



# FINAL AUDIT REPORT

## UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project 'Mozambique Recovery Facility'

Project ID: 00121665

Output ID: 00117637

Mozambique



# IDENTIFICATION

<b>Project name:</b>	Mozambique Recovery Facility
<b>Output name:</b>	Housing and Community Infrastructure
<b>UNDP Country Office:</b>	Mozambique
<b>Atlas Project ID:</b>	00121665
<b>Atlas Output ID:</b>	00117637
<b>Auditor:</b>	BDO LLP
<b>Period subject to audit:</b>	1 January to 31 December 2021

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# CONTENTS

<b>EXECUTIVE SUMMARY .....</b>	<b>3</b>
Audit opinions .....	3
Management letter summary .....	3
Prior year audit.....	3
<b>THE AUDIT ENGAGEMENT.....</b>	<b>5</b>
Audit Objectives and Scope .....	5
<b>AUDIT OPINIONS .....</b>	<b>6</b>
Project Financial Position .....	6
Statement of Fixed Assets .....	8
Statement of Cash .....	10
<b>MANAGEMENT LETTER .....</b>	<b>11</b>
<b>ANNEXES .....</b>	<b>19</b>
Annex I: Combined Delivery Report .....	20
Annex II: Statement of Assets and Equipment .....	21
Annex III: Statement of Cash .....	22
Annex IV: Audit finding priority ratings .....	23

## EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of ‘Mozambique Recovery Facility’ (Project ID: 00121665 and Output ID: 00117637) (the project), directly implemented by UNDP Mozambique (‘the Office’) for the year ended 31 December 2021. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

### AUDIT OPINIONS

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

<b>Project Financial Position</b>	Unmodified
<b>Statement of Fixed Assets</b>	Qualified
<b>Statement of Cash</b>	Not applicable as the project did not maintain a separate bank account

### MANAGEMENT LETTER SUMMARY

As a result of our audit, we have raised 4 audit findings with a net financial impact as summarised below:

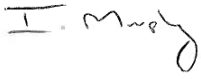
Finding No.	Title	Priority	Net financial impact on the Statement of Fixed Assets as of 31 Dec 2021 in US\$
1	The balance of the project’s ‘Total Net Book Value’ for assets in use as of 31 Dec 2021 was understated due to import duties not added to the cost of fixed assets and incorrect in-service dates applied that affected the calculation of depreciation charges.	High	-46,316.37

Finding No.	Title	Priority	Net financial impact on FY2021 CDR in US\$
1	Depreciation undercharged in FY2021 CDR due to import duties not added to the cost of fixed assets and incorrect in-service dates applied that affected the calculation of depreciation charges.	High	(4,045.36)
2	Incomplete and inconsistent vehicle logbook and use of vehicle for non-project activities.	Medium	-
3	Incorrect sequence of key documents.	Medium	-
4	Weaknesses regarding payments.	Medium	-
<b>Total</b>			<b>(4,045.36)*</b>

\*This net financial impact was not material in the context of the audit, and didn’t affect the audit opinion on the CDR.

## PRIOR YEAR AUDIT

The project was not audited in the prior year.



**IAN MURPHY**  
PARTNER

For and on behalf of BDO LLP  
55 Baker Street  
London W1U 7EU

9 September 2022



# 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 and 31 December 2021 in the Combined Delivery Report (CDR), 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 UNDP project as of 31 December 2021. This statement must include all assets available as of 31 December 2021 and not only those purchased in a given period. Where a DIM 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 UNDP project as at 31 December 2021. An opinion on the statement of cash is required only where a dedicated bank account for the DIM project has been established.

The Financial Audit was conducted in accordance with the International Standards on Auditing (ISA), the 700 series. As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 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 UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.
-

# AUDIT OPINIONS

## INDEPENDENT AUDITOR'S REPORT TO UNDP - MOZAMBIQUE RECOVERY FACILITY

### PROJECT FINANCIAL POSITION

To the Director of the Office and Audit and Investigations, United Nations Development Programme

#### UNMODIFIED OPINION

We have audited the financial position of the UNDP project ID 00121665, 'Mozambique Recovery Facility', output ID 00117637, 'Housing and Community Infrastructure' 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 expenditure totalling \$ 8,345,220.04, is comprised of expenditure directly incurred by the UNDP Country Office in Mozambique for an amount of \$ 3,796,574.77 and expenditure incurred by entities other than the Country Office for an amount of \$ 4,548,645.27. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Mozambique of \$ 3,796,574.77.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 3,796,574.77 directly incurred by the UNDP Country Office in Mozambique 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 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.

## USE OF THIS REPORT

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.



**IAN MURPHY**  
PARTNER

For and on behalf of BDO LLP  
55 Baker Street  
London W1U 7EU

9 September 2022





## INDEPENDENT AUDITOR'S REPORT TO UNDP - MOZAMBIQUE RECOVERY FACILITY

### STATEMENT OF FIXED ASSETS

To the Director of the Office and Audit and Investigations, United Nations Development Programme

#### QUALIFIED OPINION

We have audited the accompanying statement of fixed assets of the UNDP project 00121665, 'Mozambique Recovery Facility', output ID 00117637, 'Housing and Community Infrastructure' as of 31 December 2021.

In our opinion, the attached statement of fixed assets, except for the effects of the matter described in the basis for qualified opinion paragraph, presents fairly in all material respects the assets status of the UNDP project 'Mozambique Recovery Facility' amounting to \$87,808.30 as of 31 December 2021 in accordance with UNDP accounting policies.

#### BASIS FOR QUALIFIED OPINION

We have raised financial findings set out in the Management Letter section of our report, which represents an amount of \$46,316.37 that understated the total net book value recorded in the statement of fixed assets presented to us for audit, as of 31 December 2021. This represent 52.7 % of the total assets reported by the project and are therefore considered material in the context of our audit. The misstatement was caused by import charges not capitalized as part of the total asset cost and recording of the wrong in-service dates.

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 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 the Statement of Fixed Assets.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

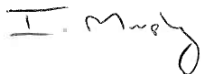
- ▶ Identify and assess the risks of material misstatement of the Statement of Fixed Assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.

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## USE OF THIS REPORT

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.



**IAN MURPHY**  
PARTNER

For and on behalf of BDO LLP  
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9 September 2022



## INDEPENDENT AUDITOR'S REPORT TO UNDP - MOZAMBIQUE RECOVERY FACILITY

### STATEMENT OF CASH

To the Director of the Office and Audit and Investigations, United Nations Development Programme

#### NO DEDICATED BANK ACCOUNT FOR AUDITED DIM PROJECT ACTIVITIES

We noted that the UNDP project 'Mozambique Recovery Facility' did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

# MANAGEMENT LETTER

The audit findings and recommendations arising from the financial audit of the project are set out in our management letter below:

<b>Finding no.:1</b>	<b>Import duties not added to the cost of fixed assets and incorrect in-service dates applied that affected the calculation of depreciation charges</b>
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## Observation:

Article 13 of UNDP ‘Programme and Operation Policies and Procedures’ (POPP), Furniture and Equipment, Acquisition and Maintenance, states that: “Apart from the purchase price, the cost of an item of Furniture and Equipment is also made up of the directly attributable costs of bringing the furniture or equipment to the location and conditions necessary for its intended use. Directly attributable costs are, among others:

- a) The cost of site preparation;
- b) Initial delivery and handling costs;
- c) Installation costs;
- d) Professional fees such as engineers;
- e) Freight or transport costs;
- f) Insurance costs (when shipping the asset to its location).”

Therefore, as the import duties are a directly attributable cost of bringing the vehicles to the location and conditions necessary for its intended use, import duty fees should have been capitalized; however, the import duties were expensed on CDR overstating project expenses in 2020 in an amount of \$48,544.23. Further, the correct total acquisition cost of the 2 assets were therefore \$149,699.39 instead of \$101,155.16 as recorded in the project’s statement of assets as of 31 December 2021.

The situation occurred because the Office reached the importation quota for tax exemption on importation of vehicles for the United Nations for the year of purchase 2020. The Office applied for extension of the quota limits, but despite follow up, it was not granted. At the end of 31 December 2021, the Office have not reached a conclusion yet with local authorities on the matter, delaying the update of the asset cost in the Atlas asset module.

