

UNDP – UNITED NATIONS DEVELOPMENT PROGRAMME
PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND
ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE

Audit Report

31 December 2011

UNDP – UNITED NATIONS DEVELOPMENT PROGRAMME

PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE

PROJECT FINANCIAL STATEMENTS - FOR THE PERIOD 1 JANUARY 2011 TO 31 DECEMBER 2011

<u>CONTENTS</u>	<u>PAGES</u>
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	1 - 3
INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH POSITION	4
INDEPENDENT AUDITOR'S REPORT ON COMBINED DELIVERY REPORT	5-6
INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSET AND EQUIPMENT	7-8
NOTES TO THE PROJECT FINANCIAL STATEMENTS	9
MANAGEMENT LETTER REPORT ON INTERNAL CONTROL PROCEDURES	10-11

(FREE TRANSLATION FROM THE ORIGINAL IN PORTUGUESE)

INDEPENDENT AUDITOR'S REPORT

To the Management of:

-UNDP – UNITED NATIONS DEVELOPMENT PROGRAMME - PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE

Report on the Financial statements

We have audited the accompanying financial statement schedules of the **PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE**, for the period ended 31 December 2011, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE's management is responsible for the preparation and fair presentation of the financial statement schedules in accordance with UNDP accounting requirements. This responsibility includes designing, implementing and maintaining such internal control as management determines is necessary to enable the fair presentation of the financial statement schedules that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statement schedules based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement schedules are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement schedules. These procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statement schedules 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as, evaluating the overall presentation of the financial statement schedules. Thus our audit covered, but was not necessarily limited to, the following:

- (i) Assessment of the rate of delivery;
- (ii) Management systems for recording, documenting, and reporting on resources utilization;
- (iii) management structure, including the adequacy and reliability of appropriate internal controls;
- (iv) the Periodic Financial Requests/Reports and Non-Expendable Property Reports are fairly and accurately presented and disbursements are made in accordance with the activities and budgets of the CPAP/AWP/MOU/PCA/FLA - specifically:
 - Funding Authorisation and Certificate of Expenditure (FACE)
 - Annual Non-Expendable Property Report with reference to project Assets (Form C);
 - Annual Status of Funds Report (Form D); and
 - Annual Disbursement Report (Form E).
- (v) Funding Authorization and Certificate of Expenditures (FACE) are attached to the audit reports and are certified by the implementing Partner (s) and signed and stamped by auditors;
- (vi) The balance of outstanding funds available (OFA) as per UN Country Office's general ledger (GL) has been reconciled to the year end balance of unspent funds as per the Funding Authorization and Certificate of Expenditure (FACE) ;
- (vii) Monitoring, Evaluation and Reporting of activities and the progress towards expected results are undertaken as planned;
- (viii) The implementing Partner(s) and the UN Country Office have fulfilled their other substantive responsibilities, including the submission of periodic reports for monitoring and evaluation of the programme/work plan activities;
- (ix) The procurement, use, custodial control and disposal of non-expendable equipment are in accordance with the procurement procedures of the Implementing Partner(s) or UN's procedures; and



- (x) Satisfactory measures have been taken by the designated institution and by the Country Office to comply with the recommendations of prior audits.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion: (a) the financial statement schedules present fairly the financial position of the **PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE**, at the end of the period and the results of its operations for the period then ended, (b) the financial statement schedules were prepared in accordance with the UNDP accounting requirements and are duly certified by the proper authorities, (c) the accounting principles were applied on a basis consistent with that of the preceding financial period, and (d) transactions were in accordance with the financial regulations and institutional authority.

Maputo, 31 March 2012

ERNST & YOUNG, LDA

The stamp is circular and contains the text: 'Caixa Postal 2000, Av. 25 de Abril, 1000 Maputo, Moçambique' around the perimeter. In the center of the stamp, it reads 'ERST & YOUNG' with the company logo.

