



**AUDIT**

**OF**

**REINCORPORACION AMBIENTAL**  
**(Directly Implemented Project No. 89718, Output Nos. 95816, 106686, 106687, and 106688)**

**IN**

**UNDP COLOMBIA**

**Report No. 2383**  
**Issue Date: 15 July 2021**

---

**Report on the Audit of  
Reincorporación Ambiental (Project No. 89718, Output Nos. 95816, 106686, 106687, and 106688) 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 Ambiental* Project No. 89718, Output Nos. 95816, 106686, 106687, and 106688) (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 2017 to 31 December 2020 and the accompanying Funds Utilization statement<sup>1</sup> 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*. Due to the COVID-19 pandemic, the audit was conducted remotely.

### 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
1,666	Unmodified

The audit did not result in any recommendations.

### Management comments and action plan

---

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



---

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

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

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

**AUDIT**

**OF**

**UNITED NATIONS DEVELOPMENT PROGRAMME  
COLOMBIA**

**REINCORPORACIÓN AMBIENTAL**

**(Project No. 89718, Output No. 95816 – Fortalecer la asociatividad, Output 106686  
– Iniciativas ambientales, Output 106687 – Condiciones habilitantes, and Output  
106688 – Empleabilidad ambiental)**

**Issue Date: 9 July 2021**

## INDEX OF CONTENTS

<b>Audit results</b> .....	2
<b>Management comments and action plan</b> .....	3
<b>EXECUTIVE SUMMARY</b> .....	2
Audit opinions .....	2
Management letter summary .....	2
Prior year audit .....	2
<b>THE AUDIT ENGAGEMENT</b> .....	3
Audit Objectives and Scope .....	3
<b>INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF FINANCIAL POSITION</b> 4	
Combined Delivery Report and Funds Utilizations Statements – 2017 .....	6
Combined Delivery Report and Funds Utilizations Statements – 2018 .....	8
Combined Delivery Report and Funds Utilizations Statements – 2019 .....	11
Combined Delivery Report and Funds Utilizations Statements – 2020 .....	15
<b>INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF FIXED ASSETS</b> .....	20
<b>INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF CASH</b> .....	21

## Report on the Audit of UNDP Colombia

### Reincorporación Ambiental

**(Project ID 89718, Output ID 95816 – Fortalecer la asociatividad, Output 106686 – Iniciativas ambientales, Output 106687 – Condiciones habilitantes, and Output 106688 – Empleabilidad ambiental)**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn (the audit firm) conducted an audit of project “Reincorporación Ambiental” (Project ID 89718, Output ID 95816 – Fortalecer la asociatividad, Output 106686 – Iniciativas ambientales, Output 106687 – Condiciones habilitantes, and Output 106688 – Empleabilidad ambiental) (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 includes expenses for the period from 1 January 2017 to 31 December 2020 and the accompanying Funds Utilization statements<sup>1</sup> 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 1,665,594. 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
1.666	Unmodified

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

The audit did not result in any recommendations.

**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)  
Directly Implemented (DIM) Project – Implemented by UNDP

Project name:	Reincorporación Ambiental
Output name:	95816 – Fortalecer la asociatividad 106686 – Iniciativas ambientales 106687 – Condiciones habilitantes 106688 – Empleabilidad ambiental
UNDP Country Office:	Colombia
Atlas Project ID:	89718
Atlas Output ID:	95816, 106686, 106687 and 106688
Auditor:	PKF Littlejohn
Period subject to audit:	1 January 2017 to 31 December 2020
Project period:	28 September 2017 to 31 October 2020



## EXECUTIVE SUMMARY

PKF Littlejohn conducted from 3 May to 8 June the financial audit of UNDP DIM Project ID 89718, "Reincorporación Ambiental" Output 95816 – Fortalecer la asociatividad, Output 106686 – Iniciativas ambientales, Output 106687 – Condiciones habilitantes, and Output 106688 – Empleabilidad ambiental implemented by UNDP Colombia following the Direct Implementation Modality for the period from 1 January 2017 to 31 December 2020. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

Our audit covered the full expenditure amount recorded in the CDRs totaling USD 1,665,594.

### 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

The audit did not result in any recommendations.

### Prior year audit

The project ID 89718 "Reincorporación Ambiental" - was not audited in the prior year and therefore there were no recommendations to follow up.



