

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



AUDIT

OF

**DEVELOPMENT INITIATIVE FOR NORTHERN UGANDA, AND
SKILLING YOUTH FOR EARLY CHILDHOOD DEVELOPMENT
(Directly Implemented Project No. 105035 and 123014, and their outputs)**

IMPLEMENTED BY THE

UNITED NATIONS CAPITAL DEVELOPMENT FUND

Report No. 2394

Issue Date: 27 August 2021



**Report on the audit of 'Development Initiative for Northern Uganda' and 'Skilling Youth for Early Childhood Development' (Project Nos. 105035 and 123014, and their outputs) implemented by the United Nations Capital Development Fund
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 14 to 25 June 2021, conducted an audit of projects 'Development Initiative for Northern Uganda' and 'Skilling Youth for Early Childhood Development' (Project Nos. 105035 and 123014, and their outputs) (the Projects), which are directly implemented and managed by the United Nations Capital Development Fund. These were the first audits of the Projects.

The audit firm conducted financial audits in accordance with the International Standards of Auditing (ISA), the 700 series, to express opinions on whether the financial statements present fairly, in all material aspects, the Projects' operations. The audits covered the Projects' Combined Delivery Reports, which include expenses for the period from 1 January to 31 December 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020. The audits did not include activities and expenses incurred, or expenses processed and approved in locations outside the country (such as UNCDF Regional Centres and UNCDF Headquarters). The audits did not cover the Statement of Cash Positions as no separate bank account was established and maintained for the Projects.

The audits were 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. This did not have an impact on the audit opinion.

Audit results

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

| Project No. | Project Expenses | | Project Assets | |
|--------------|--------------------|------------|--------------------|----------------|
| | Amount (in \$'000) | Opinion | Amount (in \$'000) | Opinion |
| 105035 | 4,553* | Unmodified | 88 | Unmodified |
| 123014 | 29** | Unmodified | - | Not applicable |
| Total | 4,582 | | 88 | |

*Expenses included in the Combined Delivery Reports totaled \$5,781,196. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNCDF offices outside the country amounting to \$1,228,241.

**Expenses included in the Combined Delivery Reports totalled \$30,769. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNCDF offices outside the country amounting to \$1,962.

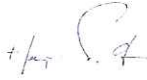
The audit did not result in any recommendations.

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 projects; 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.

 Helge Osttveiten
2021.08.27
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Helge S. Osttveiten
Director
Office of Audit and Investigations

AUDIT

OF

**UNITED NATIONS CAPITAL DEVELOPMENT FUND
UGANDA OFFICE**

**DEVELOPMENT INITIATIVE FOR NORTHERN UGANDA &
SKILLING YOUTH FOR EARLY CHILDHOOD DEVELOPMENT (ECD)**

**(Directly Implemented Award Nos. 105035 and 123014,
Project Nos. 106347 and 118389)**

Report No. 2394

Issue Date: 4 August 2021

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**United Nations Capital Development Fund
(UNCDF)**

Report of the Independent Auditor on
the United Nations Capital Development Fund (UNCDF)
Directly Implemented (DIM) Project Award – 105035 and 123014

| | |
|--------------------------|--|
| Project name: | Development Initiative for Northern Uganda Skilling Youth for Early Childhood Development |
| Output name: | Development Initiative for Northern Uganda Skilling Youth for Early Childhood Development |
| UNCDF Country Office: | Kampala, Uganda |
| Atlas Award ID: | 105035 and 123014 |
| Atlas Project ID: | 106347 and 118389 |
| Auditor: | PKF Littlejohn LLP |
| Period subject to audit: | 1 January 2020 to 31 December 2020 |

EXECUTIVE SUMMARY

PKF Littlejohn LLP conducted the financial audit of UNCDF DIM Award IDs 105035 and 123014, "Development Initiative for Northern Uganda" and "Skilling Youth for Early Childhood Development (ECD)" - Project no. 106347 and 118389 respectively implemented by UNCDF Uganda Office following the Direct Implementation Modality for the year 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).

Due to the on-going COVID-19 Pandemic, the fieldwork has been completed on a remote-basis.

