



AUDIT

OF

UNDP ECUADOR

**PRIMING FINANCIAL AND LAND-USE PLANNING INSTRUMENTS TO REDUCE
EMISSIONS FROM DEFORESTATION
(Nationally Implemented Project No. 100778, Output No. 103568)**

Report No. 2384
Issue Date: 12 July 2021

Report on the Audit of UNDP Ecuador
Priming Financial and Land-Use Planning Instruments to Reduce Emissions from Deforestation (Project No. 100778, Output No. 103568)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 10 to 25 May 2021, conducted an audit of ‘Priming Financial and Land-Use Planning Instruments to Reduce Emissions from Deforestation’ (Project No. 100778, Output No. 103568) (the Project), which is rationally implemented¹ with support services provided by the UNDP Country Office in Ecuador. This was the first audit of the Project.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series to express an opinion on whether the financial statements present fairly, in all material aspects, the Project’s operations. The audit covered the Project’s Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020. The audit did not include activities and expenses incurred or undertaken at the “responsible party” level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters) or expenses of other United Nations agencies. The audit did not cover the Statement of Assets as no assets were held by the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Audit results

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

Project Expenses*	
Amount (in \$ '000)	Opinion
6,131	Unmodified

*Expenses recorded in the Combined Delivery Report were \$8,576,331.50. Excluded from the audit scope were transactions that relate to expenses of other United Nations agencies (\$466,124.89). Also excluded were expenses incurred at the “responsible party” level (\$1,611,391.26), which were subject to a separate audit conducted by external auditors that resulted in an unmodified opinion, and government expenses (\$368,081.84).

The audit did not result in any recommendations.

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

Management comments and action plan

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

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

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

AUDIT

OF

**UNITED NATIONS DEVELOPMENT PROGRAMME
ECUADOR**

**PRIMING FINANCIAL AND LAND USE PLANNING INSTRUMENTS TO REDUCE
EMISSIONS FROM DEFORESTATION**

(Project No. 100778, Output No. 103568)

Issue Date: 1 July 2021

Report on the Audit of UNDP Ecuador

Priming Financial and Land-Use Planning Instruments to Reduce Emissions from Deforestation

(Project ID 100778, Output ID 103568)

The UNDP Office of Audit and Investigations (OAI) from 10 to 25 May 2021, through PKF Littlejohn (the audit firm) conducted an audit of project “Priming Financial and Land-Use Planning Instruments to Reduce Emissions from Deforestation” (Project ID 100778, Output ID 103568) (the Project), which is nationally implemented¹ with support services provided by UNDP Ecuador (the Country Office). This was the first audit of the Project.

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 to 31 December 2020 and the accompanying Funds Utilization statements².

The audit did not include activities and expenses incurred or undertaken at the “responsible party” level or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters) or project expenses incurred by other United Nations agencies. The audit did not cover the Statement of Assets as no assets were held by the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

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
6,131	Unmodified

Expenses recorded in the Combined Delivery Report were USD 8,576,331.50. Transactions related to expenses processed and approved by other UN Agencies outside of the country for USD 466,124.89 were excluded from the audit scope as well as expenses incurred at the “responsible party” level for USD 1,611,391.26 and government expenses for USD 368,081.84 related to individuals services contracts, local consultants, agry & forestry products and equipment.

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

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

Commitments recorded in CDR as at 31 December 2020 amounted to USD 610,661.39 that corresponded to contracts with consultants and companies that were underway and pending finalization and payment, such as: (1) Consultancy to develop and implement the land allocation module within the framework of strengthening the Forest Administration System (SAF) (2) Training of Local Forest Managers of the Amazon Region and Dry Forest of the Southwest of the country, and (3) Acquisition of RHPAM 7.6 (Red Hat Process Automation Manager) licenses and migration of the Process Management platform of the Ministry of Environment and Water.

These commitments were disbursed, and expenses recorded in projected records in the first semester of 2021, with exception of USD 20,476 which are expected to be paid in the second semester of 2021 as per contracts schedule of deliverables.

