



AUDIT

OF

**PROGRAMA DE APOYO PARA LA EFICIENCIA Y LA TRANSPARENCIA DEL PROCESO
DE MODERNIZACION DEL DOCUMENTO NACIONAL DE IDENTIFICACION -
IDENTIFICATE**
(Nationally Implemented Project No. 118949, Output Nos. 115548, 117161, and 117162)

IN

UNDP HONDURAS

Report No. 2389
Issue Date: 16 July 2021

Report on the Audit of
Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento de identificación - IDENTIFICATE (Project No. 118949, Output Nos. 115548, 117161, and 117162) in UNDP Honduras
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 16 to 29 June 2021, conducted an audit of *Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento de identificación - IDENTIFICATE* (Project No. 118949, Output Nos. 115548, 117161, and 117162) (the Project), which is nationally implemented with support services provided by the UNDP Country Office in Honduras. The last audit of the Project was conducted by OAI in 2020 and covered project expenses from 1 July to 31 December 2019.

The audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. 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. It also reviewed the relevant systems, procedures, and practices in place as they relate to the Project, in the areas of governance, programme, and operations. 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.

Overall audit rating

Based on the audit report submitted by the audit firm, OAI assessed the management of the Project as **fully satisfactory**, which means, "The assessed governance arrangements, risk management practices, as applicable to the Project's financial statements, and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area."

Project Expenses*	
Amount (in \$ '000)	Opinion
39,034	Unmodified

The audit did not result in any recommendations.

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

Implementation status of previous OAI audit recommendations: Report No. 2280, 1 September 2020.

Total recommendations: 2

Implemented: 2

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', is enclosed in a black rectangular box.

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

AUDIT

OF

UNITED NATIONS DEVELOPMENT PROGRAMME
Honduras

**PROGRAMA DE APOYO PARA LA EFICIENCIA Y LA TRANSPARENCIA DEL
PROCESO DE MODERNIZACION DEL DOCUMENTO NACIONAL DE
IDENTIFICACION – IDENTIFICATE**

Project No. 00118949, Output IDs 00115548; 00117161; and 00117162)

Issue Date: 12 July 2021

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Report on the Audit of UNDP Honduras

Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento nacional de identificación en Honduras – IDENTIFICATE

(Project ID 00118949, Output IDs 00115548; 00117161; and 00117162)

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn (the audit firm) conducted an audit of project Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento nacional de identificación en Honduras – IDENTIFICATE (Project ID 00118949, Output IDs 00115548; 00117161; and 00117162) (the Project), which is nationally implemented¹ project with support services provided by UNDP Honduras (the Country Office). The audit was carried out from 16 to 29 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 to 31 December 2020 and the accompanying Funds Utilization statements² as at 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. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

In addition to this, the audit firm also conducted audit of the project-related Internal Controls and Systems. This included assessment of internal controls with regard to the audited project in areas specified by OAI.

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
39,034	Unmodified

Expenses recorded in the Combined Delivery Report amounted to USD 39,034,163.69.

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

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

Commitments recorded in CDR as at 31 December 2020 amounted to USD 13,093,402.13 that mainly correspond to (1) ID cards needed for the development of the program (2) communication campaigns of the project in the country and (3) rentals of vehicles. From the total commitments contained in the CDR as at 31 December 2020, USD 10,926,973.74 were paid and recognized as project expenses in 2021. The remaining amount, USD 2,166,428.39 corresponds mainly to the ID cards needed for the development of the program (USD 1,745,920.41). These commitments are still outstanding as of the date of the audit report.

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:	Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento nacional de identificación en Honduras – IDENTIFICATE
Output name:	Infraestructura Tecnológica Enrolamiento Eficiente Tramo A Enrolamiento Eficiente Tramo B
UNDP Country Office:	Tegucigalpa, Honduras
Atlas Project ID:	00118949
Atlas Output ID:	00115548; 00117161; 00117162
Auditor:	PKF Littlejohn
Period subject to audit:	1 January to 31 December 2020
Project duration	1 July 2019 to 30 June 2021

EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento nacional de identificación en Honduras – IDENTIFICATE, Project ID 00118949 - Output IDs 00115548; 00117161; and 00117162 implemented by UNDP Honduras following the CO Support to NIM Modality, for the period from 1 January to 31 December 2020. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP). The audit was carried out from 16 to 29 June 2021.

