



AUDIT

OF

UNDP ECUADOR

**REDUCING CLIMATE VULNERABILITY AND FLOOD RISK IN COASTAL URBAN AND
SEMI URBAN AREAS IN CITIES IN LATIN AMERICA**
(Directly Implemented Project No. 121247, Output No. 117074)

Report No. 2386
Issue Date: 9 July 2021

**Report on the Audit of UNDP Ecuador
Reducing Climate Vulnerability and Flood Risk in Coastal Urban and Semi Urban Areas in Cities in Latin
America (Project No. 121247, Output No. 117074)
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 ‘Reducing Climate Vulnerability and Flood Risk in Coastal Urban and Semi Urban Areas in Cities in Latin America’ (Project No. 121247, Output No. 117074) (the Project), which is directly implemented and managed by the UNDP Country Office in Ecuador (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 29 July 2019 to 31 December 2020 and the accompanying Funds Utilization statement¹ as of 31 December. 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
302	Unmodified

The audit did not result in any recommendations.

Management comments and action plan

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.

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
ECUADOR**

**REDUCING CLIMATE VULNERABILITY AND FLOOD RISK IN COASTAL URBAN
AND SEMI URBAN AREAS IN CITIES IN LATIN AMERICA**

(Project No. 121247, Output No. 117074)

Issue Date: 1 July 2021

Report on the Audit of UNDP Ecuador

Reducing climate vulnerability and flood risk in coastal urban and semi urban areas in cities in Latin America

(Project No. 121247, Output No. 117074)

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn (the audit firm), from 10 to 25 May 2021, conducted an audit of Project “Reducing climate vulnerability and flood risk in coastal urban and semi urban areas in cities in Latin America” (Project No. 121247, Output No. 117074) (the Project), which is directly implemented by UNDP Ecuador (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the 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 29 July 2019 to 31 December 2020 and the accompanying Funds Utilization statements¹ as at 31 December 2019 and 2020.

The audit did not include activities and expenses incurred or undertaken at the “responsible party” level. 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 accordance with the International Standards for the Professional Practice of Internal Auditing.

Audit results

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

Project Expenses	
Amount (in \$ ‘000)	Opinion
302	Unmodified

Expenses recorded in the Combined Delivery Report were USD 14,751.24 for 2019 and USD 286,919.49 for 2020.

Commitments reported at 31 December 2020 amounted to USD 148,597.56 related to contracts with consultants for several works that were underway, such as: (1) Preparation of the green infrastructure plan for the city of Esmeraldas (2) Conceptualization, design and implementation of an early warning against floods for Luis Vargas Island Esmeraldas City Towers (3) Preparation of a partial plan for land use and management for the social interest polygon located in Cerro Gatazo (Barrio 20 de Noviembre, Barrio Unión and Progreso and areas nearby) of the city of Esmeraldas.

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.

These commitments were cancelled, and expenses recorded in project records in the first semester of 2021, with exception of USD 36,795 which are expected to be paid in the second semester of 2021.

The audit did not result in any recommendations.

Management comments and action plan

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

INDEX OF CONTENTS

nEXECUTIVE SUMMARY	1
Audit opinions.....	1
Management letter summary.....	1
Prior year audit	1
THE AUDIT ENGAGEMENT	2
Audit Objectives and Scope	2
INDEPENDENT AUDITOR’S REPORT	3
Combined Delivery Report and Funds Utilizations Statements - 2019– Project No. 121247 & 00117452 - Output ID 117074 (USD)	5
Combined Delivery Report and Funds Utilization Statements – 2020 – Project No. 121247 - Output ID 117074 (USD).....	9
INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF FIXED ASSETS	12
INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF CASH	13

EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of “Reducing climate vulnerability and flood risk in coastal urban and semi urban areas in cities in Latin America” (Project ID 121247 and Output ID 117074) (the project), directly implemented by UNDP Ecuador (the Office) for the year ended as at 31 December 2019 and 2020. The audit was undertaken on behalf the United Nations Development Programme, 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 121247 “Reducing climate vulnerability and flood risk in coastal urban and semi urban areas in cities in Latin America” - Output ID 117074) was not audited in the prior year and therefore, there were not recommendations to follow up on.