Audit opinions

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

| | |
|----------------------------|--|
| Project Financial Position | Unmodified |
| Statement of Fixed Assets | Unmodified |
| Statement of Cash | Not applicable because the project did not maintain a separate bank account. |

Management letter summary

There were no findings raised during the course of our audit, consequently we have not issued a management letter.

Prior year audit

The Award IDs 105035 and 123014 "Development Initiative for Northern Uganda" - Project IDs 106347 and 118389 were not audited in the prior year and therefore there were no recommendations to follow up on.

A handwritten signature in blue ink that reads "PKF Littlejohn LLP". The signature is stylized and includes a large flourish underneath.

PKF Littlejohn LLP

4 August 2021

15 Westferry Circus
Canary Wharf
London
E14 4HD

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The audit was a financial audit of the project.

A. Financial audit

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January to 31 December 2020 in the Combined Delivery Report (CDR) 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 UNCDF and relevant 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 UNCDF and 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.

AUDIT OPINIONS

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) HQ, New York, USA**

We have audited the financial position of the UNCDF Award IDs 105035 and 123014, "Development Initiative for Northern Uganda" and "Skilling Youth for ECD" Project IDs 106347 and 118389 titled Development Initiative for Northern Uganda and Skilling Youth for ECD, for the year 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 5,811,965 is comprised of expenditure directly incurred by the UNCDF Country Office in Uganda for an amount of USD 4,581,762 and expenditure incurred by entities other than the Country Office for an amount of USD 1,230,203. Our audit only covered the expenditure directly incurred by the UNCDF Country Office in Uganda of USD 4,581,762 in line with the audit scope and therefore excluded transactions processed by UNCDF HQ Team or other regional offices.

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of USD 4,581,762 directly incurred by UNCDF Country Office in Uganda and charged to the project for the period 1 January to 31 December 2020 in accordance with UNCDF and relevant 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 UNCDF and 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 UNCDF in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and funds utilization statement that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional 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.

Other Matter

Due to the on-going COVID-19 pandemic during which this assignment was formally launched, the fieldwork has been completed wholly on a remote basis. This has not hindered our ability to obtain the evidence necessary to complete the programme of work specified in any material way.