Due to the ongoing COVID-19 pandemic, the fieldwork was completed on a remote basis, except for an on-site visit performed at the project premises. This did not result in any limitations in scope.

Audit opinions

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable because the Project did not have 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 was audited directly by the Office of Audit and Investigations (OAI) through the Regional Audit Center for Latin America and the Caribbean in prior year and the two recommendations issued were already implemented.



PKF Littlejohn LLP

14 July 2021

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THE AUDIT ENGAGEMENT

Audit Objectives and Scope

A. Financial Audit

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 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.
- 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.

B. Internal-control and system audit

The Internal-control and systems audit of the project was conducted in accordance with the UNDP DIM Audits Terms of Reference.

This included the performance of necessary audit steps to cover the project's internal controls and systems in order to assess:

- (a) Reliability and integrity of project financial and operational information;
- (b) Effectiveness and efficiency of project operations;
- (c) Safeguarding of project assets;
- (d) Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

In respect of this, the audit firm has assessed the internal controls with regard to the audited project in the following areas:

- a. Organization and Staffing: Assess the overall project structure for effective workflows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- b. Programme and project management: Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the Steering Committee, Project Board and/or Donors.
- c. Human Resources: Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.
- d. Finance: Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.
- e. Procurement: Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors before payment.
- f. Asset Management: Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- g. Cash Management: Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.

- h. Information Systems: Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.
- i. General Administration: These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.
- j. Follow-up on previous audits: As may be applicable, assess the status of implementation of the previous year's audit recommendations.

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)
Panama City, Panama**

We have audited the financial position of the UNDP Project Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento nacional de identificación en Honduras – IDENTIFICATE. Project ID 00118949 Output IDs)0115548; 00117161 and 00117162. 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 CDR expenditure totalling USD 39,034,163.69 is comprised of expenditure directly incurred by the UNDP Country Office in Honduras. Our audit covered the expenditure directly incurred by the UNDP Country Office in Honduras of USD 39,034,163.69.

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 39,034,163.69 directly incurred by Country Office in Honduras 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.

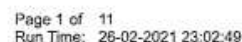


PKF Littlejohn LLP

14 July 2021

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Business Unit : HND10
Period : Jan-Dec (2020)
Selected Project Id : 00118949
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00118949 IDENTIFICATE		Period :	Jan-Dec (2020)	
Output # : 00115548 Infraestructura Tecnológica		Impl. Partner :	03725 HON-REGISTRO NACIONAL PERSON	
		Location :	PNUD/HONDURAS	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30071 (Programme cost sharing - GOV1)

71630 - Shipment	0.00	0.00	0.00	0.00
72140 - Svc Co-Information Technology	0.00	1,169,263.36	0.00	1,169,263.36
72399 - Other Materials and Goods	0.00	11,271.00	0.00	11,271.00
72405 - Acquisition of Communic Equip	0.00	9,046.00	0.00	9,046.00
72505 - Stationery & other Office Supp	0.00	13,875.00	0.00	13,875.00
72815 - Inform Technology Supplies	0.00	4,225,325.00	0.00	4,225,325.00
74525 - Sundry	0.00	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	428,290.00	0.00	428,290.00
75105 - Facilities & Admin - Implement	0.00	175,712.11	0.00	175,712.11

Total for Fund 30071	0.00	6,032,782.47	0.00	6,032,782.47
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Total for Activity ACT 1	0.00	6,032,782.47	0.00	6,032,782.47
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Fund : 30071 (Programme cost sharing - GOV1)

72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
78125 - Realized Loss	0.00	5.38	0.00	5.38
78135 - Realized Gain	0.00	-0.17	0.00	-0.17

Total for Fund 30071	0.00	5.21	0.00	5.21
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Total for Activity ACT 2	0.00	5.21	0.00	5.21
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Total for Output : 00115548	0.00	6,032,787.68	0.00	6,032,787.68
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Output # : 00117161 Enrolamiento Eficiente Tramo A	Impl. Partner : 03725 HON-REGISTRO NACIONAL PERSON
	Location :

Fund : 30061 (Progr cost sharing - CABEL)

71305 - Local Consult.-Sht Term-Tech	0.00	8,605,208.21	0.00	8,605,208.21
71605 - Travel Tickets-International	0.00	1,082.00	0.00	1,082.00

