

Fund : 30000 (PROGRAMME COST SHARING)

72605 - Grants to Instit & other Benef	0.00	21,739.22	0.00	21,739.22
75105 - Facilities & Admin - Implement	0.00	1,521.75	0.00	1,521.75
Total for Fund 30000	0.00	23,260.97	0.00	23,260.97

Total for Activity ACTIVITY2 0.00 23,260.97 0.00 23,260.97

Activity : ACTIVITY3 (Sistema de información)

Fund : 30000 (PROGRAMME COST SHARING)

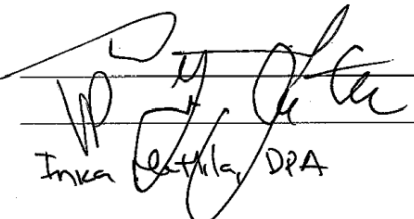
71610 - Travel Tickets-Local	0.00	194.46	0.00	194.46
71620 - Daily Subsistence Allow-Local	0.00	808.53	0.00	808.53
71635 - Travel - Other	0.00	107.01	0.00	107.01
72440 - Connectivity Charges	0.00	1,494.00	0.00	1,494.00
74210 - Printing and Publications	0.00	7.00	0.00	7.00
75105 - Facilities & Admin - Implement	0.00	182.77	0.00	182.77

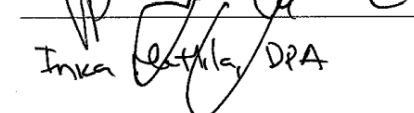
Total for Fund 30000 0.00 2,793.77 0.00 2,793.77

Total for Activity ACTIVITY3 0.00 2,793.77 0.00 2,793.77


Total for Output : 00108977 0.00 26,054.74 0.00 26,054.74

Project Total 0.00 77,051.75 0.00 77,051.75

Signed By:  Date: 12 FEB 2019

Signed By:  Date: 12 FEB 2019

Inka Littlejohn, DPA





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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 3 of 4
Run Time: 06-02-2019 14:02:18

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2018)
Selected Project Id : 00109718
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108975,00108976,00108977

Project Id : ALL	Period : Jan-Dec (2018)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49203 - Colombia - Crisis Prev & Rcvry	0.00	77,011.86	0.00	77,011.86
49221 - Colombia - Narifo	0.00	39.89	0.00	39.89



Funds Utilization

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2018)
Selected Project Id : 00109718
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108975,00108976,00108977

Project/Award: 00109718 Reincorporación entornos produ Period: As Of Dec31,2018

Output #	00108976	Impl. Partner :9999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

PKF Littlejohn LLP

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Project No. 109718

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2019)
Selected Project Id : 00109718
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108975,00108976,00108977,00114359

Project Id : 00109718 Reincorporación entornos produ		Period :	Jan-Dec (2019)	
Output # : 00108976 Unidad Técnica de apoyo		Impl. Partner :	99999 UNDP	
		Location :	Colombia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY1 (Diagnóstico)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	19,705.97	0.00	19,705.97
71410 - MAIP Premium SC	0.00	8.52	0.00	8.52
71415 - Contribution to Security SC	0.00	706.99	0.00	706.99
71610 - Travel Tickets-Local	0.00	359.07	0.00	359.07
71620 - Daily Subsistence Allow-Local	0.00	693.45	0.00	693.45
71635 - Travel - Other	0.00	65.33	0.00	65.33
72120 - Svc Co-Trade and Business Serv	0.00	148.30	0.00	148.30
75105 - Facilities & Admin - Implement	0.00	1,518.15	0.00	1,518.15
76125 - Realized Loss	0.00	6.46	0.00	6.46