The details are noted in the below table:

Vehicle plate number	Invoice	Acquisition date	Vehicle location	Amount \$	Import duties amount \$	Vehicle total amount \$
AAQ 250 SF	M113459	23/06/2020	Beira	49,446.90	24,037.35	73,484.25
AAM 428 NP	M113460	23/06/2020	Pemba	51,708.26	24,506.88	76,215.14
<b>Total</b>				<b>101,155.16</b>	<b>48,544.23</b>	<b>149,699.39</b>

Article 3 of UNDP POPP, Furniture and Equipment, Depreciation, Reconciliations Reports and Centralized Functions states that: “Depreciation will begin when asset is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management until the asset attains its full established useful life or is transferred, sold or donated.”

When reviewing the fixed assets depreciations charged to the project, we noticed that these were calculated based on the invoice date from the supplier, i.e., 23 June 2020, instead of being determined from when the vehicles were available for use.

As per the registration titles of the two vehicles, vehicle ID 000000000765 with plate number AAM 428 NP, allocated to Pemba sub-office, was registered on 13 November 2020 (14 months in use instead of 19 as recorded by UNDP), whereas vehicle ID 000000000764 with plate number AAQ 250 SF, allocated to Beira sub-office, was registered on 30 September 2020 (16 months in use instead of 19 months as recorded by UNDP).

As a result, the balance of the project’s total net book value for all assets in use as of 31 December 2021, was understated by \$46,316.37 and a depreciation adjustment is also required as shown in the below tables:

Description	As per the Country Office	As per BDO	Difference In US\$
<b>Acquisition cost (a):</b>			
- AAQ 250 SF	49,446.90	73,484.25	24,037.35
- AAM 428 NP	51,708.26	76,215.14	24,506.88
<b>Accumulated Depreciation (b):</b>			
- AAQ 250 SF	6,524.24	8,164.92	(1,640.68)
- AAM 428 NP	6,822.62	7,409.81	(587.19)
<b>Net book value (a) - (b):</b>			
- AAQ 250 SF	42,922.66	65,319.33	22,396.67
- AAM 428 NP	44,885.64	68,805.33	23,919.69
<b>Total asset net book value as of 31 December 2021</b>	<b>87,808.30</b>	<b>134,124.67</b>	<b>(46,316.39)</b>

UNDP POPP, Admin Services, Asset Management, Furniture and Equipment, Depreciation, Reconciliations Reports and Centralized Functions, Article 9 states that: "Each item of Furniture and Equipment shall be depreciated when it is available for use (i.e., tagged as in-service within the Asset Module), using the straight-line method or equal apportionment/ constant charge over its useful life, on a monthly basis, using the actual month convention."

\*Article 11 provides the accounting useful lives for vehicles as 12 years (or 144 months).

Calculation of expected depreciation for 12 months period (1 Jan to 31 Dec 2021)

Description	Asset cost as per the Country Office	Asset cost as per BDO	Difference In US\$
AAQ 250 SF	49,446.90	73,484.25	
AAM 428 NP	51,708.26	76,215.14	
<b>Total cost for 2 asset</b>	<b>101,155.16</b>	<b>149,699.39</b>	
Monthly depreciation charge (Total cost for 2 assets/144 months*)	702.466	1,039.579	
<b>Total depreciation for 12 months (1 Jan to 31 Dec 2021)</b>	<b>8,429.59</b>	<b>12,474.95</b>	<b>\$4,045.36</b>

Expected depreciation calculated by the audit for 12 months for the two project vehicles were \$12,474.95

Depreciation actually charged to the CDR Account '77660' was \$8,429.59

Thus, depreciation was under charged by \$4,045.36 in fiscal year 2021 CDR. However, this misstatement was not material in the context of the audit, and didn't affect the audit opinion on the CDR.

**Priority: High**

**Recommendation no. 1:**

We recommend the Office to correct the recording of project asset information by:

- adding import duties to the acquisition cost of the two project assets;
- correcting the in-service dates of assets to the dates when the vehicles were available for use; and
- doing adjustments to the project depreciation charges as calculated above, in line with UNDP's policies and procedures for depreciation of project vehicles.

**Management comments and action plan:**

The CO accepts the finding/recommendation and confirms that immediate remedial action was taken on this issue during the audit (action was taken on 31<sup>st</sup> May 2022) as reported to the audit team. As soon as this issue came up, the CO adjusted the assets costs to include the missing import duties. In particular:

- The cost of asset 764 (Plate N. AAQ 250 SF) was adjusted from USD49,446.90 to USD73,484.25, as of 1<sup>st</sup> May 2022
- The cost of asset 765 (Plate N. AAM 428 NP) was adjusted from USD51,708.26 to USD76,215.14, as of 1<sup>st</sup> May 2022

Evidence of implementation uploaded in folder named 'Finding 1'.

It is also important to note that the United Nations Resident Coordinator, with the support of the inter-agency Operations Management Team (OMT) has been engaging with the Government, through the Ministry of Foreign Affairs, in order to resolve the issue of tax payments, particularly on vehicles. The follow up and regular written and verbal communications since 2020 on the matter have not hitherto borne fruit.

Regarding the depreciation adjustment, the CO confirms that the adjustment is in process and will be finalised by end of July 2022.

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**Auditors' response:**

The finding is retained since the audit is tasked to express an opinion on the FY2021 CDR and the statement of Fixed assets as of 31 December 2021, and as of this date, the project' total net book value of the assets was understated by \$46,316.37. The audited CDR and statement of fixed assets was final, and any adjustments made by the Office in 2022 would only effect statements after the effective date of the adjustments.

Corrections and adjustments made by the Office in 2022 will be verified and considered when updating the implementation status of the audit recommendation in 'Comprehensive Audit and Recommendation Database System' (CARDS).

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**Finding no. 2: Incomplete and inconsistent vehicle logbook and use of vehicle for non-project activities****Observation:**

UNDP 'Programme and Operations Policies and Procedures' (POPP), section on Admin Services Vehicle Management, requires the head of the Office to ensure that UNDP vehicles are only used for authorised purposes. Any exceptional use should be approved by the Resident Representative. The UNDP operation manager has operational responsibility that logbooks are signed daily by the appropriate staff member and that vehicle history records are maintained.

Paragraph 26. Provides conditions for charge back of cost: "Where UNDP transportation has to be used for project visits or any other purposes approved by the head of office transportation costs will be charged to the authorized COA and/or projects in line with prevailing approved country mileage rates."

UNDP Vehicle Management: Guidelines for the Use of Project Vehicles - PPM 30402 3.0, states that "(c) Purposes for which project vehicles may be used 1. Project vehicles are provided by the organization for purposes connected with the work of the project. If in exceptional circumstances it is necessary for a project vehicle to be used for any of the other purposes listed in paragraph 2 below, and the project manager approves such use..."

When reviewing the logbook and fuel refills for one of the two vehicles in the project, vehicle ID 00000000765 (AAM-428-NP) located in Pemba, we noticed the following issues:

- 1 - The logbook does not provide information regarding the purpose of the trip and only the destination is included;
- 2 - Although there is a column to indicate the amount of fuel added, such column was left in blank;
- 3 - There are entries during the weekends stating that the destination was the Government on 07/03/2021 (Sunday) in Pemba, Municipality on 27/03/2021(Saturday) in Pemba and Agriculture on 30/05/2021 (Sunday) in Pemba;
- 4 - Between the 30 March 2021 and the 01 April 2021 although there were no entries, the user signature column was signed; and
- 5 - There was an error to update the location in the record of the fuel consumption summary for August 2021, we noticed that between 3 and 17 August 2021 the vehicle was refilled with 494,5 litres of diesel at Ponta Gea gas station in Beira according to the fuel consumption report; however, as per the logbook, the vehicle was in Pemba in that period and this was confirmed as the correct location, because Pemba fuel invoices were provided.
- 6 - The Country Office was unable to evidence that the project vehicle ID 00000000765 (AAM-428-NP) located in Pemba was used exclusively for the project activities or that the project manager approved the use of the vehicle for any other purpose. The vehicle was part of the UNDP pool of official vehicles and also used UNDP Pemba sub-office for official UNDP trips, not directly related to the project. There was no specific agreement from the donor as far as could be established.