UNDP Honduras, CO Support to NIM Project no. 00118949



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 26-02-2021 23:02:49

Project Id : 00118949 IDENTIFICATE		Period : Jan-Dec (2020)		
Output # : 00117161 Enrolamiento Eficiente Tramo A		Impl. Partner : 03725 HON-REGISTRO NACIONAL PERSON		
		Location : PNUD/HONDURAS		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71610 - Travel Tickets-Local	0.00	51.89	0.00	51.89
71615 - Daily Subsistence Allow-Intl	0.00	1,455.00	0.00	1,455.00
71620 - Daily Subsistence Allow-Local	0.00	5,511,449.75	0.00	5,511,449.75
71630 - Shipment	0.00	11,548.85	0.00	11,548.85
71635 - Travel - Other	0.00	0.00	0.00	0.00
72125 - Svc Co-Studies & Research Serv	0.00	17,963.00	0.00	17,963.00
72145 - Svc Co-Training and Educ Serv	0.00	257,208.33	0.00	257,208.33
72160 - Svc Co-Education & Health Serv	0.00	327.80	0.00	327.80
72205 - Office Machinery	0.00	559.84	0.00	559.84
72210 - Machinery and Equipment	0.00	21,040.01	0.00	21,040.01
72215 - Transportation Equipment	0.00	3,293,873.86	0.00	3,293,873.86
72220 - Furniture	0.00	241,084.67	0.00	241,084.67
72311 - Fuel, petroleum and other oils	0.00	281,144.86	0.00	281,144.86
72330 - Medical Products	0.00	692,561.53	0.00	692,561.53
72370 - Security related goods and mat	0.00	402.54	0.00	402.54
72399 - Other Materials and Goods	0.00	27,339.92	0.00	27,339.92
72401 - Prefab structure/other buildin	0.00	195.65	0.00	195.65
72405 - Acquisition of Communic Equip	0.00	293,889.77	0.00	293,889.77
72406 - Security communication equipme	0.00	4,826.10	0.00	4,826.10
72410 - Acquisition of Audio Visual Eq	0.00	49,173.18	0.00	49,173.18
72425 - Mobile Telephone Charges	0.00	83,109.78	0.00	83,109.78
72440 - Connectivity Charges	0.00	13,336.85	0.00	13,336.85
72505 - Stationery & other Office Supp	0.00	136,332.15	0.00	136,332.15
72620 - Joint Programming Expenditure	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	4,117.65	0.00	4,117.65
72810 - Acquis of Computer Software	0.00	26,320.47	0.00	26,320.47
72815 - Inform Technology Supplies	0.00	151,928.52	0.00	151,928.52
73108 - Leased office equip and furnit	0.00	4,530.80	0.00	4,530.80
73120 - Utilities	0.00	14,937.43	0.00	14,937.43
73125 - Common Services-Premises	0.00	126,000.00	0.00	126,000.00
73205 - Premises Alternations	0.00	227.77	0.00	227.77
73216 - Construction Cost	0.00	21,562.10	0.00	21,562.10
73420 - Leased Vehicles	0.00	208,232.67	0.00	208,232.67
74105 - Management and Reporting Srvs	0.00	366.92	0.00	366.92
74205 - Audio Visual Productions	0.00	6,036.62	0.00	6,036.62
74210 - Printing and Publications	0.00	17,573.08	0.00	17,573.08
74215 - Promotional Materials and Dist	0.00	233,091.15	0.00	233,091.15
74225 - Other Media Costs	0.00	535,883.97	0.00	535,883.97
74505 - Insurance	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	25.81	0.00	25.81
74520 - Storage	0.00	57.48	0.00	57.48
74525 - Sundry	0.00	2,523.93	0.00	2,523.93
74705 - Port Operation	0.00	52,562.04	0.00	52,562.04
74710 - Land Transport	0.00	145.22	0.00	145.22
74725 - Other L.T.S.H.	0.00	3,001.95	0.00	3,001.95
75105 - Facilities & Admin - Implement	0.00	634,703.15	0.00	634,703.15
75705 - Learning costs	0.00	202,442.54	0.00	202,442.54
75707 - Learning - subsistence allowan	0.00	38.52	0.00	38.52
75708 - Learning - subcontracts	0.00	0.00	0.00	0.00
76110 - Foreign Exch Translation Loss	0.00	0.66	0.00	0.66
76125 - Realized Loss	0.00	18,150.14	0.00	18,150.14
76135 - Realized Gain	0.00	-674.26	0.00	-674.26
Total for Fund 30061	0.00	21,808,951.87	0.00	21,808,951.87