PKF Littlejohn LLP

4 August 2021

15 Westferry Circus
Canary Wharf
London
E14 4HD

COMBINED DELIVERY REPORT AND FUNDS UTILIZATIONS STATEMENTS – PROJECT ID 105035

| UNCDF Combined Delivery Report | | | | |
|---|------------------------|---|------------------------|-------------------|
|  UN Capital Development Fund Report ID: UNGL143G | | Page 1 of 89 Run Time: 16-03-2021 07:03:45 | | |
| Selection Criteria : | | | | |
| Business Unit: UNCDF Period: Jan-Dec (2020) Selected Award Id: ALL Selected Project Id: ALL | | | | |
| Award ID : 00105035 Development Initiative for Nor Project ID : 00106347 Development Initiative for Nor | | Period : Jan-Dec (2020) Impl. Partner : UNCDF UNCDF Location : UNCDF Uganda Country Office | | |
| | Prepaid DIM Exp | UNCDF Exp | Prepaid NIM Exp | Total Exp |
| Activity : () | | | | |
| Fund : G2950(Cost Sharing) | | | | |
| 75110 - Facilities & Admin - Services | 0.00 | 563.88 | 0.00 | 563.88 |
| 76110 - Foreign Exch Translation Loss | 0.00 | 116,780.93 | 0.00 | 116,780.93 |
| 77630 - Dep Exp Owned - ITC | 0.00 | 1,142.58 | 0.00 | 1,142.58 |
| 77660 - Dep Exp Owned -Vehicle | 0.00 | 6,468.40 | 0.00 | 6,468.40 |
| 77670 - Dep Exp-Hvy Mac & Equip | 0.00 | 444.48 | 0.00 | 444.48 |
| Total for Fund G2950 | 0.00 | 125,400.27 | 0.00 | 125,400.27 |
| Total for Activity | 0.00 | 125,400.27 | 0.00 | 125,400.27 |
| Activity : OUTPUT 1.1(Food Security and Agriculture) | | | | |
| Fund : G2950(Cost Sharing) | | | | |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 87,481.83 | 0.00 | 87,481.83 |
| 71605 - Travel Tickets-International | 0.00 | 1,136.92 | 0.00 | 1,136.92 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 792.75 | 0.00 | 792.75 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 10,409.46 | 0.00 | 10,409.46 |
| 71635 - Travel - Other | 0.00 | 46.30 | 0.00 | 46.30 |
| 72165 - Svc Co-Social Svcs, Social Sci | 0.00 | 0.20 | 0.00 | 0.20 |
| 72311 - Fuel, petroleum and other oils | 0.00 | 284.09 | 0.00 | 284.09 |
| 72605 - Grants to Instit & other Benef | 0.00 | 512,898.45 | 0.00 | 512,898.45 |
| 72630 - Capital Grants - Local GOVT | 0.00 | -30,676.95 | 0.00 | -30,676.95 |
| 72810 - Acquis of Computer Software | 0.00 | 7,500.00 | 0.00 | 7,500.00 |
| 72815 - Inform Technology Supplies | 0.00 | 143.34 | 0.00 | 143.34 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 588.77 | 0.00 | 588.77 |
| 73420 - Leased Vehicles | 0.00 | 6,570.22 | 0.00 | 6,570.22 |
| 73505 - Reimb to UNDP for Supp Svcs | 0.00 | 18.39 | 0.00 | 18.39 |
| 74210 - Printing and Publications | 0.00 | 13,206.17 | 0.00 | 13,206.17 |
| 74215 - Promotional Materials and Dist | 0.00 | 2,178.65 | 0.00 | 2,178.65 |
| 75110 - Facilities & Admin - Services | 0.00 | 43,640.82 | 0.00 | 43,640.82 |
| 75705 - Learning costs | 0.00 | 2,000.00 | 0.00 | 2,000.00 |
| 75708 - Learning - subcontracts | 0.00 | 3,389.83 | 0.00 | 3,389.83 |
| 75709 - Learning - training of counter | 0.00 | 5,472.03 | 0.00 | 5,472.03 |
| 76125 - Realized Loss | 0.00 | 20.82 | 0.00 | 20.82 |
| 76135 - Realized Gain | 0.00 | -631.81 | 0.00 | -631.81 |
| Total for Fund G2950 | 0.00 | 666,470.28 | 0.00 | 666,470.28 |
| Total for Activity OUTPUT 1.1 | 0.00 | 666,470.28 | 0.00 | 666,470.28 |
| Activity : OUTPUT 2.1(Transport Infrastructure) | | | | |
| Fund : G2950(Cost Sharing) | | | | |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 121,710.00 | 0.00 | 121,710.00 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 48,488.11 | 0.00 | 48,488.11 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 660.84 | 0.00 | 660.84 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 4,072.77 | 0.00 | 4,072.77 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 295,418.00 | 0.00 | 295,418.00 |

