

GRAHAM CARRii
Chartered Accountants



**UNITED NATIONS DEVELOPMENT
PROGRAMME (UNDP)**

**DEVELOPMENT OF A ROBUST
STANDARDISATION, QUALITY
ASSURANCE, ACCREDITATION
AND METROLOGY (SQAM)
INFRASTRUCTURE IN MALAWI**

**BEING IMPLEMENTED BY THE
MALAWI BUREAU OF STANDARDS
PROJECT NUMBER: 00071958**

**INDEPENDENT AUDITOR'S
REPORT ON THE STATEMENT OF
EXPENSES/COMBINED DELIVERY
REPORT (CDR), STATEMENT OF
CASH POSITION AND STATEMENT
OF ASSETS AND EQUIPMENT**

**FOR THE YEAR ENDED
31 DECEMBER 2017**



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INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

AUDIT SUMMARY

Background and project identification

Development of a robust Standardization, Quality Assurance, Accreditation and Metrology (SQAM) Infrastructure in Malawi

The accompanying reports are given in connection with UNDP –UNIDO Development of a robust Standardization, Quality Assurance, Accreditation and Metrology (SQAM) Infrastructure in Malawi which started in 2012 to enhance the ability to export goods from Malawi by reducing the need for re-testing, re-inspection, re-certification abroad through acceptance of measurements, tests and conformity assessment results issued in Malawi. The report covers the period from 1 January 2017 to 31 December 2017.

SQAM also contributes to a more adequate, effective and sustainable National Quality Infrastructure (NQI) in Malawi in accordance with International and regional principles and practices (e.g. Common Market for Eastern and Southern Africa (COMESA), Southern African Development Community (SADC), by supporting the improvement of the performance of the Malawi Bureau of Standards (MBS).

Specifically the programme contributes to the MDGS and UNDAF output 1.3 and 1.3.3 whose expected outputs are;

- Strengthened capacity of the Malawi Bureau of Standards to deliver business services and to achieve financial sustainability
- Technical regulations reviewed to promote efficient, effective and accountable delivery of information in accordance with SQAM legislation and regulations
- Structurally enhanced capacity of the Malawi Bureau of Standards for conformity assessment services
- Strengthened, proactive and responsive National Enquiry points (NEP) to the information and notification requirements of WTO/TBT/SPS agreements
- Sanitary and Phytosanitary (SPS) infrastructure improved and mainstreamed into National policies
- Capacity of small and Medium Sized Enterprises (SME), and particularly women and youth led enterprises, strengthened to comply with quality requirements
- MBS compliant with International Regulations established

Project work plan

As per Annual Work plan (AWP) for the year 2017 financial year, funds aggregating to US\$1,186,005 were budgeted under various account codes as per UNDP chart of accounts. The expenses incurred in this financial year were reported by the project in FACE format to UNDP.

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

AUDIT SUMMARY (CONTINUED)

Audit scope, objectives and procedures

The scope of the audit, as set out in the Terms of Reference (TOR) is:

- To verify the mathematical accuracy of the CDR by ensuring that the expenses described in the supporting documentation (the quarterly financial reports, the list of direct payments processed by UNDP at the request of the government) are reconciled to the expenses, by disbursing source, in the CDR.
- To state in the audit report the amount of expenses excluded from the scope of the audit because they were made by UNDP as part of direct support services and the amount of total expenses excluded because they were made by a UN agency. This scope limitation is not a valid reason for the auditors to issue a qualified audit opinion on the CDR.
- To state in the audit report if the audit was carried out in accordance with ISA or INTOSAI auditing standards and indicate the alternative standards or procedures followed.
- To express an opinion as to the overall financial situation of the project for the period 1 January to 31 December 2017 and certify:
 - i. The statement of expenses (CDR) for the period from 1 January to 31 December 2017;
 - ii. The statement of cash position (cash and bank balances of the project) reported by the project as at 31 December 2017;and
 - iii. The statement of asset and equipment held by the project as at 31 December 2017.
- To report in monetary value, where applicable, the Net Financial Misstatements of any modified audit opinion (modified opinions can be qualified, adverse, or disclaimer) on the statement of expenses (CDR) where applicable. This should also include prior year none resolved NFM.

Our audit was conducted in accordance with International Standards on Auditing. The scope of the audit covers the overall management of the projects implementation, monitoring and supervision. The audit scope includes the review of work plans, progress reports, project resources, project budgets, project expenses, project delivery, recruitment, operational and financial closing of projects and disposal or transfer of assets. To this effect, the scope of the covers the following areas as performed at the level of the project:-

- Human resources;

The competitiveness, transparency and effectiveness of the recruitment and hiring of personnel and include performance appraisal, attendance control, calculation of salaries and entitlements, payroll preparation and payment, and management of personnel records.

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

Audit scope, objectives and procedures - continued

- Finance;

The adequacy of the accounting and financial operations and reporting systems. These include budget control, cash management, certification and approving authority, receipt of funds, and disbursement of funds, recording of all financial transactions in expense reports, records maintenance and control.