A handwritten signature in blue ink that reads "PKF Littlejohn LLP". The signature is stylized and includes a long horizontal line underneath the main text.

PKF Littlejohn LLP

1 June 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 29 July 2019 and 31 December 2020 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2019 and 2020 and the accounts receivable and accounts payable as at 31 December 2019 and 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 2019 and 2020. This statement must include all assets available as at 31 December 2019 and 2020 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2019 and 2020. In cases where the cash transactions of the audited DIM 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 project between 29 July 2019 and 31 December 2020.

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 121247, "Reducing climate vulnerability and flood risk in coastal urban and semi urban areas in cities in Latin America" output ID 117074 CAF -Vulnerabilidad Climática, for the period 29 July 2019 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 totaling USD 301,670.72 (2019 totals USD 14,751.24 and 2020 totals USD 286,919.48) is comprised exclusively of expenditure directly incurred by the Office for an amount of USD 301,670.72. Our audit covered the expenditure directly incurred by the Office of USD 301,670.72.

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 301,670.72 directly incurred by the Office and charged to the project for the period 29 July 2019 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. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements, 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

1 June 2021

15 Westferry Circus
Canary Wharf
London
E14 4HD

Combined Delivery Report and Funds Utilizations Statements - 2019- Project No. 121247 & 00117452 - Output ID 117074 (USD)

DocuSign Envelope ID: A3B7E30A-F690-4544-ADAE-4F7359BB442E

UN
DIP UN Development Programme
Report ID: unglodrb

Selection Criteria:
Business Unit : ECU10
Period : Jan-Dec (2019)
Selected Project Id : 00117452.00121247
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00117074

11 FEB 2020 15:37
REGISTRO 007

Page 1 of 4
Run Time: 10-02-2020 16:02:04

Project Id : 00121247 CAF Vun climática
Output # : 00117074 CAF Vulnerabilidad climática

Period : Jan-Dec (2019)
Impl. Partner : 99999 UNDP
Location : Ecuador

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : C1 RESILIENCIA (Accion incrementar resiliencia)				
Fund : 30000 (PROGRAMME COST SHARING)				
61105 - Salaries - NP Staff	0.00	7,073.49	0.00	7,073.49
62105 - Dependency Allowance-NP Staff	0.00	336.00	0.00	336.00
62110 - Contrib Joint Staff Pension-NP	0.00	1,422.99	0.00	1,422.99
62115 - Contrib to Med.SocIns-NP Staff	0.00	219.30	0.00	219.30
62140 - Annual Leave Expense - NO	0.00	596.24	0.00	596.24
63530 - Contribution to EOS Benefits	0.00	265.26	0.00	265.26
63535 - Contribution to Security	0.00	293.55	0.00	293.55
63540 - Contribution to Training	0.00	24.75	0.00	24.75
63545 - Contribution to ICT	0.00	106.11	0.00	106.11
63550 - Contributions to MAIP	0.00	3.54	0.00	3.54
63555 - Contribution to UN JFA	0.00	212.19	0.00	212.19
63560 - Contributions to Appendix D	0.00	17.67	0.00	17.67
64110 - Separations - NP Staff	0.00	141.48	0.00	141.48
65115 - Contributions to ASHI Reserve	0.00	703.80	0.00	703.80
65135 - Payroll Mgt Cost Recovery ATLA	0.00	33.63	0.00	33.63
75105 - Facilities & Admin - Implement	0.00	916.01	0.00	916.01
Total for Fund 30000	0.00	12,366.01	0.00	12,366.01
Total for Activity C1 RESILIENCIA	0.00	12,366.01	0.00	12,366.01
Activity : C3 ALIANZAS (Alianzas ciudades costeras)				
Fund : 30000 (PROGRAMME COST SHARING)				
71610 - Travel Tickets-Local	0.00	257.82	0.00	257.82
71620 - Daily Subsistence Allow-Local	0.00	139.00	0.00	139.00
71635 - Travel - Other	0.00	446.40	0.00	446.40
74210 - Printing and Publications	0.00	45.04	0.00	45.04
74515 - Claims and Adjustments	0.00	21.48	0.00	21.48
74525 - Sundry	0.00	450.00	0.00	450.00
74596 - Services to projects -GOE	0.00	237.56	0.00	237.56
75105 - Facilities & Admin - Implement	0.00	127.79	0.00	127.79
Total for Fund 30000	0.00	1,725.09	0.00	1,725.09
Total for Activity C3 ALIANZAS	0.00	1,725.09	0.00	1,725.09
Activity : C4 COSTOS ADM. (Costos de Ejecución proyecto)				

