



**AUDIT**

**OF**

**REACTIVE COLOMBIA**  
**(Directly Implemented Project No. 133855, Output No. 127839)**

**IN**

**UNDP COLOMBIA**

**Report No. 2488**  
**Issue Date: 11 July 2022**

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**Report on the Audit of  
Reactive Colombia implemented by UNDP Colombia  
(Project No. 133855, Output No. 127839)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 9 May to 30 June 2022, conducted an audit of Reactive Colombia (Project No. 133855, Output No. 127839) (the Project), which is directly implemented and managed by the UNDP Country Office in Colombia. This was the first audit of the Project.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series, to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2021 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2021. 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* of the Institute of Internal Auditors (The IIA).

**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
5,277	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$6,625,384. The audit only covered project expenses that corresponded to Output No. 127839 (\$5,276,712).

The audit did not result in any recommendations.

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

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### Management comments and action plan

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

*Moncef Ghrib*

Moncef Ghrib  
Officer-in-Charge  
Office of Audit and Investigations

**FINAL**

**AUDIT**

**OF**

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**COLOMBIA**

**REACTIVE COLOMBIA**

**(Directly Implemented Project No. 00133855, Output No. 00127839)**

**Issue Date: 1 July 2022**

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## Report on the Audit of UNDP Colombia

### Reactive Colombia

#### (Project No. 00133855, Output No. 00127839)

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn (the audit firm) conducted the audit of the Project “Reactive Colombia” (Project No. 00133855, Output No. 00127839) (the Project), which is directly implemented by UNDP Colombia (the Country Office). The duration of the audit was from 09 May to 30 June 2022.

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 2021 and the accompanying Funds Utilization statements<sup>1</sup> as at 31 December 2021.

The audit included activities and expenses incurred or undertaken by the project. In addition, the audit did not cover the Statement of Assets as no assets were kept by the Project and 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 *		Project Assets	
Amount (in \$ ‘000)	Opinion	Amount (in \$ ‘000)	Opinion
5,277	Unmodified	-	Not applicable

\* Expenses recorded in the Combined Delivery Report amounted to USD 6,625,384.45 as at 31 December 2021. Excluded from the audit were transactions recorded in outputs 00125595 Local Value Chains, 00125594 - National Capabilities and 00125597 Strengthening Business, which were not part of the approved audit scope for USD 1,348,672.05 As a result our audit only covered USD 5,276,712.40 of project expenses that corresponded to output 00127839 - Local Strengthening.

Commitments reported under our audit scope (output 00127839) as at 31 December 2021 amounted to USD 749,869. Commitments disbursed and recorded as expenses in project records in the first semester of 2022 amounted to USD 734,543. The commitments corresponded mainly to technical assistance and monetary funds provided to self-employment entrepreneurship and small firms. The difference in unliquidated commitments for USD 15,326 is expected to be disbursed and recorded as project expenses in the second semester of 2022.

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

The audit did not result in any recommendations.

**Management comments and action plan**

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

**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the United Nations Development Programme (UNDP)  
Directly Implemented (DIM) Project – with support services  
provided by UNDP

Project name:	Reactive Colombia
Output name:	Local Strengthening
UNDP Country Office:	Colombia
Atlas Project ID:	00133855
Atlas Output ID:	00127839
Auditor:	PKF Littlejohn
Period subject to audit:	1 January to 31 December 2021



## EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of “Reactive Colombia” (Project ID 00133855 and Output ID 00127839) (the project), directly implemented by UNDP Colombia (the Country Office) for the period from 1 January to 31 December 2021. The audit was undertaken on behalf the United Nations Development Programme, Office of Audit and Investigations (OAI).

### 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 keep 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 00133855 “Reactive Colombia” - Output ID 00127839 was not audited in the prior year. As result, 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 large, sweeping underline.

**PKF Littlejohn LLP**

1 July 2022

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

## **THE AUDIT ENGAGEMENT**

### **Audit Objectives and Scope**

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January to 31 December 2021 as well as the Funds Utilization statement as at 31 December 2021 and the accounts receivable and accounts payable as at 31 December 2021 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 2021. This statement must include all assets available as at 31 December 2021 and not only those purchased in a given period. Where a DIM project does not keep 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 2021. 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.
- 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 project between 1 January to 31 December 2021. The scope of the audit did not include:

- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP Country Office.