- Procurement;

The competitiveness, transparency and effectiveness of the procurement activities of the project in order to ensure that the equipment and services purchased meet the requirement of either the government (or NGO) or UNDP and include the following:

- As applicable, delegations of authorities, procurement thresholds, call for bids and proposals, evaluation of bids and proposals and approval/signature of contracts and purchase orders
- Receiving and inspection procedures to determine the conformity of equipment with the agreed specifications and, when applicable, the use of independent experts to inspect the delivery of highly technical and expensive equipment
- Evaluation of the procedures established to mitigate the risk of purchasing equipment that do not meet specifications or is later proven to be defective
- Management and control over the variation orders

The audit work in the area of procurement also covers the use of consulting firms and the adequacy of procedures to obtain fully qualified and experienced personnel and assessment of their work before final payment is made.

- Asset management

The work covers equipment (typically vehicles and office equipment) purchased for use of the project. The procedures for receipt, storage, and disposal shall also be reviewed.

- Cash management

Review of all cash funds held by the project and procedures for safeguarding of cash.

- General administration;

The work covers travel activities, vehicle management, shipping services, office premises and lease management, office communications and IT systems, and records maintenance

The above scope covers transactions performed at the level of the project to include direct payments made by UNDP country office at the request of the project.

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

Audit scope, objectives and procedures - continued

Limitation of scope

- The scope of the audit is limited to the implementing partner expenses, which are defined as including: (1) all disbursements listed in the quarterly financial reports submitted by the implementing partner; and (2) the direct payments processed by UNDP at the request of the implementing partner.
- The amount of expenses excluded from the scope of the audit because they were made by UNDP as part of direct support services was and the amount of total expenses excluded because they were made by a UN agency was and for SQAM project. This scope limitation is not a valid reason for the auditors to issue a qualified audit opinion
- Transactions/actions that are performed by the UNDP office at the request and on behalf of the project where there is a signed letter of agreement are not to be included in the audit scope.

Development of a robust Standardization, Quality Assurance, Accreditation and Metrology (SQAM) Infrastructure in Malawi Programme did not prevent us from conducting any tests and procedures deemed necessary to form a reasonable basis for our opinion.

Audit results

Statement of expenses

In our opinion, the statement of expenses presents fairly, in all material respects the expenses of US\$53,127.37 incurred by the project for the period 1 January 2017 to 31 December 2017 in accordance with the UNDP accounting requirements.

Statement of assets and equipment

In our opinion, the list of assets and equipment presents fairly, in all material respects the assets of the project as at 31 December 2017 in accordance with the UNDP accounting requirements.

Statement of cash position

In our opinion, the statement of cash position presents fairly, in all material respects the cash of the project as at 31 December 2017 in accordance with the UNDP accounting requirements.

Please do not hesitate to contact us should you require any further information or clarification.

**INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017**

**INDEPENDENT AUDITOR'S REPORT TO
THE DIRECTOR AND
THE RESIDENT REPRESENTATIVE
ON THE STATEMENT OF ON STATEMENT OF EXPENSES FOR DEVELOPMENT OF A
ROBUST STANDARDIZATION QUALITY ASSURANCE ACCREDITATION AND
METROLOGY (SQAM) INFRASTRUCTURE IN MALAWI
PROJECT NO: 00069207**

FOR THE YEAR ENDED 31 DECEMBER 2017

We have audited the accompanying Statement of Expenses - Combined Delivery Report (the CDR) for the Development of a robust Standardization Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi Project no 00069207 for the period 1st January 2017 to 31st December 2017.

Opinion

In our opinion, the attached CDR represents fairly, in all material respects the expense of US\$ 53,127.37 incurred by the Development of a Robust Standardization Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi project for the period 1st January 2017 to 31st December 2017 in accordance with the agreed upon accounting policies and were:

- in conformity with the approved project budgets;
- for the approved purposes of the project;
- in compliance with the relevant UNDP regulations and rules, policies and procedures; and
- Supported by properly approved vouchers and other supporting documents.

This report is intended solely for the use of UNDP, Development of a robust Standardization Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi and is not intended for any other purposes.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of expenses section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management of the project is responsible for the preparation and fair presentation of the statement of expenses for Development of a robust Standardization Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi projects and for such internal control as management determines is necessary to enable preparation of the statement of expenses that is free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

Auditor's responsibilities

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

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

Identify and assess the risks of material misstatement of the statement of expenses 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 organisation'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 audit.

This report is intended solely for the use of UNDP and Malawi Bureau of Standards and is not intended for any other purposes.

Signature in the name of the audit firm _____

Signature of Engagement Partner _____

Date: _____

STAMP AND SEAL OF AUDIT FIRM _____

Graham Carr
Nexia International Accountant
Certified Public Accountants
Graham Carr House
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P.O Box 1411
Blantyre

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

STATEMENT OF EXPENSES

Description of expenditure	2017 MK	2017 US\$
Expenses incurred by Implementing Partner		53 127,37
Expenses directly paid by UNDP		304 422,19
Total expenses		<u>357 549,56</u>
Balance as per Combined Delivery Report		<u>357 549,56</u>

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
DEVELOPMENT OF A ROBUST STANDARDIZATION, QUALITY ASSURANCE,
ACCREDITATION AND METROLOGY (SQAM) INFRASTRUCTURE IN MALAWI
PROJECT NO: 00069207

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Run Time: 08-02-2018 08:02:57