PKF Littlejohn LLP

9 July 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

## **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 2017 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 2017 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 89718, “Reincorporación Ambiental” Output 95816 – Fortalecer la asociatividad, Output 106686 – Iniciativas ambientales, Output 106687 – Condiciones habilitantes, and Output 106688 – Empleabilidad ambiental, for the period 1 January 2017 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 1.665.594 is comprised of expenditure directly incurred by the UNDP Country Office in Colombia for an amount of USD 1.665.594. The detail per year es is follows:

<b>Year</b>	<b>CDR Expenditures USD</b>
2017	13.509
2018	541.666
2019	673.314
2020	437.105
<b>Total as of 31 December</b>	<b>1.665.594</b>

### **Unmodified opinion**

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 1.665.594 directly incurred by Country Office in Colombia and charged to the project for the period 1 January 2017 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 control as management determines is necessary to enable the preparation of a CDR and funds utilization statement that are free from material misstatement, whether due to fraud or error.

## Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and the Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**PKF Littlejohn LLP**

9 July 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

Combined Delivery Report and Funds Utilizations Statements – 2017  
 Project No. 89718



UN Development Programme  
 Report ID: unglcdrv

Combined Delivery Report by Activity

Page 1 of 4  
 Run Time: 16-02-2018 03:02:10

Selection Criteria :

Business Unit : COL10  
 Period : Jan-Dec (2017)  
 Selected Project Id : 00089718  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : ALL

Project Id : 00089718 REINCORPORACION AMBIENTAL	Period : Jan-Dec (2017)
Output # : 00095816 3.1.1 Fortalecer Asociatividad	Impl. Partner : 99999 UNDP
	Location : Colombia
<b>Govt Exp</b>	<b>UNDP Exp</b>
	<b>UN Agencies Exp</b>
	<b>Total Exp</b>

Activity : ACTIVITY1 (1Asistencia Tecnica)

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	487.00	0.00	487.00
71620 - Daily Subsistence Allow-Local	0.00	421.93	0.00	421.93
71635 - Travel - Other	0.00	19.93	0.00	19.93
75105 - Facilities & Admin - Implement	0.00	74.31	0.00	74.31
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>1,003.17</b>	<b>0.00</b>	<b>1,003.17</b>
<b>Total for Activity ACTIVITY1</b>	<b>0.00</b>	<b>1,003.17</b>	<b>0.00</b>	<b>1,003.17</b>
<b>Total for Output : 00095816</b>	<b>0.00</b>	<b>1,003.17</b>	<b>0.00</b>	<b>1,003.17</b>

Output # : 00106686 3.1.2 Iniciativas Ambientales	Impl. Partner : 99999 UNDP
	Location : Colombia

Activity : ACTIVITY 1 (1.Emprendimientos Ambientales)

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	1,592.36	0.00	1,592.36
71620 - Daily Subsistence Allow-Local	0.00	3,796.67	0.00	3,796.67
71635 - Travel - Other	0.00	2,315.45	0.00	2,315.45
75105 - Facilities & Admin - Implement	0.00	616.36	0.00	616.36
76135 - Realized Gain	0.00	- 1.12	0.00	- 1.12
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>8,319.72</b>	<b>0.00</b>	<b>8,319.72</b>
<b>Total for Activity ACTIVITY 1</b>	<b>0.00</b>	<b>8,319.72</b>	<b>0.00</b>	<b>8,319.72</b>
<b>Total for Output : 00106686</b>	<b>0.00</b>	<b>8,319.72</b>	<b>0.00</b>	<b>8,319.72</b>

Output # : 00106687 3.1.3 Condiciones habilitantes	Impl. Partner : 99999 UNDP
	Location : Colombia

Activity : ACTIVITY 1 (1.Servicios -Infraestructura)

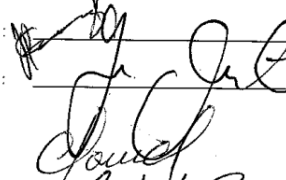
Fund : 30000 (PROGRAMME COST SHARING)



Combined Delivery Report by Activity

Project Id : 00089718 REINCORPORACION AMBIENTAL	Period :	Jan-Dec (2017)		
Output # : 00106687 3.1.3 Condiciones habilitantes	Impl. Partner :	98999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	309.69	0.00	309.69
75705 - Learning costs	0.00	3,871.12	0.00	3,871.12
76110 - Foreign Exch Translation Loss	0.00	5.38	0.00	5.38
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>4,186.19</b>	<b>0.00</b>	<b>4,186.19</b>
<b>Total for Activity ACTIVITY 1</b>	<b>0.00</b>	<b>4,186.19</b>	<b>0.00</b>	<b>4,186.19</b>
<b>Total for Output : 00106687</b>	<b>0.00</b>	<b>4,186.19</b>	<b>0.00</b>	<b>4,186.19</b>
<b>Project Total :</b>	<b>0.00</b>	<b>13,509.08</b>	<b>0.00</b>	<b>13,509.08</b>