UNCDF Combined Delivery Report



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| Award ID : 00105035 Development Initiative for Nor | Period : | | Jan-Dec (2020) | |
|--|-----------------|-----------------------------|-----------------|---------------------|
| Project ID : 00106347 Development Initiative for Nor | Impl. Partner : | UNCDF UNCDF | | |
| | Location : | UNCDF Uganda Country Office | | |
| | Prepaid DIM Exp | UNCDF Exp | Prepaid NIM Exp | Total Exp |
| 72440 - Connectivity Charges | 0.00 | 605.09 | 0.00 | 605.09 |
| 72605 - Grants to Instit & other Benef | 0.00 | 482,108.91 | 0.00 | 482,108.91 |
| 72630 - Capital Grants - Local GOVT | 0.00 | 1,052,049.55 | 0.00 | 1,052,049.55 |
| 73110 - Custodial & Cleaning Services | 0.00 | - 812.28 | 0.00 | - 812.28 |
| 73120 - Utilities | 0.00 | - 92.24 | 0.00 | - 92.24 |
| 73406 - Maintenance of Equipment | 0.00 | 471.46 | 0.00 | 471.46 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 517.33 | 0.00 | 517.33 |
| 74210 - Printing and Publications | 0.00 | 4,603.44 | 0.00 | 4,603.44 |
| 75110 - Facilities & Admin - Services | 0.00 | 141,356.94 | 0.00 | 141,356.94 |
| 75707 - Learning - subsistence allowan | 0.00 | 1,291.85 | 0.00 | 1,291.85 |
| 75709 - Learning - training of counter | 0.00 | 3,319.24 | 0.00 | 3,319.24 |
| 75710 - Participation of counterparts | 0.00 | 4,972.87 | 0.00 | 4,972.87 |
| 76125 - Realized Loss | 0.00 | 18,719.09 | 0.00 | 18,719.09 |
| 76135 - Realized Gain | 0.00 | - 2.08 | 0.00 | - 2.08 |
| Total for Fund G2950 | 0.00 | 2,179,458.89 | 0.00 | 2,179,458.89 |
| Total for Activity OUTPUT 2.1 | 0.00 | 2,179,458.89 | 0.00 | 2,179,458.89 |
| Activity : OUTPUT 3.1(Good Governance) | | | | |
| Fund : G2950(Cost Sharing) | | | | |
| 71305 - Local Consult. -Sht Term-Tech | 0.00 | 78,505.75 | 0.00 | 78,505.75 |
| 71505 - UN Volunteers-Stipend & Allow | 0.00 | 49,469.31 | 0.00 | 49,469.31 |
| 71520 - UNV_Volunteer_Learning | 0.00 | 2,350.65 | 0.00 | 2,350.65 |
| 71525 - UNV-Hazard Pay | 0.00 | 452.74 | 0.00 | 452.74 |
| 71535 - UNV-Medical Insurance | 0.00 | 17,039.32 | 0.00 | 17,039.32 |
| 71540 - UNV-Global Charges | 0.00 | 2,664.59 | 0.00 | 2,664.59 |
| 71541 - UNVs-Contribution to security | 0.00 | 2,276.90 | 0.00 | 2,276.90 |
| 71550 - UNV-Resettlement Allowance | 0.00 | 4,122.45 | 0.00 | 4,122.45 |
| 71592 - UNV_COST_RECOVERY_RECURRING | 0.00 | 9,940.59 | 0.00 | 9,940.59 |
| 71605 - Travel Tickets-International | 0.00 | 7,061.00 | 0.00 | 7,061.00 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 8,299.53 | 0.00 | 8,299.53 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 3,528.02 | 0.00 | 3,528.02 |
| 71625 - Daily Subsist Allow-Mtg Partic | 0.00 | - 245.20 | 0.00 | - 245.20 |
| 71635 - Travel - Other | 0.00 | 376.00 | 0.00 | 376.00 |
| 72140 - Svc Co-Information Technology | 0.00 | 19,663.80 | 0.00 | 19,663.80 |
| 72311 - Fuel, petroleum and other oils | 0.00 | 1,030.90 | 0.00 | 1,030.90 |
| 72405 - Acquisition of Communic Equip | 0.00 | 109,458.00 | 0.00 | 109,458.00 |
| 72415 - Courier Charges | 0.00 | 13,950.00 | 0.00 | 13,950.00 |
| 72440 - Connectivity Charges | 0.00 | 2,217.48 | 0.00 | 2,217.48 |
| 72505 - Stationery & other Office Supp | 0.00 | 1,054.88 | 0.00 | 1,054.88 |
| 72605 - Grants to Instit & other Benef | 0.00 | 611,691.36 | 0.00 | 611,691.36 |
| 72630 - Capital Grants - Local GOVT | 0.00 | 763,893.32 | 0.00 | 763,893.32 |
| 72805 - Acquis of Computer Hardware | 0.00 | 891.91 | 0.00 | 891.91 |
| 72815 - Inform Technology Supplies | 0.00 | 17,820.00 | 0.00 | 17,820.00 |
| 73110 - Custodial & Cleaning Services | 0.00 | - 66.70 | 0.00 | - 66.70 |
| 73120 - Utilities | 0.00 | - 263.25 | 0.00 | - 263.25 |
| 73125 - Common Services-Premises | 0.00 | - 2,152.00 | 0.00 | - 2,152.00 |
| 73310 - Maint & Licencing of Software | 0.00 | 12,766.02 | 0.00 | 12,766.02 |
| 73406 - Maintenance of Equipment | 0.00 | 364.15 | 0.00 | 364.15 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 742.29 | 0.00 | 742.29 |
| 73505 - Reimb to UNDP for Supp Svcs | 0.00 | 1,569.00 | 0.00 | 1,569.00 |
| 74205 - Audio Visual Productions | 0.00 | 267.85 | 0.00 | 267.85 |
| 74210 - Printing and Publications | 0.00 | 6,964.08 | 0.00 | 6,964.08 |
| 74225 - Other Media Costs | 0.00 | 1,471.58 | 0.00 | 1,471.58 |
| 74505 - Insurance | 0.00 | 1,455.00 | 0.00 | 1,455.00 |
| 75110 - Facilities & Admin - Services | 0.00 | 122,665.42 | 0.00 | 122,665.42 |
| 75705 - Learning costs | 0.00 | 9,486.95 | 0.00 | 9,486.95 |
| 75710 - Participation of counterparts | 0.00 | - 7,755.10 | 0.00 | - 7,755.10 |
| 76105 - Foreign Exch Transaction Loss | 0.00 | 488.02 | 0.00 | 488.02 |