Project Id : 00069207 Development of a Robust SQAM I	Period :	Jan-Dec (2017)		
Output # : 00069207 Development of a Robust SQAM	Impl. Partner :	02096 National Execution		
	Location :	UNDP MALAWI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75710 - Participation of counterparts	1,088.88	0.00	0.00	1,088.88
76120 - Unrealized Loss	0.00	24.11	0.00	24.11
76125 - Realized Loss	0.00	5.87	0.00	5.87
76130 - Unrealized Gain	0.00	-42.41	0.00	-42.41
76135 - Realized Gain	0.00	-1.25	0.00	-1.25
Total for Fund 04000	8,279.88	10,888.60	0.00	17,288.38
Fund : 30079 (EUROPEAN COMMISSION)				
72425 - Mobile Telephone Charges	0.00	13.79	0.00	13.79
75105 - Facilities & Admin - Implement	0.00	0.97	0.00	0.97
Total for Fund 30079	0.00	14.78	0.00	14.78
Total for Dept : 35005	8,279.88	11,004.28	0.00	17,284.12
Dept: 35008 (Malawi - Poverty Reduction)				
Fund : 04000 (Core Programme, UNU Centre)				
61105 - Salaries - NP Staff	0.00	7,659.51	0.00	7,659.51
61305 - Salaries - IP Staff	0.00	58,905.42	0.00	58,905.42
61310 - Post Adjustment - IP Staff	0.00	18,958.00	0.00	18,958.00
62105 - Dependency Allowance-NP Staff	0.00	366.09	0.00	366.09
62110 - Contrib Joint Staff Pension-NP	0.00	1,222.08	0.00	1,222.08
62115 - Contrib to Med.Socins-NP Staff	0.00	582.34	0.00	582.34
62140 - Annual Leave Expense - NO	0.00	749.14	0.00	749.14
62305 - Dependency Allowances-IP Staff	0.00	7,893.75	0.00	7,893.75
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	19,568.83	0.00	19,568.83
62315 - Contrib. to medical, social in	0.00	1,658.14	0.00	1,658.14
62320 - Mobility, Hardship, Non-remova	0.00	9,171.01	0.00	9,171.01
62330 - Rental Supplements - IP Staff	0.00	3,357.47	0.00	3,357.47
62340 - Annual Leave Expense - IP	0.00	1,030.45	0.00	1,030.45
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	8,904.76	0.00	8,904.76
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,312.40	0.00	2,312.40
63530 - Contribution to EOS Benefits	0.00	3,207.10	0.00	3,207.10
63535 - Contribution to Security	0.00	3,634.77	0.00	3,634.77
63540 - Contribution to Training	0.00	684.15	0.00	684.15
63545 - Contribution to ICT	0.00	1,282.83	0.00	1,282.83
63550 - Contributions to MAIP	0.00	213.79	0.00	213.79
63555 - Contribution to UN JFA	0.00	2,779.50	0.00	2,779.50
63560 - Contributions to Appendix D	0.00	213.79	0.00	213.79
64110 - Separations - NP Staff	0.00	153.20	0.00	153.20
64310 - Separations - IP Staff	0.00	1,090.13	0.00	1,090.13
65115 - Contributions to ASHI Reserve	0.00	8,295.69	0.00	8,295.69
65135 - Payroll Mgt Cost Recovery ATLA	0.00	619.26	0.00	619.26
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	639.86	0.00	639.86
71615 - Daily Subsistence Allow-Int	0.00	-0.01	0.00	-0.01
71620 - Daily Subsistence Allow-Local	0.00	4,557.81	0.00	4,557.81
72311 - Fuel, petroleum and other oils	813.76	739.09	0.00	1,552.85
72415 - Courier Charges	0.00	0.00	0.00	0.00

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
DEVELOPMENT OF A ROBUST STANDARDIZATION, QUALITY ASSURANCE,
ACCREDITATION AND METROLOGY (SQAM) INFRASTRUCTURE IN MALAWI
PROJECT NO: 00069207

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Project Id : 00069207 Development of a Robust SQAM I	Period :	Jan-Dec (2017)		
Output # : 00069113 Development of a Robust SQAM	Impl. Partner :	02095 National Execution		
	Location :	UNDP MALAWI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp


72425 - Mobile Telephone Charges	885.32	775.59	0.00	1,660.91
72505 - Stationery & other Office Supp	179.06	4,496.81	0.00	4,675.87
72510 - Publications	0.00	1,185.10	0.00	1,185.10
72715 - Hospitality Catering	0.00	167.02	0.00	167.02
73505 - Reimb to UNDP for Supp Grvs	0.00	7,128.84	0.00	7,128.84
74110 - Audit Fees	0.00	4,394.38	0.00	4,394.38
74205 - Audio Visual Productions	0.00	570.84	0.00	570.84
74210 - Printing and Publications	-8.76	0.00	0.00	-8.76
74215 - Promotional Materials and Dist	0.00	3,525.45	0.00	3,525.45
74510 - Bank Charges	54.07	0.00	0.00	54.07
74525 - Sundry	0.00	290.40	0.00	290.40
74599 - UNDP cost recovery chrgs-Bills	0.00	294.88	0.00	294.88
75706 - Learning - ticket costs	1,018.91	0.00	0.00	1,018.91
75707 - Learning - subsistence allowan	598.07	0.00	0.00	598.07
75710 - Participation of counterparts	9,294.37	1,113.57	0.00	10,407.94
76120 - Unrealized Loss	0.00	57.65	0.00	57.65
76125 - Realized Loss	0.00	0.37	0.00	0.37
76130 - Unrealized Gain	0.00	-67.79	0.00	-67.79
76135 - Realized Gain	0.00	-23.33	0.00	-23.33
77630 - Dep Exp Owned - ITC	0.00	188.75	0.00	188.75
Total for Fund 04000	12,834.80	184,648.88	0.00	207,383.88