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)
National Implemented (NIM) Project – Implemented by UNDP as CO support to NIM

Project name:	Priming Financial and Land-Use Planning Instruments to Reduce Emissions from Deforestation
Output name:	Priming Financial Instruments
UNDP Country Office:	Quito, Ecuador
Atlas Project ID:	100778
Atlas Output ID:	103568
Auditor:	PKF Littlejohn
Period subject to audit:	1 January to 31 December 2020

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EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of UNDP NIM Project ID 100778 “Priming Financial and Land-Use Planning Instruments to Reduce Emissions from Deforestation”- Output 103568 implemented by UNDP Ecuador, which was nationally implemented with support services provided by UNDP Ecuador (the Country Office for the period from 1 January to 31 December 2020. The audit was undertaken on behalf of the United Nations Development Programme (UNDP) Office of Audit and Investigations (OAI). The audit was carried out from 10 to 25 May 2021.

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 did not have any assets.
Statement of Cash	Not applicable because the project did not maintain a separate bank account.

Management letter summary

There were no reportable findings with a medium or high priority rating consequently we do not issue a management letter.

Prior year audit

The project ID 100778 “Priming Financial and Land-Use Planning Instruments to Reduce Emissions from Deforestation” - Output ID 103568 was not audited in the prior year following the DIM audit regime and therefore there were no recommendations to follow up on.

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PKF Littlejohn LLP

12 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 NIM project's financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 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 NIM 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.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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

The scope of the audit relates only to transactions concluded and recorded against the UNDP project between 1 January to 31 December 2020. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal, and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

INDEPENDENT AUDITOR'S REPORT

To: The Director of the Office of Audit and Investigations (OAI)

United Nations Development Programme (UNDP)

Panama City, Panama

We have audited the financial position of the UNDP project ID 100778, "Priming Financial and Land-Use Planning Instruments to Reduce Emissions from Deforestation" output ID 103568 Priming Financial Instruments, for the period 1 January to 31 December 2020 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable. The audit was carried out from 10 to 25 May 2021.

The CDR expenditure totalling USD 8,576,331.50 is comprised of expenditure directly incurred by the UNDP Country Office in Ecuador for an amount of USD 6,130,733.51. Transactions related to expenses processed and approved by other UN agencies for USD 466,124.89 were excluded from the audit scope as well as expenses incurred at the "responsible party" level for USD 1,611,391.26 and government expenses for USD 368,081.84, related to individuals services contracts, local consultants, agry & forestry products and equipment. . Our audit only covered the expenditure directly incurred by the UNDP Country Office in Ecuador of USD 6,130,733.51.

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 6,130,733.51 directly incurred by Country Office in Ecuador and charged to the project for the period 1 January to 31 December 2020 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for 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

12 July 2021

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Combined Delivery Report and Funds Utilizations Statements - 2020 – Project No. 100778 - Output ID 103568 (USD)

Combined Delivery Report by Activity



UN Development Programme
Report ID: unglcdrb

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Selection Criteria :

Business Unit : ECU10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00103568

Project Id : 00100778 Green Climate Fund	Period :	Jan-Dec (2020)
Output # : 00103568 Priming Financial Instruments	Impl. Partner :	01001 MINISTERIO DE MEDIO AMBIENTE
	Location :	Ecuador
	Govt Exp	UNDP Exp
		UN Agencies Exp
		Total Exp

Activity : ACTIVITY1 (1.Investment in enabling polic)

Fund : 66000 (Green Climate Fund Grant)