UNCDF Combined Delivery Report

 **UN Capital Development Fund**
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| Award ID : 00105035 Development Initiative for Nor | | Period : Jan-Dec (2020) | | |
|---|-----------------|--|-----------------|---------------------|
| Project ID : 00106347 Development Initiative for Nor | | Impl. Partner : UNCDF UNCDF | | |
| | | Location : UNCDF Uganda Country Office | | |
| | Prepaid DIM Exp | UNCDF Exp | Prepaid NIM Exp | Total Exp |
| 76125 - Realized Loss | 0.00 | 5,739.15 | 0.00 | 5,739.15 |
| 76135 - Realized Gain | 0.00 | - 7,503.51 | 0.00 | - 7,503.51 |
| Total for Fund G2950 | 0.00 | 1,873,752.25 | 0.00 | 1,873,752.25 |
| Total for Activity OUTPUT 3.1 | 0.00 | 1,873,752.25 | 0.00 | 1,873,752.25 |
| Activity : OUTPUT 4 (Project support and Management) | | | | |
| Fund : G2950(Cost Sharing) | | | | |
| 61105 - Salaries - NP Staff | 0.00 | 376,490.62 | 0.00 | 376,490.62 |
| 61205 - Salaries - GS Staff | 0.00 | 34,566.39 | 0.00 | 34,566.39 |
| 61305 - Salaries - IP Staff | 0.00 | 5,000.21 | 0.00 | 5,000.21 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 3,219.93 | 0.00 | 3,219.93 |
| 62105 - Dependency Allowance-NP Staff | 0.00 | 9,263.41 | 0.00 | 9,263.41 |
| 62110 - Contrib Joint Staff Pension-NP | 0.00 | 78,428.44 | 0.00 | 78,428.44 |
| 62115 - Contrib to Med,Socins-NP Staff | 0.00 | 30,709.20 | 0.00 | 30,709.20 |
| 62140 - Annual Leave Expense - NO | 0.00 | 26,752.80 | 0.00 | 26,752.80 |
| 62205 - Dependency Allow - GS Staff | 0.00 | 4,242.09 | 0.00 | 4,242.09 |
| 62210 - Contrib to Jt Staff Pens Fd-GS | 0.00 | 6,757.59 | 0.00 | 6,757.59 |
| 62215 - Contrib. to Medical, social In | 0.00 | 3,197.40 | 0.00 | 3,197.40 |
| 62240 - Annual Leave Expense - GS | 0.00 | 1,597.01 | 0.00 | 1,597.01 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 7,091.75 | 0.00 | 7,091.75 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 14,447.00 | 0.00 | 14,447.00 |
| 62315 - Contrib. to medical, social in | 0.00 | 979.38 | 0.00 | 979.38 |
| 62340 - Annual Leave Expense - IP | 0.00 | 5,372.44 | 0.00 | 5,372.44 |
| 63330 - Ed Grt Incl Trvl&Allow-IP Stf | 0.00 | 9,425.07 | 0.00 | 9,425.07 |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 1,785.00 | 0.00 | 1,785.00 |
| 63530 - Contribution to EOS Benefits | 0.00 | 17,703.33 | 0.00 | 17,703.33 |
| 63535 - Contribution to Security | 0.00 | 18,889.38 | 0.00 | 18,889.38 |
| 63540 - Contribution to Training | 0.00 | 2,426.39 | 0.00 | 2,426.39 |
| 63545 - Contribution to ICT | 0.00 | 7,081.36 | 0.00 | 7,081.36 |
| 63550 - Contributions to MAIP | 0.00 | 236.07 | 0.00 | 236.07 |
| 63555 - Contribution to UN JFA | 0.00 | 14,162.60 | 0.00 | 14,162.60 |
| 63560 - Contributions to Appendix D | 0.00 | 1,180.21 | 0.00 | 1,180.21 |
| 64110 - Separations - NP Staff | 0.00 | 2,678.13 | 0.00 | 2,678.13 |
| 64210 - Separations - GS Staff | 0.00 | 241.97 | 0.00 | 241.97 |
| 64310 - Separations - IP Staff | 0.00 | 274.67 | 0.00 | 274.67 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 25,713.72 | 0.00 | 25,713.72 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 3,928.65 | 0.00 | 3,928.65 |
| 66105 - Overtime & Night Differential | 0.00 | 430.85 | 0.00 | 430.85 |
| 71405 - Service Contracts-Individuals | 0.00 | 28,013.06 | 0.00 | 28,013.06 |
| 71410 - MAIP Premium SC | 0.00 | 11.72 | 0.00 | 11.72 |
| 71415 - Contribution to Security SC | 0.00 | 936.51 | 0.00 | 936.51 |
| 71605 - Travel Tickets-International | 0.00 | 5,775.00 | 0.00 | 5,775.00 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 329.00 | 0.00 | 329.00 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 6,741.64 | 0.00 | 6,741.64 |
| 71635 - Travel - Other | 0.00 | 950.19 | 0.00 | 950.19 |
| 72205 - Office Machinery | 0.00 | 256.18 | 0.00 | 256.18 |
| 72215 - Transporation Equipment | 0.00 | 3,693.03 | 0.00 | 3,693.03 |
| 72311 - Fuel, petroleum and other oils | 0.00 | 1,934.02 | 0.00 | 1,934.02 |
| 72330 - Medical Products | 0.00 | 512.46 | 0.00 | 512.46 |
| 72415 - Courier Charges | 0.00 | 56.00 | 0.00 | 56.00 |
| 72420 - Land Telephone Charges | 0.00 | 2,465.22 | 0.00 | 2,465.22 |
| 72425 - Mobile Telephone Charges | 0.00 | 4,914.27 | 0.00 | 4,914.27 |
| 72440 - Connectivity Charges | 0.00 | 6,081.22 | 0.00 | 6,081.22 |
| 72505 - Stationery & other Office Supp | 0.00 | 3,542.26 | 0.00 | 3,542.26 |
| 72520 - Electronic Media | 0.00 | 488.60 | 0.00 | 488.60 |
| 73105 - Rent | 0.00 | 10,610.00 | 0.00 | 10,610.00 |
| 73106 - Leased premises alterations | 0.00 | 185.91 | 0.00 | 185.91 |
| 73110 - Custodial & Cleaning Services | 0.00 | 4,312.28 | 0.00 | 4,312.28 |



