



AUDIT

OF

DEVELOPMENT INITIATIVE FOR NORTHERN UGANDA
(Directly Implemented Project No.105035, Output No. 106347)

IMPLEMENTED BY THE

UNITED NATIONS CAPITAL DEVELOPMENT FUND

Report No. 2508
Issue Date: 29 July 2022

**Report on the Audit of Development Initiative for Northern Uganda implemented by the United Nations
Capital Development Fund
(Project No. 105035, Output No. 106347)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 31 May to 13 June 2022, conducted an audit of 'Development Initiative for Northern Uganda' (Project No.105035, Output No. 106347) (the Project), which is directly implemented and managed by the United Nations Capital Development Fund. The last audit of the Project was conducted by OAI, through PKF Littlejohn LLP in 2021 and covered project expenses from 1 January to 31 December 2020.

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, the accompanying Funds Utilization statement¹ as of 31 December 2021 as well as Statement of Assets as of 31 December 2021. The audit did not include activities and expenses incurred or processed and approved in locations outside of the country (such as UNCDF Regional Offices and UNCDF Headquarters). 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*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
6,294	Unmodified	79	Unmodified

**Expenses recorded in the Combined Delivery Report were \$7,053,271. Excluded from the audit scope were transactions that related to expenses processed and approved by other UNCDF offices outside of the country amounting to \$759,056.*

The audit did not result in any recommendations.

The previous audit (Report No. 2394, issued on 27 August 2021) 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.

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 CAPITAL DEVELOPMENT FUND
UGANDA OFFICE

DEVELOPMENT INITIATIVE FOR NORTHERN UGANDA

(Directly Implemented Project No. 105035
Output No. 106347)

Report No.
Issue Date: 21 July 2022

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Report on the Audit of UNCDF Uganda Office
Development Initiative for Northern Uganda
(Project ID 105305, Output ID 106347)

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn (the audit firm) conducted an audit of project “**Development Initiative for Northern Uganda** (Project ID 105035, Output ID 106347) (the Project), which is directly implemented¹ by United Nations Capital Development Fund (UNCDF) with support services provided by UNDP Uganda. This was the second audit of the Project. The duration of the audit was from 31 May 2022 to 13 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 Delivery Report, which includes expenses for the year from 1 January to 31 December 2021 and the accompanying Funds Utilization statements² as at 31 December 2021 as well as the Statement of Fixed Assets as at 31 December 2021.

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 UNCDF Regional Offices and UNCDF Headquarters) or expenses incurred by other United Nations agencies. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Projects.

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 *		Project Assets	
Amount (in USD 000)	Opinion	Amount (in USD ‘000)	Opinion
6,294	Unmodified	79	Unmodified

* Expenses recorded in the Combined Delivery Report amounted to USD 7,053,270.63. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country USD 759,055.51.

¹ The responsible units in UNDP facilitate UNCDF in performing accounting functions for the UNCDF Project Team for projects directly implemented by them.

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.

The Breakdown of the project expenses is as follows:

Project ID	Amount (in USD) In-scope	Amount (in USD) Out of scope	Amount (in USD) Total
105035	6,294,215.12	759,055.51	7,053,270.63

The audit did not identify any systems recommendations.

Management comments and action plan

Comments and/or additional information provided by the Management of the UNCDF Uganda Office has been incorporated into the report, where appropriate.

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

Project name:	Development Initiative for Northern Uganda
Output name:	Development Initiative for Northern Uganda
UNCDF Office:	Kampala, Uganda
Atlas Project ID:	105035
Atlas Output ID:	106347
Auditor:	PKF Littlejohn LLP
Period subject to audit:	1 January 2021 to 31 December 2021

EXECUTIVE SUMMARY

PKF Littlejohn LLP conducted the financial audit of UNCDF DIM Project IDs 105035, "Development Initiative for Northern Uganda" - Output no. 106347 implemented by UNCDF Uganda Office following the Direct Implementation Modality for the year from 1 January to 31 December 2021. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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 project IDs 105035 "Development Initiative for Northern Uganda" - Output IDs 106347 was audited in the prior year, however there are no recommendations to follow up on.