Total for Fund 30000	0.00	23,212.24	0.00	23,212.24
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Total for Activity ACTIVITY1	0.00	23,212.24	0.00	23,212.24
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Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	21,448.02	0.00	21,448.02
71360 - Local Consult-Security	0.00	890.09	0.00	890.09
71405 - Service Contracts-Individuals	0.00	279,598.15	0.00	279,598.15
71410 - MAIP Premium SC	0.00	120.38	0.00	120.38
71415 - Contribution to Security SC	0.00	10,212.90	0.00	10,212.90
71505 - UNV Volunteers-Stipend & Allow	0.00	10,543.59	0.00	10,543.59
71520 - UNV-Language Allowance	0.00	500.00	0.00	500.00
71535 - UNV-Medical Insurance	0.00	778.78	0.00	778.78
71540 - UNV-Global Charges	0.00	431.98	0.00	431.98
71541 - UNVs-Contribution to security	0.00	437.56	0.00	437.56
71550 - UNV-Resettlement Allowance	0.00	878.65	0.00	878.65
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	300.00	0.00	300.00
71591 - UNV_Cost_Recovery_Deployment	0.00	6,600.00	0.00	6,600.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	1,760.16	0.00	1,760.16
71610 - Travel Tickets-Local	0.00	9,275.96	0.00	9,275.96
71620 - Daily Subsistence Allow-Local	0.00	11,416.86	0.00	11,416.86
71635 - Travel - Other	0.00	3,513.32	0.00	3,513.32
72120 - Svc Co-Trade and Business Serv	0.00	366.51	0.00	366.51
72160 - Svc Co-Education & Health Serv	0.00	765.52	0.00	765.52
72311 - Fuel, petroleum and other oils	0.00	47.59	0.00	47.59
73410 - Maint, Oper of Transport Equip	0.00	149.16	0.00	149.16
75105 - Facilities & Admin - Implement	0.00	25,405.37	0.00	25,405.37
75705 - Learning costs	0.00	2,898.77	0.00	2,898.77
76125 - Realized Loss	0.00	151.17	0.00	151.17

Project Id : 00109718 Reincorporación entornos produ		Period :	Jan-Dec (2019)	
Output # : 00108976 Unidad Técnica de apoyo		Impl. Partner :	99999 UNDP	
		Location :	Colombia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

76135 - Realized Gain	0.00	- 55.78	0.00	- 55.78
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Total for Fund 30000	0.00	388,434.81	0.00	388,434.81
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Total for Activity ACTIVITY2	0.00	388,434.81	0.00	388,434.81
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Total for Output : 00108976	0.00	411,647.05	0.00	411,647.05
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Output # : 00108977 Proyectos Productivos	Impl. Partner : 99999 UNDP
	Location : Colombia

Activity : ACTIVITY1 (Protocolo Fondo Proyectos)

Fund : 30000 (PROGRAMME COST SHARING)

71505 - UN Volunteers-Stipend & Allow	0.00	11,166.91	0.00	11,166.91
71520 - UNV-Language Allowance	0.00	500.00	0.00	500.00
71535 - UNV-Medical Insurance	0.00	670.30	0.00	670.30
71540 - UNV-Global Charges	0.00	446.80	0.00	446.80
71541 - UNVs-Contribution to security	0.00	463.42	0.00	463.42
71550 - UNV-Resettlement Allowance	0.00	930.58	0.00	930.58
71592 - UNV_COST_RECOVERY_RECURRING	0.00	1,798.16	0.00	1,798.16
71620 - Daily Subsistence Allow-Local	0.00	336.49	0.00	336.49
71635 - Travel - Other	0.00	165.91	0.00	165.91
74596 - Services to projects -GOE	0.00	30,000.00	0.00	30,000.00
75105 - Facilities & Admin - Implement	0.00	3,253.49	0.00	3,253.49
76135 - Realized Gain	0.00	-22.95	0.00	-22.95
Total for Fund 30000	0.00	49,709.11	0.00	49,709.11
Total for Activity ACTIVITY1	0.00	49,709.11	0.00	49,709.11
Activity : ACTIVITY2 (Proyectos identificados)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	33,476.61	0.00	33,476.61
71360 - Local Consult-Security	0.00	1,340.63	0.00	1,340.63
71505 - UN Volunteers-Stipend & Allow	0.00	27,513.72	0.00	27,513.72
71520 - UNV-Language Allowance	0.00	1,250.00	0.00	1,250.00
71535 - UNV-Medical Insurance	0.00	1,675.75	0.00	1,675.75
71540 - UNV-Global Charges	0.00	1,107.53	0.00	1,107.53
71541 - UNVs-Contribution to security	0.00	1,141.78	0.00	1,141.78
71550 - UNV-Resettlement Allowance	0.00	2,292.83	0.00	2,292.83
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	75.00	0.00	75.00
71591 - UNV_Cost_Recovery_Deployment	0.00	1,650.00	0.00	1,650.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	4,446.19	0.00	4,446.19
71610 - Travel Tickets-Local	0.00	24,479.95	0.00	24,479.95



UN Development Programme
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Combined Delivery Report by Activity

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Run Time: 10-02-2020 16:02:43