71305 - Local Consult.-Sht Term-Tech	0.00	86,395.04	46,247.51	132,642.55
71360 - Local Consult-Security	0.00	3,748.34	0.00	3,748.34
71405 - Service Contracts-Individuals	0.00	369,619.34	0.00	369,619.34
71410 - MAIP Premium SC	0.00	152.23	0.00	152.23
71415 - Contribution to Security SC	0.00	12,126.15	0.00	12,126.15
71515 - UNV-Security Allowance	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	-1,719.65	2,148.31	428.66
71620 - Daily Subsistence Allow-Local	0.00	400.00	0.00	400.00
71635 - Travel - Other	0.00	274.02	0.00	274.02
72105 - Svc Co-Construction & Engineer	0.00	167,449.44	2,455.32	169,904.76
72110 - Svc Co-Agricultural Management	0.00	2,577.23	9,372.41	11,949.64
72115 - Svc Co-Natural Resources & Env	0.00	678,439.16	0.00	678,439.16
72135 - Svc Co-Communications Service	0.00	20,800.00	0.00	20,800.00
72140 - Svc Co-Information Technology	0.00	84,206.34	0.00	84,206.34
72205 - Office Machinery	0.00	-378.45	6,415.39	6,036.94
72215 - Transportation Equipment	0.00	156,760.00	0.00	156,760.00
72310 - Minerals,Mining & Metal Prdcts	0.00	660.01	0.00	660.01
72311 - Fuel, petroleum and other oils	0.00	77.00	0.00	77.00
72315 - Food & Textile Products	0.00	350.00	0.00	350.00
72350 - Medical Kits	0.00	227.92	0.00	227.92
72399 - Other Materials and Goods	0.00	413.12	0.00	413.12
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	777.52	0.00	777.52
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	0.00	56.00	0.00	56.00
73410 - Maint, Oper of Transport Equip	0.00	4,070.29	0.00	4,070.29
74210 - Printing and Publications	0.00	1,406.07	0.00	1,406.07
74515 - Claims and Adjustments	0.00	190,866.84	0.00	190,866.84
74525 - Sundry	0.00	408.89	0.00	408.89
74596 - Services to projects -GOE	0.00	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	153.30	0.00	153.30
75705 - Learning costs	0.00	48,566.20	2,658.07	51,224.27
75706 - Learning - ticket costs	0.00	3,435.50	0.00	3,435.50
75707 - Learning - subsistence allowan	0.00	3,755.40	0.00	3,755.40
75708 - Learning - subcontracts	0.00	6,000.00	0.00	6,000.00
Total for Fund 66000	0.00	1,842,073.25	69,297.01	1,911,370.26
Fund : 66050 (GCF Fee)				
75105 - Facilities & Admin - Implement	0.00	152,909.61	0.00	152,909.61
Total for Fund 66050	0.00	152,909.61	0.00	152,909.61

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Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrv

Page 2 of 9
Run Time: 04-03-2021 20:03:24

Project Id : 00100778 Green Climate Fund	Period :	Jan-Dec (2020)		
Output # : 00103568 Priming Financial Instruments	Impl. Partner :	01001 MINISTERIO DE MEDIO AMBIENTE		
	Location :	Ecuador		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Activity ACTIVITY1	0.00	1,994,982.86	69,297.01	2,064,279.87
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Activity : ACTIVITY2 (2.Implementation of financial)

Fund : 66000 (Green Climate Fund Grant)