Fund : 30078 (EUROPEAN COMMISSION)

71305 - Local Consult.-Sht Term-Tech	-2,710.47	4,966.67	0.00	2,256.20
71360 - Local Consult-Security	0.00	211.08	0.00	211.08
71405 - Service Contracts-Individuals	0.00	13,281.53	0.00	13,281.53
71410 - MAIP Premium GC	0.00	28.90	0.00	28.90
71415 - Contribution to Security GC	0.00	491.32	0.00	491.32
71605 - Travel Tickets-International	0.00	14,050.82	0.00	14,050.82
71610 - Travel Tickets-Local	0.00	280.25	0.00	280.25
71615 - Daily Subsistence Allow-Intl	0.00	6,881.00	0.00	6,881.00
71620 - Daily Subsistence Allow-Local	0.00	11,462.45	0.00	11,462.45
71630 - Shipment	0.00	50.00	0.00	50.00
71635 - Travel - Other	2,642.89	365.06	0.00	3,007.95
72210 - Machinery and Equipment	0.00	50.00	0.00	50.00
72311 - Fuel, petroleum and other oils	293.58	438.89	0.00	732.47
72415 - Courier Charges	0.00	68.86	0.00	68.86
72425 - Mobile Telephone Charges	0.00	359.46	0.00	359.46
72505 - Stationery & other Office Supp	573.94	0.00	0.00	573.94
72510 - Publications	0.00	568.59	0.00	568.59
73110 - Custodial & Cleaning Services	82.53	0.00	0.00	82.53
73115 - Moving Expenses	0.00	340.00	0.00	340.00
73410 - Maint, Oper of Transport Equip	1,260.15	0.00	0.00	1,260.15
73505 - Reimb to UNDP for Supp Grvs	0.00	67.00	0.00	67.00
74210 - Printing and Publications	66.02	0.00	0.00	66.02
74505 - Insurance	113.75	0.00	0.00	113.75
74510 - Bank Charges	134.06	0.00	0.00	134.06
74599 - UNDP cost recovery chrgs-Bills	0.00	227.82	0.00	227.82
75105 - Facilities & Admin - Implement	0.00	6,686.60	0.00	6,686.60
75705 - Learning costs	3,563.66	1,537.64	0.00	5,101.30
75706 - Learning - ticket costs	4,458.86	0.00	0.00	4,458.86
75707 - Learning - subsistence allowan	18,836.03	2,176.86	0.00	21,012.89

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
 DEVELOPMENT OF A ROBUST STANDARDIZATION, QUALITY ASSURANCE,
 ACCREDITATION AND METROLOGY (SQAM) INFRASTRUCTURE IN MALAWI
 PROJECT NO: 00069207

INDEPENDENT AUDITOR'S REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2017

Combined Delivery Report By Project				
 UN Development Programme Report ID: unglcdp		Page 4 of 6 Run Time: 08-02-2018 08:02:57		
Project Id : 00069207 Development of a Robust SQAM I Output # : 00063913 Development of a Robust SQAM		Period : Jan-Dec (2017) Impl. Partner : 02086 National Execution Location : UNDP MALAWI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75710 - Participation of counterparts	4,697.71	2,879.06	0.00	7,576.77
76120 - Unrealized Loss	0.00	78.76	0.00	78.76
76130 - Unrealized Gain	0.00	-102.35	0.00	-102.35
76135 - Realized Gain	0.00	-2.30	0.00	-2.30
77530 - Dep Exp Owned - ITC	0.00	726.89	0.00	726.89
Total for Fund 30079	34,012.71	68,170.88	0.00	102,183.67
Total for Dept : 36008	48,847.61	282,718.74	0.00	308,687.26
Total for Output : 00063913	63,127.37	304,422.18	451,315.08	788,884.64
Project Total :	63,127.37	304,422.18	451,315.08	788,884.64

Signed By : _____ Date : _____

Signed By : _____ Date : _____

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
DEVELOPMENT OF A ROBUST STANDARDIZATION, QUALITY ASSURANCE,
ACCREDITATION AND METROLOGY (SQAM) INFRASTRUCTURE IN MALAWI
PROJECT NO: 00069207**

**INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017**



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : MW110
Period : Jan-Dec (2017)
Selected Project Id : 00088207
Selected Fund Code : ALL
Selected Dept. IDs : B0360
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2017)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
35001 - Malawi - Central	0.00	30,192.05	431,315.08	461,507.13
35003 - Malawi - Crisis Prev & Rcvr	0.00	506.14	0.00	506.14
35005 - Malawi - Energy & Environmt	6,279.86	11,004.26	0.00	17,284.12
35008 - Malawi - Poverty Reduction	46,847.51	262,719.74	0.00	309,567.25

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
DEVELOPMENT OF A ROBUST STANDARDIZATION, QUALITY ASSURANCE,
ACCREDITATION AND METROLOGY (SQAM) INFRASTRUCTURE IN MALAWI
PROJECT NO: 00069207**

**INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017**



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Funds Utilization

Selection Criteria :

Business Unit : MW10
Period : Jan-Dec (2017)
Selected Project Id : 00069207
Selected Fund Code : ALL
Selected Dept. IDs : B0350
Selected Outputs : ALL