Veronica Rios Briones
Veronica Rios Briones
Coordinadora Proyecto

Matilde Mordt
Matilde Mordt
Representante Residente

INFO ☒ ACTION ☐

11 FEB 2020

FILE: 7001170741F

LOG NO 20E-01231



UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity


Page 2 of 4
Run Time: 10-02-2020 16:02:04

Project Id : 00121247 CAF Vuln climática		Period : Jan-Dec (2019)		
Output # : 00117074 CAF Vulnerabilidad climática		Impl. Partner : 99999 UNDP		
		Location : Ecuador		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 30000 (PROGRAMME COST SHARING)				
74596 - Services to projects -GOE	0.00	611.24	0.00	611.24
75105 - Facilities & Admin - Implement	0.00	48.90	0.00	48.90
Total for Fund 30000	0.00	660.14	0.00	660.14
Total for Activity C4 COSTOS ADM.	0.00	660.14	0.00	660.14
Total for Output : 00117074	0.00	14,751.24	0.00	14,751.24
Project Total :				
	0.00	14,751.24	0.00	14,751.24

Veronica Rios Briones

Veronica Rios Briones

Coordinadora Proyecto

Signed By :  Date : 10/02/2020

Signed By : Matilde Mordt, Representante Residente Date : _____



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



UN Development Programme
Report ID: unglodib

Combined Delivery Report by Activity

Page 3 of 4
Run Time: 10-02-2020 16:02:04

Selection Criteria:

Business Unit : ECU10
Period : Jan-Dec (2019)
Selected Project Id : 00117452,00121247
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00117074

Selected Outputs : 50001		Period : Jan-Dec (2019)			
Project Id : ALL		Impl. Partner :			
Output # : ALL		Location :			
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
50001 - Ecuador - Central	0.00	14,751.24	0.00		14,751.24

Veronica Rios Briones
Veronica Rios Briones
Coordinadora Proyecto

Matilde Mordt
Matilde Mordt
Representante Residente



UN Development Programme
Report ID: unglodr

Combined Delivery Report by Activity

Page 4 of 4
Run Time: 10-02-2020 16:02:07

Funds Utilization

Selection Criteria :

Business Unit : ECU10
Period : Jan-Dec (2019)
Selected Project Id : 00117452,00121247
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00117074

No Data found for the Selection Criteria

Veronica Rios Briones *Matilde Mordt*

Veronica Rios Briones

Matilde Mordt

Coordinadora Proyecto

Representante Residente

Combined Delivery Report and Funds Utilization Statements – 2020 – Project No. 121247 - Output ID 117074 (USD)