71205 - Intl Consultants-Sht Term-Tech	0.00	3,500.00	0.00	3,500.00
71305 - Local Consult.-Sht Term-Tech	0.00	222,508.67	110,149.30	332,657.97
71310 - Local Consult.-Short Term-Supp	0.00	0.00	0.00	0.00
71360 - Local Consult-Security	0.00	7,722.18	0.00	7,722.18
71405 - Service Contracts-Individuals	0.00	157,284.43	0.00	157,284.43
71410 - MAIP Premium SC	0.00	64.24	0.00	64.24
71415 - Contribution to Security SC	0.00	5,142.23	0.00	5,142.23
71505 - UN Volunteers-Stipend & Allow	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71541 - UNVs-Contribution to security	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance	0.00	0.00	0.00	0.00
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	0.00	0.00	0.00
71591 - UNV_Cost_Recovery_Deployment	0.00	0.00	0.00	0.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	7,788.16	9,683.35	17,471.51
71610 - Travel Tickets-Local	0.00	570.86	0.00	570.86
71615 - Daily Subsistence Allow-Intl	0.00	9,131.00	0.00	9,131.00
71620 - Daily Subsistence Allow-Local	0.00	2,254.00	0.00	2,254.00
71635 - Travel - Other	0.00	2,329.01	0.00	2,329.01
72105 - Svc Co-Construction & Engineer	0.00	553,467.77	4,729.97	558,197.74
72110 - Svc Co-Agricultural Management	0.00	6,143.15	21,397.28	27,540.43
72115 - Svc Co-Natural Resources & Env	0.00	176,284.13	0.00	176,284.13
72120 - Svc Co-Trade and Business Serv	0.00	9,830.00	0.00	9,830.00
72130 - Svc Co-Transportation Services	0.00	8,892.86	0.00	8,892.86
72135 - Svc Co-Communications Service	0.00	28,918.56	0.00	28,918.56
72205 - Office Machinery	0.00	11,822.40	14,705.09	26,527.49
72210 - Machinery and Equipment	0.00	9,240.00	0.00	9,240.00
72305 - Agri & Forestry Products	0.00	35,504.92	0.00	35,504.92
72310 - Minerals,Mining & Metal Prdcts	0.00	13,221.66	0.00	13,221.66
72315 - Food & Textile Products	0.00	5,728.00	0.00	5,728.00
72350 - Medical Kits	0.00	12,823.80	0.00	12,823.80
72399 - Other Materials and Goods	0.00	42,591.06	0.00	42,591.06
72410 - Acquisition of Audio Visual Eq	0.00	100.00	0.00	100.00
72415 - Courier Charges	0.00	365.15	0.00	365.15
72505 - Stationery & other Office Supp	0.00	1,177.51	0.00	1,177.51
72810 - Acquis of Computer Software	0.00	272.00	0.00	272.00
73120 - Utilities	0.00	122.14	0.00	122.14
73125 - Common Services-Premises	0.00	1,759.64	0.00	1,759.64
73410 - Maint, Oper of Transport Equip	0.00	19,013.30	0.00	19,013.30
74105 - Management and Reporting Srvs	0.00	2,678.58	0.00	2,678.58
74110 - Audit Fees	0.00	5,500.00	0.00	5,500.00
74205 - Audio Visual Productions	0.00	10,254.30	0.00	10,254.30
74210 - Printing and Publications	0.00	6,684.72	0.00	6,684.72
74215 - Promotional Materials and Dist	0.00	46,198.59	0.00	46,198.59

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Combined Delivery Report by Activity