Expenditure Award ID	Activity	LC Amount	Current USD Amount	Exchange Rate	AP Unit	Voucher	Descri	Accounting Date	Oper Unit	Impl Agent	Fund	Donor	Account	Analyse	Invelve
00057112	ACTIVITY1	3802.50 MZN	143.49	26.5000	MOZ10	00047714	Printing services- 500 para Ms	2011-12-13	MOZ	001981	30000	10714	74210	UNACT	INV 2/23-BUSINESS CARDS
00057112	ACTIVITY4	-7874.00 MZN	-221.83	35.2700	MOZ10	00040310	Miscellaneous	2011-03-21	MOZ	001981	30000	10714	74525	UNACT	538/AG/10
00057112	ACTIVITY5	1020.00 MZN	384.91	26.5000	MOZ10	00047760	Contract labour	2011-12-14	MOZ	001418	30000	10714	74005	UNACT	INAM Contract Data Base
00057112	ACTIVITY5	1020.00 MZN	384.91	26.5000	MOZ10	00047763	Contract labour	2011-12-14	MOZ	001418	30000	10714	74005	UNACT	INAM Contract Data Base
00057112	ACTIVITY5	5100.00 MZN	173.76	29.3500	MOZ10	00043974	Daily Subsistence	2011-06-10	MOZ	001418	30000	10714	71620	UNACT	DSA in Chicalualua
00057112	ACTIVITY5	4740.00 MZN	173.76	29.3500	MOZ10	00041168	Daily Subsistence	2011-06-21	MOZ	001418	30000	10714	71620	UNACT	Govt DSA Chicalualua
00057112	ACTIVITY5	4740.00 MZN	176.21	26.9000	MOZ10	00046590	Daily Subsistence	2011-10-24	MOZ	001418	30000	10714	71620	UNACT	2 days DSA Chicalualua
00057112	ACTIVITY5	5040.00 MZN	187.36	26.9000	MOZ10	00046591	Daily Subsistence	2011-10-24	MOZ	001418	30000	10714	71620	UNACT	2 days DSA Chicalualua
00057112	ACTIVITY5	4740.00 MZN	176.21	26.9000	MOZ10	00046562	Daily Subsistence	2011-10-26	MOZ	001418	30000	10714	71620	UNACT	2 days DSA Chicalualua
00057112	ACTIVITY5	154.95 MZN	5.81	26.6500	MOZ10	00046672	Daily Subsistence	2011-10-26	MOZ	001418	30000	10714	71620	UNACT	2 days DSA Chicalualua
00057112	ACTIVITY5	100182.95 MZN	3195.69	30.4000	MOZ10	00047169	Daily Subsistence	2011-11-17	MOZ	001418	30000	10714	71620	UNACT	F10 Travel Chokwe 23/10/11
00057112	ACTIVITY5	4329.00 MZN	142.40	30.4000	MOZ10	00043769	DESKTOP COMPUTERS for INAM	2011-05-31	MOZ	001418	30000	10714	72805	UNACT	85/11-DESKTOP COMPUTERS, INAM
00057112	ACTIVITY5	24922.00 MZN	849.13	29.3500	MOZ10	00043769	VEHICLE MAINTENANCE AND REPAIR	2011-05-31	MOZ	001418	30000	10714	72805	UNACT	85/11-DESKTOP COMPUTERS, INAM
00057112	ACTIVITY5	8147.50 MZN	277.60	29.3500	MOZ10	00044173	Miscellaneous	2011-06-21	MOZ	001418	30000	10714	73410	UNACT	2440302
00057112	ACTIVITY5	10725.00 MZN	398.70	26.9000	MOZ10	00046275	Miscellaneous	2011-10-12	MOZ	001418	30000	10714	74525	UNACT	006903
00057112	ACTIVITY5	12972.96 MZN	482.27	26.9000	MOZ10	00046278	Miscellaneous	2011-10-12	MOZ	001418	30000	10714	74525	UNACT	0071/SIMP/0C/71
00057112	ACTIVITY5	5362.50 MZN	201.22	26.6500	MOZ10	00047141	Miscellaneous	2011-10-12	MOZ	001418	30000	10714	74525	UNACT	9971
00057112	ACTIVITY5	129500.00 MZN	4859.29	26.6500	MOZ10	00047192	Daily Subsistence	2011-11-18	MOZ	001418	30000	10714	74525	UNACT	0471/SIMP/0C/71
00057112	ACTIVITY5	-129500.00 MZN	-4859.29	26.6500	MOZ10	00047192	Daily Subsistence	2011-11-22	MOZ	001418	30000	10714	74525	UNACT	DSA Chicalualua+ mission cos
00057112	ACTIVITY6	500.00 USD	500.00	1.0000	MOZ10	00047192	Contract labour	2011-12-28	MOZ	001418	30000	10714	74525	UNACT	DSA Chicalualua+ mission cos
00057112	ACTIVITY6	14000.00 MZN	525.33	26.6500	MOZ10	00047150	Daily Subsistence	2011-11-19	MOZ	001418	30000	10714	71620	UNACT	Facilitator Fee
00057112	ACTIVITY6	-14000.00 MZN	-525.33	26.6500	MOZ10	00047150	Daily Subsistence	2011-11-19	MOZ	001418	30000	10714	71620	UNACT	Facilitator Fee
00057112	ACTIVITY6	14000.00 MZN	525.33	26.6500	MOZ10	00047151	Daily Subsistence	2011-12-01	MOZ	001418	30000	10714	71620	UNACT	7 Govt rate DSA Chicalualua
00057112	ACTIVITY6	14000.00 MZN	525.33	26.6500	MOZ10	00047152	Daily Subsistence	2011-11-19	MOZ	001418	30000	10714	71620	UNACT	7 Govt rate DSA Chicalualua
00057112	ACTIVITY6	14000.00 MZN	525.33	26.6500	MOZ10	00047153	Daily Subsistence	2011-11-19	MOZ	001418	30000	10714	71620	UNACT	7 Govt rate DSA Chicalualua
00057112	ACTIVITY6	14000.00 MZN	525.33	26.6500	MOZ10	00047154	Daily Subsistence	2011-11-19	MOZ	001418	30000	10714	71620	UNACT	7 Govt rate DSA Chicalualua
00057112	ACTIVITY6	14350.00 MZN	541.51	26.5000	MOZ10	00047221	Daily Subsistence	2011-11-22	MOZ	001418	30000	10714	71620	UNACT	7 Govt USA in Chicalualua
00057112	ACTIVITY6	3670.00 MZN	138.49	26.5000	MOZ10	00047462	Daily Subsistence	2011-12-03	MOZ	001418	30000	10714	71620	UNACT	DSA Chicalualua
00057112	ACTIVITY6	2582.00 MZN	97.43	26.5000	MOZ10	00047550	Daily Subsistence	2011-12-07	MOZ	001418	30000	10714	71620	UNACT	Govt Rate DSA Maputo
00057112	ACTIVITY6	3770.00 MZN	142.26	26.5000	MOZ10	00047551	Daily Subsistence	2011-12-07	MOZ	001418	30000	10714	71620	UNACT	70% Govt rate DSA Maputo
00057112	ACTIVITY6	3770.00 MZN	142.26	26.5000	MOZ10	00047553	Daily Subsistence	2011-12-07	MOZ	001418	30000	10714	71620	UNACT	70% Govt rate DSA Maputo
00057112	ACTIVITY6	3990.00 MZN	150.57	26.5000	MOZ10	00047554	Daily Subsistence	2011-12-07	MOZ	001418	30000	10714	71620	UNACT	70% Govt rate DSA Maputo
00057112	ACTIVITY6	3990.00 MZN	150.57	26.5000	MOZ10	00047555	Daily Subsistence	2011-12-07	MOZ	001418	30000	10714	71620	UNACT	70% Govt rate DSA Maputo
00057112	ACTIVITY6	4570.00 MZN	172.45	26.5000	MOZ10	00047556	Daily Subsistence	2011-12-07	MOZ	001418	30000	10714	71620	UNACT	Govt rate DSA Maputo
00057112	ACTIVITY6	3970.00 MZN	149.81	26.5000	MOZ10	00047764	Daily Subsistence	2011-12-14	MOZ	001418	30000	10714	71620	UNACT	70% Govt rate DSA Maputo
00057112	ACTIVITY6	3970.00 MZN	149.81	26.5000	MOZ10	00047765	Daily Subsistence	2011-12-14	MOZ	001418	30000	10714	71620	UNACT	70% Govt rate DSA Maputo
00057112	ACTIVITY6	26653.90 MZN	775.01	26.6500	MOZ10	00047771	Daily Subsistence	2011-12-14	MOZ	001418	30000	10714	71620	UNACT	70% Govt rate DSA Maputo
00057112	ACTIVITY6	91920.00 MZN	3506.42	26.5000	MOZ10	00047149	TRAVEL	2011-11-19	MOZ	001418	30000	10714	71620	UNACT	073840
00057112	ACTIVITY6	6283.80 USD	6283.80	1.0000	MOZ10	00047489	TRAVEL	2011-12-05	MOZ	001418	30000	10714	71620	UNACT	rooms for seminar 13/12/11
00057112	ACTIVITY6	200.00 MZN	7.50	26.6500	MOZ10	00048403	Translation of 9 Training Modulo	2011-11-19	MOZ	001418	30000	10714	72135	UNACT	PAYMT TRANSLATIONS-INV.235
00057112	ACTIVITY6	11606.40 MZN	435.51	26.6500	MOZ10	00047148	Mobile cellular communications	2011-11-19	MOZ	001418	30000	10714	72425	UNACT	628
00057112	ACTIVITY6	48200.00 MZN	1808.63	26.6500	MOZ10	00047386	OFFICE SUPPLIES	2011-11-19	MOZ	001418	30000	10714	72505	UNACT	000184
00057112	ACTIVITY6	24640.00 MZN	929.81	26.5000	MOZ10	00047627	Conference organizing services	2011-11-29	MOZ	001418	30000	10714	73107	UNACT	CC-Journalists seminar
00057112	ACTIVITY6	155610.00 MZN	5301.87	29.3500	MOZ10	00044118	Video discs, prepared, educati	2011-02-09	MOZ	001418	30000	10714	73107	UNACT	QUO1412
00057112	ACTIVITY6	-155610.00 MZN	-5301.87	29.3500	MOZ10	00044118	Video discs, prepared, educati	2011-06-19	MOZ	001418	30000	10714	74205	UNACT	0001412
00057112	ACTIVITY6	6107.40 MZN	230.47	26.5000	MOZ10	00047549	Conference amplifier systems	2011-06-28	MOZ	001418	30000	10714	74205	UNACT	0001418
00057112	ACTIVITY6	135510.00 MZN	4886.79	26.5000	MOZ10	00047787	Film and video production	2011-12-07	MOZ	001418	30000	10714	74525	UNACT	0001418
00057112	ACTIVITY6	129500.00 MZN	4886.79	26.5000	MOZ10	00047524	Daily Subsistence	2011-12-15	MOZ	001418	30000	10714	74525	UNACT	01
00057112	ACTIVITY7	18360.00 MZN	561.47	32.7000	MOZ10	00041995	9 days DSA at Government rate	2011-12-06	MOZ	001981	30000	10714	71620	UNACT	Govt rate DSA & mission costs
00057112	ACTIVITY7	18360.00 MZN	561.47	32.7000	MOZ10	00041996	9 days DSA at Government rate	2011-02-23	MOZ	001418	30000	10714	71620	UNACT	DSA CHICALUALUA
00057112	ACTIVITY7	-18360.00 MZN	-561.47	32.7000	MOZ10	00041996	9 days DSA at Government rate	2011-02-23	MOZ	001418	30000	10714	71620	UNACT	INAM DSA CHICALUALUA
00057112	ACTIVITY7	18360.00 MZN	561.47	32.7000	MOZ10	00041998	9 days DSA at Government rate	2011-02-23	MOZ	001418	30000	10714	71620	UNACT	INAM DSA CHICALUALUA
00057112	ACTIVITY7	-10200.00 MZN	-311.93	32.7000	MOZ10	00041999	9 days DSA at Government rate	2011-02-23	MOZ	001418	30000	10714	71620	UNACT	INAM DSA CHICALUALUA
00057112	ACTIVITY7	10200.00 MZN	311.93	32.7000	MOZ10	00041999	9 days DSA at Government rate	2011-04-25	MOZ	001418	30000	10714	71620	UNACT	INAM DSA CHICALUALUA
00057112	ACTIVITY7	28560.00 MZN	873.39	32.7000	MOZ10	00042000	5 days DSA at Government rate	2011-02-23	MOZ	001418	30000	10714	71620	UNACT	INAM DSA CHICALUALUA
00057112	ACTIVITY7	-28560.00 MZN	-873.39	32.7000	MOZ10	00042001	14 days DSA at Government rate	2011-02-23	MOZ	001418	30000	10714	71620	UNACT	INAM DSA CHICALUALUA
00057112	ACTIVITY7	28560.00 MZN	873.39	32.7000	MOZ10	00042002	14 days DSA at Government rate	2011-02-23	MOZ	001418	30000	10714	71620	UNACT	INAM DSA CHICALUALUA
00057112	ACTIVITY7	18360.00 MZN	561.47	32.7000	MOZ10	00042003	14 days DSA at Government rate	2011-02-23	MOZ	001418	30000	10714	71620	UNACT	INAM DSA CHICALUALUA
00057112	ACTIVITY7	33168.80 MZN	1076.91	30.8000	MOZ10	00043019	Daily Subsistence	2011-04-21	MOZ	001418	30000	10714	71620	UNACT	Govt rate DSA Chicalualua
00057112	ACTIVITY7	22950.00 MZN	745.13	30.8000	MOZ10	00043021	Daily Subsistence	2011-04-21	MOZ	001418	30000	10714	71620	UNACT	Govt DSA and fuel
00057112	ACTIVITY7	30600.00 MZN	993.51	30.8000	MOZ10	00043022	Daily Subsistence	2011-04-21	MOZ	001418	30000	10714	71620	UNACT	Govt rate DSA Chicalualua
00057112	ACTIVITY7	18360.00 MZN	596.10	30.8000	MOZ10	00043021	Daily Subsistence	2011-04-21	MOZ	001418	30000	10714	71620	UNACT	Govt rate DSA in Chicalualua
00057112	ACTIVITY7														