DocuSign Envelope ID: A3B7E30A-F690-4544-ADAE-4F7359BB442E

Combined Delivery Report

Project: 00121247 - CAF Vuln climática

Country: Ecuador

Period: Quarter 4, 2020

Status: Approved

Report by Output and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00117074 - CAF Vulnerabilidad climática		0.00	286,919.48	0.00	286,919.48
Fund: 30000 - Programme Cost Sharing		0.00	286,919.48	0.00	286,919.48
61105	Salaries - NP Staff	0.00	28,687.11	0.00	28,687.11
62105	Dependency Allowance-NP Staff	0.00	1,344.00	0.00	1,344.00
62110	Contrib Joint Staff Pension-NP	0.00	5,775.81	0.00	5,775.81
62115	Contrib to Med,SocIns-NP Staff	0.00	889.35	0.00	889.35
62140	Annual Leave Expense - NO	0.00	1,546.68	0.00	1,546.68
63530	Contribution to EOS Benefits	0.00	1,075.79	0.00	1,075.79
63535	Contribution to Security	0.00	1,147.54	0.00	1,147.54
63540	Contribution to Training	0.00	100.40	0.00	100.40
63545	Contribution to ICT	0.00	430.34	0.00	430.34
63550	Contributions to MAIP	0.00	14.36	0.00	14.36
63555	Contribution to UN JFA	0.00	860.56	0.00	860.56
63560	Contributions to Appendix D	0.00	71.68	0.00	71.68
64110	Separations - NP Staff	0.00	573.77	0.00	573.77
65115	Contributions to ASHI Reserve	0.00	2,854.30	0.00	2,854.30
65135	Payroll Mgt Cost Recovery ATLA	0.00	134.52	0.00	134.52
71205	Intl Consultants-Sht Term-Tech	0.00	4,327.40	0.00	4,327.40
71211	Intl Consult Security Charge	0.00	179.59	0.00	179.59
71305	Local Consult-Sht Term-Tech	0.00	33,580.09	0.00	33,580.09
71360	Local Consult-Security	0.00	1,261.49	0.00	1,261.49
71405	Service Contracts-Individuals	0.00	75,399.18	0.00	75,399.18
71410	MAIP Premium SC	0.00	31.23	0.00	31.23
71415	Contribution to Security SC	0.00	2,516.43	0.00	2,516.43
71605	Travel Tickets-International	0.00	577.65	0.00	577.65
71610	Travel Tickets-Local	0.00	86.54	0.00	86.54
71615	Daily Subsistence Allow-Intl	0.00	470.00	0.00	470.00
71620	Daily Subsistence Allow-Local	0.00	1,376.98	0.00	1,376.98
71635	Travel - Other	0.00	845.58	0.00	845.58
72105	Svc Co-Construction & Engineer	0.00	51.24	0.00	51.24
72115	Svc Co-Natural Resources & Env	0.00	52,411.40	0.00	52,411.40
72165	Svc Co-Social Svcs, Social Sci	0.00	13,820.00	0.00	13,820.00
72305	Agri & Forestry Products	0.00	799.01	0.00	799.01
72311	Fuel, petroleum and other oils	0.00	21.00	0.00	21.00
72399	Other Materials and Goods	0.00	1,796.50	0.00	1,796.50
72410	Acquisition of Audio Visual Eq	0.00	15.00	0.00	15.00
72415	Courier Charges	0.00	9.63	0.00	9.63
72425	Mobile Telephone Charges	0.00	286.58	0.00	286.58
72440	Connectivity Charges	0.00	711.36	0.00	711.36
72505	Stationery & other Office Supp	0.00	571.45	0.00	571.45
74210	Printing and Publications	0.00	92.40	0.00	92.40
74225	Other Media Costs	0.00	50.40	0.00	50.40
74505	Insurance	0.00	188.56	0.00	188.56
74510	Bank Charges	0.00	26.00	0.00	26.00
74515	Claims and Adjustments	0.00	20,547.76	0.00	20,547.76
74525	Sundry	0.00	22.59	0.00	22.59
74596	Services to projects -GOE	0.00	7,643.78	0.00	7,643.78
74725	Other L.T.S.H.	0.00	443.15	0.00	443.15
75105	Facilities & Admin - Implement	0.00	21,253.30	0.00	21,253.30
Project Total:		0.00	286,919.48	0.00	286,919.48