Project Id : 00100778 Green Climate Fund	Period :	Jan-Dec (2020)		
Output # : 00103568 Priming Financial Instruments	Impl. Partner :	01001 MINISTERIO DE MEDIO AMBIENTE		
	Location :	Ecuador		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74220 - Translation Costs	0.00	7,447.52	0.00	7,447.52
74225 - Other Media Costs	0.00	8,839.00	0.00	8,839.00
74505 - Insurance	0.00	22,954.60	0.00	22,954.60
74510 - Bank Charges	0.00	29.36	0.00	29.36
74515 - Claims and Adjustments	0.00	99,543.53	0.00	99,543.53
74525 - Sundry	0.00	294.54	0.00	294.54
74596 - Services to projects -GOE	0.00	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	4,877.75	0.00	4,877.75
75705 - Learning costs	0.00	58,642.28	1,245.78	59,888.06
75706 - Learning - ticket costs	0.00	21,289.01	0.00	21,289.01
75707 - Learning - subsistence allowan	0.00	2,144.82	0.00	2,144.82
75708 - Learning - subcontracts	0.00	21,656.21	0.00	21,656.21
Total for Fund 66000	0.00	1,674,607.64	161,910.77	1,836,518.41
Fund : 66050 (GCF Fee)				
75105 - Facilities & Admin - Implement	0.00	146,921.44	0.00	146,921.44
Total for Fund 66050	0.00	146,921.44	0.00	146,921.44
Total for Activity ACTIVITY2	0.00	1,821,529.08	161,910.77	1,983,439.85
Activity : ACTIVITY3 (3.Financial and non-financial)				
Fund : 66000 (Green Climate Fund Grant)				
71305 - Local Consult.-Sht Term-Tech	50,760.10	46,621.40	0.00	97,381.50
71360 - Local Consult-Security	0.00	1,581.20	0.00	1,581.20
71405 - Service Contracts-Individuals	88,271.32	178,717.87	0.00	266,989.19
71410 - MAIP Premium SC	0.00	59.94	0.00	59.94
71415 - Contribution to Security SC	0.00	4,775.43	0.00	4,775.43
71505 - UN Volunteers-Stipend & Allow	0.00	2,640.00	0.00	2,640.00
71520 - UNV-Language Allowance	0.00	105.00	0.00	105.00
71535 - UNV-Medical Insurance	0.00	216.24	0.00	216.24
71540 - UNV-Global Charges	0.00	113.88	0.00	113.88
71541 - UNVs-Contribution to security	0.00	105.60	0.00	105.60
71550 - UNV-Resettlement Allowance	0.00	111.01	0.00	111.01
71592 - UNV_COST_RECOVERY_RECURRING	0.00	417.49	0.00	417.49
71610 - Travel Tickets-Local	0.00	514.98	0.00	514.98
71620 - Daily Subsistence Allow-Local	0.00	3,126.92	0.00	3,126.92
71625 - Daily Subsist Allow-Mtg Partic	2,241.83	78.96	0.00	2,320.79
71635 - Travel - Other	869.36	7,537.35	0.00	8,406.71
72105 - Svc Co-Construction & Engineer	0.00	64,859.65	0.00	64,859.65
72115 - Svc Co-Natural Resources & Env	0.00	141,177.92	0.00	141,177.92
72135 - Svc Co-Communications Service	0.00	20,100.00	0.00	20,100.00
72140 - Svc Co-Information Technology	0.00	63,983.84	0.00	63,983.84
72145 - Svc Co-Training and Educ Serv	0.00	24,448.50	0.00	24,448.50
72210 - Machinery and Equipment	5,020.38	0.00	0.00	5,020.38
72215 - Transportation Equipment	23,112.30	3,453.10	0.00	26,565.40
72220 - Furniture	8,217.17	0.00	0.00	8,217.17
72305 - Agri & Forestry Products	59,219.00	9,257.76	0.00	68,476.76

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Combined Delivery Report by Activity

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UN Development Programme
Report ID: unglcdrb