00057112	ACTIVITY7	7650.00	MZN	268.42	28.5000	CAINE RICARDO	M0210	00044358	TRAVEL	2011-07-07	M02	001418	30000	10714	71620	UNACT	DSA MR RICARDO
00057112	ACTIVITY7	16188.00	MZN	568.00	28.5000	ZACARIAS MARCOS MASSANGO	M0210	00044776	Daily subsistence	2011-07-06	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Chicalacualla
00057112	ACTIVITY7	7740.00	MZN	271.58	28.5000	MANUEL MULHUI SITO	M0210	00044777	Daily subsistence	2011-07-06	M02	001418	30000	10714	71620	UNACT	Govt DSA in Gaza
00057112	ACTIVITY7	7740.00	MZN	271.58	28.5000	BERNO FRANCISCO SILINHO	M0210	00044778	Daily subsistence	2011-07-06	M02	001418	30000	10714	71620	UNACT	Govt DSA in Chicalacualla
00057112	ACTIVITY7	7740.00	MZN	271.58	28.5000	MARIA JULIETA MARTINHO MATEDEANE	M0210	00044880	Daily subsistence	2011-09-06	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Chicalacualla
00057112	ACTIVITY7	1400.00	MZN	52.43	26.5000	MANUEL MULHUI SITO	M0210	00045614	Daily subsistence	2011-09-06	M02	001418	30000	10714	71620	UNACT	Govt rate DSA Gaza
00057112	ACTIVITY7	11424.00	MZN	424.68	26.9000	MANUEL MULHUI SITO	M0210	00046424	Daily subsistence	2011-10-18	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Gaza
00057112	ACTIVITY7	11424.00	MZN	424.68	26.9000	SALVADOR FRANCISCO BANZE	M0210	00046465	Daily subsistence	2011-10-19	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Gaza
00057112	ACTIVITY7	11424.00	MZN	424.68	26.9000	CAINE RICARDO	M0210	00046466	Daily subsistence	2011-10-19	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Gaza
00057112	ACTIVITY7	14280.00	MZN	530.86	26.9000	EMILIO CASTILLO CORDOVO	M0210	00046673	Daily subsistence	2011-10-19	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Gaza
00057112	ACTIVITY7	7171.30	MZN	212.34	26.9000	FELISBERTO SALOMAO BALATE	M0210	00046674	Daily subsistence	2011-10-19	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Gaza
00057112	ACTIVITY7	14280.00	MZN	530.86	26.9000	STELIO RAFAEL NHANTUMBO	M0210	00046675	Daily subsistence	2011-10-19	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Gaza
00057112	ACTIVITY7	14240.00	MZN	524.86	26.9000	ARMOSSE ARMANDO COME	M0210	00046476	Daily subsistence	2011-10-19	M02	001418	30000	10714	71620	UNACT	Govt rate DSA
00057112	ACTIVITY7	12740.00	MZN	473.61	26.9000	JOAO DOMINGOS MACHECIA	M0210	00046566	Daily subsistence	2011-10-21	M02	001418	30000	10714	71620	UNACT	7 days DSA Chicalacualla
00057112	ACTIVITY7	46227.00	MZN	1718.48	26.9000	MANUEL MULHUI SITO	M0210	00046646	Daily subsistence	2011-10-25	M02	001418	30000	10714	71620	UNACT	DSA in Chicalacualla
00057112	ACTIVITY7	22848.00	MZN	849.37	26.9000	VAIENTE VASCO SITO	M0210	00046647	Daily subsistence	2011-10-25	M02	001418	30000	10714	71620	UNACT	DSA in Chicalacualla
00057112	ACTIVITY7	22848.00	MZN	849.37	26.9000	SALVADOR FRANCISCO BANZE	M0210	00046648	Daily subsistence	2011-10-25	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Chicalacualla
00057112	ACTIVITY7	22848.00	MZN	849.37	26.9000	CAINE RICARDO	M0210	00046650	Daily subsistence	2011-10-25	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Gaza
00057112	ACTIVITY7	22848.00	MZN	849.37	26.9000	ARMOSSE ARMANDO COME	M0210	00046651	Daily subsistence	2011-10-25	M02	001418	30000	10714	71620	UNACT	Govt rate DSA in Gaza
00057112	ACTIVITY7	12400.00	MZN	459.29	26.5000	EMILIO CASTILLO CORDOVO	M0210	00047231	Daily subsistence	2011-11-22	M02	001418	30000	10714	71620	UNACT	6 GOVT DSA in Gaza
00057112	ACTIVITY7	44940.00	MZN	1686.30	26.6500	STELIO RAFAEL NHANTUMBO	M0210	00047233	Daily subsistence	2011-11-22	M02	001418	30000	10714	71620	UNACT	DSA + mission costs to Gaza
00057112	ACTIVITY7	7650.00	MZN	287.05	26.6500	FELISBERTO SALOMAO BALATE	M0210	00047237	Daily subsistence	2013-11-22	M02	001418	30000	10714	71620	UNACT	5 days Govt DSA in Gaza
00057112	ACTIVITY7	6120.00	MZN	228.64	26.6500	SERGIO SILVESTRE MUNGUMAMBE	M0210	00047374	Daily subsistence	2013-11-28	M02	001418	30000	10714	71620	UNACT	8 days Govt rate DSA in Gaza
00057112	ACTIVITY7	1400.00	MZN	51.53	26.6500	MANUEL MULHUI SITO	M0210	00047411	Daily subsistence	2011-11-30	M02	001418	30000	10714	71620	UNACT	70% of Govt rate DSA Xai Xai
00057112	ACTIVITY7	4986.80	MZN	161.91	30.8000	MICHEL & COIMBRA LDA	M0210	00043036	TRAVEL	2011-04-21	M02	001418	30000	10714	71635	UNACT	029957
00057112	ACTIVITY7	7040.00	MZN	247.02	28.5000	SALVADOR FRANCISCO BANZE	M0210	00043859	TRAVEL	2011-06-30	M02	001418	30000	10714	71635	UNACT	COMBUSTIVEL
00057112	ACTIVITY7	2240.92	USD	2240.92	1.0000	BITTS - BAIJA TUNISMO E SERVICOS, LDA	M0210	00047592	Vehicle rental	2011-12-07	M02	001418	30000	10714	71635	UNACT	Reversal
00057112	ACTIVITY7	85329.75	MZN	2609.47	32.7000	BITTS - BAIJA TUNISMO E SERVICOS, LDA	M0210	00043627	Vehicle rental	2011-02-04	M02	001418	30000	10714	72130	UNACT	354, 362 & 365
00057112	ACTIVITY7	153338.00	MZN	4930.48	31.1000	BITTS - BAIJA TUNISMO F SERVICOS, LDA	M0210	00047481	Vehicle rental	2011-03-22	M02	001418	30000	10714	72130	UNACT	UNACT 000485; 000376; 000377
00057112	ACTIVITY7	49950.00	MZN	1508.29	27.1500	BITTS - BAIJA TUNISMO E SERVICOS, LDA	M0210	00045043	E Transport Service	2011-08-09	M02	001418	30000	10714	72130	UNACT	000086
00057112	ACTIVITY7	6800.50	MZN	254.70	32.7000	BITTS - BAIJA TUNISMO E SERVICOS, LDA	M0210	00046089		2011-09-29	M02	001418	30000	10714	72130	UNACT	Travel to Xai Xai