Veronica Rios Briones

Veronica Rios Briones

Oficial Gestión de Riesgos

Matilde Mordt

Matilde Mordt

Representante Residente

PKF Littlejohn LLP

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

Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00117074 - CAF Vulnerabilidad climática		0.00	286,919.48	0.00	286,919.48
Activity: C1 RESILIENCIA - Accion incrementar resiliencia		0.00	193,674.18	0.00	193,674.18
Fund: 30000 - Programme Cost Sharing		0.00	193,674.18	0.00	193,674.18
61105	Salaries - NP Staff	0.00	28,687.11	0.00	28,687.11
62105	Dependency Allowance-NP Staff	0.00	1,344.00	0.00	1,344.00
62110	Contrib Joint Staff Pension-NP	0.00	5,775.81	0.00	5,775.81
62115	Contrib to Med,SocIns-NP Staff	0.00	889.35	0.00	889.35
62140	Annual Leave Expense - NO	0.00	1,546.68	0.00	1,546.68
63530	Contribution to EOS Benefits	0.00	1,075.79	0.00	1,075.79
63535	Contribution to Security	0.00	1,147.54	0.00	1,147.54
63540	Contribution to Training	0.00	100.40	0.00	100.40
63545	Contribution to ICT	0.00	430.34	0.00	430.34
63550	Contributions to MAIP	0.00	14.36	0.00	14.36
63555	Contribution to UN JFA	0.00	860.56	0.00	860.56
63560	Contributions to Appendix D	0.00	71.68	0.00	71.68
64110	Separations - NP Staff	0.00	573.77	0.00	573.77
65115	Contributions to ASHI Reserve	0.00	2,854.30	0.00	2,854.30
65135	Payroll Mgt Cost Recovery ATLA	0.00	134.52	0.00	134.52
71205	Intl Consultants-Sht Term-Tech	0.00	4,327.40	0.00	4,327.40
71211	Intl Consult Security Charge	0.00	179.59	0.00	179.59
71305	Local Consult-Sht Term-Tech	0.00	25,735.00	0.00	25,735.00
71360	Local Consult-Security	0.00	980.13	0.00	980.13
71405	Service Contracts-Individuals	0.00	21,217.51	0.00	21,217.51
71410	MAIP Premium SC	0.00	8.82	0.00	8.82
71415	Contribution to Security SC	0.00	711.29	0.00	711.29
72115	Svc Co-Natural Resources & Env	0.00	52,411.40	0.00	52,411.40
72165	Svc Co-Social Svcs, Social Sci	0.00	13,820.00	0.00	13,820.00
74510	Bank Charges	0.00	26.00	0.00	26.00
74515	Claims and Adjustments	0.00	11,035.97	0.00	11,035.97
74596	Services to projects -GOE	0.00	3,368.62	0.00	3,368.62
75105	Facilities & Admin - Implement	0.00	14,346.24	0.00	14,346.24
Activity: C2 ADAPTACION - Fortalecer capacidad adaptacion		0.00	34,801.10	0.00	34,801.10
Fund: 30000 - Programme Cost Sharing		0.00	34,801.10	0.00	34,801.10
71305	Local Consult-Sht Term-Tech	0.00	7,845.09	0.00	7,845.09
71360	Local Consult-Security	0.00	281.36	0.00	281.36
71405	Service Contracts-Individuals	0.00	21,217.51	0.00	21,217.51
71410	MAIP Premium SC	0.00	8.82	0.00	8.82
71415	Contribution to Security SC	0.00	711.29	0.00	711.29
74515	Claims and Adjustments	0.00	1,279.71	0.00	1,279.71
74596	Services to projects -GOE	0.00	879.46	0.00	879.46
75105	Facilities & Admin - Implement	0.00	2,577.86	0.00	2,577.86
Activity: C3 ALIANZAS - Alianzas ciudades costeras		0.00	53,980.06	0.00	53,980.06
Fund: 30000 - Programme Cost Sharing		0.00	53,980.06	0.00	53,980.06
71405	Service Contracts-Individuals	0.00	32,964.16	0.00	32,964.16
71410	MAIP Premium SC	0.00	13.59	0.00	13.59
71415	Contribution to Security SC	0.00	1,093.85	0.00	1,093.85
71605	Travel Tickets-International	0.00	577.65	0.00	577.65
71610	Travel Tickets-Local	0.00	86.54	0.00	86.54
71615	Daily Subsistence Allow-Intl	0.00	470.00	0.00	470.00
71620	Daily Subsistence Allow-Local	0.00	1,376.98	0.00	1,376.98
71635	Travel - Other	0.00	845.58	0.00	845.58
72305	Agri & Forestry Products	0.00	48.78	0.00	48.78
72311	Fuel, petroleum and other oils	0.00	21.00	0.00	21.00
72415	Courier Charges	0.00	9.63	0.00	9.63
72425	Mobile Telephone Charges	0.00	236.58	0.00	236.58
72440	Connectivity Charges	0.00	671.04	0.00	671.04
72505	Stationery & other Office Supp	0.00	194.38	0.00	194.38
74210	Printing and Publications	0.00	67.20	0.00	67.20
74505	Insurance	0.00	188.56	0.00	188.56
74515	Claims and Adjustments	0.00	8,029.61	0.00	8,029.61
74525	Sundry	0.00	22.59	0.00	22.59
74596	Services to projects -GOE	0.00	2,861.19	0.00	2,861.19
74725	Other L.T.S.H.	0.00	202.62	0.00	202.62