Project Id : 00100778 Green Climate Fund	Period :	Jan-Dec (2020)		
Output # : 00103568 Priming Financial Instruments	Impl. Partner :	01001 MINISTERIO DE MEDIO AMBIENTE		
	Location :	Ecuador		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72311 -Fuel, petroleum and other oils	3,534.57	183.92	0.00	3,718.49
72315 -Food & Textile Products	1,116.34	1,968.96	0.00	3,085.30
72320 -Wood & Paper Products	79.20	0.00	0.00	79.20
72350 -Medical Kits	1,104.00	5,316.35	0.00	6,420.35
72399 -Other Materials and Goods	14,618.84	4,045.16	0.00	18,664.00
72405 -Acquisition of Communic Equip	26,332.71	0.00	0.00	26,332.71
72410 -Acquisition of Audio Visual Eq	850.08	0.00	0.00	850.08
72440 -Connectivity Charges	814.41	0.00	0.00	814.41
72505 -Stationery & other Office Supp	5,227.79	82.29	0.00	5,310.08
72605 -Grants to Instit & other Benef	0.00	1,009,360.48	0.00	1,009,360.48
72810 -Acquis of Computer Software	484.66	0.00	0.00	484.66
72815 -Inform Technology Supplies	1,455.71	0.00	0.00	1,455.71
73120 -Utilities	18.66	31.58	0.00	50.24
73125 -Common Services-Premises	3,024.00	0.00	0.00	3,024.00
74105 -Management and Reporting Srvs	51,234.31	16,980.17	0.00	68,214.48
74110 -Audit Fees	0.00	9,749.29	0.00	9,749.29
74115 -Legal Fees	927.99	0.00	0.00	927.99
74210 -Printing and Publications	22.40	0.00	0.00	22.40
74215 -Promotional Materials and Dist	512.00	0.00	0.00	512.00
74220 -Translation Costs	429.70	600.00	0.00	1,029.70
74510 -Bank Charges	10,143.83	313.26	0.00	10,457.09
74515 -Claims and Adjustments	0.00	37,320.84	0.00	37,320.84
74525 -Sundry	749.48	10.00	0.00	759.48
74596 -Services to projects -GOE	0.00	0.00	0.00	0.00
75705 -Learning costs	0.00	15,925.42	0.00	15,925.42
75706 -Learning - ticket costs	0.00	105.52	0.00	105.52
75707 -Learning - subsistence allowan	0.00	960.00	0.00	960.00
75709 -Learning - training of counter	7,392.75	320.00	0.00	7,712.75
Total for Fund 66000	367,784.89	1,677,277.28	0.00	2,045,062.17
Fund : 66050 (GCF Fee)				
75105 -Facilities & Admin - Implement	0.00	163,604.97	0.00	163,604.97
Total for Fund 66050	0.00	163,604.97	0.00	163,604.97
Total for Activity ACTIVITY3	367,784.89	1,840,882.25	0.00	2,208,667.14
Activity : ACTIVITY4 (4.Implementation of enabling)				
Fund : 66000 (Green Climate Fund Grant)				
71205 - Intl Consultants-Sht Term-Tech	0.00	47,932.00	0.00	47,932.00
71211 - Intl Consult Security Charge	0.00	1,408.18	0.00	1,408.18
71305 - Local Consult.-Sht Term-Tech	0.00	97,760.74	198,824.13	296,584.87
71360 - Local Consult-Security	0.00	3,063.07	0.00	3,063.07
71405 - Service Contracts-Individuals	0.00	408,402.92	0.00	408,402.92
71410 - MAIP Premium SC	0.00	170.24	0.00	170.24
71415 - Contribution to Security SC	0.00	13,608.89	0.00	13,608.89
71505 - UN Volunteers-Stipend & Allow	0.00	6,886.23	0.00	6,886.23
71510 - UNV Settling-In-Grant	0.00	1,727.87	0.00	1,727.87