Project Id : 00109718 Reincorporación entornos produ		Period : Jan-Dec (2019)		
Output # : 00108977 Proyectos Productivos		Impl. Partner : 99999 UNDP		
		Location : Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	0.00	33,600.06	0.00	33,600.06
71625 - Daily Subsist Allow-Mtg Partic	0.00	2,536.78	0.00	2,536.78
71635 - Travel - Other	0.00	81,148.57	0.00	81,148.57
72105 - Svc Co-Construction & Engineer	0.00	2,456.06	0.00	2,456.06
72145 - Svc Co-Training and Educ Serv	0.00	22,784.84	0.00	22,784.84
72160 - Svc Co-Education & Health Serv	0.00	495.91	0.00	495.91
72305 - Agri & Forestry Products	0.00	2,695.56	0.00	2,695.56
72311 - Fuel, petroleum and other oils	0.00	36.15	0.00	36.15
72399 - Other Materials and Goods	0.00	3,840.83	0.00	3,840.83
72505 - Stationery & other Office Supp	0.00	562.14	0.00	562.14
72510 - Publications	0.00	109.58	0.00	109.58
72605 - Grants to Instit & other Benef	0.00	417,595.64	0.00	417,595.64
73125 - Common Services-Premises	0.00	165.43	0.00	165.43
73410 - Maint, Oper of Transport Equip	0.00	62.62	0.00	62.62
74210 - Printing and Publications	0.00	3,730.33	0.00	3,730.33
75105 - Facilities & Admin - Implement	0.00	48,748.61	0.00	48,748.61
75110 - Facilities & Admin - Services	0.00	3,435.21	0.00	3,435.21
75705 - Learning costs	0.00	18,401.27	0.00	18,401.27
75706 - Learning - ticket costs	0.00	1,080.15	0.00	1,080.15
76110 - Foreign Exch Translation Loss	0.00	120.37	0.00	120.37
76125 - Realized Loss	0.00	59.11	0.00	59.11
76135 - Realized Gain	0.00	-606.86	0.00	-606.86
Total for Fund 30000	0.00	743,508.35	0.00	743,508.35

Total for Activity ACTIVITY2	0.00	743,508.35	0.00	743,508.35
Activity : ACTIVITY3 (Sistema de información)				
Fund : 30000 (PROGRAMME COST SHARING)				
72150 - Svc Co-Manufacturing Services	0.00	1,423.71	0.00	1,423.71
72399 - Other Materials and Goods	0.00	3,376.59	0.00	3,376.59
72405 - Acquisition of Communic Equip	0.00	3,071.88	0.00	3,071.88
72440 - Connectivity Charges	0.00	3,042.00	0.00	3,042.00
72505 - Stationery & other Office Supp	0.00	13,605.28	0.00	13,605.28
72805 - Acquis of Computer Hardware	0.00	10,585.34	0.00	10,585.34
73104 - Leased Building	0.00	1,262.15	0.00	1,262.15
73107 - Rent - Meeting Rooms	0.00	1,833.72	0.00	1,833.72
73115 - Moving Expenses	0.00	98.00	0.00	98.00
73125 - Common Services-Premises	0.00	22,102.82	0.00	22,102.82
74210 - Printing and Publications	0.00	272.83	0.00	272.83
75105 - Facilities & Admin - Implement	0.00	4,247.19	0.00	4,247.19
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-438.14	0.00	-438.14
Total for Fund 30000	0.00	64,483.37	0.00	64,483.37
Total for Activity ACTIVITY3	0.00	64,483.37	0.00	64,483.37



UNDP UN Development Programme
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Combined Delivery Report by Activity

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Project Id : 00109718 Reincorporación entornos produ	Period :	Jan-Dec (2019)
Output # : 00108977 Proyectos Productivos	Impl. Partner :	99999 UNDP
	Location :	Colombia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Output : 00108977	0.00	857,700.83	0.00	857,700.83

Output # : 00114359 Reincorporación Comunitaria	Impl. Partner :	99999 UNDP
	Location :	Colombia