Signed By :  Date : \_\_\_\_\_

Signed By :  Date : 16 MAR 2018

**Inka Mattila**  
Directora de País Adjunta  
Programa de las Naciones  
Unidas para el desarrollo

*Coordinadora Proyectos  
Area Desarrollo Sostenible*

*PKF Littlejohn LLP*

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



Combined Delivery Report by Activity

Funds Utilization

Selection Criteria :

Business Unit : COL10  
Period : Jan-Dec (2017)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

No Data found for the Selection Criteria



**Selection Criteria :**

Business Unit : COL10  
Period : Jan-Dec (2017)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2017)	Impl. Partner :	Location :	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49208 - Colombia - Poverty Reduction				0.00	9,379.33	0.00	9,379.33
49210 - Colombia - Finance				0.00	4,129.75	0.00	4,129.75

Combined Delivery Report and Funds Utilizations Statements – 2018  
Project No. 89718



**Selection Criteria :**

Business Unit : COL10  
Period : Jan-Dec (2018)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : 00089718 REINCORPORACION AMBIENTAL	Period : Jan-Dec (2018)	Impl. Partner :	Location :	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Output # : 00095816 3.1.1 Fortalecer Asociatividad		99999 UNDP	Colombia				

Activity : ACTIVITY1 (1Asistencia Tecnica)

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	15,841.63	0.00	15,841.63
71620 - Daily Subsistence Allow-Local	0.00	8,091.97	0.00	8,091.97
71635 - Travel - Other	0.00	2,207.84	0.00	2,207.84
72310 - Svc Co-Transportation Services	0.00	7,938.09	0.00	7,938.09
72311 - Fuel, petroleum and other oils	0.00	169.57	0.00	169.57
72605 - Grants to Instit & other Benef	0.00	36,348.01	0.00	36,348.01
75105 - Facilities & Admin - Implement	0.00	7,136.64	0.00	7,136.64
75705 - Learning costs	0.00	18,610.81	0.00	18,610.81
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	-37.33	0.00	-37.33
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>96,307.24</b>	<b>0.00</b>	<b>96,307.24</b>
<b>Total for Activity ACTIVITY1</b>	<b>0.00</b>	<b>96,307.24</b>	<b>0.00</b>	<b>96,307.24</b>
<b>Total for Output : 00095816</b>	<b>0.00</b>	<b>96,307.24</b>	<b>0.00</b>	<b>96,307.24</b>

Output # : 00106686 3.1.2 Iniciativas Ambientales	Impl. Partner :	Location :
	99999 UNDP	Colombia

Activity : ACTIVITY 1 (1.Emprendimientos Ambientales)

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	1,156.57	0.00	1,156.57
71620 - Daily Subsistence Allow-Local	0.00	1,261.45	0.00	1,261.45
71635 - Travel - Other	0.00	1,777.09	0.00	1,777.09
72311 - Fuel, petroleum and other oils	0.00	106.04	0.00	106.04
72605 - Grants to Instit & other Benef	0.00	316,046.75	0.00	316,046.75
75105 - Facilities & Admin - Implement	0.00	25,747.34	0.00	25,747.34
75705 - Learning costs	0.00	1,493.85	0.00	1,493.85
76125 - Realized Loss	0.00	22.47	0.00	22.47
76135 - Realized Gain	0.00	-0.58	0.00	-0.58
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>347,610.98</b>	<b>0.00</b>	<b>347,610.98</b>
<b>Total for Activity ACTIVITY 1</b>	<b>0.00</b>	<b>347,610.98</b>	<b>0.00</b>	<b>347,610.98</b>



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 2 of 5
Run Time: 06-02-2019 18:02:11

Table with project details: Project Id: 00089718 REINCORPORACION AMBIENTAL, Output #: 00106686 3.1.2 Iniciativas Ambientales, Period: Jan-Dec (2018), Impl. Partner: 99999 UNDP, Location: Colombia

Total for Output : 00106686 0.00 347,610.98 0.00 347,610.98

Table with activity details: Output #: 00106688 3.2 Empleabilidad ambiental, Impl. Partner: 99999 UNDP, Location: Colombia

Activity : ACTIVITY 1 (1.Oferta Institucional)

Fund : 30000 (PROGRAMME COST SHARING)

Table with line items for Activity 1: 71810 - Travel Tickets-Local, 71820 - Daily Subsistence Allow-Local, etc.