00057112	ACTIVITY7	300.00	MZN	9.17	32.7000	MCEL - TELECOM. MOVIES DE MOCAMBIQUE LDA	M0210	00041752	Mobile cellular communications	2011-02-10	M02	001418	30000	10714	72425	UNACT	Chicalacualla mission
00057112	ACTIVITY7	400.00	MZN	15.01	26.6500	VH, SA	M0210	00047210	S Mobile communications servi	2011-11-22	M02	001418	30000	10714	72425	UNACT	Q130000000257
00057112	ACTIVITY7	2211.30	MZN	82.98	32.7000	MOCAMBIQUE LASER	M0210	00047238	Office supplies	2011-11-22	M02	001418	30000	10714	74525	UNACT	01/CI/7/11
00057112	ACTIVITY7	33755.58	MZN	1273.80	26.5000	TOYOTA DE MOCAMBIQUE, LDA	M0210	00047470	Vehicle maintenance and repair	2011-12-05	M02	001418	30000	10714	73406	UNACT	328 2011
00057112	ACTIVITY7	11929.50	MZN	364.82	32.7000	TECAP LDA	M0210	00041742	Pesticides	2011-02-10	M02	001418	30000	10714	74525	UNACT	002394
00057112	ACTIVITY7	12000.00	MZN	366.97	32.7000	STELIO RAFAEL NHANTUMBO	M0210	00041751	Miscellaneous	2011-02-28	M02	001418	30000	10714	74525	UNACT	002394
00057112	ACTIVITY7	28537.80	MZN	872.72	32.7000	GAME DISCOUNT WGR, MOZAMBIQUE, LDA	M0210	00041887	Camping equipment	2011-02-18	M02	001418	30000	10714	74525	UNACT	0002394
00057112	ACTIVITY7	5000.00	MZN	152.91	32.7000	CENTRO DE INVESTIGACAO FLORESTAL	M0210	00041888	Maize seeds	2011-02-18	M02	001418	30000	10714	74525	UNACT	2655
00057112	ACTIVITY7	755.00	MZN	23.09	32.7000	ARMANZES AFRICA	M0210	00041920	Miscellaneous	2011-02-21	M02	001418	30000	10714	74525	UNACT	01/CI/7/11
00057112	ACTIVITY7	23100.00	MZN	706.42	32.7000	SOCIEDADE MEL DE MOCAMBIQUE, LDA	M0210	00041944	Miscellaneous	2011-02-22	M02	001418	30000	10714	74525	UNACT	002399
00057112	ACTIVITY7	23100.00	MZN	706.42	32.7000	SOCIEDADE MEL DE MOCAMBIQUE, LDA	M0210	00041944	Miscellaneous	2011-02-28	M02	001418	30000	10714	74525	UNACT	002394
00057112	ACTIVITY7	23100.00	MZN	706.42	32.7000	SOCIEDADE MEL DE MOCAMBIQUE, LDA	M0210	00042041	Miscellaneous	2011-02-24	M02	001418	30000	10714	74525	UNACT	0002394
00057112	ACTIVITY7	69915.00	MZN	2269.97	30.8000	TECAP LDA	M0210	00042974	Miscellaneous	2011-04-20	M02	001418	30000	10714	74525	UNACT	2655
00057112	ACTIVITY7	5070.00	MZN	164.61	30.8000	SOMOFER	M0210	00042978	Miscellaneous	2011-04-20	M02	001418	30000	10714	74525	UNACT	2655
00057112	ACTIVITY7	7000.00	MZN	227.27	30.8000	SOCIEDADE MEL DE MOCAMBIQUE, LDA	M0210	00043015	Miscellaneous	2011-04-21	M02	001418	30000	10714	74525	UNACT	002399
00057112	ACTIVITY7	1350.00	MZN	43.83	30.8000	SOMOFER	M0210	00043050	Miscellaneous	2011-04-24	M02	001418	30000	10714	74525	UNACT	002394
00057112	ACTIVITY7	9897.00	MZN	321.33	30.8000	SHOPRITE	M0210	00043052	Miscellaneous	2011-04-24	M02	001418	30000	10714	74525	UNACT	pro forma
00057112	ACTIVITY7	55331.80	MZN	1796.69	30.8000	STELIO RAFAEL NHANTUMBO	M0210	00043053	Daily subsistence	2011-04-24	M02	001418	30000	10714	74525	UNACT	DSA + Fuel + miscellaneous
00057112	ACTIVITY7	36811.80	MZN	1210.91	30.8000	IANA DIREC. AGRONOMIA E RECUR. NATURAS	M0210	00043283	Soil testing and analysis	2011-05-05	M02	001418	30000	10714	74525	UNACT	03/70/11
00057112	ACTIVITY7	12150.00	MZN	399.67	30.4000	ESTACAO AGRARIA DO UIMBELUZI	M0210	00043284	Maize seeds	2011-05-05	M02	001418	30000	10714	74525	UNACT	07/EAU/21
00057112	ACTIVITY7	7000.00	MZN	245.61	28.5000	SALVADOR FRANCISCO BANZE	M0210	00043660	Miscellaneous	2011-06-30	M02	001418	30000	10714	74525	UNACT	SACOS DE COIHEITA
00057112	ACTIVITY7	7447.10	MZN	276.84	26.9000	TECAP LDA	M0210	00046467	Contract labour	2011-10-19	M02	001418	30000	10714	74525	UNACT	4021
00057112	ACTIVITY7	2058.00	MZN	76.51	26.9000	PREMIER GROUP LDA	M0210	00046468	Contract labour	2011-10-19	M02	001418	30000	10714	74525	UNACT	Salario dezembro 2011
00057112	ACTIVITY7	2058.00	MZN	76.51	26.9000	AMAO CAMILO DAMBO	M0210	00046468	Contract labour	2011-10-19	M02	001418	30000	10714	74525	UNACT	Salario dezembro 2011
00057112	ACTIVITY7	8340.00	MZN	310.04	26.9000	LOPES FRANCISCO SITO	M0210	00046477	Miscellaneous	2011-10-19	M02	001418	30000	10714	74525	UNACT	Payment of fuel
00057112	ACTIVITY7	4168.00	MZN	154.94	26.9000	BEDSON	M0210	00046478	Miscellaneous	2011-10-19	M02	001418	30000	10714	74525	UNACT	animal medicines
00057112	ACTIVITY7	19337.00	MZN	718.85	26.9000	TECAP LDA	M0210	00046649	Miscellaneous	2011-10-25	M02	001418	30000	10714	74525	UNACT	4067
00057112	ACTIVITY7	1280.00	MZN	47.58	26.9000	ESTACAO AGRARIA DE CHOKWE	M0210	00046746	Miscellaneous	2011-10-28	M02	001418	30000	10714	74525	UNACT	1/11
00057112	ACTIVITY7	11863.00	MZN	445.14	26.6500	PREMIER GROUP LDA	M0210	00047234	Miscellaneous	2011-11-22	M02	001418	30000	10714	74525	UNACT	91903
00057112	ACTIVITY7	4500.00	MZN	168.86	26.6500	TECAP LDA	M0210	00047235	Miscellaneous	2011-11-22	M02	001418	30000	10714	74525	UNACT	4496
00057112	ACTIVITY7	1480.00	MZN	55.53	26.6500	CENTRO DE INVESTIGACAO FLORESTAL	M0210	00047241	Miscellaneous	2011-11-22	M02	001418	30000	10714	74525	UNACT	21/CI/7/11
00057112	ACTIVITY7	3364.00	MZN	126.23	26.6500	SOMOFER	M0210	00047243	Miscellaneous	2011-11-22	M02	001418	30000	10714	74525	UNACT	103383A
00057112	ACTIVITY7	10200.00	MZN	382.74	26.6500	FELISBERTO SALOMAO BALATE	M0210	00047069	Daily subsistence	2011-11-15	M02	001981	30000	10714	71620	UNACT	DSA Chicalacualla
00057112	ACTIVITY7	28938.50	MZN	10													