| Award ID : 00105035 Development Initiative for Nor | Period : | Jan-Dec (2020) | | |
|--|-----------------|-----------------------------|-----------------|---------------------|
| Project ID : 00106347 Development Initiative for Nor | Impl. Partner : | UNCDF UNCDF | | |
| | Location : | UNCDF Uganda Country Office | | |
| | Prepaid DIM Exp | UNCDF Exp | Prepaid NIM Exp | Total Exp |
| 73120 - Utilities | 0.00 | 1,401.22 | 0.00 | 1,401.22 |
| 73125 - Common Services-Premises | 0.00 | 19,068.92 | 0.00 | 19,068.92 |
| 73420 - Leased Vehicles | 0.00 | 180.20 | 0.00 | 180.20 |
| 73505 - Reimb to UNDP for Supp Srvs | 0.00 | 11,425.03 | 0.00 | 11,425.03 |
| 74210 - Printing and Publications | 0.00 | 488.60 | 0.00 | 488.60 |
| 74215 - Promotional Materials and Dist | 0.00 | 2,512.62 | 0.00 | 2,512.62 |
| 74599 - UNDP cost recovery chrgs-Bills | 0.00 | 31,367.36 | 0.00 | 31,367.36 |
| 75110 - Facilities & Admin - Services | 0.00 | 61,234.40 | 0.00 | 61,234.40 |
| 75705 - Learning costs | 0.00 | 7,500.47 | 0.00 | 7,500.47 |
| 75707 - Learning - subsistence allowan | 0.00 | 626.98 | 0.00 | 626.98 |
| 75709 - Learning - training of counter | 0.00 | 4,050.00 | 0.00 | 4,050.00 |
| 75710 - Participation of counterparts | 0.00 | 73.68 | 0.00 | 73.68 |
| 76125 - Realized Loss | 0.00 | 123.09 | 0.00 | 123.09 |
| 76135 - Realized Gain | 0.00 | -19.54 | 0.00 | -19.54 |
| Total for Fund G2950 | 0.00 | 936,114.66 | 0.00 | 936,114.66 |
| Total for Activity OUTPUT 4 | 0.00 | 936,114.66 | 0.00 | 936,114.66 |
| Total for Project : 00106347 | 0.00 | 5,781,196.35 | 0.00 | 5,781,196.35 |
| Award Total : | 0.00 | 5,781,196.35 | 0.00 | 5,781,196.35 |