Total for Fund 30000 0.00 10,262.24 0.00 10,262.24

Total for Activity ACTIVITY 1 0.00 10,262.24 0.00 10,262.24

Activity : ACTIVITY2 (2.Gestion del Proyecto)

Fund : 30000 (PROGRAMME COST SHARING)

Table with line items for Activity 2: 71405 - Service Contracts-Individuals, 71410 - MAIP Premium SC, etc.

Total for Fund 30000 0.00 87,485.70 0.00 87,485.70

Total for Activity ACTIVITY2 0.00 87,485.70 0.00 87,485.70

Total for Output : 00106688 0.00 97,747.94 0.00 97,747.94



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 3 of 5
Run Time: 06-02-2019 18:02:11

Table with project details: Project Id: 00089718 REINCORPORACION AMBIENTAL, Output #: 00106688 3.2 Empleabilidad ambiental, Period: Jan-Dec (2018), Impl. Partner: 99999 UNDP, Location: Colombia

Table with Project Total: 0.00 541,666.16 0.00 541,666.16

Signed By: Pablo Ruiz, Director de Pais PNCO - Colombia. Date: 25 MAR 2019

PKF Littlejohn LLP signature

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





**Combined Delivery Report by Activity**

UN Development Programme  
Report ID: unglcdrb

Page 4 of 5  
Run Time: 06-02-2019 18:02:11

**Selection Criteria :**

Business Unit : COL10  
Period : Jan-Dec (2018)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2018)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49208 - Colombia - Poverty Reduction	0.00	539,422.11	0.00	539,422.11
49210 - Colombia - Finance	0.00	2,244.05	0.00	2,244.05



**Combined Delivery Report by Activity**

UN Development Programme  
Report ID: unglcdrb

Page 5 of 5  
Run Time: 06-02-2019 18:02:14

**Funds Utilization**

**Selection Criteria :**

Business Unit : COL10  
Period : Jan-Dec (2018)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00089718 REINCORPORACION AMBIENTAL	Period : As Of Dec31,2018
---	---------------------------

Output # 00106688	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		8,547.00

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

Combined Delivery Report and Funds Utilizations Statements – 2019  
Project No. 89718



UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 6  
Run Time: 18-02-2020 20:02:48

Selection Criteria :

Business Unit : COL10  
Period : Jan-Dec (2019)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project id : 00089718 REINCORPORACION AMBIENTAL	Period :	Jan-Dec (2019)		
Output # : 00095816 3.1.1 Fortalecer Asociatividad	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Activity : ACTIVITY1 (1Asistencia Tecnica)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71610 - Travel Tickets-Local	0.00	549.18	0.00	549.18
71620 - Daily Subsistence Allow-Local	0.00	1,890.75	0.00	1,890.75
71635 - Travel - Other	0.00	72.90	0.00	72.90
72605 - Grants to Instit & other Benef	0.00	45,189.02	0.00	45,189.02
75105 - Facilities & Admin - Implement	0.00	3,816.14	0.00	3,816.14
76125 - Realized Loss	0.00	38.56	0.00	38.56
76135 - Realized Gain	0.00	-20.27	0.00	-20.27
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>51,536.28</b>	<b>0.00</b>	<b>51,536.28</b>
<b>Total for Activity ACTIVITY1</b>	<b>0.00</b>	<b>51,536.28</b>	<b>0.00</b>	<b>51,536.28</b>
<b>Total for Output : 00095816</b>	<b>0.00</b>	<b>51,536.28</b>	<b>0.00</b>	<b>51,536.28</b>

Output # : 00106686 3.1.2 Iniciativas Ambientales	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
<b>Activity : ACTIVITY 1 (1.Emprendimientos Ambientales)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71405 - Service Contracts-Individuals	0.00	26,950.97	0.00	26,950.97
71410 - MAIP Premium SC	0.00	10.70	0.00	10.70
71415 - Contribution to Security SC	0.00	889.67	0.00	889.67
71610 - Travel Tickets-Local	0.00	7,819.76	0.00	7,819.76
71620 - Daily Subsistence Allow-Local	0.00	4,878.55	0.00	4,878.55
71635 - Travel - Other	0.00	6,000.51	0.00	6,000.51
72105 - Svc Co-Construction & Engineer	0.00	5,403.12	0.00	5,403.12
72120 - Svc Co-Trade and Business Serv	0.00	69.95	0.00	69.95
72320 - Wood & Paper Products	0.00	4,140.49	0.00	4,140.49
72605 - Grants to Instit & other Benef	0.00	304,284.54	0.00	304,284.54
73104 - Leased Building	0.00	1,185.15	0.00	1,185.15
73410 - Maint, Oper of Transport Equip	0.00	37.72	0.00	37.72
74210 - Printing and Publications	0.00	1,035.63	0.00	1,035.63
74510 - Bank Charges	0.00	94.93	0.00	94.93
75105 - Facilities & Admin - Implement	0.00	31,002.76	0.00	31,002.76
75705 - Learning costs	0.00	24,732.73	0.00	24,732.73
76110 - Foreign Exch Translation Loss	0.00	106.94	0.00	106.94
76125 - Realized Loss	0.00	1.23	0.00	1.23
76135 - Realized Gain	0.00	-136.59	0.00	-136.59