The condition occurred due to inadequate supervision and lack of funding for the sub-office resulting in a shortage of available vehicles to support UNDP Pemba sub-office's operations.

There is a risk that vehicles are being used for unauthorised purposes, and cost are not effectively recovered.

**Priority: Medium****Recommendation no. 2:**

We recommend the Country Office to strengthen the supervision and management of the project vehicles by:

- a) Reviewing their logbooks and assuring that these have all the necessary information and are consistent. That can be achieved if the project updates the vehicle logbook with detailed information of the purpose or activity of each trip and respective fuel refill. The Office should maintain records of the travel authorisation with detailed information of the purpose or activity and individuals going on mission for each trip. Personnel should submit evidence to their supervisor and wider office staff as required i.e., back to office reports of their field missions or minutes and attendance list of meetings and workshops attended. The Office should monitor use of vehicles on week-ends to ensure it is only used for UNDP business purposes, and if needed for other purposes, maintain on record the authorisation by the Head of the Office.
- b) Liaise with the project's donor to get approval that the project vehicle (AAM-428-NP) located in Pemba may be used by the UNDP Pemba sub-office in the pool in support of programme and office needs.
- c) We also recommend the Country Office to review the use of the Pemba vehicle and possibly recover the cost resulting from the vehicle percentage used by other projects.

**Management comments and action plan:**

The CO agrees with the recommendation and will ensure the following actions are taken:

- a) Monthly review of all the logbooks including detailed information as to the purpose of the trip, as well as distance in km.
- b) Organise a training for drivers to ensure complete information is documented in logbooks by 15<sup>th</sup> August 2022.
- c) Issue a memo to all staff highlighting the responsibility of the head of mission in filling out and signing off on logbook information by 15 August 2022.
- d) Seek further guidance from its headquarters as to procedures related to the pooling of vehicles as per standard practice in UNDP. If required, the CO will establish a cost sharing agreement for the use of Pemba's

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vehicle and recover the percentage cost resulting from the vehicle used by other projects by end of September 2022.

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**Finding no.: 3** Incorrect sequence of key documents**Observation:**

A key component of an accurate and complete set of financial files is a correct document trail that links the costs declared to the individual transactions in the accounting system and to the underlying supporting documents for each transaction in the correct sequence in order to ensure adequate control and accurate reporting of funds disbursed.

However, we noted in the cases listed below that the sequence of key documents were incorrect. Reasons for the sequencing anomalies are explained by management in the comments below.

There is a risk of purchasing goods/services without proper approval and authorization.

Details of the relevant items are as follow:

a) Purchase Order prepared only to facilitate payments for goods already received:

Transaction ID	Description	Amount (\$)	Purchase Order date	Invoice date	Comments
MOZ10-00080870-1-1-ACCR-DST	FURNITURE	27,024.25	28/02/2021	03/03/2021 - Invoice n. 174 but interoffice payment request was signed already on 16 Feb 2021	The purchase order should be prepared and approved before goods are ordered and delivered. Date of delivery per goods received note (dated 12 February 2021) and payment request dated 16 February predates the Purchase Order date (28 February 2021).
MOZ10-00080870-2-1-ACCR-DST	FURNITURE	52,563.41	28/02/2021	03/03/2021 - Invoice n. 175 but the interoffice payment request was signed already on 10 Feb 2021.	The purchase order should be prepared before any invoice being issued.
MOZ10-00081525-1-1-ACCR-DST	ACQUIS OF COMPUTER HARDWARE - Professional Camera & accessories	4,098.84	03/03/2021	10/02/2021	The purchase order should be prepared before any invoice being issued.

b) Purchase Orders dated prior to the requisition of the goods/services date and after the invoice date:

Transaction ID	Description	Amount	Requisition date	Purchase Order date	Invoice date	Comments
MOZ10-00082577-5-1-ACCR-DST	ACQUISITION OF COMMUNIC EQUIP	5,500.00	01/09/2021	27/08/2021	03/03/2021	The requisition should be prior to the purchase order date and the purchase order should be prepared before any invoice being issued.
MOZ10-00082577-19-1-ACCR-DST	ACQUISITION OF COMMUNIC EQUIP	26,931.56	01/09/2021	27/08/2021	03/03/2021	The requisition should be prior to the purchase order date and the purchase order should be prepared before any invoice being issued.

**Priority: Medium****Recommendation no.3:**

We recommended that all transactions should follow the correct trail, avoiding the risk of purchasing goods/services without proper approval and authorization.

**Management comments and action plan:**

CO accepts only partially the finding and provides the following details for each of the points raised:

- a) MOZ10-00080870-1-1-ACCR-DST and MOZ10-00080870-2-1-ACCR-DST: The CO does not accept this finding. The indicated invoices date displayed above are not correct - the CO informs that the correct invoices date is 03/03/2021).  
MOZ10-00081525-1-1-ACCR-DST: The CO agrees with the finding and such anomalies will be avoided with transfer to the new procurement management system (Quantum) starting August 2022 which will combine planning, budgeting, procurement and financial modules.  
The procurement process (sourcing, eReq and evaluation and selection of the supplier) was concluded in early January 2021 for the four items identified in a) and b). However due to end year 2020 financial closure activities in January 2021, the PO was raised after the approval of the 2021 AWP in ATLAS. The supplier only had one item (USB Card Reader) available in stock which was delivered on 19/01/2021. The remaining three items were delivered on 10/02/2021. Therefore, the payment could only be made after the approval of the PO in March 2021. Note: A PO can only be approved once funds are approved and made available in ATLAS. UNDP can only then proceed with payment of goods once goods are physically received.
- b) MOZ10-00082577-5-1-ACCR-DST and MOZ10-00082577-19-1-ACCR-DST: The CO partially agrees with the findings and explains that this relates to the LTA supplier bulk purchase of IT equipment, for which initial PO was raised in September 2020 and closed in December 2020 due to year-end financial closure. In 2021, existing funding sources were identified with updated eReqs with various CoAs and a new PO was prepared. MRF contribution came after the initial PO had been prepared (Supporting documents was shared). Such anomalies will be avoided with transfer to the new procurement management system (Quantum) starting August 2022 which will combine planning, budgeting, procurement, contract and financial modules.
- 

**Auditors' response:**

Management response and additional information provided by the Office on the draft report was considered. The finding was re-formulated for clarity. Based on evidence of supporting documents reviewed as well as the records in the Atlas ERP system, the remaining points are retained.

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**Finding no.: 4 Weaknesses regarding payments****Observation:**

Regulation 22.01(b) of article 22 of the UNDP Financial Regulations and Rules states that “Cause all payments to be made on the basis of supporting vouchers and other documents which ensure that the services or goods have been received, and that payments have not previously been made.”

During our work, we noted the following weaknesses related to payments:

- a) Article 6, Time and manner of payment, of Contract of Civil Works (CW 05\_2020) and Contract of Civil Works (CW 01\_2021) states that “Invoices shall be paid within thirty (30) days of the date of their receipt and acceptance by UNDP”. However, we noted the following payments were made more than 30 days after the respective approval date:

Transaction Reference	Vendor	Work performed	Amount (\$)	Certificate of payment date	Certificate of payment approval date	Bank bordereaux date	Number of days
MOZ10-00083239-1-1-ACCR-DST	-	Rehabilitation works of Estoril Secondary School in Beira	127,246.79	29/10/2021	29/10/2021	08/12/2021	40
MOZ10-00082013-1-1-ACCR-DST	-	Samora Machel secondary school Rehabilitation	204,060.96	12/07/2021	12/07/2021	27/08/2021	46

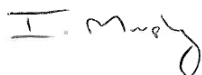
There is a risk that these delays can cause reputational damage to UNDP, jeopardise vendor relationships or even lead to late payment fees.

**Priority: Medium****Recommendation no. 4:**

Contractual clauses should be followed, and the payment of services/works should be in line with the respective contract and payment terms agreed with the vendor. Payments should be authorised and approved in line with UNDP’s Internal Control Framework.