Activity : ACTIVITY1 (Proyectos productivos apoyados)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	18,259.37	0.00	18,259.37
71360 - Local Consult-Security	0.00	664.03	0.00	664.03
71405 - Service Contracts-Individuals	0.00	5,159.84	0.00	5,159.84
71410 - MAIP Premium SC	0.00	2.23	0.00	2.23
71415 - Contribution to Security SC	0.00	184.22	0.00	184.22
71505 - UN Volunteers-Stipend & Allow	0.00	20,077.07	0.00	20,077.07
71520 - UNV-Language Allowance	0.00	806.45	0.00	806.45
71535 - UNV-Medical Insurance	0.00	1,749.35	0.00	1,749.35
71540 - UNV-Global Charges	0.00	790.16	0.00	790.16
71541 - UNVs-Contribution to security	0.00	833.19	0.00	833.19
71550 - UNV-Resettlement Allowance	0.00	1,462.24	0.00	1,462.24
71592 - UNV_COST_RECOVERY_RECURRING	0.00	3,261.87	0.00	3,261.87
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	10,611.71	0.00	10,611.71
71615 - Daily Subsistence Allow-Intl	0.00	1,146.00	0.00	1,146.00
71620 - Daily Subsistence Allow-Local	0.00	10,727.42	0.00	10,727.42
71625 - Daily Subsist Allow-Mtg Partic	0.00	2,403.50	0.00	2,403.50
71635 - Travel - Other	0.00	11,477.93	0.00	11,477.93
72160 - Svc Co-Education & Health Serv	0.00	81.35	0.00	81.35
72505 - Stationery & other Office Supp	0.00	569.12	0.00	569.12
72605 - Grants to Instit & other Benef	0.00	48,536.26	0.00	48,536.26
73104 - Leased Building	0.00	1,249.77	0.00	1,249.77
73125 - Common Services-Premises	0.00	5,514.11	0.00	5,514.11
73410 - Maint. Oper of Transport Equip	0.00	178.24	0.00	178.24
75105 - Facilities & Admin - Implement	0.00	10,641.81	0.00	10,641.81
75705 - Learning costs	0.00	6,280.43	0.00	6,280.43
76110 - Foreign Exch Translation Loss	0.00	35.86	0.00	35.86
76125 - Realized Loss	0.00	26.52	0.00	26.52
76135 - Realized Gain	0.00	-131.96	0.00	-131.96
Total for Fund 30000	0.00	162,598.09	0.00	162,598.09
Total for Activity ACTIVITY1	0.00	162,598.09	0.00	162,598.09

Activity : ACTIVITY2 (Proyectos articulados)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	5,708.60	0.00	5,708.60
71360 - Local Consult-Security	0.00	236.91	0.00	236.91
71405 - Service Contracts-Individuals	0.00	1,707.42	0.00	1,707.42



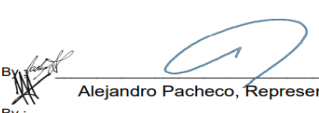
UN Development Programme
Report ID: unglcdrv

Combined Delivery Report by Activity

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Run Time: 10-02-2020 16:02:43

Project Id : 00109718 Reincorporación entornos produ	Period :	Jan-Dec (2019)		
Output # : 00114359 Reincorporación Comunitaria	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71410 - MAIP Premium SC	0.00	0.74	0.00	0.74
71415 - Contribution to Security SC	0.00	61.19	0.00	61.19
72815 - Inform Technology Supplies	0.00	73.39	0.00	73.39
75105 - Facilities & Admin - Implement	0.00	545.18	0.00	545.18
Total for Fund 30000	0.00	8,333.43	0.00	8,333.43
Total for Activity ACTIVITY2	0.00	8,333.43	0.00	8,333.43
Total for Output : 00114359	0.00	170,931.52	0.00	170,931.52
Project Total :	0.00	1,440,279.40	0.00	1,440,279.40



Signed By:  Date: 9 de junio de 2020
Alejandro Pacheco, Representante Residente Adjunto
Signed By: _____ Date: _____



UN Development Programme
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Combined Delivery Report by Activity

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Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2019)
Selected Project Id : 00109718
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108975,00108976,00108977,00114359

Project Id : ALL	Period :	Jan-Dec (2019)		
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49201 - Colombia - Central	0.00	0.00	0.00	0.00
49203 - Colombia - Crisis Prev & Rcvry	0.00	1,414,422.01	0.00	1,414,422.01
49208 - Colombia - Poverty Reduction	0.00	516.94	0.00	516.94
49210 - Colombia - Finance	0.00	25,340.45	0.00	25,340.45



Funds Utilization

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2019)
Selected Project Id : 00109718
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108975,00108976,00108977,00114359

Project/Award: 00109718 Reincorporación entornos produ

Period : As Of Dec31,2019

Output #	00108976	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Output #	00108977	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			6,242.07

Output #	00114359	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 69,554.09

PKF Littlejohn LLP
15 Westferry Circus
Canary Wharf
London
E14 4HD

Combined Delivery Report and Funds Utilizations Statements – 2020

Project No. 109718

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Combined Delivery Report by Activity

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Run Time: 07-07-2021 01:07:46

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2020)
Selected Project Id : 00109718
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108975,00108976,00108977,00114359,00120030,00120031

Project Id : 00109718	Reincorporación entornos produ	Period :	Jan-Dec (2020)	
Output # : 00108976	Unidad Técnica de apoyo	Impl. Partner :	99999 UNDP	
		Location :	Colombia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY1 (1Diagnóstico)

Fund : 30000 (Programme Cost Sharing)