Signed By :  Date : 16-Mar-2021

Dmitry Pozhidaev

Regional Technical Advisor/ Head of Country office



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



Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00105035
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00105035 Development Initiative for Nor Period : As at Dec 31, 2020

| Project ID: 00106347 | Impl. Partner :UNCDF UNCDF | UNCDF AMOUNT |
|----------------------------|----------------------------|--------------|
| Outstanding NIM advances | | 0.00 |
| Outstanding DIM advances | | 2,152.00 |
| Undepreciated Fixed Assets | | 88,331.38 |
| Inventory | | 0.00 |
| Loans & Financial Services | | 0.00 |
| Commitments | | 3,467.73 |

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15 Westferry Circus
Canary Wharf
London
E14 4HD

COMBINED DELIVERY REPORT AND FUNDS UTILIZATIONS STATEMENTS – PROJECT ID 123014

 UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

Page 1 of 2
Run Time: 16-03-2021 08:03:48

Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: 00123014
Selected Project Id: ALL

| | | | |
|-----------------------|------------------------|-----------------|-----------------------------|
| Award ID : 00123014 | Skilling Youth For ECD | Period : | Jan-Dec (2020) |
| Project ID : 00118389 | Skilling Youth For ECD | Impl. Partner : | UNCDF UNCDF |
| | | Location : | UNCDF Uganda Country Office |
| | | Prepaid DIM Exp | UNCDF Exp |
| | | Prepaid NIM Exp | Total Exp |

Activity : OUTPUT 1 (Feasibility Study)

Fund : G2950(Cost Sharing)

| | | | | |
|---------------------------------------|-------------|------------------|-------------|------------------|
| 71305 - Local Consult. -Sht Term-Tech | 0.00 | 25,542.49 | 0.00 | 25,542.49 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 721.95 | 0.00 | 721.95 |
| 73420 - Leased Vehicles | 0.00 | 2,542.37 | 0.00 | 2,542.37 |
| 75110 - Facilities & Admin - Services | 0.00 | 2,016.49 | 0.00 | 2,016.49 |
| 76135 - Realized Gain | 0.00 | - 54.46 | 0.00 | - 54.46 |
| Total for Fund G2950 | 0.00 | 30,768.84 | 0.00 | 30,768.84 |
| Total for Activity OUTPUT 1 | 0.00 | 30,768.84 | 0.00 | 30,768.84 |
| Total for Project : 00118389 | 0.00 | 30,768.84 | 0.00 | 30,768.84 |

| | | | | |
|----------------------|-------------|------------------|-------------|------------------|
| Award Total : | 0.00 | 30,768.84 | 0.00 | 30,768.84 |
|----------------------|-------------|------------------|-------------|------------------|

Signed By :


Dmitry Pozhidaev

Date :

16-Mar-2021

Regional Technical Advisor/ Head of Country office



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



Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00123014
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00123014 Skilling Youth For ECD Period : As at Dec 31, 2020

| Project ID: 00118389 Impl. Partner :UNCDF UNCDF | UNCDF AMOUNT |
|---|--------------|
| Outstanding NIM advances | 0.00 |
| Outstanding DIM advances | 0.00 |
| Undepreciated Fixed Assets | 0.00 |
| Inventory | 0.00 |
| Loans & Financial Services | 0.00 |
| Commitments | 0.00 |

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

INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF FIXED ASSETS

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP) HQ, New York, USA**

We have audited the accompanying Statement of Fixed Assets of UNCDF Award ID 105035 “Development Initiative for Northern Uganda” and Project ID 106347 entitled “Development Initiative for Northern Uganda”, as at 31 December 2020.