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UN Development Programme
Report ID: unglcdirb

Combined Delivery Report by Activity

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Run Time: 26-02-2021 23:02:49

Project Id : 00118949 IDENTIFICATE	Period : Jan-Dec (2020)
Output # : 00117161 Enrolamiento Eficiente Tramo A	Impl. Partner : 03725 HON-REGISTRO NACIONAL PERSON
	Location : PNUD/HONDURAS

Total for Activity ACT 2	0.00	21,808,951.87	0.00	21,808,951.87
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Activity : ACT 2.2 (Actualización Base Datos RNP)

Fund : 30061 (Progr cost sharing - CABEL)

71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
73216 - Construction Cost	0.00	0.00	0.00	0.00
74215 - Promotional Materials and Dist	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	54.79	0.00	54.79

Total for Fund 30061	0.00	54.79	0.00	54.79
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Total for Activity ACT 2.2	0.00	54.79	0.00	54.79
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Activity : ACT 3 (Identificación Ciudadana)

Fund : 30061 (Progr cost sharing - CABEL)

71205 - Intl Consultants-Sht Term-Tech	0.00	30,019.82	0.00	30,019.82
71211 - Intl Consult Security Charge	0.00	514.38	0.00	514.38
71605 - Travel Tickets-International	0.00	21,534.00	0.00	21,534.00
71615 - Daily Subsistence Allow-Intl	0.00	6,661.04	0.00	6,661.04
71635 - Travel - Other	0.00	1,598.00	0.00	1,598.00
72440 - Connectivity Charges	0.00	2,958.46	0.00	2,958.46
75105 - Facilities & Admin - Implement	0.00	1,898.57	0.00	1,898.57

Total for Fund 30061	0.00	65,184.27	0.00	65,184.27
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Total for Activity ACT 3	0.00	65,184.27	0.00	65,184.27
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Activity : ACT 4 (Gestión y Administración)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	53,798.00	0.00	53,798.00
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Total for Fund 04000	0.00	53,798.00	0.00	53,798.00
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Fund : 30061 (Progr cost sharing - CABEL)

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Combined Delivery Report by Activity