71405 - Service Contracts-Individuals	0.00	2,471.17	0.00	2,471.17
71410 - MAIP Premium SC	0.00	1.06	0.00	1.06
71415 - Contribution to Security SC	0.00	85.07	0.00	85.07
72305 - Agri & Forestry Products	0.00	1,771.13	0.00	1,771.13
72370 - Security related goods and mat	0.00	340.03	0.00	340.03
72399 - Other Materials and Goods	0.00	3,215.11	0.00	3,215.11
75105 - Facilities & Admin - Implement	0.00	551.85	0.00	551.85

Total for Fund 30000 0.00 8,435.42 0.00 8,435.42

Total for Activity ACTIVITY1 0.00 8,435.42 0.00 8,435.42

Activity : ACTIVITY2 (2Planes de trabajo)

Fund : 30000 (Programme Cost Sharing)

71305 - Local Consult.-Sht Term-Tech	0.00	9,949.84	0.00	9,949.84
71380 - Local Consult-Security	0.00	412.93	0.00	412.93
71405 - Service Contracts-Individuals	0.00	125,778.59	0.00	125,778.59
71410 - MAIP Premium SC	0.00	54.11	0.00	54.11
71415 - Contribution to Security SC	0.00	4,333.06	0.00	4,333.06
71610 - Travel Tickets-Local	0.00	- 89.32	0.00	- 89.32
72120 - Svc Co-Trade and Business Serv	0.00	68.96	0.00	68.96
75105 - Facilities & Admin - Implement	0.00	9,835.57	0.00	9,835.57
76125 - Realized Loss	0.00	23.47	0.00	23.47

Total for Fund 30000 0.00 150,367.21 0.00 150,367.21

Total for Activity ACTIVITY2 0.00 150,367.21 0.00 150,367.21

Activity : ACTIVITY3 (3Cajas de herramientas)

Fund : 30000 (Programme Cost Sharing)

71405 - Service Contracts-Individuals	0.00	17,058.87	0.00	17,058.87
71410 - MAIP Premium SC	0.00	7.33	0.00	7.33
71415 - Contribution to Security SC	0.00	588.36	0.00	588.36
75105 - Facilities & Admin - Implement	0.00	1,235.69	0.00	1,235.69

Total for Fund 30000 0.00 18,888.25 0.00 18,888.25



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Combined Delivery Report by Activity

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Run Time: 07-07-2021 01:07:48

Project Id : 00109718 Reincorporación entornos produ	Period :	Jan-Dec (2020)
Output # : 00108976 Unidad Técnica de apoyo	Impl. Partner :	99999 UNDP
	Location :	Colombia
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Total for Activity ACTIVITY3	0.00	18,888.25	0.00	18,888.25
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Activity : ACTIVITY4 (4Taller de intercambio)

Fund : 30000 (Programme Cost Sharing)

72305 - Agri & Forestry Products	0.00	839.34	0.00	839.34
72399 - Other Materials and Goods	0.00	4,787.93	0.00	4,787.93
75105 - Facilities & Admin - Implement	0.00	393.91	0.00	393.91

Total for Fund 30000	0.00	6,021.18	0.00	6,021.18
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Total for Activity ACTIVITY4	0.00	6,021.18	0.00	6,021.18
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Total for Output : 00108976	0.00	183,712.06	0.00	183,712.06
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Output # : 00108977 Proyectos Productivos	Impl. Partner :	99999 UNDP
	Location :	Colombia

Activity : ACTIVITY1 (1Protocolo Fondo Proyectos)

Fund : 30000 (Programme Cost Sharing)

71405 - Service Contracts-Individuals	0.00	9,128.09	0.00	9,128.09
71410 - MAIP Premium SC	0.00	3.93	0.00	3.93
71415 - Contribution to Security SC	0.00	313.78	0.00	313.78
72180 - Svc Co-Education & Health Serv	0.00	214.50	0.00	214.50
72399 - Other Materials and Goods	0.00	807.37	0.00	807.37
74598 - Services to projects -GOE	0.00	10,000.00	0.00	10,000.00
75105 - Facilities & Admin - Implement	0.00	1,432.74	0.00	1,432.74

Total for Fund 30000	0.00	21,900.39	0.00	21,900.39
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Total for Activity ACTIVITY1	0.00	21,900.39	0.00	21,900.39
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Activity : ACTIVITY2 (2Proyectos identificados)

Fund : 30000 (Programme Cost Sharing)

71305 - Local Consult.-Sht Term-Tech	0.00	8,239.55	0.00	8,239.55
71380 - Local Consult-Security	0.00	341.86	0.00	341.86
71405 - Service Contracts-Individuals	0.00	3,631.26	0.00	3,631.26
71410 - MAIP Premium SC	0.00	1.56	0.00	1.56
71415 - Contribution to Security SC	0.00	124.86	0.00	124.86
71620 - Daily Subsistence Allow-Local	0.00	568.38	0.00	568.38