Matilde Mordt

Matilde Mordt

Representante Residente

Veronica Rios Briones

Veronica Rios Briones
Coordinadora Proyecto

75105	Facilities & Admin - Implement	0.00	3,998.53	0.00	3,998.53
Activity: C4 COSTOS ADM. - Costos de Ejecución proyecto		0.00	4,464.14	0.00	4,464.14
Fund: 30000 - Programme Cost Sharing		0.00	4,464.14	0.00	4,464.14
72105	Svc Co-Construction & Engineer	0.00	51.24	0.00	51.24
72305	Agri & Forestry Products	0.00	750.23	0.00	750.23
72399	Other Materials and Goods	0.00	1,796.50	0.00	1,796.50
72410	Acquisition of Audio Visual Eq	0.00	15.00	0.00	15.00
72425	Mobile Telephone Charges	0.00	50.00	0.00	50.00
72440	Connectivity Charges	0.00	40.32	0.00	40.32
72505	Stationery & other Office Supp	0.00	377.07	0.00	377.07
74210	Printing and Publications	0.00	25.20	0.00	25.20
74225	Other Media Costs	0.00	50.40	0.00	50.40
74515	Claims and Adjustments	0.00	202.47	0.00	202.47
74596	Services to projects -GOE	0.00	534.51	0.00	534.51
74725	Other L.T.S.H.	0.00	240.53	0.00	240.53
75105	Facilities & Admin - Implement	0.00	330.67	0.00	330.67
Project Total:			0.00 286,919.48		0.00 286,919.48

Funds Utilization

Output: 00117074 - CAF Vulnerabilidad climática	UNDP Amount
Implementing Partner: 99999 - UNDP	
Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	0.00
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	0.00
Commitments:	148,597.56

Signed by

Carla Chacon

carla.chacon@undp.org

Date: Feb 24, 2021

Veronica Rios Briones

Veronica Rios Briones

Coordinadora Proyecto

Signed by

Matilde Mordt

Representante Residente

Programa de las Naciones Unidas para el Desarrollo

Date: Feb 26, 2021

Matilde Mordt

Matilde Mordt

Representante Residente



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.