PKF Littlejohn LLP

21 July 2022

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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 2021 in the Combined Delivery Report (CDR) 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 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 2021. This statement must include all assets available as at 31 December 2021 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 2021. 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 UNCDF project between 1 January to 31 December 2021. 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 UNCDF Regional Offices and UNCDF Headquarters and where the supporting documentation is not retained at the level of the UNCDF Office in the country.

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 project ID 105035, "Development Initiative for Northern Uganda" output ID 106347 titled Development Initiative for Northern Uganda for the year 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 expenditure totalling USD 7,053,270.63 is comprised of expenditure directly incurred by the UNCDF Uganda Office for an amount of USD 6,294,215.12 and expenditure incurred by entities other than the Country Office for an amount of USD 759,055.51. Our audit only covered the expenditure directly incurred by the UNCDF Uganda Office of USD 6,294,215.12 in line with the audit scope and therefore excluded transactions processed by UNDP Headquarters 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 6,294,215.12 directly incurred by UNCDF Uganda Office and charged to the project for the period 1 January to 31 December 2021 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.

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

PKF Littlejohn LLP

21 July 2022

15 Westferry Circus
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COMBINED DELIVERY REPORT AND FUNDS UTILIZATIONS STATEMENTS – PROJECT ID 105035



UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2021)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00105035 Development Initiative for Nor	Period :	Jan-Dec (2021)
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

Activity : ()

Fund : G2950(Cost Sharing)

75110 - Facilities & Admin - Services	0.00	606.11	0.00	606.11
77630 - Dep Exp Owned - ITC	0.00	1,523.44	0.00	1,523.44
77660 - Dep Exp Owned -Vehicle	0.00	6,468.40	0.00	6,468.40
77670 - Dep Exp-Hvy Mac & Equip	0.00	666.76	0.00	666.76
Total for Fund G2950	0.00	9,264.71	0.00	9,264.71

Total for Activity

0.00 9,264.71 0.00 9,264.71

Activity : OUTPUT 1.1(Food Security and Agriculture)

Fund : G2950(Cost Sharing)

71305 - Local Consult.-Sht Term-Tech	0.00	25,805.04	0.00	25,805.04
71610 - Travel Tickets-Local	0.00	4,191.94	0.00	4,191.94
71615 - Daily Subsistence Allow-Intl	0.00	10,712.81	0.00	10,712.81
72311 - Fuel, petroleum and other oils	0.00	4.82	0.00	4.82
72405 - Acquisition of Communic Equip	0.00	4,970.49	0.00	4,970.49
72605 - Grants to Instit & other Benef	0.00	139,649.04	0.00	139,649.04
72610 - Micro Capital Grants-Credit	0.00	22,535.22	0.00	22,535.22
72810 - Acquis of Computer Software	0.00	- 1,144.07	0.00	- 1,144.07
73410 - Maint, Oper of Transport Equip	0.00	1,075.36	0.00	1,075.36
73505 - Reimb to UNDP for Supp Svcs	0.00	115.43	0.00	115.43
74205 - Audio Visual Productions	0.00	3,942.48	0.00	3,942.48
74210 - Printing and Publications	0.00	- 4,694.52	0.00	- 4,694.52
74215 - Promotional Materials and Dist	0.00	1,641.75	0.00	1,641.75
74225 - Other Media Costs	0.00	3,744.10	0.00	3,744.10
74725 - Other L.T.S.H.	0.00	1,757.09	0.00	1,757.09
75110 - Facilities & Admin - Services	0.00	15,249.43	0.00	15,249.43
75708 - Learning - subcontracts	0.00	3,052.60	0.00	3,052.60
75709 - Learning - training of counter	0.00	- 838.98	0.00	- 838.98
75710 - Participation of counterparts	0.00	1,328.26	0.00	1,328.26
76125 - Realized Loss	0.00	4.80	0.00	4.80
76135 - Realized Gain	0.00	- 114.99	0.00	- 114.99
Total for Fund G2950	0.00	232,988.10	0.00	232,988.10

Total for Activity OUTPUT 1.1

0.00 232,988.10 0.00 232,988.10

Activity : OUTPUT 2.1(Transport Infrastructure)

Fund : G2950(Cost Sharing)