UN Development Programme
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Combined Delivery Report by Activity

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Run Time: 07-07-2021 01:07:46

Project Id : 00109718 Reincorporación entornos produ		Period :	Jan-Dec (2020)	
Output # : 00108977 Proyectos Productivos		Impl. Partner :	99999 UNDP	
		Location :	Colombia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71635 - Travel - Other	0.00	19,731.49	0.00	19,731.49
72105 - Svc Co-Construction & Engineer	0.00	16,497.81	0.00	16,497.81
72110 - Svc Co-Agricultural Management	0.00	16,846.21	0.00	16,846.21
72125 - Svc Co-Studies & Research Serv	0.00	2,831.88	0.00	2,831.88
72145 - Svc Co-Training and Educ Serv	0.00	12,183.46	0.00	12,183.46
72160 - Svc Co-Education & Health Serv	0.00	3,710.11	0.00	3,710.11
72305 - Agri & Forestry Products	0.00	3,489.88	0.00	3,489.88
72330 - Medical Products	0.00	12,455.09	0.00	12,455.09
72370 - Security related goods and mat	0.00	3,923.35	0.00	3,923.35
72399 - Other Materials and Goods	0.00	80,085.32	0.00	80,085.32
72505 - Stationery & other Office Supp	0.00	2,192.71	0.00	2,192.71
72510 - Publications	0.00	132.96	0.00	132.96
72515 - Print Media	0.00	925.21	0.00	925.21
72605 - Grants to Instit & other Benef	0.00	486,165.26	0.00	486,165.26
73125 - Common Services-Premises	0.00	11,095.47	0.00	11,095.47
74725 - Other L.T.S.H.	0.00	832.25	0.00	832.25
75105 - Facilities & Admin - Implement	0.00	52,604.28	0.00	52,604.28
75110 - Facilities & Admin - Services	0.00	-3,435.21	0.00	-3,435.21
75705 - Learning costs	0.00	332.48	0.00	332.48
75708 - Learning - subcontracts	0.00	22,178.28	0.00	22,178.28
76125 - Realized Loss	0.00	0.69	0.00	0.69
76135 - Realized Gain	0.00	-1,194.69	0.00	-1,194.69
Total for Fund 30000	0.00	756,491.76	0.00	756,491.76
Total for Activity ACTIVITY2	0.00	756,491.76	0.00	756,491.76
Activity : ACTIVITY3 (3Sistema de información)				
Fund : 30000 (Programme Cost Sharing)				
71505 - UN Volunteers-Stipend & Allow	0.00	8,067.84	0.00	8,067.84
71520 - UNV_Volunteer_Learning	0.00	245.00	0.00	245.00
71535 - UNV-Medical Insurance	0.00	504.56	0.00	504.56
71540 - UNV-Global Charges	0.00	324.09	0.00	324.09
71541 - UNVs-Contribution to security	0.00	322.72	0.00	322.72
71550 - UNV RSA / Exit Allowance	0.00	672.32	0.00	672.32
71562 - UNV_COST_RECOVERY_RECURRING	0.00	1,281.17	0.00	1,281.17
72505 - Stationery & other Office Supp	0.00	254.43	0.00	254.43
73104 - Leased Building	0.00	3,265.70	0.00	3,265.70
73125 - Common Services-Premises	0.00	664.59	0.00	664.59
75105 - Facilities & Admin - Implement	0.00	1,092.17	0.00	1,092.17
76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	16,694.59	0.00	16,694.59
Total for Activity ACTIVITY3	0.00	16,694.59	0.00	16,694.59
Total for Output : 00108977	0.00	795,086.74	0.00	795,086.74



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Combined Delivery Report by Activity

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Run Time: 07-07-2021 01:07:46

Project Id : 00109718 Reincorporación entornos produ	Period :	Jan-Dec (2020)
Output # : 00114359 Reincorporación Comunitaria	Impl. Partner :	99999 UNDP
	Location :	Colombia
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Activity : ACTIVITY2 (2Proyectos articulados)

Fund : 30000 (Programme Cost Sharing)