Unmodified opinion

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the project “Development Initiative for Northern Uganda” amounting USD 88,141.94 net book value as at 31 December 2020 in accordance with UNCDF accounting policies.

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 UNCDF in accordance with the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants 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 Statement of Fixed Assets of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditor’s responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement of Fixed Assets is 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 Statement of Fixed Assets, 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

4 August 2021

15 Westferry Circus
Canary Wharf
London
E14 4HD

STATEMENT OF FIXED ASSETS

| UNCDF Uganda | | | | | | | | | | | | | | | | | |
|---------------------------------------|--------------|------------|-----------------------------|---------------|-------------------|--------------|-----------|------------------|-----------------|-------------------|------------------|-----|-------|-------------|-------|----------|-----------|
| Asset Register As At 31 December 2020 | | | | | | | | | | | | | | | | | |
| Business unit | Asset ID | Profile ID | Description | TAG Number | Serial Number | Model | Location | Acquisition Date | In Service Date | Cost,USD | Net Book Value | Qty | Dep't | Impl Agency | Donor | Project | Fund code |
| UNCDF | 000000001458 | HYME1 | A Diesel generators | AJ33/30/KVA | =AJ33/30KVA | 26510362" | UNCDF_UGA | 1/24/2018 | 1/24/2018 | 13,335.14 | 11,334.86 | 0.5 | 82118 | 001971 | 280 | 00106347 | G2950 |
| UNCDF | 000000001471 | MTRV4 | TOYOTA Land Cruiser Prado | CD9034U | JTEBH9FJX0K202138 | Land Cruiser | UNCDF_UGA | 3/7/2019 | 3/7/2019 | 38,810.45 | 32,881.08 | 1 | 82118 | 001971 | 280 | 00106347 | G2950 |
| UNCDF | 000000001472 | MTRV4 | TOYOTA Land Cruiser Prado | UBE738J/CD904 | JTEBH9FJ20K201971 | Land Cruiser | UNCDF_UGA | 3/7/2019 | 3/7/2019 | 38,810.45 | 32,881.08 | 1 | 82118 | 001971 | 280 | 00106347 | G2950 |
| UNCDF | 000000001480 | ITC12 | A Radio Wireless Security C | K640633M512 | K640633M5124 | motorol | UNCDF_UGA | 4/6/2020 | 4/6/2020 | 6,093.75 | 5,522.46 | 1 | 82118 | 001971 | 280 | 00106347 | G2950 |
| UNCDF | 000000001481 | ITC12 | A Radio Wireless Security C | K640633M511 | K640633M5116 | motorol | UNCDF_UGA | 4/6/2020 | 4/6/2020 | 6,093.75 | 5,522.46 | 1 | 82118 | 001971 | 280 | 00106347 | G2950 |
| Total Value | | | | | | | | | | 103,143.54 | 88,141.94 | | | | | | |

CERTIFICATION

This is to verify and certify that the above listed assets are all in good condition.

| | |
|---------------------|--|
| Certified by | |
| Name: | Jennifer Bukokhe Wakhungu |
| Title: | Programme Manager/ Deputy Head of Country Office |
| Signature: | <i>Jennifer Bukokhe Wakhungu</i> |



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)**

We noted that the UNCDF Award ID 123014, “Skilling Youth for Early Childhood Development”- Project no. 118389 titled ‘Skilling Youth for Early Childhood Development’ did not maintain any fixed assets as at 31 December 2020 for the DIM project subject to audit 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)**

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

MANAGEMENT LETTER

As a result of our audit, we have not raised any audit findings.



PKF Littlejohn LLP

4 August 2021

15 Westferry Circus
Canary Wharf
London
E14 4HD