**Management comments and action plan:**

CO accepts this finding and explains that this was due to internal delays in approval. As mitigation measure the finance unit will ensure reminders to approvers are sent every two days (immediate effect).



**IAN MURPHY**  
PARTNER

For and on behalf of BDO LLP  
55 Baker Street  
London W1U 7EU

9 September 2022



# ANNEXES

# ANNEX I: COMBINED DELIVERY REPORT

**Combined Delivery Report by Activity**UNDP UN Development Programme  
Report ID: unglcdrbPage 1 of 11  
Run Time: 07-09-2022 18:09:10**Selection Criteria :**Business Unit : MOZ10  
Period : Jan-Dec (2021)  
Selected Project Id : 00121665  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00117637

<b>Project Id : 00121665 Moz Recovery Facility</b>	<b>Period :</b>	<b>Jan-Dec (2021)</b>
<b>Output # : 00117637 Housing and Community Infrastr</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	<b>Mozambique</b>
	<b>Govt Exp</b>	<b>UNDP Exp</b>
	<b>UN Agencies Exp</b>	<b>Total Exp</b>

Activity : ()

**Fund : 30000 (PROGRAMME COST SHARING)**

72220 - Furniture	0.00	24,450.72	0.00	24,450.72
72405 - Acquisition of Communic Equip	0.00	11,528.09	0.00	11,528.09
75105 - Facilities & Admin - Implement	0.00	2,878.32	0.00	2,878.32
76120 - Unrealized Loss	0.00	12,321.13	0.00	12,321.13
76130 - Unrealized Gain	0.00	-3,750.20	0.00	-3,750.20
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	0.00
77640 - Dep Exp Owned - F&F	0.00	0.00	0.00	0.00

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>47,428.06</b>	<b>0.00</b>	<b>47,428.06</b>
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**Fund : 30079 (EUROPEAN COMMISSION)**

75105 - Facilities & Admin - Implement	0.00	590.04	0.00	590.04
76120 - Unrealized Loss	0.00	438,375.63	0.00	438,375.63
76130 - Unrealized Gain	0.00	-652,271.25	0.00	-652,271.25
77660 - Dep Exp Owned -Vehicle	0.00	8,429.59	0.00	8,429.59

<b>Total for Fund 30079</b>	<b>0.00</b>	<b>-204,875.99</b>	<b>0.00</b>	<b>-204,875.99</b>
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<b>Total for Activity</b>	<b>0.00</b>	<b>-157,447.93</b>	<b>0.00</b>	<b>-157,447.93</b>
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Activity : ACTIVITY 1 (Restore Public Service)

**Fund : 30000 (PROGRAMME COST SHARING)**

72105 - Svc Co-Construction & Engineer	0.00	594,849.25	0.00	594,849.25
72220 - Furniture	0.00	215.78	0.00	215.78
72402 - Building Maintenance	0.00	17,398.15	0.00	17,398.15
72405 - Acquisition of Communic Equip	0.00	544.08	0.00	544.08
72810 - Acquis of Computer Software	0.00	-978.79	0.00	-978.79
75105 - Facilities & Admin - Implement	0.00	48,962.27	0.00	48,962.27
76125 - Realized Loss	0.00	2,914.21	0.00	2,914.21
76135 - Realized Gain	0.00	-14,860.85	0.00	-14,860.85

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>649,044.10</b>	<b>0.00</b>	<b>649,044.10</b>
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**Fund : 30079 (EUROPEAN COMMISSION)**

72105 - Svc Co-Construction & Engineer	0.00	255,916.43	0.00	255,916.43
72220 - Furniture	0.00	79,587.66	0.00	79,587.66
72311 - Fuel, petroleum and other oils	0.00	3,254.69	0.00	3,254.69
73410 - Maint, Oper of Transport Equip	0.00	379.44	0.00	379.44

**Combined Delivery Report by Activity**

UN Development Programme

Report ID: unglcdrb

Page 2 of 11

Run Time: 07-09-2022 18:09:10

Project Id : 00121665 Moz Recovery Facility	Period :		Jan-Dec (2021)	
Output # : 00117637 Housing and Community Infrastr	Impl. Partner :		99999 UNDP	
	Location :		Mozambique	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	23,739.67	0.00	23,739.67
76125 - Realized Loss	0.00	21.18	0.00	21.18
76135 - Realized Gain	0.00	-2,123.33	0.00	-2,123.33
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>360,775.74</b>	<b>0.00</b>	<b>360,775.74</b>
<b>Total for Activity ACTIVITY 1</b>	<b>0.00</b>	<b>1,009,819.84</b>	<b>0.00</b>	<b>1,009,819.84</b>
<b>Activity : ACTIVITY 2 (Rehabilitation of houses)</b>				
<b>Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))</b>				
72130 - Svc Co-Transportation Services	1,939.31	-1,939.31	0.00	0.00
73410 - Maint, Oper of Transport Equip	1,347.25	-1,347.25	0.00	0.00
<b>Total for Fund 04000</b>	<b>3,286.56</b>	<b>-3,286.56</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71605 - Travel Tickets-International	0.00	651.63	0.00	651.63
71615 - Daily Subsistence Allow-Intl	0.00	2,840.01	0.00	2,840.01
71635 - Travel - Other	0.00	187.75	0.00	187.75
71810 - Contractual Svcs-indiv ImpPtnr	60,032.24	0.00	0.00	60,032.24
72130 - Svc Co-Transportation Services	11,397.70	0.00	0.00	11,397.70
72160 - Svc Co-Education & Health Serv	0.00	32,807.15	0.00	32,807.15
72220 - Furniture	0.00	13,855.79	0.00	13,855.79
72311 - Fuel, petroleum and other oils	346.13	0.00	0.00	346.13
72399 - Other Materials and Goods	219,150.19	0.00	0.00	219,150.19
72425 - Mobile Telephone Charges	121.86	0.00	0.00	121.86
72505 - Stationery & other Office Supp	364.44	0.00	0.00	364.44
73105 - Rent	160.00	0.00	0.00	160.00
74215 - Promotional Materials and Dist	118.67	0.00	0.00	118.67
74510 - Bank Charges	160.34	0.00	0.00	160.34
75105 - Facilities & Admin - Implement	0.00	28,247.45	0.00	28,247.45
75707 - Learning – subsistence allowan	7,240.33	0.00	0.00	7,240.33
75709 - Learning - training of counter	3,659.02	0.00	0.00	3,659.02
<b>Total for Fund 30000</b>	<b>302,750.92</b>	<b>78,589.78</b>	<b>0.00</b>	<b>381,340.70</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
71810 - Contractual Svcs-indiv ImpPtnr	207,156.14	0.00	0.00	207,156.14
72130 - Svc Co-Transportation Services	19,693.83	1,939.31	0.00	21,633.14
72311 - Fuel, petroleum and other oils	1,391.43	0.00	0.00	1,391.43
72315 - Food & Textile Products	3,845.01	0.00	0.00	3,845.01
72367 - Personal Protective Equipment	3,134.63	0.00	0.00	3,134.63
72399 - Other Materials and Goods	1,145,335.14	0.00	0.00	1,145,335.14
72405 - Acquisition of Communic Equip	0.00	35,381.56	0.00	35,381.56
72425 - Mobile Telephone Charges	1,422.02	0.00	0.00	1,422.02
72505 - Stationery & other Office Supp	1,302.50	0.00	0.00	1,302.50
73105 - Rent	2,541.70	0.00	0.00	2,541.70
73410 - Maint, Oper of Transport Equip	1,835.13	1,347.25	0.00	3,182.38