## **INDEPENDENT AUDITOR'S REPORT**

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

**United Nations Development Programme (UNDP)**

Regional Audit and Investigation Office for Latin America and Caribbean – Panama City,  
Panama

We have audited the financial position of the UNDP project ID 00133855, "Reactive Colombia" output ID 00127839, for the period 1 January to 31 December 2021 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 totalling USD 6,625,384.45 is comprised exclusively of expenditure directly incurred by the Office. Our audit covered the expenditure directly incurred by the Office of USD 5,276,712.40 under output ID 00127839 - Local Strengthening.

### **Unmodified opinion**

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 5,276,712.40 corresponding to the output ID 00127839 - Local Strengthening directly incurred by the Country Office and charged to the project for the period 1 January to 31 December 2021 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 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**

1 July 2022

15 Westferry Circus  
Canary Wharf  
London  
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# COMBINED DELIVERY REPORT AND FUNDS UTILIZATIONS STATEMENTS

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## Combined Delivery Report

Project: **00133855 - Reactive Colombia**

Country: **Colombia**

Period: **Quarter 4, 2021**

Status: **Pending Release**

## Report by Output and Fund

Account Description	Government	UNDP	UN Agencies	Total
<b>Output: 00125594 - National Capabilities</b>	<b>0.00</b>	<b>310,682.95</b>		<b>0.00 310,682.95</b>
Fund: 30000 - Programme Cost Sharing	0.00	310,682.95		0.00 310,682.95
71205 Intl Consultants-Sht Term-Tech	0.00	19,000.00		0.00 19,000.00
71305 Local Consult-Sht Term-Tech	0.00	18,863.79		0.00 18,863.79
71360 Local Consult-Security	0.00	621.36		0.00 621.36
71405 Service Contracts-Individuals	0.00	165,527.74		0.00 165,527.74
71410 MAIP Premium SC	0.00	71.71		0.00 71.71
71415 Contribution to Security SC	0.00	5,913.06		0.00 5,913.06
71470 Natl Personnel Srvc Agreement	0.00	67,511.93		0.00 67,511.93
71505 UN Volunteers-Stipend & Allow	0.00	2,375.58		0.00 2,375.58
71520 UNV Volunteer Learning	0.00	50.00		0.00 50.00
71535 UNV-Medical Insurance	0.00	141.70		0.00 141.70
71540 UNV-Global Charges	0.00	110.82		0.00 110.82
71541 UNVs-Contribution to security	0.00	47.01		0.00 47.01
71565 UNV-Natl Appoint/Sep Incl Trvl	0.00	950.24		0.00 950.24
71592 UNV_COST_RECOVERY RECURRING	0.00	459.80		0.00 459.80
72120 Svc Co-Trade and Business Serv	0.00	37.58		0.00 37.58
72405 Acquisition of Communic Equip	0.00	5,662.00		0.00 5,662.00
74205 Audio Visual Productions	0.00	451.07		0.00 451.07
75105 Facilities & Admin - Implement	0.00	23,028.43		0.00 23,028.43
75705 Learning costs	0.00	59.99		0.00 59.99
76125 Realized Loss	0.00	0.01		0.00 0.01
76135 Realized Gain	0.00	-200.87		0.00 -200.87
<b>Output: 00125595 - Local Value Chains</b>	<b>0.00</b>	<b>197,728.00</b>		<b>0.00 197,728.00</b>
Fund: 30000 - Programme Cost Sharing	0.00	197,728.00		0.00 197,728.00
71205 Intl Consultants-Sht Term-Tech	0.00	10,355.10		0.00 10,355.10
71211 Intl Consult Security Charge	0.00	414.20		0.00 414.20
71305 Local Consult-Sht Term-Tech	0.00	18,903.88		0.00 18,903.88
71360 Local Consult-Security	0.00	393.96		0.00 393.96
71405 Service Contracts-Individuals	0.00	92,769.26		0.00 92,769.26
71410 MAIP Premium SC	0.00	40.30		0.00 40.30
71415 Contribution to Security SC	0.00	2,688.57		0.00 2,688.57
71460 Int Personnel Srvc Agreement	0.00	15,663.87		0.00 15,663.87
71470 Natl Personnel Srvc Agreement	0.00	23,809.53		0.00 23,809.53
71610 Travel Tickets-Local	0.00	1,173.34		0.00 1,173.34
71620 Daily Subsistence Allow-Local	0.00	944.38		0.00 944.38
71635 Travel - Other	0.00	255.41		0.00 255.41
72120 Svc Co-Trade and Business Serv	0.00	75.17		0.00 75.17
72160 Svc Co-Education & Health Serv	0.00	10.05		0.00 10.05
72165 Svc Co-Social Svcs, Social Sci	0.00	5,300.57		0.00 5,300.57
72405 Acquisition of Communic Equip	0.00	1,479.33		0.00 1,479.33
72445 Common Services-Communications	0.00	3,639.36		0.00 3,639.36
72505 Stationery & other Office Supp	0.00	165.73		0.00 165.73
73310 Maint & Licencing of Software	0.00	1,581.02		0.00 1,581.02
74110 Audit Fees	0.00	1,241.25		0.00 1,241.25
74210 Printing and Publications	0.00	2,009.13		0.00 2,009.13
74225 Other Media Costs	0.00	17.75		0.00 17.75
75105 Facilities & Admin - Implement	0.00	14,651.93		0.00 14,651.93