Project/Award: 00069207 Development of a Robust SQAM I Period : As at Dec 31, 2017

Output #	00083913	Impl. Partner :02095 National Execution	UNDP AMOUNT
Outstanding NEX advances			31,975.19
Undepreciated Fixed Assets			26,227.57
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			4,959.84

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

**INDEPENDENT AUDITOR'S REPORT TO
THE DIRECTOR AND
THE RESIDENT REPRESENTATIVE
ON THE STATEMENT OF ASSETS AND EQUIPMENT FOR DEVELOPMENT OF A
ROBUST STANDARDIZATION QUALITY ASSURANCE ACCREDITATION AND
METROLOGY (SQAM) INFRASTRUCTURE IN MALAWI
PROJECT NO: 00069207**

AS AT 31 DECEMBER 2017

We have audited the accompanying statement of assets and equipment for the Development of a robust Standardization Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi: 00069207 as at 31 December 2017.

Opinion

In our opinion, the accompanying statement of assets and equipment presents fairly, in all material respects, the assets and equipment of the Development of a robust Standardization Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi Project amounting to US\$171,108 as at 31 December 2017, in accordance with agreed upon Accounting Policies.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of assets and equipment section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management of the project is responsible for the preparation of the statement of Assets and Equipment for Development of a robust Standardization Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi projects and for such internal control as management determines is necessary to enable preparation of the statement of assets and equipment that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

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

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

- Identify and assess the risks of material misstatement of the statement of assets and equipment 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 organisation'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 audit.

This report is intended solely for the use of UNDP and Malawi Bureau of Standards and is not intended for any other purposes.

Signature in the name of the audit firm _____

Signature of Engagement Partner _____

Date: _____

STAMP AND SEAL OF AUDIT FIRM _____

Graham Carr
Nexia International Accountant
Certified Public Accountants
Graham Carr House
Off Independence Drive
Cnr. Link Road & Henderson Street
P.O. Box 1411
Blantyre

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
 DEVELOPMENT OF A ROBUST STANDARDIZATION, QUALITY ASSURANCE, ACCREDITATION AND METROLOGY (SQAM) PROJECT
 INFRASTRUCTURE IN MALAWI
 PROJECT NO: 00069207