**Combined Delivery Report by Activity**

UN Development Programme

Report ID: unglcdrb

Page 3 of 11

Run Time: 07-09-2022 18:09:10

<b>Project Id : 00121665 Moz Recovery Facility</b>		<b>Period :</b>		<b>Jan-Dec (2021)</b>	
<b>Output # : 00117637 Housing and Community Infrastr</b>		<b>Impl. Partner :</b>		<b>99999 UNDP</b>	
		<b>Location :</b>		<b>Mozambique</b>	
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>	
74510 - Bank Charges	403.44	0.00	0.00	403.44	
75105 - Facilities & Admin - Implement	0.00	100,303.66	0.00	100,303.66	
75707 - Learning – subsistence allowan	4,494.02	0.00	0.00	4,494.02	
75709 - Learning - training of counter	1,686.22	0.00	0.00	1,686.22	
76125 - Realized Loss	0.00	166,944.51	0.00	166,944.51	
76135 - Realized Gain	0.00	- 306.89	0.00	- 306.89	
<b>Total for Fund 30079</b>	<b>1,394,241.21</b>	<b>305,609.40</b>	<b>0.00</b>	<b>1,699,850.61</b>	
<b>Total for Activity ACTIVITY 2</b>	<b>1,700,278.69</b>	<b>380,912.62</b>	<b>0.00</b>	<b>2,081,191.31</b>	
<b>Activity : ACTIVITY 3 (Construct new houses)</b>					
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>					
71810 - Contractual Svcs-indiv ImpPtnr	45,197.18	0.00	0.00	45,197.18	
72125 - Svc Co-Studies & Research Serv	0.00	0.00	0.00	0.00	
72130 - Svc Co-Transportation Services	5,963.61	0.00	0.00	5,963.61	
72165 - Svc Co-Social Svcs, Social Sci	0.00	0.00	0.00	0.00	
72310 - Minerals,Mining & Metal Prdcts	110.76	0.00	0.00	110.76	
72311 - Fuel, petroleum and other oils	1,661.39	0.00	0.00	1,661.39	
72367 - Personal Protective Equipment	864.08	0.00	0.00	864.08	
72399 - Other Materials and Goods	181,297.65	0.00	0.00	181,297.65	
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00	
72425 - Mobile Telephone Charges	110.76	0.00	0.00	110.76	
72505 - Stationery & other Office Supp	2,430.22	0.00	0.00	2,430.22	
73410 - Maint, Oper of Transport Equip	854.00	0.00	0.00	854.00	
74215 - Promotional Materials and Dist	2,176.89	0.00	0.00	2,176.89	
74510 - Bank Charges	82.65	0.00	0.00	82.65	
75105 - Facilities & Admin - Implement	0.00	19,408.48	0.00	19,408.48	
75707 - Learning – subsistence allowan	696.20	0.00	0.00	696.20	
75709 - Learning - training of counter	1,160.60	0.00	0.00	1,160.60	
<b>Total for Fund 30000</b>	<b>242,605.99</b>	<b>19,408.48</b>	<b>0.00</b>	<b>262,014.47</b>	
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>					
71505 - UN Volunteers-Stipend & Allow	0.00	4,950.19	0.00	4,950.19	
71520 - UNV_Volunteer_Learning	0.00	1,102.80	0.00	1,102.80	
71535 - UNV-Medical Insurance	0.00	430.13	0.00	430.13	
71540 - UNV-Global Charges	0.00	249.69	0.00	249.69	
71541 - UNVs-Contribution to security	0.00	297.01	0.00	297.01	
71550 - UNV RSA / Exit Allowance	0.00	189.33	0.00	189.33	
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	75.00	0.00	75.00	
71591 - UNV_Cost_Recovery_Deployment	0.00	1,650.00	0.00	1,650.00	
71592 - UNV_COST_RECOVERY_RECURRING	0.00	923.06	0.00	923.06	
71810 - Contractual Svcs-indiv ImpPtnr	188,651.04	0.00	0.00	188,651.04	
72105 - Svc Co-Construction & Engineer	0.00	30,000.00	0.00	30,000.00	
72130 - Svc Co-Transportation Services	40,902.88	0.00	0.00	40,902.88	
72311 - Fuel, petroleum and other oils	5,423.23	0.00	0.00	5,423.23	
72367 - Personal Protective Equipment	1,565.02	0.00	0.00	1,565.02	
72399 - Other Materials and Goods	1,382,016.92	0.00	0.00	1,382,016.92	



**Combined Delivery Report by Activity**

UNDP UN Development Programme

Report ID: unglcdrb

Page 4 of 11

Run Time: 07-09-2022 18:09:10

Project Id : 00121665 Moz Recovery Facility	Period : Jan-Dec (2021)			
Output # : 00117637 Housing and Community Infrastr	Impl. Partner :	99999 UNDP		
	Location :	Mozambique		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72425 - Mobile Telephone Charges	435.84	0.00	0.00	435.84
72505 - Stationery & other Office Supp	2,120.74	0.00	0.00	2,120.74
73105 - Rent	956.54	0.00	0.00	956.54
73120 - Utilities	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	3,101.50	0.00	0.00	3,101.50
73420 - Leased Vehicles	0.00	5,116.13	0.00	5,116.13
74215 - Promotional Materials and Dist	224.58	0.00	0.00	224.58
74225 - Other Media Costs	0.00	2,143.61	0.00	2,143.61
74510 - Bank Charges	994.34	0.00	0.00	994.34
75105 - Facilities & Admin - Implement	0.00	117,670.99	0.00	117,670.99
75707 - Learning – subsistence allowan	1,458.80	0.00	0.00	1,458.80
75709 - Learning - training of counter	6,035.73	0.00	0.00	6,035.73
76125 - Realized Loss	0.00	85,762.68	0.00	85,762.68
76135 - Realized Gain	0.00	- 310.68	0.00	- 310.68
<b>Total for Fund 30079</b>	<b>1,633,887.16</b>	<b>250,249.94</b>	<b>0.00</b>	<b>1,884,137.10</b>
<b>Total for Activity ACTIVITY 3</b>	<b>1,876,493.15</b>	<b>269,658.42</b>	<b>0.00</b>	<b>2,146,151.57</b>
<b>Activity : ACTIVITY 4 (Rehabilitate community infrast)</b>				
<b>Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))</b>				
72405 - Acquisition of Communic Equip	0.00	48,019.45	0.00	48,019.45
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>48,019.45</b>	<b>0.00</b>	<b>48,019.45</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71505 - UN Volunteers-Stipend & Allow	0.00	4,999.95	0.00	4,999.95
71520 - UNV_Volunteer_Learning	0.00	63.18	0.00	63.18
71535 - UNV-Medical Insurance	0.00	380.56	0.00	380.56
71540 - UNV-Global Charges	0.00	312.71	0.00	312.71
71541 - UNVs-Contribution to security	0.00	167.50	0.00	167.50
71545 - UNV-Home Leave Travel & Allowa	0.00	45.14	0.00	45.14
71550 - UNV RSA / Exit Allowance	0.00	361.07	0.00	361.07
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	4,000.00	0.00	4,000.00
71591 - UNV_Cost_Recovery_Deployment	0.00	4,100.00	0.00	4,100.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	1,310.16	0.00	1,310.16
71810 - Contractual Svcs-indiv ImpPtr	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
72401 - Prefab structure/other buildin	0.00	78,656.84	0.00	78,656.84
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74215 - Promotional Materials and Dist	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	7,551.77	0.00	7,551.77
75707 - Learning – subsistence allowan	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	0.00	0.00	0.00	0.00