71405 - Service Contracts-Individuals	0.00	7,937.51	0.00	7,937.51
71410 - MAIP Premium SC	0.00	3.43	0.00	3.43
71415 - Contribution to Security SC	0.00	274.38	0.00	274.38
71620 - Daily Subsistence Allow-Local	0.00	459.80	0.00	459.80
71635 - Travel - Other	0.00	5,810.17	0.00	5,810.17
72105 - Svc Co-Construction & Engineer	0.00	723.59	0.00	723.59
72120 - Svc Co-Trade and Business Serv	0.00	68.96	0.00	68.96
72135 - Svc Co-Communications Service	0.00	1,380.11	0.00	1,380.11
72150 - Svc Co-Manufacturing Services	0.00	209.98	0.00	209.98
72180 - Svc Co-Education & Health Serv	0.00	505.20	0.00	505.20
72330 - Medical Products	0.00	3,035.87	0.00	3,035.87
72370 - Security related goods and mat	0.00	1,276.65	0.00	1,276.65
72399 - Other Materials and Goods	0.00	1,609.87	0.00	1,609.87
75105 - Facilities & Admin - Implement	0.00	1,629.28	0.00	1,629.28
76125 - Realized Loss	0.00	1.17	0.00	1.17
76135 - Realized Gain	0.00	- 9.81	0.00	- 9.81
Total for Fund 30000	0.00	24,896.14	0.00	24,896.14
Total for Activity ACTIVITY2	0.00	24,896.14	0.00	24,896.14

Activity : ACTIVITY3 (3Alianzas productivas)

Fund : 30000 (Programme Cost Sharing)

71305 - Local Consult.-Sht Term-Tech	0.00	107,211.87	0.00	107,211.87
71405 - Service Contracts-Individuals	0.00	18,056.82	0.00	18,056.82
71410 - MAIP Premium SC	0.00	7.83	0.00	7.83
71415 - Contribution to Security SC	0.00	625.98	0.00	625.98
71635 - Travel - Other	0.00	76,285.91	0.00	76,285.91
75105 - Facilities & Admin - Implement	0.00	14,153.17	0.00	14,153.17
Total for Fund 30000	0.00	216,341.38	0.00	216,341.38
Total for Activity ACTIVITY3	0.00	216,341.38	0.00	216,341.38

Activity : ACTIVITY4 (4Monitoreo)

Fund : 30000 (Programme Cost Sharing)

71305 - Local Consult.-Sht Term-Tech	0.00	77,547.32	0.00	77,547.32
75105 - Facilities & Admin - Implement	0.00	5,817.97	0.00	5,817.97
75705 - Learning costs	0.00	5,566.51	0.00	5,566.51
76135 - Realized Gain	0.00	- 308.33	0.00	- 308.33
Total for Fund 30000	0.00	88,623.47	0.00	88,623.47



UN Development Programme
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Combined Delivery Report by Activity

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Run Time: 07-07-2021 01:07:46

Project Id : 00109718 Reincorporación entornos produ	Period :	Jan-Dec (2020)
Output # : 00114359 Reincorporación Comunitaria	Impl. Partner :	99999 UNDP
	Location :	Colombia
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Total for Activity ACTIVITY4	0.00	88,623.47	0.00	88,623.47
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Total for Output : 00114359	0.00	1,573,380.83	0.00	1,573,380.83
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Output # : 00120030 Condiciones habilitantes	Impl. Partner :	99999 UNDP
	Location :	Colombia

Activity : ACTIVITY1 (1Prealistamiento)

Fund : 30000 (Programme Cost Sharing)

71405 - Service Contracts-Individuals	0.00	3,431.68	0.00	3,431.68
71410 - MAIP Premium SC	0.00	1.48	0.00	1.48
71415 - Contribution to Security SC	0.00	117.96	0.00	117.96
71610 - Travel Tickets-Local	0.00	330.61	0.00	330.61
71620 - Daily Subsistence Allow-Local	0.00	3,286.56	0.00	3,286.56
71635 - Travel - Other	0.00	22,250.23	0.00	22,250.23
72105 - Svc Co-Construction & Engineer	0.00	673.85	0.00	673.85
72399 - Other Materials and Goods	0.00	2,581.56	0.00	2,581.56
75105 - Facilities & Admin - Implement	0.00	2,287.17	0.00	2,287.17
76135 - Realized Gain	0.00	-9.13	0.00	-9.13

Total for Fund 30000	0.00	34,951.97	0.00	34,951.97
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Total for Activity ACTIVITY1	0.00	34,951.97	0.00	34,951.97
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Activity : ACTIVITY3 (3Implementación asistencia)

Fund : 30000 (Programme Cost Sharing)

71405 - Service Contracts-Individuals	0.00	4,303.81	0.00	4,303.81
71410 - MAIP Premium SC	0.00	1.87	0.00	1.87
71415 - Contribution to Security SC	0.00	150.08	0.00	150.08
72399 - Other Materials and Goods	0.00	4,016.12	0.00	4,016.12
75105 - Facilities & Admin - Implement	0.00	593.02	0.00	593.02

Total for Fund 30000	0.00	9,064.90	0.00	9,064.90
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Total for Activity ACTIVITY3	0.00	9,064.90	0.00	9,064.90
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Activity : ACTIVITY5 (5Género y cuidado proyectos)