00057112	ACTIVITY8	8670,57 MZN	29.3500	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00043849	Contract labour	2011-06-03	MOZ	001981	30000	10714	71405	UNACT	Salary of May 2011
00057112	ACTIVITY8	2917,81 USD	1.0000	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00043807	Salary of June 2011	2011-06-29	MOZ	001981	30000	10714	71405	UNACT	PAYMENT SALARY - JUNE 2011
00057112	ACTIVITY8	2917,81 USD	1.0000	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00044812	Salary of July 2011	2011-07-22	MOZ	001981	30000	10714	71405	UNACT	7.2011
00057112	ACTIVITY8	1050,41 USD	1.0000	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00045489	Bonus 3% Lump Sum for previous	2011-08-29	MOZ	001981	30000	10714	71405	UNACT	SAL - AUG + 3% BONUS
00057112	ACTIVITY8	2917,81 USD	1.0000	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00045489	Salary of August 2011	2011-08-29	MOZ	001981	30000	10714	71405	UNACT	SAL - AUG + 3% BONUS
00057112	ACTIVITY8	395,60 USD	1.0000	VAN BREDA	MOZ10	00045720	Health insurance leonor moliane	2011-09-13	MOZ	001981	30000	10714	71405	UNACT	Vmbreda-Ms. L. Moliane Jan-Aug11
00057112	ACTIVITY8	395,60 USD	1.0000	VAN BREDA	MOZ10	00045786	Health insurance Juleta mated	2011-09-15	MOZ	001981	30000	10714	71405	UNACT	HEALTH INSURANCE
00057112	ACTIVITY8	116,71 USD	1.0000	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00046608	E) Service Contract INSS octob	2011-10-24	MOZ	001981	30000	10714	71405	UNACT	Salary for October/11
00057112	ACTIVITY8	116,71 USD	1.0000	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00046608	E) Service Contract INSS septe	2011-10-24	MOZ	001981	30000	10714	71405	UNACT	Salary for October/11
00057112	ACTIVITY8	2917,81 USD	1.0000	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00046608	E) Service Contract maria juli	2011-10-24	MOZ	001981	30000	10714	71405	UNACT	Salary for October/11
00057112	ACTIVITY8	2917,81 USD	1.0000	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00046608	E) Service Contract october 20	2011-10-24	MOZ	001981	30000	10714	71405	UNACT	Salary for October/11
00057112	ACTIVITY8	116,71 USD	1.0000	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00047232	E) Service Contract INSS novem	2011-11-22	MOZ	001981	30000	10714	71405	UNACT	salary for november 2011
00057112	ACTIVITY8	2917,81 USD	1.0000	MARIA JULETA MARTINHO MATEDIANE	MOZ10	00047232	E) Service Contract november 2	2011-11-22	MOZ	001981	30000	10714	71405	UNACT	salary for november 2011
00057112	ACTIVITY8	223,38 MZN	30.8900	BITTS - BAIJA TURISMO E SERVICOS, LDA	MOZ10	00043049	Local Transportation	2011-02-07	MOZ	001981	30000	10714	71405	UNACT	Dec. 11 Salary
00057112	ACTIVITY8	338,69 MZN	32.7000	BITTS - BAIJA TURISMO E SERVICOS, LDA	MOZ10	00041637	Vehicle rental	2011-02-04	MOZ	001981	30000	10714	72345	UNACT	000387
00057112	ACTIVITY8	130,82 MZN	26.7600	TELECOMUNICACOES DE MOÇAMBIQUE	MOZ10	00046090	TELECOMUNICATIONS	2011-02-04	MOZ	001981	30000	10714	72135	UNACT	354, 362 & 365
00057112	ACTIVITY8	91,74 MZN	32.7000	TELECOMUNICACOES DE MOÇAMBIQUE	MOZ10	00041629	COMUNICATIONS	2011-02-04	MOZ	001981	30000	10714	72435	UNACT	Facturas: Julho e Agosto 2011
00057112	ACTIVITY8	2685,22 MZN	26.6500	MEGABYTE	MOZ10	00043795	Computer hardware or software	2011-06-01	MOZ	001981	30000	10714	72805	UNACT	001/
00057112	ACTIVITY5	256,00 USD	1.0000		MOZ10	00047139	Miscellaneous	2011-11-18	MOZ	001981	30000	10714	74525	UNACT	719A
00057112	ACTIVITY5	256,00 USD	1.0000		MOZ10			2011-12-31	MOZ	001418	30000	10714	72345	UNACT	1656A
00057112	ACTIVITY5	256,00 USD	1.0000		MOZ10			2011-12-31	MOZ	001418	30000	10714	72345	UNACT	
00057112	ACTIVITY8	2983,92 USD	1.0000		MOZ10			2011-08-19	MOZ	001981	30000	10714	71405	UNACT	
00057112	ACTIVITY1	10,04 USD	1.0000		MOZ10			2011-12-31	MOZ	005981	30000	10714	75105	UNFEE	
00057112	ACTIVITY4	-15,53 USD	1.0000		MOZ10			2011-03-31	MOZ	001981	30000	10714	75105	UNFEE	
00057112	ACTIVITY5	343,85 USD	1.0000		MOZ10			2011-06-30	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY5	17,92 USD	1.0000		MOZ10			2011-09-30	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY5	466,43 USD	1.0000		MOZ10			2011-11-30	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY5	-286,26 USD	1.0000		MOZ10			2011-12-31	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY6	439,87 USD	1.0000		MOZ10			2011-09-30	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY6	432,50 USD	1.0000		MOZ10			2011-11-30	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY6	864,40 USD	1.0000		MOZ10			2011-12-31	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY6	342,08 USD	1.0000		MOZ10			2011-12-31	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY7	1047,51 USD	1.0000		MOZ10			2011-03-31	MOZ	001981	30000	10714	75105	UNFEE	
00057112	ACTIVITY7	802,43 USD	1.0000		MOZ10			2011-06-30	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY7	242,66 USD	1.0000		MOZ10			2011-09-30	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY7	957,54 USD	1.0000		MOZ10			2011-11-30	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY7	246,03 USD	1.0000		MOZ10			2011-12-31	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY7	102,10 USD	1.0000		MOZ10			2011-11-30	MOZ	001981	30000	10714	75105	UNFEE	
00057112	ACTIVITY6	-8,60 USD	1.0000		MOZ10			2011-06-30	MOZ	001418	30000	10714	75105	UNFEE	
00057112	ACTIVITY8	619,31 USD	1.0000		MOZ10			2011-03-31	MOZ	001981	30000	10714	75105	UNFEE	
00057112	ACTIVITY8	643,08 USD	1.0000		MOZ10			2011-06-30	MOZ	001981	30000	10714	75105	UNFEE	
00057112	ACTIVITY8	755,44 USD	1.0000		MOZ10			2011-09-30	MOZ	001981	30000	10714	75105	UNFEE	
00057112	ACTIVITY8	706,29 USD	1.0000		MOZ10			2011-11-30	MOZ	001981	30000	10714	75105	UNFEE	
00057112	ACTIVITY8	204,25 USD	1.0000		MOZ10			2011-12-31	MOZ	001981	30000	10714	75105	UNFEE	