**Combined Delivery Report by Activity**

UNDP UN Development Programme

Report ID: unglcdrb

Page 5 of 11

Run Time: 07-09-2022 18:09:10

Project Id : 00121665 Moz Recovery Facility	Period :		Jan-Dec (2021)	
Output # : 00117637 Housing and Community Infrastr	Impl. Partner :		99999 UNDP	
	Location :		Mozambique	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>101,948.88</b>	<b>0.00</b>	<b>101,948.88</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
71605 - Travel Tickets-International	0.00	680.22	0.00	680.22
71615 - Daily Subsistence Allow-Intl	0.00	2,303.60	0.00	2,303.60
71635 - Travel - Other	0.00	423.00	0.00	423.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	662,579.03	0.00	662,579.03
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
72401 - Prefab structure/other buildin	0.00	421,202.31	0.00	421,202.31
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	76,103.18	0.00	76,103.18
75707 - Learning – subsistence allowan	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 975.38	0.00	- 975.38
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>1,162,315.96</b>	<b>0.00</b>	<b>1,162,315.96</b>
<b>Total for Activity ACTIVITY 4</b>	<b>0.00</b>	<b>1,312,284.29</b>	<b>0.00</b>	<b>1,312,284.29</b>
<b>Activity : ACTIVITY 5 (Project Management)</b>				
<b>Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))</b>				
64397 - Services to projects -CO staff	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	- 4,832.97	0.00	- 4,832.97
71211 - Intl Consult Security Charge	0.00	4,832.97	0.00	4,832.97
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	- 48,019.45	0.00	- 48,019.45
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74596 - Services to projects -GOE	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>- 48,019.45</b>	<b>0.00</b>	<b>- 48,019.45</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71305 - Local Consult.-Sht Term-Tech	0.00	3,055.39	0.00	3,055.39
71405 - Service Contracts-Individuals	0.00	28,950.39	0.00	28,950.39
71410 - MAIP Premium SC	0.00	13.65	0.00	13.65
71415 - Contribution to Security SC	0.00	779.85	0.00	779.85
71505 - UN Volunteers-Stipend & Allow	0.00	55,536.00	0.00	55,536.00
71520 - UNV_Volunteer_Learning	0.00	929.32	0.00	929.32
71525 - UNV-Hazard Pay	0.00	2,227.09	0.00	2,227.09
71535 - UNV-Medical Insurance	0.00	4,237.04	0.00	4,237.04
71540 - UNV-Global Charges	0.00	2,542.46	0.00	2,542.46
71541 - UNVs-Contribution to security	0.00	2,981.93	0.00	2,981.93
71545 - UNV-Home Leave Travel & Allowa	0.00	470.16	0.00	470.16
71550 - UNV RSA / Exit Allowance	0.00	4,575.70	0.00	4,575.70
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,050.00	0.00	1,050.00

**Combined Delivery Report by Activity**

UNDP UN Development Programme

Report ID: unglcdrb

Page 6 of 11

Run Time: 07-09-2022 18:09:10

Project Id : 00121665 Moz Recovery Facility		Period :		Jan-Dec (2021)	
Output # : 00117637 Housing and Community Infrastr		Impl. Partner :		99999 UNDP	
		Location :		Mozambique	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
71592 - UNV_COST_RECOVERY_RECURRING	0.00	9,446.58	0.00	9,446.58	
71605 - Travel Tickets-International	0.00	380.98	0.00	380.98	
71615 - Daily Subsistence Allow-Intl	0.00	9,900.04	0.00	9,900.04	
71620 - Daily Subsistence Allow-Local	0.00	- 4,243.15	0.00	- 4,243.15	
71635 - Travel - Other	0.00	47.00	0.00	47.00	
72105 - Svc Co-Construction & Engineer	0.00	258,782.07	0.00	258,782.07	
72205 - Office Machinery	0.00	- 2,083.11	0.00	- 2,083.11	
72210 - Machinery and Equipment	0.00	775.37	0.00	775.37	
72220 - Furniture	0.00	5,062.32	0.00	5,062.32	
72311 - Fuel, petroleum and other oils	0.00	124.92	0.00	124.92	
72320 - Wood & Paper Products	0.00	609.41	0.00	609.41	
72367 - Personal Protective Equipment	0.00	110.44	0.00	110.44	
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00	
72402 - Building Maintenance	0.00	97.04	0.00	97.04	
72425 - Mobile Telephone Charges	0.00	1,068.85	0.00	1,068.85	
72505 - Stationery & other Office Supp	0.00	208.87	0.00	208.87	
72805 - Acquis of Computer Hardware	0.00	7,023.83	0.00	7,023.83	
72815 - Inform Technology Supplies	0.00	1,352.88	0.00	1,352.88	
73105 - Rent	0.00	- 24,580.85	0.00	- 24,580.85	
73110 - Custodial & Cleaning Services	0.00	0.00	0.00	0.00	
73120 - Utilities	0.00	846.85	0.00	846.85	
73125 - Common Services-Premises	0.00	43,163.29	0.00	43,163.29	
73405 - Rental & Maint-Other Office Eq	0.00	- 102.75	0.00	- 102.75	
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00	
73410 - Maint, Oper of Transport Equip	0.00	- 133.47	0.00	- 133.47	
73420 - Leased Vehicles	0.00	- 876.09	0.00	- 876.09	
74210 - Printing and Publications	0.00	3,157.72	0.00	3,157.72	
74510 - Bank Charges	0.00	20.73	0.00	20.73	
74710 - Land Transport	0.00	309.01	0.00	309.01	
75105 - Facilities & Admin - Implement	0.00	33,268.87	0.00	33,268.87	
75705 - Learning costs	0.00	- 2,840.40	0.00	- 2,840.40	
75707 - Learning – subsistence allowan	0.00	883.21	0.00	883.21	
76125 - Realized Loss	0.00	35,085.44	0.00	35,085.44	
76135 - Realized Gain	0.00	- 4,837.47	0.00	- 4,837.47	
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>479,377.41</b>	<b>0.00</b>	<b>479,377.41</b>	
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>					
61305 - Salaries - IP Staff	0.00	153,024.92	0.00	153,024.92	
61310 - Post Adjustment - IP Staff	0.00	58,731.48	0.00	58,731.48	
62305 - Dependency Allowances-IP Staff	0.00	19,424.93	0.00	19,424.93	
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	53,705.20	0.00	53,705.20	
62315 - Contrib. to medical, social in	0.00	983.37	0.00	983.37	
62320 - Mobility, Hardship, Non-remova	0.00	22,737.57	0.00	22,737.57	
62340 - Annual Leave Expense - IP	0.00	- 1,153.91	0.00	- 1,153.91	
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	23,000.00	0.00	23,000.00	
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,760.00	0.00	4,760.00	
63350 - Reimb of Income Tax-IP Staff	0.00	5,823.30	0.00	5,823.30	
63530 - Contribution to EOS Benefits	0.00	7,411.49	0.00	7,411.49	
63535 - Contribution to Security	0.00	9,289.90	0.00	9,289.90	
63540 - Contribution to Training	0.00	741.19	0.00	741.19	
63545 - Contribution to ICT	0.00	3,176.36	0.00	3,176.36	
63550 - Contributions to MAIP	0.00	105.87	0.00	105.87	