Combined Delivery Report by Activity

Project Id : 00089718 REINCORPORACION AMBIENTAL	Period : Jan-Dec (2019)
Output # : 00106686 3.1.2 Iniciativas Ambientales	Impl. Partner : 99999 UNDP Location : Colombia
	Govt Exp UNDP Exp UN Agencies Exp Total Exp

Total for Fund 30000	0.00	418,508.76	0.00	418,508.76
Total for Activity ACTIVITY 1	0.00	418,508.76	0.00	418,508.76
Total for Output : 00106686	0.00	418,508.76	0.00	418,508.76

Output # : 00106687 3.1.3 Condiciones habilitantes	Impl. Partner : 99999 UNDP Location : Colombia
Activity : ACTIVITY 1 (1.Servicios -Infraestructura)	

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	9,546.87	0.00	9,546.87
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	725.83	0.00	725.83
71635 - Travel - Other	0.00	4,083.73	0.00	4,083.73
72425 - Mobile Telephone Charges	0.00	- 3.10	0.00	- 3.10
72605 - Grants to Instit & other Benef	0.00	48,253.03	0.00	48,253.03
75105 - Facilities & Admin - Implement	0.00	5,334.11	0.00	5,334.11
75705 - Learning costs	0.00	4,070.11	0.00	4,070.11
76110 - Foreign Exch Translation Loss	0.00	78.43	0.00	78.43
76125 - Realized Loss	0.00	5.76	0.00	5.76
Total for Fund 30000	0.00	72,094.77	0.00	72,094.77
Total for Activity ACTIVITY 1	0.00	72,094.77	0.00	72,094.77
Total for Output : 00106687	0.00	72,094.77	0.00	72,094.77

Output # : 00106688 3.2 Empleabilidad ambiental	Impl. Partner : 99999 UNDP Location : Colombia
Activity : ACTIVITY 1 (1.Oferta Institucional)	

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	687.19	0.00	687.19
71620 - Daily Subsistence Allow-Local	0.00	1,133.04	0.00	1,133.04
71635 - Travel - Other	0.00	168.62	0.00	168.62
73410 - Maint, Oper of Transport Equip	0.00	92.71	0.00	92.71
75105 - Facilities & Admin - Implement	0.00	341.68	0.00	341.68
75705 - Learning costs	0.00	2,189.48	0.00	2,189.48
76110 - Foreign Exch Translation Loss	0.00	177.24	0.00	177.24



Combined Delivery Report by Activity

Project Id : 00089718 REINCORPORACION AMBIENTAL	Period : Jan-Dec (2019)
Output # : 00106688 3.2 Empleabilidad ambiental	Impl. Partner : 99999 UNDP Location : Colombia
	Govt Exp UNDP Exp UN Agencies Exp Total Exp

76125 - Realized Loss	0.00	6.82	0.00	6.82
76135 - Realized Gain	0.00	- 0.97	0.00	- 0.97
Total for Fund 30000	0.00	4,795.81	0.00	4,795.81
Total for Activity ACTIVITY 1	0.00	4,795.81	0.00	4,795.81