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INDEPENDENT AUDITOR'S REPORT

To the Management of:

-UNDP – UNITED NATIONS DEVELOPMENT PROGRAMME - PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE

Report on the Statement of cash position

We have noted that there was no Cash position for the **PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE**, as at 31 December 2011. All payments were made directly by UNDP Mozambique.

Maputo, 31 March 2012



ERNST & YOUNG, LDA



INDEPENDENT AUDITOR'S REPORT

To the Management of:

-UNDP – UNITED NATIONS DEVELOPMENT PROGRAMME - PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE

Report on the Combined Delivery Report (CDR)

We have audited the project financial information contained in accompanying CDR schedule of the **PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE**, for the period ended 31 December 2011 (reflecting a total “UNDP Disb” of USD 136,849.82), and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE's management is responsible for the preparation and fair presentation of the project financial information contained in CDR schedule in accordance with UNDP accounting requirements. This responsibility includes designing, implementing and maintaining such internal control as management determines is necessary to enable the fair presentation of the project financial information contained in CDR schedule that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the project financial information contained in CDR schedule based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the project financial information contained in CDR schedule is free from material misstatement.

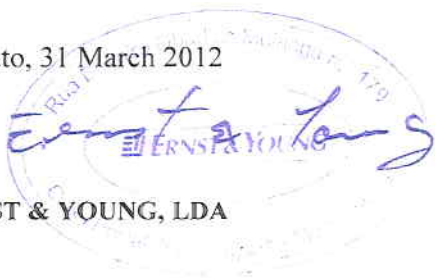
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the project financial information contained in CDR schedule. These procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the project financial information contained in CDR schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the project financial information contained in CDR schedule 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as, evaluating the overall presentation of the project financial information contained in CDR schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the project financial information contained in CDR schedule presents fairly, in all material respects, the expenditures incurred by the **PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE**, for the period ended 31 December 2011, in accordance with UNDP accounting requirements.

Maputo, 31 March 2012



The signature block features a blue circular stamp from the Mozambican Institute of Auditors (Instituto Moçambicano de Auditores) with the number 179. Overlaid on the stamp is a handwritten signature in blue ink and the printed logo of Ernst & Young.