**Combined Delivery Report by Activity**

UN Development Programme

Report ID: unglcdrb

Page 7 of 11

Run Time: 07-09-2022 18:09:10

Project Id : 00121665 Moz Recovery Facility		Period :		Jan-Dec (2021)	
Output # : 00117637 Housing and Community Infrastr		Impl. Partner :		99999 UNDP	
		Location :		Mozambique	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
63555 - Contribution to UN JFA	0.00	5,149.52	0.00	5,149.52	
63560 - Contributions to Appendix D	0.00	529.38	0.00	529.38	
64306 - Appointment-Ticket Costs	0.00	3,020.11	0.00	3,020.11	
64307 - Appointment-Subsistence Allow	0.00	21,595.00	0.00	21,595.00	
64308 - Appointments-Lump Sum	0.00	8,004.17	0.00	8,004.17	
64310 - Separations - IP Staff	0.00	2,747.00	0.00	2,747.00	
64397 - Services to projects -CO staff	0.00	25,054.05	0.00	25,054.05	
65115 - Contributions to ASHI Reserve	0.00	21,069.74	0.00	21,069.74	
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,480.74	0.00	1,480.74	
71205 - Intl Consultants-Sht Term-Tech	0.00	130,439.11	0.00	130,439.11	
71405 - Service Contracts-Individuals	0.00	64,194.23	0.00	64,194.23	
71410 - MAIP Premium SC	0.00	29.37	0.00	29.37	
71415 - Contribution to Security SC	0.00	2,339.34	0.00	2,339.34	
71470 - Natl Personnel Svcs Agreement	0.00	17,352.95	0.00	17,352.95	
71505 - UN Volunteers-Stipend & Allow	0.00	15,517.13	0.00	15,517.13	
71520 - UNV_Volunteer_Learning	0.00	266.49	0.00	266.49	
71525 - UNV-Hazard Pay	0.00	463.75	0.00	463.75	
71535 - UNV-Medical Insurance	0.00	1,124.15	0.00	1,124.15	
71540 - UNV-Global Charges	0.00	677.84	0.00	677.84	
71541 - UNVs-Contribution to security	0.00	465.18	0.00	465.18	
71545 - UNV-Home Leave Travel & Allowa	0.00	112.10	0.00	112.10	
71550 - UNV RSA / Exit Allowance	0.00	1,024.52	0.00	1,024.52	
71592 - UNV_COST_RECOVERY_RECURRING	0.00	2,463.67	0.00	2,463.67	
71605 - Travel Tickets-International	0.00	5,592.22	0.00	5,592.22	
71615 - Daily Subsistence Allow-Intl	0.00	37,615.27	0.00	37,615.27	
71620 - Daily Subsistence Allow-Local	0.00	913.36	0.00	913.36	
71630 - Shipment	0.00	636.36	0.00	636.36	
71635 - Travel - Other	0.00	1,351.93	0.00	1,351.93	
71810 - Contractual Svcs-indiv ImpPtnr	36,256.00	0.00	0.00	36,256.00	
72105 - Svc Co-Construction & Engineer	0.00	8,152.05	0.00	8,152.05	
72126 - Svc Co-Security blast assessme	0.00	5,471.56	0.00	5,471.56	
72130 - Svc Co-Transportation Services	2,808.00	0.00	0.00	2,808.00	
72205 - Office Machinery	0.00	31.53	0.00	31.53	
72210 - Machinery and Equipment	0.00	9,761.42	0.00	9,761.42	
72220 - Furniture	0.00	-938.84	0.00	-938.84	
72311 - Fuel, petroleum and other oils	0.00	2,290.93	0.00	2,290.93	
72320 - Wood & Paper Products	0.00	3,584.79	0.00	3,584.79	
72325 - Chemical,Glass,NonMetallic Prd	0.00	22.45	0.00	22.45	
72367 - Personal Protective Equipment	0.00	119.55	0.00	119.55	
72399 - Other Materials and Goods	152,833.13	1,736.24	0.00	154,569.37	
72401 - Prefab structure/other buildin	0.00	155,243.96	0.00	155,243.96	
72402 - Building Maintenance	0.00	120.38	0.00	120.38	
72405 - Acquisition of Communic Equip	0.00	52,517.71	0.00	52,517.71	
72410 - Acquisition of Audio Visual Eq	0.00	1,808.93	0.00	1,808.93	
72415 - Courier Charges	0.00	7,854.20	0.00	7,854.20	
72505 - Stationery & other Office Supp	251.55	3,293.59	0.00	3,545.14	
72510 - Publications	0.00	12,375.10	0.00	12,375.10	
72805 - Acquis of Computer Hardware	0.00	886.26	0.00	886.26	
72810 - Acquis of Computer Software	0.00	1,025.50	0.00	1,025.50	
73107 - Rent - Meeting Rooms	0.00	856.29	0.00	856.29	
73110 - Custodial & Cleaning Services	0.00	7,844.75	0.00	7,844.75	
73120 - Utilities	0.00	1,754.51	0.00	1,754.51	
73125 - Common Services-Premises	0.00	1,914.34	0.00	1,914.34	
73310 - Maint & Licencing of Software	0.00	6,962.88	0.00	6,962.88	

**Combined Delivery Report by Activity**UN  
DP UN Development Programme

Report ID: unglcdrb

Page 8 of 11

Run Time: 07-09-2022 18:09:10

Project Id : 00121665 Moz Recovery Facility	Period : Jan-Dec (2021)			
Output # : 00117637 Housing and Community Infrastr	Impl. Partner : 99999 UNDP			
	Location : Mozambique			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73406 - Maintenance of Equipment	0.00	1,058.87	0.00	1,058.87
73410 - Maint, Oper of Transport Equip	0.00	2,857.45	0.00	2,857.45
73420 - Leased Vehicles	0.00	365.34	0.00	365.34
74110 - Audit Fees	0.00	128,246.43	0.00	128,246.43
74120 - Capacity Assessment	0.00	599.95	0.00	599.95
74210 - Printing and Publications	0.00	25,140.72	0.00	25,140.72
74220 - Translation Costs	0.00	1,312.00	0.00	1,312.00
74507 - Warranty Expense	0.00	1,508.29	0.00	1,508.29
74510 - Bank Charges	75.72	12.27	0.00	87.99
74596 - Services to projects -GOE	0.00	783.81	0.00	783.81
74715 - EDP Operations	0.00	13,351.33	0.00	13,351.33
75105 - Facilities & Admin - Implement	0.00	97,240.96	0.00	97,240.96
75705 - Learning costs	0.00	1,681.26	0.00	1,681.26
75707 - Learning – subsistence allowan	2,257.60	0.00	0.00	2,257.60
75710 - Participation of counterparts	0.00	76.27	0.00	76.27
76110 - Foreign Exch Translation Loss	0.00	84.07	0.00	84.07
76125 - Realized Loss	0.00	40,745.19	0.00	40,745.19
76135 - Realized Gain	0.00	-5,363.64	0.00	-5,363.64
<b>Total for Fund 30079</b>	<b>194,482.00</b>	<b>1,327,381.00</b>	<b>0.00</b>	<b>1,521,863.00</b>
<b>Total for Activity ACTIVITY 5</b>	<b>194,482.00</b>	<b>1,758,738.96</b>	<b>0.00</b>	<b>1,953,220.96</b>
<b>Activity : ACTIVITY 6 (Disaster Risk Reduction)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71810 - Contractual Svcs-indiv ImpPtnr	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
72401 - Prefab structure/other buildin	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
73105 - Rent	0.00	0.00	0.00	0.00
73120 - Utilities	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
75707 - Learning – subsistence allowan	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for Activity ACTIVITY 6</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for Output : 00117637</b>	<b>3,771,253.84</b>	<b>4,573,966.20</b>	<b>0.00</b>	<b>8,345,220.04</b>

**Combined Delivery Report by Activity**



**UN Development Programme**

Report ID: unglcdrb

Page 9 of 11

Run Time: 07-09-2022 18:09:10

<b>Project Id : 00121665 Moz Recovery Facility</b>	<b>Period :</b>	<b>Jan-Dec (2021)</b>		
<b>Output # : 00117637 Housing and Community Infrastr</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>		
	<b>Location :</b>	<b>Mozambique</b>		
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>

<b>Project Total :</b>	<b>3,771,253.84</b>	<b>4,573,966.20</b>	<b>0.00</b>	<b>8,345,220.04</b>
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**Francisco Roquette**



**IAN MURPHY**  
 PARTNER

For and on behalf of BDO LLP  
 55 Baker Street  
 London W1U 7EU

9 September 2022



**08-Sep-2022**

Signed By : \_\_\_\_\_  
 Deputy Resident Representative

Date : \_\_\_\_\_

Signed By : \_\_\_\_\_

Date : \_\_\_\_\_

**Combined Delivery Report by Activity****UN Development Programme**

Report ID: unglcdrb

Page 10 of 11  
Run Time: 07-09-2022 18:09:10**Selection Criteria :**

Business Unit : MOZ10  
 Period : Jan-Dec (2021)  
 Selected Project Id : 00121665  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00117637

Project Id : ALL	Period :	Jan-Dec (2021)			
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

35801 - Mozambique - Central	0.00	7,917.70	0.00	7,917.70
35803 - Mozambique - Crisis Prv &Rcvry	3,771,253.84	4,518,029.05	0.00	8,289,282.89
35804 - Mozambique - Dem. Governance	0.00	48,019.45	0.00	48,019.45

**Combined Delivery Report by Activity****UN Development Programme**

Report ID: unglcdrb

Page 11 of 11

Run Time: 07-09-2022 18:09:11

**Funds Utilization****Selection Criteria :**

**Business Unit :** MOZ10  
**Period :** Jan-Dec (2021)  
**Selected Project Id :** 00121665  
**Selected Fund Code :** ALL  
**Selected Dept. IDs :** ALL  
**Selected Outputs :** 00117637

**Project/Award: 00121665 Moz Recovery Facility****Period : As Of Dec31,2021**

<b>Output #</b>	<b>00117637</b>	<b>Impl. Partner :99999 UNDP</b>	<b>UNDP AMOUNT</b>
Outstanding NEX advances			0.26
Undepreciated Fixed Assets			87,808.30
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			78,656.84
Commitments			1,450,600.88



# ANNEX II: STATEMENT OF ASSETS AND EQUIPMENT

AM In Service Report.