Activity : ACTIVITY2 (2.Gestion del Proyecto)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	8,633.19	0.00	8,633.19
71360 - Local Consult-Security	0.00	358.28	0.00	358.28
71405 - Service Contracts-Individuals	0.00	27,372.75	0.00	27,372.75
71410 - MAIP Premium SC	0.00	11.84	0.00	11.84
71415 - Contribution to Security SC	0.00	983.39	0.00	983.39
71610 - Travel Tickets-Local	0.00	12,083.66	0.00	12,083.66
71620 - Daily Subsistence Allow-Local	0.00	17,759.63	0.00	17,759.63
71635 - Travel - Other	0.00	2,893.75	0.00	2,893.75
72105 - Svc Co-Construction & Engineer	0.00	5,510.33	0.00	5,510.33
72130 - Svc Co-Transportation Services	0.00	7,205.42	0.00	7,205.42
72440 - Connectivity Charges	0.00	1,354.18	0.00	1,354.18
73105 - Rent	0.00	1,101.79	0.00	1,101.79
73125 - Common Services-Premises	0.00	1,462.38	0.00	1,462.38
73410 - Maint. Oper of Transport Equip	0.00	402.46	0.00	402.46
74205 - Audio Visual Productions	0.00	9,427.52	0.00	9,427.52
74210 - Printing and Publications	0.00	893.61	0.00	893.61
74215 - Promotional Materials and Dist	0.00	8,291.08	0.00	8,291.08
74225 - Other Media Costs	0.00	4,430.02	0.00	4,430.02
74325 - Contrib. To CO Common Security	0.00	305.04	0.00	305.04
75105 - Facilities & Admin - Implement	0.00	9,359.43	0.00	9,359.43
75705 - Learning costs	0.00	6,512.78	0.00	6,512.78
76125 - Realized Loss	0.00	201.10	0.00	201.10
76135 - Realized Gain	0.00	-175.50	0.00	-175.50
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>126,378.13</b>	<b>0.00</b>	<b>126,378.13</b>
<b>Total for Activity ACTIVITY2</b>	<b>0.00</b>	<b>126,378.13</b>	<b>0.00</b>	<b>126,378.13</b>
<b>Total for Output : 00106688</b>	<b>0.00</b>	<b>131,173.94</b>	<b>0.00</b>	<b>131,173.94</b>




UN Development Programme  
Report ID: unglcdrb

**Combined Delivery Report by Activity**

Page 4 of 6  
Run Time: 18-02-2020 20:02:48

<b>Project id : 00089718 REINCORPORACION AMBIENTAL</b>	<b>Period :</b>	<b>Jan-Dec (2019)</b>		
<b>Output # : 00106688 3.2 Empleabilidad ambiental</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>		
	<b>Location :</b>	<b>Colombia</b>		
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>
<b>Project Total :</b>	<b>0.00</b>	<b>673,313.75</b>	<b>0.00</b>	<b>673,313.75</b>

Signed By:  Date: 14 de mayo 2020

Signed By: Alejandro Pacheco  
Representante Residente Adjunto  
PNUD Colombia Date: \_\_\_\_\_



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



UN Development Programme  
Report ID: unglcdrb

**Combined Delivery Report by Activity**

Page 5 of 6  
Run Time: 18-02-2020 20:02:49

**Selection Criteria :**

Business Unit : COL10  
Period : Jan-Dec (2019)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

<b>Project id : ALL</b>	<b>Period :</b>	<b>Jan-Dec (2019)</b>		
<b>Output # : ALL</b>	<b>Impl. Partner :</b>			
	<b>Location :</b>			
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>
49203 - Colombia - Crisis Prev & Rcvry	0.00	86.18	0.00	86.18
49204 - Colombia - Dem. Governance	0.00	-566.51	0.00	-566.51
49208 - Colombia - Poverty Reduction	0.00	658,638.05	0.00	658,638.05
49210 - Colombia - Finance	0.00	15,156.03	0.00	15,156.03



**Funds Utilization**

**Selection Criteria :**

Business Unit : COL10  
Period : Jan-Dec (2019)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00089718 REINCORPORACION AMBIENTAL Period : As Of Dec31,2019

Output #	00106686	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			13,394.00

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

Output #	00106688	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

Combined Delivery Report and Funds Utilizations Statements – 2020  
Project No. 89718

DocuSign Envelope ID: 92512DE0-3AAA-41E1-A43B-5CCC49296982



UN Development Programme  
Report ID: unglcdrb

**Combined Delivery Report by Activity**

Page 1 of 5  
Run Time: 07-07-2021 17:07:21

**Selection Criteria :**

Business Unit : COL10  
Period : Jan-Dec (2020)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : B0492  
Selected Outputs : ALL

Project Id : 00089718 REINCORPORACION AMBIENTAL	Period : Jan-Dec (2020)
Output # : 00095816 3.1.1 Fortalecer Asociatividad	Impl. Partner : 99999 UNDP Location : Colombia
<b>Govt Exp</b>	<b>UNDP Exp</b>
<b>UN Agencies Exp</b>	<b>Total Exp</b>

Activity : ACTIVITY1 (1Asistencia Tecnica)

Fund : 30000 (Programme Cost Sharing)