ERNST & YOUNG, LDA

Combined Delivery Report by Activity With Encumbrance

UN Development Programme
 Report ID: ungr143b

Page 1 of 2
 Run Time: 21-03-2012 11:03:29

Selection Criteria :

Business Unit: MOZ10
 Period: Jan-Dec (2011)
 Selected Award Id: 00057112
 Selected Activity Code: ALL
 Selected Fund Code: ALL

Project Id: 00057112 Environmental Mainstreaming CC	Period: Jan-Dec (2011)
Project #: 00070440 Climate Change Env. Mains.	Impl. Partner: 02161 Government of Mozambique Location: Mozambique

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Activity : ACTIVITY1 (1 Stakeholders Awareness Policy)					
Fund : 30000 (Programme Cost Sharing)					
JS - Service Contracts-Individuals	0.00	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	143.49	0.00	-115.23	28.26
75105 - Facilities & Admin - Implement	0.00	10.04	0.00	0.00	10.04
76125 - Realized Loss	0.00	25.20	0.00	0.00	25.20
Total for Fund 30000	0.00	178.73	0.00	-115.23	63.50
Total for Activity ACTIVITY1	0.00	178.73	0.00	-115.23	63.50
Activity : ACTIVITY4 (4 Community coping Mechanisms)					
Fund : 30000 (Programme Cost Sharing)					
74525 - Sundry	0.00	-221.83	0.00	0.00	-221.83
75105 - Facilities & Admin - Implement	0.00	-15.53	0.00	0.00	-15.53
Total for Fund 30000	0.00	-237.36	0.00	0.00	-237.36
Total for Activity ACTIVITY4	0.00	-237.36	0.00	0.00	-237.36
Activity : ACTIVITY5 (5 INAM - Meteorologia)					
Fund : 30000 (Programme Cost Sharing)					
71405 - Service Contracts-Individuals	0.00	769.82	0.00	0.00	769.82
71620 - Daily Subsistence Allow-Local	0.00	1,069.32	0.00	0.00	1,069.32
72345 - Contraceptives-Spermicides	0.00	0.00	0.00	0.00	0.00
72435 - E-mail-Subscription	0.00	256.00	0.00	0.00	256.00
72605 - Acquis of Computer Hardware	0.00	3,437.89	0.00	0.00	3,437.89
73410 - Maint. Oper of Transport Equip	0.00	849.13	0.00	0.00	849.13
74525 - Sundry	0.00	1,359.78	0.00	0.00	1,359.78
75105 - Facilities & Admin - Implement	0.00	541.94	0.00	0.00	541.94
76125 - Realized Loss	0.00	125.89	0.00	0.00	125.89
Total for Fund 30000	0.00	8,409.77	0.00	0.00	8,409.77
Total for Activity ACTIVITY5	0.00	8,409.77	0.00	0.00	8,409.77
Activity : ACTIVITY6 (6 MICOA - DNPA)					
Fund : 30000 (Programme Cost Sharing)					
71405 - Service Contracts-Individuals	0.00	500.00	0.00	0.00	500.00
71620 - Daily Subsistence Allow-Local	0.00	4,461.81	0.00	0.00	4,461.81
71635 - Travel - Other	0.00	9,168.22	0.00	0.00	9,168.22
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	28,740.45	28,740.45
72135 - Svc Co-Communications Service	0.00	6,283.80	0.00	0.00	6,283.80
72425 - Mobile Telephone Charges	0.00	7.50	0.00	0.00	7.50

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Combined Delivery Report by Activity With Encumbrance

UN Development Programme
 art ID: ungl143b

Page 2 of 2
 Run Time: 21-03-2012 11:03:29

ward Id : 00057112 Environmental Mainstreaming CC	Period :	Jan-Dec (2011)			
object # : 00070440 Climate Change Env. Mains.	Impl. Partner :	02161 Government of Mozambique			
	Location :	Mozambique			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
72505 - Stationery & other Office Supp	0.00	435.51	0.00	0.00	435.51
73107 - Rent - Meeting Rooms	0.00	2,738.44	0.00	0.00	2,738.44
74205 - Audio Visual Productions	0.00	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	6,102.55	0.00	0.00	6,102.55
75105 - Facilities & Admin - Implement	0.00	2,078.85	0.00	0.00	2,078.85
76125 - Realized Loss	0.00	0.05	0.00	0.00	0.05
Total for Fund 30000	0.00	31,776.73	0.00	28,740.45	60,517.18
Total for Activity ACTIVITY6	0.00	31,776.73	0.00	28,740.45	60,517.18
Activity : ACTIVITY7 (7 IIAM - Centro Zona Sul)					
Fund : 30000 (Programme Cost Sharing)					
71520 - Daily Subsistence Allow-Local	0.00	22,666.65	0.00	0.00	22,666.65
71635 - Travel - Other	0.00	3,725.63	0.00	0.00	3,725.63
72130 - Svc Co-Transportation Services	0.00	9,302.94	0.00	0.00	9,302.94
72425 - Mobile Telephone Charges	0.00	24.18	0.00	0.00	24.18
72505 - Stationery & other Office Supp	0.00	82.98	0.00	0.00	82.98
73405 - Maintenance of Equipment	0.00	1,273.80	0.00	0.00	1,273.80
74525 - Sundry	0.00	11,470.63	0.00	0.00	11,470.63
75105 - Facilities & Admin - Implement	0.00	3,398.27	0.00	0.00	3,398.27
76125 - Realized Loss	0.00	17.59	0.00	0.00	17.59
76135 - Realized Gain	0.00	-1.89	0.00	0.00	-1.89
Total for Fund 30000	0.00	51,960.78	0.00	0.00	51,960.78
Total for Activity ACTIVITY7	0.00	51,960.78	0.00	0.00	51,960.78
Activity : ACTIVITY8 (8 UNDP Coordinat & Monitoring)					
Fund : 30000 (Programme Cost Sharing)					
71305 - Local Consult -Snt Tam-Tech	0.00	2,852.14	0.00	0.00	2,852.14
71405 - Service Contracts-Individuals	0.00	37,067.18	0.00	0.00	37,067.18
71635 - Travel - Other	0.00	223.38	0.00	0.00	223.38
72130 - Svc Co-Transportation Services	0.00	338.69	0.00	0.00	338.69
72135 - Svc Co-Communications Service	0.00	130.82	0.00	0.00	130.82
72440 - Connectivity Charges	0.00	91.74	0.00	0.00	91.74
72805 - Acquis of Computer Hardware	0.00	143.51	0.00	0.00	143.51
74525 - Sundry	0.00	986.31	0.00	0.00	986.31
75105 - Facilities & Admin - Implement	0.00	2,928.37	0.00	0.00	2,928.37
76135 - Realized Gain	0.00	-0.97	0.00	0.00	-0.97
Total for Fund 30000	0.00	44,761.17	0.00	0.00	44,761.17
Total for Activity ACTIVITY8	0.00	44,761.17	0.00	0.00	44,761.17
Total for Project : 00070440	0.00	136,849.82	0.00	28,625.22	165,475.04
Grand Total :	0.00	136,849.82	0.00	28,625.22	165,475.04