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Project Id : 00118949 IDENTIFICATE		Period : Jan-Dec (2020)		
Output # : 00117161 Enrolamiento Eficiente Tramo A		Impl. Partner : 03725 HON-REGISTRO NACIONAL PERSON		
		Location : PNUD/HONDURAS		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61305 - Salaries - IP Staff	0.00	44,476.11	0.00	44,476.11
61310 - Post Adjustment - IP Staff	0.00	15,352.07	0.00	15,352.07
62305 - Dependency Allowances-IP Staff	0.00	4,314.49	0.00	4,314.49
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	15,857.64	0.00	15,857.64
62315 - Contrib. to medical, social in	0.00	638.55	0.00	638.55
62320 - Mobility, Hardship, Non-remova	0.00	2,529.05	0.00	2,529.05
62340 - Annual Leave Expense - IP	0.00	6,161.29	0.00	6,161.29
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	5,460.00	0.00	5,460.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	595.00	0.00	595.00
63350 - Reimb of Income Tax-IP Staff	0.00	2,016.84	0.00	2,016.84
63530 - Contribution to EOS Benefits	0.00	2,243.57	0.00	2,243.57
63535 - Contribution to Security	0.00	2,393.12	0.00	2,393.12
63540 - Contribution to Training	0.00	209.39	0.00	209.39
63545 - Contribution to ICT	0.00	897.43	0.00	897.43
63550 - Contributions to MAIP	0.00	29.92	0.00	29.92
63555 - Contribution to UN JFA	0.00	1,794.83	0.00	1,794.83
63560 - Contributions to Appendix D	0.00	149.57	0.00	149.57
64309 - Appointment-Shipments	0.00	0.00	0.00	0.00
64310 - Separations - IP Staff	0.00	837.60	0.00	837.60
64397 - Services to projects -CO staff	0.00	112,067.25	0.00	112,067.25
65115 - Contributions to ASHI Reserve	0.00	5,952.90	0.00	5,952.90
65135 - Payroll Mgt Cost Recovery ATLA	0.00	402.38	0.00	402.38
71205 - Intl Consultants-Sht Term-Tech	0.00	64,529.62	0.00	64,529.62
71211 - Intl Consult Security Charge	0.00	3,345.52	0.00	3,345.52
71305 - Local Consult-Sht Term-Tech	0.00	40,281.57	0.00	40,281.57
71360 - Local Consult-Security	0.00	1,212.63	0.00	1,212.63
71405 - Service Contracts-Individuals	0.00	123,759.13	0.00	123,759.13
71410 - MAIP Premium SC	0.00	59.73	0.00	59.73
71415 - Contribution to Security SC	0.00	4,783.96	0.00	4,783.96
71505 - UN Volunteers-Stipend & Allow	0.00	27,579.43	0.00	27,579.43
71520 - UNV-Language Allowance	0.00	1,504.06	0.00	1,504.06
71535 - UNV-Medical Insurance	0.00	2,109.24	0.00	2,109.24
71540 - UNV-Global Charges	0.00	1,203.28	0.00	1,203.28
71541 - UNVs-Contribution to security	0.00	1,103.25	0.00	1,103.25
71550 - UNV-Resettlement Allowance	0.00	1,086.42	0.00	1,086.42
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	526.02	0.00	526.02
71591 - UNV_Cost_Recovery_Deployment	0.00	11,572.14	0.00	11,572.14
71592 - UNV_COST_RECOVERY_RECURRING	0.00	4,453.24	0.00	4,453.24
71605 - Travel Tickets-International	0.00	50,569.80	0.00	50,569.80
71615 - Daily Subsistence Allow-Intl	0.00	25,130.58	0.00	25,130.58
71620 - Daily Subsistence Allow-Local	0.00	1,051.44	0.00	1,051.44
71635 - Travel - Other	0.00	1,219.89	0.00	1,219.89
72140 - Svc Co-Information Technology	0.00	16,976.25	0.00	16,976.25
72311 - Fuel, petroleum and other oils	0.00	118.56	0.00	118.56
72330 - Medical Products	0.00	9,082.16	0.00	9,082.16
72399 - Other Materials and Goods	0.00	4,114.76	0.00	4,114.76
72405 - Acquisition of Communic Equip	0.00	2,000.07	0.00	2,000.07
72415 - Courier Charges	0.00	26.11	0.00	26.11
72425 - Mobile Telephone Charges	0.00	271.98	0.00	271.98
72440 - Connectivity Charges	0.00	6,904.11	0.00	6,904.11
72505 - Stationery & other Office Supp	0.00	624.38	0.00	624.38
72815 - Inform Technology Supplies	0.00	164,979.98	0.00	164,979.98
73105 - Rent	0.00	4,919.28	0.00	4,919.28