71615 - Daily Subsistence Allow-Intl	0.00	264.48	0.00	264.48
72105 - Svc Co-Construction & Engineer	0.00	162,852.00	0.00	162,852.00
72405 - Acquisition of Communic Equip	0.00	4,481.10	0.00	4,481.10
72415 - Courier Charges	0.00	235.00	0.00	235.00
72605 - Grants to Instit & other Benef	0.00	101,162.84	0.00	101,162.84
72630 - Capital Grants - Local GOVT	0.00	3,288,054.78	0.00	3,288,054.78
74210 - Printing and Publications	0.00	7,229.51	0.00	7,229.51



UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Award ID : 00105035 Development Initiative for Nor		Period :	Jan-Dec (2021)	
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

75110 - Facilities & Admin - Services	0.00	249,529.22	0.00	249,529.22
75705 - Learning costs	0.00	423.23	0.00	423.23
76125 - Realized Loss	0.00	3,492.37	0.00	3,492.37
76135 - Realized Gain	0.00	- 340.99	0.00	- 340.99
Total for Fund G2950	0.00	3,817,383.54	0.00	3,817,383.54
Total for Activity OUTPUT 2.1	0.00	3,817,383.54	0.00	3,817,383.54

Activity : OUTPUT 3.1(Good Governance)

Fund : G2950(Cost Sharing)

71205 - Intl Consultants-Sht Term-Tech	0.00	46,750.00	0.00	46,750.00
71305 - Local Consult.-Sht Term-Tech	0.00	12,426.85	0.00	12,426.85
71505 - UN Volunteers-Stipend & Allow	0.00	15,805.55	0.00	15,805.55
71520 - UNV_Volunteer_Learning	0.00	705.65	0.00	705.65
71535 - UNV-Medical Insurance	0.00	6,048.77	0.00	6,048.77
71540 - UNV-Global Charges	0.00	871.09	0.00	871.09
71541 - UNVs-Contribution to security	0.00	695.43	0.00	695.43
71550 - UNV RSA / Exit Allowance	0.00	1,317.10	0.00	1,317.10
71592 - UNV_COST_RECOVERY_RECURRING	0.00	3,226.99	0.00	3,226.99
71615 - Daily Subsistence Allow-Intl	0.00	2,045.67	0.00	2,045.67
71620 - Daily Subsistence Allow-Local	0.00	334.97	0.00	334.97
71635 - Travel - Other	0.00	77.05	0.00	77.05
72311 - Fuel, petroleum and other oils	0.00	4.82	0.00	4.82
72505 - Stationery & other Office Supp	0.00	43.72	0.00	43.72
72605 - Grants to Instit & other Benef	0.00	1,068,808.29	0.00	1,068,808.29
72630 - Capital Grants - Local GOVT	0.00	730,643.52	0.00	730,643.52
73125 - Common Services-Premises	0.00	2,152.00	0.00	2,152.00
74210 - Printing and Publications	0.00	3,819.99	0.00	3,819.99
74225 - Other Media Costs	0.00	256.98	0.00	256.98
75110 - Facilities & Admin - Services	0.00	132,793.51	0.00	132,793.51
75705 - Learning costs	0.00	1,015.51	0.00	1,015.51
76125 - Realized Loss	0.00	5,260.69	0.00	5,260.69
76135 - Realized Gain	0.00	- 2,216.25	0.00	- 2,216.25
Total for Fund G2950	0.00	2,032,887.90	0.00	2,032,887.90
Total for Activity OUTPUT 3.1	0.00	2,032,887.90	0.00	2,032,887.90

Activity : OUTPUT 4 (Project support and Management)

Fund : G2950(Cost Sharing)

61105 - Salaries - NP Staff	0.00	373,196.52	0.00	373,196.52
61205 - Salaries - GS Staff	0.00	25,561.84	0.00	25,561.84
61305 - Salaries - IP Staff	0.00	46,274.28	0.00	46,274.28
61310 - Post Adjustment - IP Staff	0.00	14,837.02	0.00	14,837.02
62105 - Dependency Allowance-NP Staff	0.00	8,523.49	0.00	8,523.49
62110 - Contrib Joint Staff Pension-NP	0.00	76,737.67	0.00	76,737.67
62115 - Contrib to Med,SocIns-NP Staff	0.00	27,673.70	0.00	27,673.70
62140 - Annual Leave Expense - NO	0.00	27,771.66	0.00	27,771.66
62205 - Dependency Allow - GS Staff	0.00	3,341.51	0.00	3,341.51
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	4,998.45	0.00	4,998.45
62215 - Contrib. to Medical, social In	0.00	2,364.46	0.00	2,364.46
62240 - Annual Leave Expense - GS	0.00	242.39	0.00	242.39
62305 - Dependency Allowances-IP Staff	0.00	5,863.47	0.00	5,863.47
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	16,496.55	0.00	16,496.55
62315 - Contrib. to medical, social in	0.00	726.09	0.00	726.09



UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Award ID : 00105035 Development Initiative for Nor	Period : Jan-Dec (2021)
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
62320 - Mobility, Hardship, Non-remova	0.00	3,226.10	0.00	3,226.10
62340 - Annual Leave Expense - IP	0.00	6,013.92	0.00	6,013.92
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	21,446.67	0.00	21,446.67
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,400.00	0.00	1,400.00
63530 - Contribution to EOS Benefits	0.00	16,095.38	0.00	16,095.38
63535 - Contribution to Security	0.00	18,394.84	0.00	18,394.84
63540 - Contribution to Training	0.00	1,609.54	0.00	1,609.54
63545 - Contribution to ICT	0.00	6,898.04	0.00	6,898.04
63550 - Contributions to MAIP	0.00	229.94	0.00	229.94
63555 - Contribution to UN JFA	0.00	12,876.41	0.00	12,876.41
63560 - Contributions to Appendix D	0.00	1,149.70	0.00	1,149.70
64110 - Separations - NP Staff	0.00	2,612.38	0.00	2,612.38
64210 - Separations - GS Staff	0.00	178.92	0.00	178.92
64310 - Separations - IP Staff	0.00	305.56	0.00	305.56
65115 - Contributions to ASHI Reserve	0.00	27,592.21	0.00	27,592.21
65135 - Payroll Mgt Cost Recovery ATLA	0.00	3,641.75	0.00	3,641.75
66105 - Overtime & Night Differential	0.00	775.05	0.00	775.05
71205 - Intl Consultants-Shrt Term-Tech	0.00	23,712.00	0.00	23,712.00
71405 - Service Contracts-Individuals	0.00	20,316.93	0.00	20,316.93
71410 - MAIP Premium SC	0.00	8.57	0.00	8.57
71415 - Contribution to Security SC	0.00	972.51	0.00	972.51
71470 - Natl Personnel Svcs Agreement	0.00	8,085.41	0.00	8,085.41
71605 - Travel Tickets-International	0.00	720.00	0.00	720.00
71615 - Daily Subsistence Allow-Intl	0.00	3,560.63	0.00	3,560.63
71620 - Daily Subsistence Allow-Local	0.00	3,003.34	0.00	3,003.34
71635 - Travel - Other	0.00	133.50	0.00	133.50
72115 - Svc Co-Natural Resources & Env	0.00	423.07	0.00	423.07
72205 - Office Machinery	0.00	376.04	0.00	376.04
72215 - Transportation Equipment	0.00	181.66	0.00	181.66
72311 - Fuel, petroleum and other oils	0.00	3,019.34	0.00	3,019.34
72330 - Medical Products	0.00	13.52	0.00	13.52
72402 - Building Maintenance	0.00	140.55	0.00	140.55
72420 - Land Telephone Charges	0.00	- 775.17	0.00	- 775.17
72425 - Mobile Telephone Charges	0.00	- 4,914.27	0.00	- 4,914.27
72440 - Connectivity Charges	0.00	11,739.14	0.00	11,739.14
72505 - Stationery & other Office Supp	0.00	1,932.05	0.00	1,932.05
72805 - Acquis of Computer Hardware	0.00	189.44	0.00	189.44
73110 - Custodial & Cleaning Services	0.00	4,193.82	0.00	4,193.82
73120 - Utilities	0.00	843.23	0.00	843.23
73125 - Common Services-Premises	0.00	18,727.00	0.00	18,727.00
73406 - Maintenance of Equipment	0.00	911.12	0.00	911.12
73410 - Maint, Oper of Transport Equip	0.00	1,560.02	0.00	1,560.02
73505 - Reimb to UNDP for Supp Svcs	0.00	10,536.00	0.00	10,536.00
74110 - Audit Fees	0.00	9,021.00	0.00	9,021.00
74205 - Audio Visual Productions	0.00	761.64	0.00	761.64
74210 - Printing and Publications	0.00	8,527.48	0.00	8,527.48
74225 - Other Media Costs	0.00	827.38	0.00	827.38
74599 - UNDP cost recovery chrgs-Bills	0.00	6,251.92	0.00	6,251.92
75110 - Facilities & Admin - Services	0.00	62,852.36	0.00	62,852.36
75705 - Learning costs	0.00	3,835.83	0.00	3,835.83
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	8.75	0.00	8.75
76135 - Realized Gain	0.00	- 4.94	0.00	- 4.94
Total for Fund G2950	0.00	960,746.38	0.00	960,746.38
Total for Activity OUTPUT 4	0.00	960,746.38	0.00	960,746.38
Total for Project : 00106347	0.00	7,053,270.63	0.00	7,053,270.63



UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Award ID : 00105035Development Initiative for Nor	Period :	Jan-Dec (2021)		
Project ID : 00106347Development Initiative for Nor	Impl. Partner :	UNCDF UNCDF		
	Location :	UNCDF Uganda Country Office		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp

Award Total :	0.00	7,053,270.63	0.00	7,053,270.63
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Signed By :  Date 04-April-2022

Dmitry Pozhidaev
Head of Office

Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00

Award ID: 00105035	Development Initiative for Nor	Period : As at Dec 31, 2021
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Project ID: 00106347	Impl. Partner : UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances		0.00
Outstanding DIM advances		0.00
Undepreciated Fixed Assets		79,483.34
Inventory		0.00
Loans & Financial Services		0.00
Commitments		13,923.91

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 project ID 105035 "Development Initiative for Northern Uganda" and output ID 106347 entitled "Development Initiative for Northern Uganda", as at 31 December 2021.

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 79,483.34 net book value as at 31 December 2021 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.

A handwritten signature in blue ink that reads "PKF Littlejohn LLP". The signature is stylized and includes a long horizontal line extending to the left.

PKF Littlejohn LLP

21 July 2022

15 Westferry Circus
Canary Wharf
London E14 4HD
United Kingdom

STATEMENT OF FIXED ASSETS

UNCDF Uganda

Asset Register As At 31 December 2021

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	Status	Mileage
UNCDF	000000001458	HYME1	A Diesel generators	AJ33/30/KVA	=AJ33/30KVA	26510362""	UNCDF_UGA	1/24/2018	1/24/2018	13,335.14	10,668.13	0.5	82118	001971	280	00106347	G2950	Functioning	
UNCDF	000000001471	MTRV4	TOYOTA Land Cruiser Prado	CD9034U	JTEBH9FJX0K202138	Land Cruiser Prado	UNCDF_UGA	3/7/2019	3/7/2019	38,810.45	29,646.88	1	82118	001971	280	00106347	G2950	Functioning	68579
UNCDF	000000001472	MTRV4	TOYOTA Land Cruiser Prado	UBE738J/CD9041U	JTEBH9FJ20K201971	Land Cruiser Prado	UNCDF_UGA	3/7/2019	3/7/2019	38,810.45	29,646.88	1	82118	001971	280	00106347	G2950	Functioning	84857
UNCDF	000000001480	ITC12	A Radio Wireless Security Co	K640633M5124	K640633M5124	Motorola	UNCDF_UGA	4/6/2020	4/6/2020	6,093.75	4,760.74	1	82118	001971	280	00106347	G2950	Functioning	
UNCDF	000000001481	ITC12	A Radio Wireless Security Co	K640633M5116	K640633M5116	Motorola	UNCDF_UGA	4/6/2020	4/6/2020	6,093.75	4,760.74	1	82118	001971	280	00106347	G2950	Functioning	
Total Value										103,143.54	79,483.37								

CERTIFICATION


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

Counted & Certified By:



 Jennifer T. Kiiza
 Programme Associate

Approved By:



 Jenifer Bukokhe Wakhungu
 Programme Manager/Deputy Head of Country Office

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH

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

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

21 July 2022

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London E14 4HD
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