Moises Vicente Benessene, Director Geral do Instituto Nacional de Meteorologia (INAM)

Prepared By: Alonso de Jesus Manuque Date: 30.03.12

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Signed

Silveira

Date:

27/01/2012

Sonia Silveira, Directora Nacional de Promocao Ambiental, MICOA

Signed

Zacarias Massango

Date:

26/01/2012

Zacarias Massango, Director do Centro Zona Sul,
Instituto de Investigacao Agraria (IIAM)

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INDEPENDENT AUDITOR'S REPORT

To the Management of:

-UNDP – UNITED NATIONS DEVELOPMENT PROGRAMME - PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE

Report on the Statement of Fixed Asset and Equipment

We have audited the project financial information contained in accompanying Fixed asset and equipment schedule of the **PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE**, for the period ended 31 December 2011 (reflecting a total Cost incurred of USD 3,943.85), and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE's management is responsible for the preparation and fair presentation of the project financial information contained in Fixed asset and equipment schedule in accordance with UNDP accounting requirements. This responsibility includes designing, implementing and maintaining such internal control as management determines is necessary to enable the fair presentation of the project financial information contained in Fixed asset and equipment schedule that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the project financial information contained in Fixed asset and equipment schedule based on our audit. Except as discussed in the paragraph below, we conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the project financial information contained in Fixed asset and equipment schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the project financial information contained in Fixed asset and equipment schedule. These procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the project financial information contained in Fixed asset and equipment schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the project financial information contained in Fixed asset and equipment schedule 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of accounting estimates made by the management, as well as, evaluating the overall presentation of the project financial information contained in Fixed asset and equipment schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the project financial information contained in Fixed asset and equipment schedule presents fairly, in all material respects, the costs of the fixed asset and equipment incurred by the **PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE**, for the period ended 31 December 2011, in accordance with UNDP accounting requirements.

Maputo, 31 March 2012



ERNST & YOUNG, LDA

INVENTORY OF NON-EXPENDABLE EQUIPMENT
 (As of 02 April 2012)
For Non Expendable Equipment

Country: Mozambique
 Project Number and Title: 00070440 – Environmental Mainstreaming and Adaptation to Climate Change in M ozambique
 Executing Agency: DEX – Direct Execution
 Implementing Agency: UNDP
 Duty Station: Maputo and Gaza, Mozambique
 Funding Agency: UNDP

Order Nr.	Description	Serial Nr.	Source of Purchase	Quantity	Unit Cost (MZM)	Total Cost (MZM)	Total (USD)	Date of Purchase	Invoice Nr.	Status/Condition	Location/Disposal
01	PC HP Compaq 8000 Elite Convertible Minitower	CZC0506W2D	KM SERVICES	1	50,091.48	50,091.48	1,647.75	26/05/2011	85/11	Good	INAM-DPAM Maputo
02	PC HP Compaq 8000 Elite Convertible Minitower	CZC0506W3M	KM SERVICES	1	50,091.48	50,091.48	1,647.75	26/05/2011	85/11	Good	INAM-DPAM Maputo
03	UPS Intex 1000 VA	IT-1050V (21)004140601 01300096	KM SERVICES	1	2,164.50	2,164.50	71.20	26/05/2011	85/11	Good	INAM-DPAM Maputo
04	UPS Intex	IT-1050V	KM SERVICES	1	2,164.50	2,164.50	71.20	26/05/2011	85/11	Good	INAM-DPAM Maputo

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1 *Basis of preparation*

The Financial statements were prepared on a Cash basis in accordance with the management procedures agreed with the Donor. Thus, the receipts are not recorded until received in cash and expenditures are assigned to the period in which the respective payments are made.

This basis is not intended to be a presentation in conformity with the International Accounting Standards.

2 *Currencies*

Financial statements are presented in USD. Payments based in Meticaís or other currency than USD are converted into USD at exchange rate of the transaction date. At year end all amounts or balances in Meticaís were converted into USD at general exchange rate of 1 USD = 26.50 Meticaís.

3 *Fixed assets*

Fixed assets are recorded as current expenditure in the Project financial statements in the period which they arise. However, the Project management maintains a detailed inventory of all non-expendable property.

To the Management of:

**-UNDP – UNITED NATIONS DEVELOPMENT PROGRAMME - PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE
EXECUTIVE SUMMARY**

Following our audit work of the **PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE**, for the period ended 31 December 2011, as agreed and for internal and for management purposes, we have reviewed the internal control procedures related to the following internal control/ management areas:

- i. Procurement procedures for goods and services;
- ii. Appropriateness of transactions including process of approval and supporting documentation;
- iii. Adequacy of financial record keeping system;
- iv. Adequacy of management structure;
- v. Banks and budgetary control and related reconciliation;
- vi. Report preparation and review procedures;
- vii. Adequacy of the filing system of the project documentation;
- viii. Management of funds received as advance from UNDP;
- ix. Combined Delivery Report (CDR) and other forms records and related reconciliation;
- x. Non- expendable property registers and control; and
- xi. Monitoring, evaluation and reporting of the progress of the project activities.

The audit findings are categorised by level of risk and classified by the possible causes.

CATEGORIZATION OF AUDIT FINDINGS BY THE RISK SEVERITY	
RISK:	
HIGH	Action that is considered imperative to ensure that UNDP is not exposed to high risks (i.e. failure to take action could result in major consequences and issues).
MEDIUM	Action that is considered necessary to avoid exposure to significant risks (i.e. failure to take action could result in significant consequences).
LOW	Action that is considered desirable and should result in enhanced control or better value for money.
CATEGORIZATION OF POSSIBLE CAUSES OF AUDIT FINDINGS	
CAUSES:	
COMPLIANCE	Failure to comply with prescribed UNDP regulations, rules and procedures and local legislation.
GUIDELINES	Absence of written procedures to guide staff in the performance of their functions.
GUIDANCE	Inadequate or lack of supervision by supervisors.
HUMAN ERROR	Mistakes committed by staff entrusted to perform assigned functions.
RESOURCES	Lack of or inadequate resources (funds, skills, staff, etc.) to carry out an activity or function.

In the review of internal control procedures related to the abovementioned management are we have noted the following significant findings:

I – OBSERVATIONS AND RECOMMENDATIONS FOR CURRENT YEAR

No relevant issues were raised in the reviewing of internal control procedures followed by the **PROJECT N° 70440 – AWARD ID N° 57112 – ENVIRONMENTAL MAINSTREAMING AND ADAPTATION TO CLIMATE CHANGE IN MOZAMBIQUE**, in the period ended 31 December 2011

II – RESULTS OF THE FOLLOW UP OF THE PRIOR YEAR AUDIT RECOMMENDATIONS

2.1 Document cancelling

II – RESULTS OF THE FOLLOW UP OF THE PRIOR AUDIT RECOMENDATIONS

Prior Year Management Letter Issues	Follow Up Results			Auditor's comments	Management comments
	No progress	Some progress	Resolved		
2.1 Document cancelling					
The supporting documents are not cancelled by a "UNDP-PAID" stamp or other form of cancellation.			X		