75705	Learning costs	0.00	218.05	0.00	218.05
76125	Realized Loss	0.00	89.38	0.00	89.38
76135	Realized Gain	0.00	-162.52	0.00	-162.52
<b>Output: 00125597 - Strengthening Business</b>		<b>0.00</b>	<b>839,226.24</b>	<b>0.00</b>	<b>839,226.24</b>
Fund: 30000 - Programme Cost Sharing		0.00	839,226.24	0.00	839,226.24
71305	Local Consult.-Sht Term-Tech	0.00	13,935.60	0.00	13,935.60
71360	Local Consult-Security	0.00	231.88	0.00	231.88
71405	Service Contracts-Individuals	0.00	48,276.75	0.00	48,276.75
71410	MAIP Premium SC	0.00	20.94	0.00	20.94
71415	Contribution to Security SC	0.00	1,625.74	0.00	1,625.74
71470	Natl Personnel Srvcs Agreement	0.00	24,913.55	0.00	24,913.55
71620	Daily Subsistence Allow-Local	0.00	268.24	0.00	268.24
72105	Svc Co-Construction & Engineer	0.00	675,958.54	0.00	675,958.54
72205	Office Machinery	0.00	3,697.26	0.00	3,697.26
72805	Acquis of Computer Hardware	0.00	4,429.53	0.00	4,429.53
74110	Audit Fees	0.00	2,477.84	0.00	2,477.84
74115	Legal Fees	0.00	1,225.36	0.00	1,225.36
75105	Facilities & Admin - Implement	0.00	62,164.91	0.00	62,164.91
76125	Realized Loss	0.00	0.02	0.00	0.02
<b>Output: 00127678 - Women growers</b>		<b>0.00</b>	<b>1,034.86</b>	<b>0.00</b>	<b>1,034.86</b>
Fund: 30000 - Programme Cost Sharing		0.00	1,034.86	0.00	1,034.86
72130	Svc Co-Transportation Services	0.00	194.46	0.00	194.46
72445	Common Services-Communications	0.00	472.87	0.00	472.87
75105	Facilities & Admin - Implement	0.00	77.53	0.00	77.53
75705	Learning costs	0.00	301.73	0.00	301.73
76135	Realized Gain	0.00	-11.73	0.00	-11.73
<b>Output: 00127839 - Local Strengthening</b>		<b>0.00</b>	<b>5,276,712.40</b>	<b>0.00</b>	<b>5,276,712.40</b>
Fund: 04000 - TRAC (Lines 1.1.1 and 1.1.2)		0.00	50,000.00	0.00	50,000.00
72105	Svc Co-Construction & Engineer	0.00	394.92	0.00	394.92
72145	Svc Co-Training and Educ Serv	0.00	49,605.08	0.00	49,605.08
Fund: 30071 - Programme cost sharing - GOV1		0.00	5,226,712.40	0.00	5,226,712.40
71405	Service Contracts-Individuals	0.00	26,109.19	0.00	26,109.19
71410	MAIP Premium SC	0.00	9.28	0.00	9.28
71415	Contribution to Security SC	0.00	702.65	0.00	702.65
71470	Natl Personnel Srvcs Agreement	0.00	10,688.21	0.00	10,688.21
72105	Svc Co-Construction & Engineer	0.00	4,280,241.03	0.00	4,280,241.03
72145	Svc Co-Training and Educ Serv	0.00	86,158.16	0.00	86,158.16
72205	Office Machinery	0.00	3,782.02	0.00	3,782.02
72810	Acquis of Computer Software	0.00	2,625.36	0.00	2,625.36
74210	Printing and Publications	0.00	3,132.45	0.00	3,132.45
74710	Land Transport	0.00	454.79	0.00	454.79
75105	Facilities & Admin - Implement	0.00	250,032.89	0.00	250,032.89
75708	Learning - subcontracts	0.00	586,754.94	0.00	586,754.94
76125	Realized Loss	0.00	392.15	0.00	392.15
76135	Realized Gain	0.00	-24,370.72	0.00	-24,370.72
<b>Project Total:</b>		<b>0.00</b>	<b>6,625,384.45</b>	<b>0.00</b>	<b>6,625,384.45</b>

## Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
<b>Output: 00125594 - National Capabilities</b>		<b>0.00</b>	<b>310,682.95</b>	<b>0.00</b>	<b>310,682.95</b>
Activity: ACTIVITY1 - 1.Response and Recovery		0.00	310,682.95	0.00	310,682.95
Fund: 30000 - Programme Cost Sharing		0.00	310,682.95	0.00	310,682.95
71205	Intl Consultants-Sht Term-Tech	0.00	19,000.00	0.00	19,000.00
71305	Local Consult.-Sht Term-Tech	0.00	18,863.79	0.00	18,863.79
71360	Local Consult-Security	0.00	621.36	0.00	621.36

71405	Service Contracts-Individuals	0.00	165,527.74	0.00	165,527.74
71410	MAIP Premium SC	0.00	71.71	0.00	71.71
71415	Contribution to Security SC	0.00	5,913.06	0.00	5,913.06
71470	Natl Personnel Svcs Agreement	0.00	67,511.93	0.00	67,511.93
71505	UN Volunteers-Stipend & Allow	0.00	2,375.58	0.00	2,375.58
71520	UNV Volunteer Learning	0.00	50.00	0.00	50.00
71535	UNV-Medical Insurance	0.00	141.70	0.00	141.70
71540	UNV-Global Charges	0.00	110.82	0.00	110.82
71541	UNVs-Contribution to security	0.00	47.01	0.00	47.01
71565	UNV-Natl Appoint/Sep incl Trvl	0.00	950.24	0.00	950.24
71592	UNV COST RECOVERY RECURRING	0.00	459.80	0.00	459.80
72120	Svc Co-Trade and Business Serv	0.00	37.58	0.00	37.58
72405	Acquisition of Communic Equip	0.00	5,662.00	0.00	5,662.00
74205	Audio Visual Productions	0.00	451.07	0.00	451.07
75105	Facilities & Admin - Implement	0.00	23,028.43	0.00	23,028.43
75705	Learning costs	0.00	59.99	0.00	59.99
76125	Realized Loss	0.00	0.01	0.00	0.01
76135	Realized Gain	0.00	-200.87	0.00	-200.87
<b>Output: 00125595 - Local Value Chains</b>		<b>0.00</b>	<b>197,728.00</b>	<b>0.00</b>	<b>197,728.00</b>
Activity: ACTIVITY1 - 1.Local Value Chains		0.00	197,728.00	0.00	197,728.00
Fund: 30000 - Programme Cost Sharing		0.00	197,728.00	0.00	197,728.00
71205	Intl Consultants-Sht Term-Tech	0.00	10,355.10	0.00	10,355.10
71211	Intl Consult Security Charge	0.00	414.20	0.00	414.20
71305	Local Consult-Sht Term-Tech	0.00	18,903.88	0.00	18,903.88
71360	Local Consult-Security	0.00	393.96	0.00	393.96
71405	Service Contracts-Individuals	0.00	92,769.26	0.00	92,769.26
71410	MAIP Premium SC	0.00	40.30	0.00	40.30
71415	Contribution to Security SC	0.00	2,688.57	0.00	2,688.57