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Project Id : 00118949 IDENTIFICATE		Period : Jan-Dec (2020)		
Output # : 00117161 Enrolamiento Eficiente Tramo A		Impl. Partner : 03725 HON-REGISTRO NACIONAL PERSON PNUD/HONDURAS		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73410 - Maint, Oper of Transport Equip	0.00	7.31	0.00	7.31
74110 - Audit Fees	0.00	901.68	0.00	901.68
74210 - Printing and Publications	0.00	3,987.38	0.00	3,987.38
74505 - Insurance	0.00	1,086.44	0.00	1,086.44
74525 - Sundry	0.00	16.56	0.00	16.56
74596 - Services to projects -GOE	0.00	48,028.81	0.00	48,028.81
74725 - Other L.T.S.H.	0.00	44,194.44	0.00	44,194.44
75105 - Facilities & Admin - Implement	0.00	32,828.88	0.00	32,828.88
75707 - Learning – subsistence allowan	0.00	71.19	0.00	71.19
76125 - Realized Loss	0.00	60.08	0.00	60.08
77205 - Salaries - GS Staff-TA	0.00	7,405.33	0.00	7,405.33
77210 - Contrib to UNJSPF-GS-TA	0.00	1,459.78	0.00	1,459.78
77215 - Contrib-Med,SocIns-GS Staff-TA	0.00	536.88	0.00	536.88
77245 - Dependency Allow - GS Staff-TA	0.00	164.65	0.00	164.65
77260 - Other payroll costs GS-TA	0.00	510.70	0.00	510.70
77295 - MAIP Premium TA/GS	0.00	3.70	0.00	3.70
77297 - Appendix D TA/GS	0.00	18.51	0.00	18.51
77305 - Salaries - IP Staff-TA	0.00	93,287.12	0.00	93,287.12
77310 - Post Adjustment - IP Staff-TA	0.00	31,536.05	0.00	31,536.05
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	5,807.28	0.00	5,807.28
77345 - Dep Allowances-IP Staff-TA	0.00	10,823.66	0.00	10,823.66
77353 - Reimb of Income Tax – IP-TA	0.00	3,830.48	0.00	3,830.48
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	8,482.69	0.00	8,482.69
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	21,784.35	0.00	21,784.35
77385 - Contribution to Security	0.00	5,289.15	0.00	5,289.15
77386 - Contribution to ICT TA	0.00	1,983.38	0.00	1,983.38
77395 - MAIP Premium TA/IP	0.00	62.43	0.00	62.43
77396 - PAYROLL MGT COST RECOVERY	0.00	1,226.07	0.00	1,226.07
77397 - Appendix D TA/IP	0.00	312.05	0.00	312.05
Total for Fund 30061	0.00	1,127,184.62	0.00	1,127,184.62
Total for Activity ACT 4	0.00	1,180,982.62	0.00	1,180,982.62
Total for Output : 00117161	0.00	23,055,173.55	0.00	23,055,173.55

Output # : 00117162 Enrolamiento Eficiente Tramo B		Impl. Partner : 03725 HON-REGISTRO NACIONAL PERSON		
		Location : PNUD/HONDURAS		
Activity : ACT 2 (Actualización Base Datos RNP)				
Fund : 30061 (Progr cost sharing - CABI)				
71305 - Local Consult.-Sht Term-Tech	0.00	3,492,274.43	0.00	3,492,274.43
71360 - Local Consult-Security	0.00	309.93	0.00	309.93
71610 - Travel Tickets-Local	0.00	8,022.13	0.00	8,022.13
71620 - Daily Subsistence Allow-Local	0.00	2,711,617.53	0.00	2,711,617.53
71635 - Travel - Other	0.00	248.96	0.00	248.96
72215 - Transportation Equipment	0.00	1,053,535.19	0.00	1,053,535.19
72311 - Fuel, petroleum and other oils	0.00	88,028.77	0.00	88,028.77

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Project Id : 00118949 IDENTIFICATE		Period : Jan-Dec (2020)		
Output # : 00117162 Enrolamiento Eficiente Tramo B		Impl. Partner : 03725 HON-REGISTRO NACIONAL PERSON PNUD/HONDURAS		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72330 - Medical Products	0.00	898,733.27	0.00	898,733.27
72399 - Other Materials and Goods	0.00	913.00	0.00	913.00
72402 - Building Maintenance	0.00	1,080.62	0.00	1,080.62
72405 - Acquisition of Communic Equip	0.00	40,860.11	0.00	40,860.11
72425 - Mobile Telephone Charges	0.00	12,852.36	0.00	12,852.36
72440 - Connectivity Charges	0.00	11,027.65	0.00	11,027.65
72505 - Stationery & other Office Supp	0.00	32,609.32	0.00	32,609.32
72815 - Inform Technology Supplies	0.00	1,979.38	0.00	1,979.38
73120 - Utilities	0.00	3,072.10	0.00	3,072.10
73125 - Common Services-Premises	0.00	25,200.00	0.00	25,200.00
73420 - Leased Vehicles	0.00	403,315.68	0.00	403,315.68
74205 - Audio Visual Productions	0.00	6,285.78	0.00	6,285.78
74210 - Printing and Publications	0.00	5,021.68	0.00	5,021.68
74225 - Other Media Costs	0.00	204,675.63	0.00	204,675.63
74510 - Bank Charges	0.00	24.89	0.00	24.89
74520 - Storage	0.00	530.27	0.00	530.27
75105 - Facilities & Admin - Implement	0.00	270,280.93	0.00	270,280.93
75705 - Learning costs	0.00	7,345.37	0.00	7,345.37
76125 - Realized Loss	0.00	18,832.22	0.00	18,832.22
Total for Fund 30061	0.00	9,298,477.20	0.00	9,298,477.20
Total for Activity ACT 2	0.00	9,298,477.20	0.00	9,298,477.20
Activity : ACT 3 (Identificación Ciudadana)				
Fund : 30061 (Progr cost sharing - CABEL)				
71605 - Travel Tickets-International	0.00	39,052.00	0.00	39,052.00
71615 - Daily Subsistence Allow-Intl	0.00	10,994.24	0.00	10,994.24
71635 - Travel - Other	0.00	846.00	0.00	846.00
75105 - Facilities & Admin - Implement	0.00	1,526.78	0.00	1,526.78
Total for Fund 30061	0.00	52,419.02	0.00	52,419.02
Total for Activity ACT 3	0.00	52,419.02	0.00	52,419.02
Activity : ACT 4 (Gestión y Administración)				
Fund : 30061 (Progr cost sharing - CABEL)				
61305 - Salaries - IP Staff	0.00	15,798.84	0.00	15,798.84
61310 - Post Adjustment - IP Staff	0.00	5,498.00	0.00	5,498.00
62305 - Dependency Allowances-IP Staff	0.00	1,448.64	0.00	1,448.64
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,650.02	0.00	5,650.02
62315 - Contrib. to medical, social in	0.00	198.02	0.00	198.02
62340 - Annual Leave Expense - IP	0.00	2,491.12	0.00	2,491.12
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	2,080.00	0.00	2,080.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	280.00	0.00	280.00
63350 - Reimb of Income Tax-IP Staff	0.00	638.90	0.00	638.90