71605 - Travel Tickets-International	0.00	197.83	0.00	197.83
71610 - Travel Tickets-Local	0.00	220.85	0.00	220.85
71615 - Daily Subsistence Allow-Intl	0.00	245.99	0.00	245.99
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	58.78	0.00	58.78
72325 - Chemical,Glass,NonMetallic Prd	0.00	1,383.59	0.00	1,383.59
72399 - Other Materials and Goods	0.00	359.22	0.00	359.22
72605 - Grants to Institit & other Benef	0.00	26,314.14	0.00	26,314.14
72815 - Inform Technology Supplies	0.00	515.89	0.00	515.89
73125 - Common Services-Premises	0.00	3,646.86	0.00	3,646.86
74205 - Audio Visual Productions	0.00	2,436.37	0.00	2,436.37
74225 - Other Media Costs	0.00	2,618.92	0.00	2,618.92
75105 - Facilities & Admin - Implement	0.00	3,039.88	0.00	3,039.88
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>41,038.32</b>	<b>0.00</b>	<b>41,038.32</b>
<b>Total for Activity ACTIVITY1</b>	<b>0.00</b>	<b>41,038.32</b>	<b>0.00</b>	<b>41,038.32</b>
<b>Total for Output : 00095816</b>	<b>0.00</b>	<b>41,038.32</b>	<b>0.00</b>	<b>41,038.32</b>

Output # : 00106686 3.1.2 Iniciativas Ambientales	Impl. Partner : 99999 UNDP Location : Colombia
---	---

Activity : ACTIVITY 1 (1.Emprendimientos Ambientales)

Fund : 30000 (Programme Cost Sharing)

71305 - Local Consult.-Sht Term-Tech	0.00	23,272.75	0.00	23,272.75
71360 - Local Consult-Security	0.00	705.45	0.00	705.45
71405 - Service Contracts-Individuals	0.00	79,739.65	0.00	79,739.65
71410 - MAIP Premium SC	0.00	36.94	0.00	36.94
71415 - Contribution to Security SC	0.00	2,988.69	0.00	2,988.69
71605 - Travel Tickets-International	0.00	219.23	0.00	219.23
71610 - Travel Tickets-Local	0.00	- 18.32	0.00	- 18.32
71615 - Daily Subsistence Allow-Intl	0.00	79.60	0.00	79.60
71620 - Daily Subsistence Allow-Local	0.00	2,776.71	0.00	2,776.71
71635 - Travel - Other	0.00	2,043.89	0.00	2,043.89
72215 - Transporation Equipment	0.00	723.89	0.00	723.89
72325 - Chemical,Glass,NonMetallic Prd	0.00	1,052.20	0.00	1,052.20
72399 - Other Materials and Goods	0.00	5,222.47	0.00	5,222.47



**Combined Delivery Report by Activity**

Project Id : 00089718 REINCORPORACION AMBIENTAL	Period :	Jan-Dec (2020)		
Output # : 00106686 3.1.2 Iniciativas Ambientales	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72402 - Building Maintenance	0.00	20,022.78	0.00	20,022.78
72425 - Mobile Telephone Charges	0.00	839.49	0.00	839.49
72440 - Connectivity Charges	0.00	3,000.00	0.00	3,000.00
72605 - Grants to Instit & other Benef	0.00	122,723.28	0.00	122,723.28
72815 - Inform Technology Supplies	0.00	67.07	0.00	67.07
73125 - Common Services-Premises	0.00	6,912.65	0.00	6,912.65
73410 - Maint, Oper of Transport Equip	0.00	36.29	0.00	36.29
74205 - Audio Visual Productions	0.00	9,730.36	0.00	9,730.36
74215 - Promotional Materials and Dist	0.00	754.92	0.00	754.92
74325 - Contrib.To CO Common Security	0.00	731.39	0.00	731.39
74510 - Bank Charges	0.00	27.49	0.00	27.49
75105 - Facilities & Admin - Implement	0.00	22,783.35	0.00	22,783.35
75705 - Learning costs	0.00	1,102.94	0.00	1,102.94
76110 - Foreign Exch Translation Loss	0.00	93.35	0.00	93.35
76125 - Realized Loss	0.00	18.72	0.00	18.72
76135 - Realized Gain	0.00	- 80.26	0.00	- 80.26
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>307,606.97</b>	<b>0.00</b>	<b>307,606.97</b>
<b>Total for Activity ACTIVITY 1</b>	<b>0.00</b>	<b>307,606.97</b>	<b>0.00</b>	<b>307,606.97</b>
<b>Total for Output : 00106686</b>	<b>0.00</b>	<b>307,606.97</b>	<b>0.00</b>	<b>307,606.97</b>