71460	Int Personnel Svcs Agreement	0.00	15,663.87	0.00	15,663.87
71470	Natl Personnel Svcs Agreement	0.00	23,809.53	0.00	23,809.53
71610	Travel Tickets-Local	0.00	1,173.34	0.00	1,173.34
71620	Daily Subsistence Allow-Local	0.00	944.38	0.00	944.38
71635	Travel - Other	0.00	255.41	0.00	255.41
72120	Svc Co-Trade and Business Serv	0.00	75.17	0.00	75.17
72160	Svc Co-Education & Health Serv	0.00	10.05	0.00	10.05
72165	Svc Co-Social Svcs, Social Sci	0.00	5,300.57	0.00	5,300.57
72405	Acquisition of Communic Equip	0.00	1,479.33	0.00	1,479.33
72445	Common Services-Communications	0.00	3,639.36	0.00	3,639.36
72505	Stationery & other Office Supp	0.00	165.73	0.00	165.73
73310	Maint & Licencing of Software	0.00	1,581.02	0.00	1,581.02
74110	Audit Fees	0.00	1,241.25	0.00	1,241.25
74210	Printing and Publications	0.00	2,009.13	0.00	2,009.13
74225	Other Media Costs	0.00	17.75	0.00	17.75
75105	Facilities & Admin - Implement	0.00	14,651.93	0.00	14,651.93
75705	Learning costs	0.00	218.05	0.00	218.05
76125	Realized Loss	0.00	89.38	0.00	89.38
76135	Realized Gain	0.00	-162.52	0.00	-162.52
<b>Output: 00125597 - Strengthening Business</b>		<b>0.00</b>	<b>839,226.24</b>	<b>0.00</b>	<b>839,226.24</b>
Activity: ACTIVITY1 - 1.Productivity Revenue		0.00	109,191.02	0.00	109,191.02
Fund: 30000 - Programme Cost Sharing		0.00	109,191.02	0.00	109,191.02
71305	Local Consult-Sht Term-Tech	0.00	13,935.68	0.00	13,935.68
71360	Local Consult-Security	0.00	231.88	0.00	231.88
71405	Service Contracts-Individuals	0.00	48,276.75	0.00	48,276.75
71410	MAIP Premium SC	0.00	20.94	0.00	20.94
71415	Contribution to Security SC	0.00	1,625.74	0.00	1,625.74
71470	Natl Personnel Svcs Agreement	0.00	24,913.55	0.00	24,913.55
71620	Daily Subsistence Allow-Local	0.00	268.24	0.00	268.24
72205	Office Machinery	0.00	3,697.26	0.00	3,697.26
72805	Acquis of Computer Hardware	0.00	4,429.53	0.00	4,429.53
74110	Audit Fees	0.00	2,477.84	0.00	2,477.84
74115	Legal Fees	0.00	1,225.36	0.00	1,225.36
75105	Facilities & Admin - Implement	0.00	8,088.23	0.00	8,088.23
76125	Realized Loss	0.00	0.02	0.00	0.02
Activity: ACTIVITY3 - 3. Productivity Revenue Bogota		0.00	532,753.53	0.00	532,753.53