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Project Id : 00100778 Green Climate Fund		Period :	Jan-Dec (2020)	
Output # : 00103568 Priming Financial Instruments		Impl. Partner :	01001 MINISTERIO DE MEDIO AMBIENTE	
		Location :	Ecuador	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71520 - UNV-Language Allowance	0.00	341.61	0.00	341.61
71535 - UNV-Medical Insurance	0.00	1,128.10	0.00	1,128.10
71540 - UNV-Global Charges	0.00	400.55	0.00	400.55
71541 - UNVs-Contribution to security	0.00	275.45	0.00	275.45
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	150.00	0.00	150.00
71591 - UNV_Cost_Recovery_Deployment	0.00	1,300.00	0.00	1,300.00
71592 - UNV_COST_RECOVERY_RECURREN	0.00	1,139.18	0.00	1,139.18
71605 - Travel Tickets-International	0.00	248.14	11,317.64	11,565.78
71610 - Travel Tickets-Local	0.00	658.56	0.00	658.56
71615 - Daily Subsistence Allow-Intl	0.00	1,504.00	0.00	1,504.00
71620 - Daily Subsistence Allow-Local	0.00	1,780.20	0.00	1,780.20
71635 - Travel - Other	0.00	736.15	0.00	736.15
72105 - Svc Co-Construction & Engineer	0.00	8,926.00	0.00	8,926.00
72115 - Svc Co-Natural Resources & Env	0.00	274,548.58	0.00	274,548.58
72140 - Svc Co-Information Technology	0.00	16,500.00	0.00	16,500.00
72145 - Svc Co-Training and Educ Serv	0.00	3.09	0.00	3.09
72165 - Svc Co-Social Svcs, Social Sci	0.00	79,825.00	0.00	79,825.00
72205 - Office Machinery	0.00	- 15,499.14	15,499.14	0.00
72405 - Acquisition of Communic Equip	0.00	69,961.19	0.00	69,961.19
72415 - Courier Charges	0.00	341.02	0.00	341.02
72425 - Mobile Telephone Charges	0.00	1,452.00	0.00	1,452.00
72445 - Common Services-Communications	0.00	8,302.50	0.00	8,302.50
72505 - Stationery & other Office Supp	0.00	634.15	0.00	634.15
72810 - Acquis of Computer Software	0.00	122,585.17	0.00	122,585.17
72815 - Inform Technology Supplies	0.00	70,397.68	0.00	70,397.68
73305 - Maint & Licensing of Hardware	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	500.00	0.00	500.00
74210 - Printing and Publications	0.00	1,189.55	0.00	1,189.55
74215 - Promotional Materials and Dist	0.00	15,665.14	0.00	15,665.14
74510 - Bank Charges	0.00	52.00	0.00	52.00
74515 - Claims and Adjustments	0.00	131,717.08	0.00	131,717.08
74525 - Sundry	0.00	1,044.39	0.00	1,044.39
74725 - Other L.T.S.H.	0.00	476.42	0.00	476.42
75705 - Learning costs	0.00	58,382.96	9,276.20	67,659.16
75706 - Learning - ticket costs	0.00	1,233.22	0.00	1,233.22
75707 - Learning - subsistence allowan	0.00	640.00	0.00	640.00
Total for Fund 66000	0.00	1,439,500.08	234,917.11	1,674,417.19
Fund : 66050 (GCF Fee)				
75105 - Facilities & Admin - Implement	0.00	133,953.37	0.00	133,953.37
Total for Fund 66050	0.00	133,953.37	0.00	133,953.37
Total for Activity ACTIVITY4	0.00	1,573,453.45	234,917.11	1,808,370.56
Activity : ACTIVITY5 (Project Management)				
Fund : 04000 (Core Programme, UNU Centra)				
71405 - Service Contracts-Individuals	0.00	7,861.04	0.00	7,861.04

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Combined Delivery Report by Activity



UN Development Programme

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Project Id : 00100778 Green Climate Fund	Period :	Jan-Dec (2020)
Output # : 00103568 Priming Financial Instruments	Impl. Partner :	01001 MINISTERIO DE MEDIO AMBIENTE
	Location :	Ecuador