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No	Project No.	As Pr	Item Description	TagNo.	Serial No.	Model/Manufacturer	Cost	Currency	Rate	US\$ VALUE	DONOR	FUND	ACTIV	A/C	Acquisition Date	Responsible	Condition
1	00083913		Motor vehicle	SQAM 9	1KDA271339	Toyota motor	29,316,947.40	MK	326.00	89,929.29	10159	30079	8	72215	Aug.13	MBS HO	Good
	Totals motor vehicle						29,316,947.40	MK		89,929.29							
2	00083913		KVA UPS	EU/MBS*SDD-IT/OE/041		BTC Trading	369,999.99	MK	326	1,134.97	10159	30079	1	72205	Aug.13	SDD-IT	Not Functioning
3	00083913		KVA UPS	EU/MBS*SDD-IT/OE/042		BTC Trading	369,999.99	MK	326	1,134.97	10159	30079	1	72205	Aug.13	SDD-IT	Not Functioning
4	00083913		printers	EU/MBS*SDD-SEC/OE/010	MKCA005736	Canotech	154,077.25	MK	340	453.17	10159	30079	1	72205	Sept.13	SDD-SEC	Good
5	00083913		printers	EU/MBS*DDG-SEC/OE/011	MKCA005806	Canotech	154,077.25	MK	340	453.17	10159	30079	1	72205	Sept.13	DDG-SEC	Good
6	00083913		copier/fax/scanner	EU/MBS* DG-PA/OE/012	(21) KNA31934	Canotech	4,149,356.22	MK	340	12,203.99	10159	30079	1	72205	Sept.13	DG-PA	Good
7	00083913		copier/fax/scanner	EU/MBS*MSD-SEC/OE/013	KNA23325	Canotech	4,149,356.22	MK	340	12,203.99	10159	30079	1	72205	Sept.13	MSD-SEC	Good
8	00083913		color laser printer	EU/MBS* CTA/OE/014	000085FAA495	Canotech	215,450.64	MK	340	633.68	10159	30079	1	72205	Sept.13	CTA	Good
9	00083913		color laser printer	EU/MBS*QASD-SEC/OE/015	000085FA94EE	Canotech	215,450.64	MK	340	633.68	10159	30079	1	72205	Sept.13	MBS-BT	Good
10	00083913		color laser printer	EU/MBS* QA SD-LL/OE/016	MKCA005820	Canotech	215,450.64	MK	340	633.68	10159	30079	1	72205	Sept.13	QASD-SEC	Good
11	00083913		color laser printer	EU/MBS*MSD-MZ/OE/017	MKCA005735	Canotech	215,450.64	MK	340	633.68	10159	30079	1	72205	Sept.13	MSD-MZ	Good
12	00083913		fax machine	EU/MBS*QASD-MJ/OE/046	009PG25	Canotech	143,562.23	MK	340	422.24	10159	30079	1	72205	Sept.13	QASD MJ	Good
13	00083913		Dell 270MT Desktop computer	EU/MBS* DDG-SEC/OE/019	4Z0WNV 1	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	DDG-SEC	Good
14	00083913		Dell 270MT Desktop computer	EU/MBS* SDD-EMDC/OE/020	3Z0WNV 1	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	SDD-EMDC	Good
15	00083913		Dell 270MT Desktop computer	EU/MBS* SDD-LIB/OE/021	711WNV 1	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	SDD-LIB	Good
16	00083913		Dell 270MT Desktop computer	EU/MBS* QASD-QMSM/OE/0	DZ0WNV 1	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	QASD-QMSM	Good
17	00083913		Dell 270MT Desktop computer	EU/MBS* QASD-CO/OE/023	221WNV 1	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	QASD-CO	Good
18	00083913		Dell 270MT Desktop computer	EU/MBS* TSD-SOMICRO/OE	J11WNV 1	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	TSD-SO(MICRO)	Good
19	00083913		Dell 270MT Desktop computer	EU/MBS* TSD-DM CT/OE/025	JZ0WNV 1	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	TSD-DM (CT)	Good
20	00083913		Dell 270MT Desktop computer	EU/MBS* FAD-ACC/OE/026	311WNV 1	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	FAD-ACC	Good
21	00083913		Dell 270MT Desktop computer	EU/MBS* FAD-CC/OE/027	H11WNV 1	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	FAD-CC	Good
22	00083913		Dell 270MT Desktop computer	EU/MBS*MSD-MZ/OE/028	401WNV 1	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	MSD-MZ	Good
23	00083913		Dell 270MT Desktop computer	EU/MBS* QA SD-LL/OE/029	41362067917	Xerographics	389,786.00	MK	340	1,146.43	10159	30079	1	72205	Sept.13	QASD-LL	Good
24	00083913		Dell desktop computer	EU/MBS*PO/OE/045	CO1WNV 1	Xerographics	369,786.00	MK	340	1,087.61	10159	30079	1	72205	Sept.13	SQAM PA	Good
25	00083913		Dell 2520 Laptops	EU/MBS* FAD-SFM/OE/031	1399LW1	Xerographics	369,786.00	MK	340	1,087.61	10159	30079	1	72205	Sept.13	FAD-SFM	Not very Good
26	00083913		Dell 2520 Laptops	EU/MBS*CTA/OE/032	DV89LW1	Xerographics	369,786.00	MK	340	1,087.61	10159	30079	1	72205	Sept.13	CTA	Good
27	00083913		2 Dell Server R720	EU/MBS*SDD-IT/OE/033	430HZY 1	Xerographics	4,077,786.00	MK	340	11,993.49	10159	30079	1	72205	Sept.13	SDD-IT	Good
28	00083913		2 Dell Server R720	EU/MBS*SDD-IT/OE/034	4K2HZY 1	Xerographics	4,077,786.00	MK	340	11,993.49	10159	30079	1	72205	Sept.13	SDD-IT	Good
29	00083913		External H/Drive	EU/MBS* DG-PA/OE/035	HT0LMX3EA10001ABB	Xerographics	55,000.00	MK	340	161.76	10159	30079	1	72205	Sept.13	DG-PA	Good
30	00083913		External H/Drive	EU/MBS* DDG-SEC/OE/036	710AWUB	Xerographics	55,000.00	MK	340	161.76	10159	30079	1	72205	Sept.13	DDG-SEC	Good

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30	00083913	External H/Drive	EU/MBS* DDG-SEC/OE/036	710AWUB	Xerographics	55,000.00	MK	340	161.76	10159	30079	1	72205	Sept.13	DDG-SEC	Good
31	00083913	External H/Drive	EU/MBS*SDD-IT/OE/040	100760AP	Xerographics	55,000.00	MK	340	161.76	10159	30079	1	72205	Sept.13	SDD-IT	Good
32	00083913	SC03 HP SCANJET G2410	EU/MBS*CTA/OE/038	CN2AKE2316 L2694A-301	Click Africa	32,680.00	MK	380	86.00	10159	30079	1	72205	Nov.13	CTA	Good
33	00083913	SC03 HP SCANJET G2410	EU/MBS*FAD-SEC/OE/037	CN2AHE22H2 L26694A-30	Click Africa	32,680.00	MK	380	86.00	10159	30079	1	72205	Nov.13	FAD-SEC	Good
34	00083913	SC03 HP SCANJET G2410	EU/MBS*TSD-ADMIN/OE/037	CN2AHE22QX L2694A-301	Click Africa	32,680.00	MK	380	86.00	10159	30079	1	72205	Nov.13	TSD-ADMIN	Good
35	00083913	SC03 HP SCANJET G2410	EU/MBS* QASD-LL/OE/043	CN2AKE2345L2694A-301	Click Africa	32,680.00	MK	380	86.00	10159	30079	1	72205	Nov.13	QASD-LL	Good
36	00083913	SC03 HP SCANJET G2410	EU/MBS*MSD-MZ/OE/044	CN2AHE22DM	Click Africa	32,680.00	MK	380	86.00	10159	30079	1	72205	Nov.13	MSD-MZ	Good
	00083913	Dell desktop	EU/MBS*SDD-IO/OE/047	BTFD32	Committed Advizing IT	789,626.85	MK	480.99	1,641.67	10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Nikon D3200 digital camera		7566202/22425783	Committed Advizing IT	525,880.80	MK	480.99	1,093.33	10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Nikon D3200 digital camera		7555213/22405563	Committed Advizing IT	525,880.80	MK	480.99	1,093.33	10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Nikon ENEL14 Battery 1030mAh			Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Nikon ENEL14 Battery 1030mAh			Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Nikon Zoom NIKKOR		2970355	Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Nikon Zoom NIKKOR		3120182	Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Sony rechargeable 6600mAh		A/S: 1588-0911	Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Sandisk Ultra UHS-16.GB		BL 10750280D	Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Sandisk Ultra UHS-16.GB		BL 1510750280D	Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Sandisk Ultra UHS-32.GB		586845IMFR6P0018	Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Sandisk Ultra UHS-32.GB		586845IMFR6P0008	Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Manfrotto Compact Stand		D1459034	Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Manfrotto Compact Stand		D1459037	Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Manfrotto Compact Stand		D1459035	Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Camera bag			Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Camera bag			Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Camera bag			Committed Advizing IT	-	MK	480.99		10159	30079	1	72205	Aug-15	SDD-IO	Good
	00083913	Sony Pro NXCAM Camcorder		212338	Committed Advizing IT	1,780,466.25	MK	480.99	3,701.67	10159	30079	1	72205	Aug-15	SDD-IO	Good
		Total IT equipment				27,855,062.41			78,847.02							
		1000kg calibrated weight Class M1		6700514					3,302.18	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M1		6710514					3,302.18	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2		6720514					3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2		6730514					3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2		6740514					3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2		6750514					3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2		6760514					3,212.71	10159	30079	1		Jul-14	MSD	Good