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Project Id : 00118949 IDENTIFICATE		Period : Jan-Dec (2020)		
Output # : 00117162 Enrolamiento Eficiente Tramo B		Impl. Partner : 03725 HON-REGISTRO NACIONAL PERSON		
		Location : PNUD/HONDURAS		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63530 - Contribution to EOS Benefits	0.00	798.64	0.00	798.64
63535 - Contribution to Security	0.00	851.88	0.00	851.88
63540 - Contribution to Training	0.00	74.54	0.00	74.54
63545 - Contribution to ICT	0.00	319.46	0.00	319.46
63550 - Contributions to MAIP	0.00	10.64	0.00	10.64
63555 - Contribution to UN JFA	0.00	638.90	0.00	638.90
63560 - Contributions to Appendix D	0.00	53.24	0.00	53.24
64306 - Appointment-Ticket Costs	0.00	57.40	0.00	57.40
64310 - Separations - IP Staff	0.00	298.16	0.00	298.16
64397 - Services to projects -CO staff	0.00	270,846.97	0.00	270,846.97
65115 - Contributions to ASHI Reserve	0.00	2,119.04	0.00	2,119.04
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
71205 - Intl Consultants-Shr Term-Tech	0.00	42,810.80	0.00	42,810.80
71211 - Intl Consult Security Charge	0.00	1,776.65	0.00	1,776.65
71305 - Local Consult-Shr Term-Tech	0.00	622.35	0.00	622.35
71405 - Service Contracts-Individuals	0.00	49,358.14	0.00	49,358.14
71410 - MAIP Premium SC	0.00	15.79	0.00	15.79
71415 - Contribution to Security SC	0.00	1,264.36	0.00	1,264.36
71505 - UN Volunteers-Stipend & Allow	0.00	6,413.00	0.00	6,413.00
71520 - UNV-Language Allowance	0.00	245.00	0.00	245.00
71535 - UNV-Medical Insurance	0.00	504.56	0.00	504.56
71540 - UNV-Global Charges	0.00	272.31	0.00	272.31
71541 - UNVs-Contribution to security	0.00	256.53	0.00	256.53
71550 - UNV-Resettlement Allowance	0.00	259.35	0.00	259.35
71592 - UNV_COST_RECOVERY_RECURRING	0.00	1,008.39	0.00	1,008.39
71615 - Daily Subsistence Allow-Intl	0.00	6,124.57	0.00	6,124.57
71620 - Daily Subsistence Allow-Local	0.00	2,099.40	0.00	2,099.40
72311 - Fuel, petroleum and other oils	0.00	212.30	0.00	212.30
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	79.34	0.00	79.34
74596 - Services to projects -GOE	0.00	116,077.27	0.00	116,077.27
75105 - Facilities & Admin - Implement	0.00	17,339.01	0.00	17,339.01
77205 - Salaries - GS Staff-TA	0.00	21,894.36	0.00	21,894.36
77210 - Contrib to UNJSPF-GS-TA	0.00	4,315.95	0.00	4,315.95
77215 - Contrib-Med,SocIns-GS Staff-TA	0.00	1,587.34	0.00	1,587.34
77245 - Dependency Allow - GS Staff-TA	0.00	486.81	0.00	486.81
77260 - Other payroll costs GS-TA	0.00	1,509.95	0.00	1,509.95
77295 - MAIP Premium TA/GS	0.00	10.94	0.00	10.94
77297 - Appendix D TA/GS	0.00	54.72	0.00	54.72
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	5,820.00	0.00	5,820.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77385 - Contribution to Security	0.00	875.77	0.00	875.77
77386 - Contribution to ICT_TA	0.00	328.42	0.00	328.42
77396 - PAYROLL MGT COST RECOVERY	0.00	201.69	0.00	201.69
Total for Fund 30061	0.00	595,306.24	0.00	595,306.24
Total for Activity ACT 4	0.00	595,306.24	0.00	595,306.24
Total for Output : 00117162	0.00	9,946,202.46	0.00	9,946,202.46