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71410 - MAIP Premium SC	0.00	3.38	0.00	3.38
71415 - Contribution to Security SC	0.00	270.06	0.00	270.06
74515 - Claims and Adjustments	0.00	1,865.52	0.00	1,865.52
Total for Fund 04000	0.00	10,000.00	0.00	10,000.00
Fund : 66000 (Green Climate Fund Grant)				
61205 - Salaries - GS Staff	0.00	27,453.34	0.00	27,453.34
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	5,447.95	0.00	5,447.95
62215 - Contrib. to Medical, social In	0.00	895.29	0.00	895.29
62220 - Language Allowance - GS Staff	0.00	1,428.75	0.00	1,428.75
62240 - Annual Leave Expense - GS	0.00	1,404.54	0.00	1,404.54
63530 - Contribution to EOS Benefits	0.00	1,029.52	0.00	1,029.52
63535 - Contribution to Security	0.00	1,098.14	0.00	1,098.14
63540 - Contribution to Training	0.00	96.06	0.00	96.06
63545 - Contribution to ICT	0.00	411.86	0.00	411.86
63550 - Contributions to MAIP	0.00	13.72	0.00	13.72
63555 - Contribution to UN JFA	0.00	823.60	0.00	823.60
63560 - Contributions to Appendix D	0.00	68.60	0.00	68.60
64210 - Separations - GS Staff	0.00	549.06	0.00	549.06
65115 - Contributions to ASHI Reserve	0.00	2,731.62	0.00	2,731.62
65135 - Payroll Mgt Cost Recovery ATLA	0.00	268.92	0.00	268.92
71205 - Intl Consultants-Sht Term-Tech	0.00	- 164.47	0.00	- 164.47
71305 - Local Consult -Sht Term-Tech	0.00	6,165.00	0.00	6,165.00
71360 - Local Consult-Security	0.00	218.44	0.00	218.44
71405 - Service Contracts-Individuals	0.00	232,175.72	0.00	232,175.72
71410 - MAIP Premium SC	0.00	97.82	0.00	97.82
71415 - Contribution to Security SC	0.00	7,811.95	0.00	7,811.95
71610 - Travel Tickets-Local	0.00	209.43	0.00	209.43
71620 - Daily Subsistence Allow-Local	0.00	160.00	0.00	160.00
71635 - Travel - Other	0.00	1,535.32	0.00	1,535.32
72145 - Svc Co-Training and Educ Serv	0.00	- 3.09	0.00	- 3.09
72415 - Courier Charges	0.00	96.32	0.00	96.32
72440 - Connectivity Charges	0.00	1,312.02	0.00	1,312.02
72445 - Common Services-Communications	0.00	279.84	0.00	279.84
72505 - Stationery & other Office Supp	0.00	1,521.66	0.00	1,521.66
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
73120 - Utilities	0.00	240.24	0.00	240.24
73125 - Common Services-Premises	0.00	10.00	0.00	10.00
74105 - Management and Reporting Svcs	0.00	0.00	0.00	0.00
74110 - Audit Fees	0.00	45,513.50	0.00	45,513.50
74510 - Bank Charges	0.00	721.80	0.00	721.80
74515 - Claims and Adjustments	0.00	30,789.82	0.00	30,789.82
74525 - Sundry	0.00	- 889.36	0.00	- 889.36
74596 - Services to projects -GOE	296.95	91,945.99	0.00	92,242.94
74725 - Other L.T.S.H.	0.00	529.11	0.00	529.11
75705 - Learning costs	0.00	125.45	0.00	125.45
Total for Fund 66000	296.95	464,123.48	0.00	464,420.43
Fund : 66050 (GCF Fee)				
75105 - Facilities & Admin - Implement	0.00	37,153.65	0.00	37,153.65

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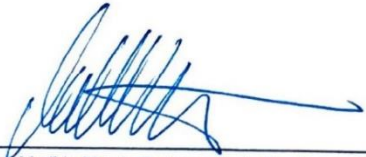
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Project Id : 00100778 Green Climate Fund	Period :	Jan-Dec (2020)		
Output # : 00103568 Priming Financial Instruments	Impl. Partner :	01001 MINISTERIO DE MEDIO AMBIENTE		
	Location :	Ecuador		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 66050	0.00	37,153.65	0.00	37,153.65
Total for Activity ACTIVITY5	296.95	511,277.13	0.00	511,574.08
Total for Output : 00103568	368,081.84	7,742,124.77	466,124.89	8,576,331.50
Project Total :	368,081.84	7,742,124.77	466,124.89	8,576,331.50

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Signed By :  Date : _____
 Sra. Matilde Mordt, Representante Residente, PNUD

Signed By :  Date : 12-03-2021
 Sr. Diego Teca, Subsecretario de Cambio Climático, MAAE

Handwritten signature: PKF Littlejohn LLP

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

Combined Delivery Report by Activity

UN Development Programme
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Selection Criteria :

Business Unit : ECU10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00103568

Project Id : ALL	Period : Jan-Dec (2020)
Output # : ALL	Impl. Partner : Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
50001 - Ecuador - Central	368,081.84	7,742,124.77	466,124.89	8,576,331.50
50002 - Ecuador - UN Dev Coord	0.00	0.00	0.00	0.00

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 UN Development Programme
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Funds Utilization

Selection Criteria :

Business Unit : ECU10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00103568

Project/Award: 00100778 Green Climate Fund Period : As Of Dec31,2020

Output #	00103568	Impl. Partner :01001 MINISTERIO DE MEDIO AMBIENTE	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			610,661.39

JJS

PKF Littlejohn LLP

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

Not applicable because the Project did not have any assets.

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

Not applicable because the project did not maintain a separate bank account.