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		1000kg calibrated weight Class M2	6770514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6780514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6790514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6800514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6810514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6820514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6830514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6840514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6850514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6860514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6870514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6880514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6890514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6900514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6910514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6920514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6930514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6940514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6950514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6960514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6970514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6980514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	6990514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	7000514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		1000kg calibrated weight Class M2	7010514				3,212.71	10159	30079	1		Jul-14	MSD	Good
		20kg calibrated weights Class M1	2500514				135.18	10159	30079	1		Jul-14	MSD	Good
		20kg calibrated weights Class M1	2490514				135.18	10159	30079	1		Jul-14	MSD	Good
		20kg calibrated weights Class M1	2480514				135.18	10159	30079	1		Jul-14	MSD	Good
		20kg calibrated weights Class M1	2470514				135.18	10159	30079	1		Jul-14	MSD	Good
		20kg calibrated weights Class M1	2460514				135.18	10159	30079	1		Jul-14	MSD	Good
		10kg calibrated weights Class M1	2550514				101.19	10159	30079	1		Jul-14	MSD	Good
		10kg calibrated weights Class M1	2540514				101.19	10159	30079	1		Jul-14	MSD	Good
		10kg calibrated weights Class M1	2530514				101.19	10159	30079	1		Jul-14	MSD	Good
		10kg calibrated weights Class M1	2520514				101.19	10159	30079	1		Jul-14	MSD	Good
		10kg calibrated weights Class M1	2510514				101.19	10159	30079	1		Jul-14	MSD	Good
		2kg Calibrated weights Class M1		U2625			575.24	10159	30079	1		Jul-14	MSD	Good
		2kg Calibrated weights Class M1		U2624			575.24	10159	30079	1		Jul-14	MSD	Good

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		2kg Calibrated weights Class M1		U2620				575.24	10159	30079	1		Jul-14	MSD	Good
		2kg Calibrated weights Class M1		U2621				575.24	10159	30079	1		Jul-14	MSD	Good
		2kg Calibrated weights Class M1		U2622				575.24	10159	30079	1		Jul-14	MSD	Good
		1kg Calibrated weight Class M1		U2743				780.86	10159	30079	1		Jul-14	MSD	Good
		1kg Calibrated weight Class M1		U2742				780.86	10159	30079	1		Jul-14	MSD	Good
		1kg Calibrated weight Class M1		U2741				780.86	10159	30079	1		Jul-14	MSD	Good
		1kg Calibrated weight Class M1		U2740				780.86	10159	30079	1		Jul-14	MSD	Good
		1kg Calibrated weight Class M1		U2734				780.86	10159	30079	1		Jul-14	MSD	Good
		Electronic platform floor scale			3420706			10,826.25	10159	30079	1		Jul-14	MSD	Good
		Weighting Terminal			3420700			10,826.25	10159	30079	1		Jul-14	MSD	Good
		Floor/Workshop crane		LC5201				24,700.00	10159	30079	1		Jul-14	MSD	Good
		Portable master flow meter		140079CE				81,458.00	10159	30079	1		Jul-14	MSD	Good
		Trailer with prover tank	17 SC 41	FMS-TDK-20057				65,600.00	10159	30079	1		Sept-14	MSD	Good
		Moffeit folklift	17 SC 47	N460574				79,881.00	10159	30079	1		Aug-15	MSD	Good
		HPLC-variable wavelength detector		DEABB15432				18,929.46	10159	30079	1		Oct-15	TSD	Good
		HPLC-Fluorescence Detector		DEABW06327				18,929.46	10159	30079	1		Oct-15	TSD	Good
		HPLC-Thermostatted Column		DEACN39794				18,929.46	10159	30079	1		Oct-15	TSD	Good
		HPLC-Infinity Diode Array Detector		DEAA311217				18,929.46	10159	30079	1		Oct-15	TSD	Good
		HPLC-Autosampler		DEAAC37210				18,929.46	10159	30079	1		Oct-15	TSD	Good
		HPLC Isocratic pump		DEAB7150009				18,929.46	10159	30079	1		Oct-15	TSD	Good
		Photochemical Reactor		UV E2602											
		Desktop Computer		CPU:TRF5370LNL											
				Monitor:CNC513NX6J				113,576.74	10159	30079	1		Oct-15	TSD	Good
				Mouse:PN6977											
				Keyboard:PN697737-L3L											
		Distillation Analyser		07005				53,503.48	10159	30079	1		Jun-16	TSD	Good
		Weightset box		S1514060				1,328.30	10159	30079	1		Feb-16	MSD	Good
		20kg F2 Weight		S1514062				676.90	10159	30079	1		Feb-16	MSD	Good
		HP Probook 450G2		CND5481QTM				1,148.60	10159	30079	1		Feb-16	MSD	Good
		HP Probook 450G2		CND5481QTL				1,148.60	10159	30079	1		Feb-16	MSD	Good