Fund: 30000 - Programme Cost Sharing	0.00	532,753.53	0.00	532,753.53
72105 Svc Co-Construction & Engineer	0.00	493,290.31	0.00	493,290.31
75105 Facilities & Admin - Implement	0.00	39,463.22	0.00	39,463.22
Activity: ACTIVITY2 - 2.Productivity Revenue Call	0.00	197,281.69	0.00	197,281.69
Fund: 30000 - Programme Cost Sharing	0.00	197,281.69	0.00	197,281.69
72105 Svc Co-Construction & Engineer	0.00	182,668.23	0.00	182,668.23
75105 Facilities & Admin - Implement	0.00	14,613.46	0.00	14,613.46
<b>Output: 00127678 - Women growers</b>	<b>0.00</b>	<b>1,034.86</b>	<b>0.00</b>	<b>1,034.86</b>
Activity: ACTIVITY1 - Women Employability	0.00	1,034.86	0.00	1,034.86
Fund: 30000 - Programme Cost Sharing	0.00	1,034.86	0.00	1,034.86
72130 Svc Co-Transportation Services	0.00	194.46	0.00	194.46
72445 Common Services-Communications	0.00	472.87	0.00	472.87
75105 Facilities & Admin - Implement	0.00	77.53	0.00	77.53
75705 Learning costs	0.00	301.73	0.00	301.73
76135 Realized Gain	0.00	-11.73	0.00	-11.73
<b>Output: 00127839 - Local Strengthening</b>	<b>0.00</b>	<b>5,276,712.40</b>	<b>0.00</b>	<b>5,276,712.40</b>
Activity: ACTIVITY12 - 12.ENGATIVA	0.00	30.87	0.00	30.87
Fund: 30071 - Programme cost sharing - GOV1	0.00	30.87	0.00	30.87
74710 Land Transport	0.00	29.40	0.00	29.40
75105 Facilities & Admin - Implement	0.00	1.47	0.00	1.47
Activity: ACTIVITY13 - 13.KENNEDY	0.00	11,317.42	0.00	11,317.42
Fund: 30071 - Programme cost sharing - GOV1	0.00	11,317.42	0.00	11,317.42
71405 Service Contracts-Individuals	0.00	4,781.48	0.00	4,781.48
72105 Svc Co-Construction & Engineer	0.00	2,801.00	0.00	2,801.00
74210 Printing and Publications	0.00	3,132.45	0.00	3,132.45
75105 Facilities & Admin - Implement	0.00	535.74	0.00	535.74
76125 Realized Loss	0.00	66.75	0.00	66.75
Activity: ACTIVITY14 - 14.RAFAEL URIBE	0.00	68.33	0.00	68.33
Fund: 30071 - Programme cost sharing - GOV1	0.00	68.33	0.00	68.33
74710 Land Transport	0.00	65.08	0.00	65.08
75105 Facilities & Admin - Implement	0.00	3.25	0.00	3.25
Activity: ACTIVITY15 - 15.USAQUEN	0.00	54.25	0.00	54.25
Fund: 30071 - Programme cost sharing - GOV1	0.00	54.25	0.00	54.25
74710 Land Transport	0.00	51.67	0.00	51.67
75105 Facilities & Admin - Implement	0.00	2.58	0.00	2.58
Activity: ACTIVITY18 - 18.BOGOTA	0.00	577,267.41	0.00	577,267.41
Fund: 30071 - Programme cost sharing - GOV1	0.00	577,267.41	0.00	577,267.41
72105 Svc Co-Construction & Engineer	0.00	486,212.13	0.00	486,212.13
72145 Svc Co-Training and Educ Serv	0.00	86,158.16	0.00	86,158.16
75105 Facilities & Admin - Implement	0.00	28,618.51	0.00	28,618.51
76125 Realized Loss	0.00	325.40	0.00	325.40
76135 Realized Gain	0.00	-24,046.79	0.00	-24,046.79
Activity: ACTIVITY2 - 2.BOSA	0.00	13,730.38	0.00	13,730.38
Fund: 30071 - Programme cost sharing - GOV1	0.00	13,730.38	0.00	13,730.38
71405 Service Contracts-Individuals	0.00	12,738.74	0.00	12,738.74
71410 MAIP Premium SC	0.00	5.54	0.00	5.54
71415 Contribution to Security SC	0.00	223.13	0.00	223.13
74710 Land Transport	0.00	109.13	0.00	109.13
75105 Facilities & Admin - Implement	0.00	653.84	0.00	653.84
Activity: ACTIVITY3 - 3.FONTIBON	0.00	22.09	0.00	22.09
Fund: 30071 - Programme cost sharing - GOV1	0.00	22.09	0.00	22.09
74710 Land Transport	0.00	21.04	0.00	21.04
75105 Facilities & Admin - Implement	0.00	1.05	0.00	1.05
Activity: ACTIVITY4 - 4.SUBA	0.00	14,177.86	0.00	14,177.86
Fund: 30071 - Programme cost sharing - GOV1	0.00	14,177.86	0.00	14,177.86