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Project Id : 00118949 IDENTIFICATE	Period : Jan-Dec (2020)
Output # : 00117162 Enrolamiento Eficiente Tramo B	Impl. Partner : 03725 HON-REGISTRO NACIONAL PERSON
	Location : PNUD/HONDURAS
	Govt Exp UNDP Exp UN Agencies Exp Total Exp

Project Total :	0.00	39,034,163.69	0.00	39,034,163.69
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Signed By : Richard Barathe Date : 08/04/2021

Signed By : Roberto Bravis Reyes Date : 21/04/2021

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Pro Littlejohn LLP

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



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Selection Criteria :

Business Unit : HND10
Period : Jan-Dec (2020)
Selected Project Id : 00118949
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2020)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
51001 - Honduras - Central	0.00	39,034,163.69	0.00	39,034,163.69

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Funds Utilization

Selection Criteria :

Business Unit : HND10
Period : Jan-Dec (2020)
Selected Project Id : 00118949
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00118949 IDENTIFICATE

Period : As Of Dec31,2020

Output #	00115548	Impl. Partner :03725 HON-REGISTRO NACIONAL PERSON	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			87,410.57

Output #	00117161	Impl. Partner :03725 HON-REGISTRO NACIONAL PERSON	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			15,585.00
Commitments			10,543,252.65

Output #	00117162	Impl. Partner :03725 HON-REGISTRO NACIONAL PERSON	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00

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



Funds Utilization

Commitments	2,462,738.91
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INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)
City of Panama, Panama

We noted that the UNDP project ID 118949 - Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento nacional de identificación en Honduras – IDENTIFICATE 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)
City of Panama, Panama**

We noted that the UNDP project ID 118949 - Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento nacional de identificación en Honduras – IDENTIFICATE did not have a dedicated bank account for the project activities subject to audit and accordingly a Statement of Cash was not produced

INTERNAL-CONTROLS AND SYSTEMS AUDIT

The audit firm in the assessment of project related Internal-controls and systems conducted in accordance with the UNDP DIM Audits Terms of Reference has assessed the required areas as follows:

(a) Organization and Staffing was effective and in compliance with applicable rules, policies and procedures.

(b) Programme and project management was effective and in compliance with applicable rules, policies and procedures.

No issues noted.

(c) Human Resources was effective and in compliance with applicable rules, policies and procedures.

No issues noted.

(d) Finance was effective and in compliance with applicable rules, policies and procedures.

No issues noted.

(e) Procurement was effective and in compliance with applicable rules, policies and procedures.

No issues noted.

(f) Asset Management was effective and in compliance with applicable rules, policies and procedures.

No issues noted.

(g) Cash Management was effective and in compliance with applicable rules, policies and procedures.

No issues noted.

(h) Information Systems was effective and in compliance with applicable rules, policies and procedures.

No issues noted.

(i) General Administration was effective and in compliance with applicable rules, policies and procedures.

No issues noted.

(j) Follow-up on previous audits: As may be applicable, assess the status of implementation of the previous year's audit recommendations.

All previous period recommendations have been implemented.