Fund : 30000 (Programme Cost Sharing)

71405 - Service Contracts-Individuals	0.00	1,188.97	0.00	1,188.97
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Combined Delivery Report by Activity

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Run Time: 07-07-2021 01:07:47

Project Id : 00109718 Reincorporación entornos produ		Period :	Jan-Dec (2020)	
Output # : 00120030 Condiciones habitantes		Impl. Partner :	99999 UNDP	
		Location :	Colombia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71410 - MAIP Premium SC	0.00	0.51	0.00	0.51
71415 - Contribution to Security SC	0.00	40.90	0.00	40.90
72145 - Svc Co-Training and Educ Serv	0.00	664.82	0.00	664.82
72399 - Other Materials and Goods	0.00	8,345.93	0.00	8,345.93
75105 - Facilities & Admin - Implement	0.00	716.89	0.00	716.89
Total for Fund 30000	0.00	10,958.02	0.00	10,958.02
Total for Activity ACTIVITY5	0.00	10,958.02	0.00	10,958.02
Total for Output : 00120030	0.00	54,974.89	0.00	54,974.89
Output # : 00120031 Formación		Impl. Partner :	99999 UNDP	
		Location :	Colombia	
Activity : ACTIVITY4 (4Género y cuidado formación)				
Fund : 30000 (Programme Cost Sharing)				
72399 - Other Materials and Goods	0.00	531.64	0.00	531.64
75105 - Facilities & Admin - Implement	0.00	37.21	0.00	37.21
Total for Fund 30000	0.00	568.85	0.00	568.85
Total for Activity ACTIVITY4	0.00	568.85	0.00	568.85
Total for Output : 00120031	0.00	568.85	0.00	568.85
Project Total :				
	0.00	2,607,723.37	0.00	2,607,723.37

Signed By :

Date : 26-Feb-2021

Alejandro Pacheco, Representante Residente Adjunto PNUD

Signed By :

Date :

PKF Littlejohn LLP
15 Westferry Circus
Canary Wharf
London
E14 4HD

Combined Delivery Report by Activity

UNDP UN Development Programme

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Run Time: 07-07-2021 01:07:47

Selection Criteria :

Business Unit : COL10

Period : Jan-Dec (2020)

Selected Project Id : 00109718

Selected Fund Code : ALL

Selected Dept. IDs : ALL

Selected Outputs : 00108975,00108976,00108977,00114359,00120030,00120031

Project Id : ALL	Period : Jan-Dec (2020)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49201 - Colombia - Central	0.00	8,850.53	0.00	8,850.53
49203 - Colombia - Crisis Prev & Rvry	0.00	2,596,365.81	0.00	2,596,365.81
49210 - Colombia - Finance	0.00	2,507.03	0.00	2,507.03



UN Development Programme
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Combined Delivery Report by Activity

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Run Time: 07-07-2021 01:07:47

Funds Utilization

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2020)
Selected Project Id : 00109718
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108975,00108976,00108977,00114359,00120030,00120031

Project/Award: 00109718 Reincorporación entornos produ Period : As Of Dec31,2020

Output #	00108976	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Output #	00108977	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			19,343.31

Output #	00114359	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

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Funds Utilization

Commitments 7,386.23

Output #	00120030	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		17,108.77

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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)

Panama – City, Panama

We noted that the UNDP project “Reincorporación integral en entornos productivos” 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)
Panama – City, Panama**

We noted that the UNDP project “Reincorporacion integral en entornos productivos” did not have a dedicated bank account for the project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

1. Title: Weaknesses in project budget monitoring by activity

Observation: Although the execution of each output was overall reasonable; several activity lines were low executed, while others were over-executed, and some had no budget allocated.

Project budget execution is monitored at output level, as established by UNDP regulations, but not at activity level, which would allow a better control over the management of project resources.

Priority: Medium

Recommendation: Budget preparation should consider the cost allocation at the activity level to improve monitoring and control of project budgets.

Management comments and action plan:

We agree with the recommendation. Actions to improve financial management of projects have been put in place in 2021, such as the delivery tracking matrix, which ensures monitoring of budget execution at both the project and activity levels. This matrix includes the annual planning of the project and the monthly execution schedule. This information is verified against the Atlas expense reports, ensuring that the execution has been correctly allocated.

Auditor's response:

OAI has indicated that as part of the follow-up to the implementation of this audit recommendation, they will be assessing at a later stage in 2021 the actions taken by the office in early 2021 in regards our observation and the effectiveness of the new tools put in place to enhance the financial monitoring of projects implemented following the direct implementation modality.



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