71405	Service Contracts-Individuals	0.00	2,556.61	0.00	2,556.61
71410	MAIP Premium SC	0.00	1.11	0.00	1.11
71415	Contribution to Security SC	0.00	181.56	0.00	181.56
71470	Natl Personnel Svcs Agreement	0.00	8,044.90	0.00	8,044.90
72810	Acquis of Computer Software	0.00	2,625.36	0.00	2,625.36
74710	Land Transport	0.00	93.18	0.00	93.18
75105	Facilities & Admin - Implement	0.00	675.14	0.00	675.14
Activity: ACTIVITY5 - 5.CIUDAD BOLIVAR		0.00	10,528.24	0.00	10,528.24
Fund: 30071 - Programme cost sharing - GOV1		0.00	10,528.24	0.00	10,528.24
71405	Service Contracts-Individuals	0.00	6,032.36	0.00	6,032.36
71410	MAIP Premium SC	0.00	2.63	0.00	2.63
71415	Contribution to Security SC	0.00	209.89	0.00	209.89
72205	Office Machinery	0.00	3,782.02	0.00	3,782.02
75105	Facilities & Admin - Implement	0.00	501.34	0.00	501.34
Activity: ACTIVITY7 - 7.PUENTE ARANDA		0.00	10,021.21	0.00	10,021.21
Fund: 30071 - Programme cost sharing - GOV1		0.00	10,021.21	0.00	10,021.21
72105	Svc Co-Construction & Engineer	0.00	9,799.68	0.00	9,799.68
74710	Land Transport	0.00	52.84	0.00	52.84
75105	Facilities & Admin - Implement	0.00	492.62	0.00	492.62
76135	Realized Gain	0.00	-323.93	0.00	-323.93
Activity: ACTIVITY8 - 8.SANTA FE		0.00	34.07	0.00	34.07
Fund: 30071 - Programme cost sharing - GOV1		0.00	34.07	0.00	34.07
74710	Land Transport	0.00	32.45	0.00	32.45
75105	Facilities & Admin - Implement	0.00	1.62	0.00	1.62
Activity: ACTIVITY9 - 9.USME		0.00	2,867.95	0.00	2,867.95
Fund: 30071 - Programme cost sharing - GOV1		0.00	2,867.95	0.00	2,867.95
71415	Contribution to Security SC	0.00	88.07	0.00	88.07
71470	Natl Personnel Svcs Agreement	0.00	2,643.31	0.00	2,643.31
75105	Facilities & Admin - Implement	0.00	136.57	0.00	136.57
Activity: AVCTIVITY19 - 19. PRODUCTIVITY BOGOTA		0.00	4,636,592.32	0.00	4,636,592.32
Fund: 04000 - TRAC (Lines 1.1.1 and 1.1.2)		0.00	50,000.00	0.00	50,000.00
72105	Svc Co-Construction & Engineer	0.00	394.92	0.00	394.92
72145	Svc Co-Training and Educ Serv	0.00	49,605.08	0.00	49,605.08
Fund: 30071 - Programme cost sharing - GOV1		0.00	4,586,592.32	0.00	4,586,592.32
72105	Svc Co-Construction & Engineer	0.00	3,781,428.22	0.00	3,781,428.22
75105	Facilities & Admin - Implement	0.00	218,409.16	0.00	218,409.16
75708	Learning - subcontracts	0.00	586,754.94	0.00	586,754.94
<b>Project Total:</b>		<b>0.00</b>	<b>6,625,384.45</b>	<b>0.00</b>	<b>6,625,384.45</b>

### Funds Utilization

Output: 00125594 - National Capabilities	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:	52,712.98
Output: 00125595 - Local Value Chains	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:	26,938.97
Output: 00125597 - Strengthening Business	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:	412,150.18
Output: 00127839 - Local Strengthening	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:	749,869.01

Signed on behalf of UNDP:

Signed on behalf of Implementing Partner:

DocuSigned by:  
  
 187D6562D44041D...  
 Sara Ferrer Olivella - Representante Residente

Date: 08-Mar-2022

Date:



**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)**

Regional Audit and Investigation Office for Latin America and Caribbean – Panama City,  
Panama

We noted that the project ID 00133855, “Reactive Colombia” output ID 00127839, 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)**

Regional Audit and Investigation Office for Latin America and Caribbean – Panama City,  
Panama

We noted that the project ID 00133855, “Reactive Colombia” output ID 00127839, did not have a dedicated bank account for the project subject to audit and accordingly a Statement of Cash was not produced.