Output # : 00106687 3.1.3 Condiciones habilitantes	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
Activity : ACTIVITY 1 (1.Servicios -Infraestructura)				
Fund : 30000 (Programme Cost Sharing)				
71405 - Service Contracts-Individuals	0.00	7,833.55	0.00	7,833.55
71410 - MAIP Premium SC	0.00	3.40	0.00	3.40
71415 - Contribution to Security SC	0.00	271.49	0.00	271.49
71605 - Travel Tickets-International	0.00	1,821.18	0.00	1,821.18
71610 - Travel Tickets-Local	0.00	242.78	0.00	242.78
71615 - Daily Subsistence Allow-Intl	0.00	2,766.10	0.00	2,766.10
71620 - Daily Subsistence Allow-Local	0.00	719.44	0.00	719.44
71635 - Travel - Other	0.00	2,326.18	0.00	2,326.18
72115 - Svc Co-Natural Resources & Env	0.00	1,946.74	0.00	1,946.74
72215 - Transportation Equipment	0.00	103.41	0.00	103.41
72220 - Furniture	0.00	5,885.99	0.00	5,885.99
72605 - Grants to Instit & other Benef	0.00	49,346.43	0.00	49,346.43
73125 - Common Services-Premises	0.00	3,695.71	0.00	3,695.71
73410 - Maint, Oper of Transport Equip	0.00	35.25	0.00	35.25
73515 - Reimb to UN for Ext Audit Svcs	0.00	52.30	0.00	52.30
75105 - Facilities & Admin - Implement	0.00	6,163.98	0.00	6,163.98
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 5.81	0.00	- 5.81
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>83,208.12</b>	<b>0.00</b>	<b>83,208.12</b>



UN Development Programme  
Report ID: unglcdrb

**Combined Delivery Report by Activity**

Page 3 of 5  
Run Time: 07-07-2021 17:07:21

Project Id : 00089718 REINCORPORACION AMBIENTAL	Period :	Jan-Dec (2020)		
Output # : 00106687 3.1.3 Condiciones habilitantes	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Activity ACTIVITY 1</b>	<b>0.00</b>	<b>83,208.12</b>	<b>0.00</b>	<b>83,208.12</b>
<b>Total for Output : 00106687</b>	<b>0.00</b>	<b>83,208.12</b>	<b>0.00</b>	<b>83,208.12</b>
Output # : 00106688 3.2 Empleabilidad ambiental	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
<b>Activity : ACTIVITY2 (2.Gestion del Proyecto)</b>				
<b>Fund : 30000 (Programme Cost Sharing)</b>				
71610 - Travel Tickets-Local	0.00	- 54.72	0.00	- 54.72
73515 - Reimb to UN for Ext Audit Svcs	0.00	4,917.70	0.00	4,917.70
75105 - Facilities & Admin - Implement	0.00	389.04	0.00	389.04
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>5,252.02</b>	<b>0.00</b>	<b>5,252.02</b>
<b>Total for Activity ACTIVITY2</b>	<b>0.00</b>	<b>5,252.02</b>	<b>0.00</b>	<b>5,252.02</b>
<b>Total for Output : 00106688</b>	<b>0.00</b>	<b>5,252.02</b>	<b>0.00</b>	<b>5,252.02</b>
<b>Project Total :</b>	<b>0.00</b>	<b>437,105.43</b>	<b>0.00</b>	<b>437,105.43</b>

Signed By :

Alejandro Pacheco  
Representante Residente Adjunto PNUD

Date : 02-Mar-2021

Signed By :

Date :

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





UN  
DP UN Development Programme  
Report ID: unglcdrb

**Combined Delivery Report by Activity**

Page 4 of 5  
Run Time: 07-07-2021 17:07:21

**Selection Criteria :**

Business Unit : COL10  
Period : Jan-Dec (2020)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : B0492  
Selected Outputs : ALL

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	439.91	0.00	439.91
49208 - Colombia - Poverty Reduction	0.00	436,572.17	0.00	436,572.17
49210 - Colombia - Finance	0.00	93.35	0.00	93.35



UN Development Programme  
Report ID: unglcdrb

**Combined Delivery Report by Activity**

Page 5 of 5  
Run Time: 07-07-2021 17:07:25

**Funds Utilization**

**Selection Criteria :**

Business Unit : COL10  
Period : Jan-Dec (2020)  
Selected Project Id : 00089718  
Selected Fund Code : ALL  
Selected Dept. IDs : B0492  
Selected Outputs : ALL

Project/Award: 00089718 REINCORPORACION AMBIENTAL Period : As Of Dec31,2020

Output #	00106686	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

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

## **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 Ambiental” 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 “Reincorporación Ambiental” did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.