UN Development Programme

Page 1 of 1  
 Report ID: UNAM600 Run Time: 23-05-2022 10:05:50  
 Business Unit: MOZ10 Country: Category: In Service Project Type: All >= As of Date: 31/12/2021  
 Operating Unit: MOZ Department: Impl Agency: Donor: Fund Code: Project:

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code	
MOZ10	MOZ	00000000764	MTRV4	A Automobiles or cars	00000000764	JTEEB7190F006159	MOZGOWD1	23/06/2020	23/06/2020	49,446.90	42,922.66	1	35803	001981	10159	00117637	30079	
MOZ10	MOZ	00000000765	MTRV4	A Automobiles or cars	00000000765	JTEEB7150F006384	MOZGOWD1	23/06/2020	23/06/2020	51,708.26	44,885.64	1	35803	001981	10159	00117637	30079	
Total Net Book Value											87,808.30							

Asset focal point for MRF project: **Fernanda Varela**

Asset approver for MRF project: **Ghulam Sherani**

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**Administrative Assistant**

DocuSigned by:  
  
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**MRF programme Coordinator**

Head of Office: **Narjess Saidane**

DocuSigned by:  
  
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**Resident Representative Mozambique**

  
**IAN MURPHY**  
 PARTNER  
 For and on behalf of BDO LLP  
 55 Baker Street  
 London W1U 7EU  
 9 September 2022

31-May-2022



## ANNEX III: STATEMENT OF CASH

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

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## ANNEX IV: AUDIT FINDING PRIORITY RATINGS

The following categories of priorities are used:

<b>High (Critical)</b>	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
<b>Medium (Important)</b>	Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.
<b>Low</b>	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. <b>Therefore, low priority recommendations are not included in this report.</b>



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**United Nations Development Programme**  
**Interim Financial Report to the Mozambique**  
**As of 31 October 2022**



**Contributions reference no:**  
**Country:** Mozambique  
**Project:** 00122294 - China Recovery Facility Prog  
**Output:** 00117935 - Housing & Com Infr China Prog  
**Output status:** On Going  
**Fund:** South-South Triangular Coop

(in United States dollars)

	Prior years	2022	Cumulative to 2022
	(1)	(2)	(3)
<b>Income/Revenue</b>			
Annual Contributions Revenue <sup>a</sup>	2,000,000.00	-	2,000,000.00
Other Revenue <sup>b</sup>	-	-	-
Transfer to/from other funds	-	-	-
Refunds to donors	-	-	-
<b>Total - Income/Revenue</b>	<b>2,000,000.00</b>	<b>-</b>	<b>2,000,000.00</b>
<b>Expenses</b>			
Staff and other personnel costs	191,578.02	-	191,578.02
Supplies, commodities, materials	907,522.30	(17,306.72)	890,215.58
Equipment, vehicle and furniture including depreciation	124,978.82	86,153.06	211,131.88
Contractual services	419,269.68	123,113.91	542,383.59
Travel	4,131.29	-	4,131.29
Transfers and grants to counterparts	-	-	-
General operating and other direct costs	70,047.76	(4,626.66)	65,421.10
Subtotal	1,717,527.87	187,333.59	1,904,861.46
Programme support costs <sup>c</sup>	85,766.86	9,371.68	95,138.54
<b>Total Expenses</b>	<b>1,803,294.73</b>	<b>196,705.27</b>	<b>2,000,000.00</b>
<b>Balance<sup>d</sup></b>	<b>196,705.27</b>	<b>-</b>	<b>-</b>
<b>Future Expenses<sup>e</sup></b>			
Balance of un-depreciated assets & inventory purchased	-	-	-
Commitments	193,110.00	-	-
Subtotal	193,110.00	-	-
<b>Receivables Past due, less advance receipts<sup>e</sup></b>			
Less: Contributions receivable from donors	-	-	-
<b>Available Resources<sup>f</sup></b>	<b>3,595.27</b>	<b>-</b>	<b>-</b>
<b>Total Contributions Revenue<sup>g</sup></b>	<b>2,000,000.00</b>	<b>-</b>	<b>2,000,000.00</b>
<b>Total Contributions Revenue Received<sup>h</sup></b>	<b>2,000,000.00</b>	<b>-</b>	<b>2,000,000.00</b>
<b>Total Receivables<sup>i</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Revenue and Advance Receipts<sup>j</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>

a. Contributions represent recognized revenue based on the payment schedule dates of signed agreements.

b. Other Revenue represents revenue resulting from miscellaneous activities.

c. Programme support (indirect) cost is calculated based on the expenses excluding amounts of foreign exchange gain/loss.

d. Balance in column (2) is inclusive of balance in column (1).

e. Amounts in column (2) are the balances outstanding as of the report date which are included in the available resources. Amounts in column (1) are shown for information purpose only.

f. Balance after future expenses, and contributions receivable from donors (i.e. amounts past due) have been accounted for.

g. Total value of donor contribution as per the signed date of the agreement.

h. Total cash received to-date.

i. Total outstanding amount due from donors, comprising both past due and future due receivables.

j. Contributions that have been received from donors but yet to be recognized as revenue in future years when payment schedules are realized.

This is to certify that the above statement of revenue, expenses and available resources is correct and that the expenses were incurred in connection with the approved projects for which funds have been received.

Narjess Saidane

02-Nov-2022

Name:

(Date)

Title:

DocuSigned by:  
  
 12DABF48E72F474...  
 Resident Representative

DS

DS

DS


**Certificate Of Completion**

Envelope Id: 4438EDA13CB544C39A270832CB71DDC8	Status: Completed
Subject: Complete with DocuSign: CHINA Donor Report as of October 31, 2022.pdf	
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Document Pages: 1	Signatures: 1
Certificate Pages: 2	Initials: 3
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	juvenia.cohen@undp.org
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**Signer Events**

Signer Events	Signature	Timestamp
Ghulam Sherani ghulam.sherani@undp.org MRF programme Coordinator UNDP Headquarters Security Level: Email, Account Authentication (None)	 Signature Adoption: Pre-selected Style Using IP Address: 197.219.208.210 Signed using mobile	Sent: 11/1/2022 2:03:06 AM Viewed: 11/1/2022 2:26:37 AM Signed: 11/1/2022 2:27:03 AM

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Anna Chyzhkova anna.chyzhkova@undp.org Programme Specialist, Volunteer Solutions Section, UNV Hq UNDP Headquarters Security Level: Email, Account Authentication (None)	 Signature Adoption: Pre-selected Style Using IP Address: 197.249.240.194	Sent: 11/1/2022 2:27:04 AM Viewed: 11/1/2022 8:30:02 AM Signed: 11/2/2022 7:03:17 AM
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**Electronic Record and Signature Disclosure:**  
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Celso Cossa celso.cossa@undp.org Programme Finance Associate UNDP Headquarters Security Level: Email, Account Authentication (None)	 Signature Adoption: Pre-selected Style Using IP Address: 197.249.240.194	Sent: 11/2/2022 7:03:18 AM Viewed: 11/2/2022 7:03:50 AM Signed: 11/2/2022 7:04:09 AM
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Narjess Saidane narjess.saidane@undp.org Resident Representative UNDP Headquarters Security Level: Email, Account Authentication (None)	 Signature Adoption: Drawn on Device Using IP Address: 197.235.70.245 Signed using mobile	Sent: 11/2/2022 7:04:10 AM Viewed: 11/2/2022 8:58:41 PM Signed: 11/2/2022 8:58:52 PM
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<b>Agent Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
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<b>Intermediary Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
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<b>Certified Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
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<b>Carbon Copy Events</b>	<b>Status</b>	<b>Timestamp</b>
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Juvenia Cohen  
juvenia.cohen@undp.org  
Finance Analyst  
UNDP Headquarters

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Sent: 11/2/2022 8:58:53 PM

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<b>Envelope Summary Events</b>	<b>Status</b>	<b>Timestamps</b>
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Envelope Sent	Hashed/Encrypted	11/1/2022 2:03:06 AM
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<b>Payment Events</b>	<b>Status</b>	<b>Timestamps</b>
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