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INFRASTRUCTURE IN MALAWI
PROJECT NO: 00069207**

**INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017**

37	00083913	1 office desk	EU/MBS*CTA/OF/001	Blockbuster	124,463.52	MK	325	382.96	10159	30079	1	72205	Jul.13	CTA	Good
38	00083913	1 office chair	EU/MBS*CTA/OF/002	Blockbuster	44,635.19	MK	325	137.34	10159	30079	1	72205	Jul.13	CTA	Good
39	00083913	1 credenza	EU/MBS*CTA/OF/003	Blockbuster	81,545.06	MK	325	250.91	10159	30079	1	72205	Jul.13	CTA	Good
40	00083913	1 coffee table	EU/MBS*CTA/OF/004	Furniture & Fittings	50,000.00	MK	325	153.85	10159	30079	1	72205	Jul.13	CTA	Good
41	00083913	1 Air conditioner	EU/MBS*CTA/OE/005	Furniture & Fittings	355,000.00	MK	325	1,092.31	10159	30079	1	72205	Jul.13	CTA	Good
42	00083913	visitors chairs	EU/MBS*CTA/OF/006	Furniture & Fittings	34,000.00	MK	325	104.62	10159	30079	1	72205	Jul.13	CTA	Good
43	00083913	visitors chairs	EU/MBS*CTA/OF/007	Furniture & Fittings	34,000.00	MK	325	104.62	10159	30079	1	72205	Jul.13	CTA	Good
44	00083913	visitors chairs	EU/MBS*CTA/OF/008	Furniture & Fittings	34,000.00	MK	325	104.62	10159	30079	1	72205	Jul.13	CTA	Good
Totals for office furniture					757,643.77	MK		2,331.21							
GRAND TOTALS					57,929,653.58	MK		171,107.52							

In witness whereof, UNDP and Malawi Bureau of Standards (MBS), through their duty authorised representatives have fully agreed that the above assets are in custody with MBS for the SQAM Project

FOR MALAWI BUREAU OF STANDARDS				FOR UNITED NATIONS DEVELOPMENT PROGRAMME			
SIGN: _____				SIGN: _____			
NAME: _____				NAME: _____			
TITLE: _____				TITLE: _____			
DATE: _____				DATE: _____			

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

**INDEPENDENT AUDITOR'S REPORT TO
THE DIRECTOR AND
THE RESIDENT REPRESENTATIVE
ON THE STATEMENT OF CASH POSITION FOR DEVELOPMENT OF A ROBUST
STANDARDIZATION QUALITY ASSURANCE ACCREDITATION AND METROLOGY
(SQAM) INFRASTRUCTURE IN MALAWI
PROJECT NO: 00069207**

AS AT 31 DECEMBER 2017

We have audited the accompanying Statement of Cash position for the Development of a robust Standardization, Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi: 00069207 as at 31 December 2017

Opinion

In our opinion, the accompanying statement of cash position presents fairly, in all material respects, the cash position status of the Development of a robust Standardization, Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi Project which was US\$31,975.19 as at 31 December 2017, in accordance with agreed upon Accounting Policies.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of cash position section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management of the project is responsible for the preparation of the statement of cash position for the Development of a robust Standardization, Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi projects and for such internal control as management determines is necessary to enable preparation of the of the statement of cash position that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

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

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

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

- Identify and assess the risks of material misstatement of the statement of cash position 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 organisation'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 audit.

This report is intended solely for the use of UNDP and Malawi Bureau of Standards and is not intended for any other purposes.

Signature in the name of the audit firm _____

Signature of Engagement Partner _____

Date: _____

STAMP AND SEAL OF AUDIT FIRM _____

Graham Carr
Nexia International Accountant
Certified Public Accountants
Graham Carr House
Off Independence Drive
Cnr. Link Road & Henderson Street
P.O. Box 1411
Blantyre

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
DEVELOPMENT OF A ROBUST STANDARDIZATION, QUALITY ASSURANCE,
ACCREDITATION AND METROLOGY (SQAM) INFRASTRUCTURE IN MALAWI
PROJECT NO: 00069207

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

CASH POSITION STATEMENT					
SQAM PROJECT					
Period: 1 January 2017 to 31 December 2017					
A				MK	USD
	Bank overdraft			-	-
	Advance			62,191.86	86.26
	Payables			-	-
	Sub Total			62,191.86	86.26
B	Advance received from UNDP during 2017			61,852,738.79	84,950.62
C	Total funds available (A+B) for 2017			61,914,930.65	85,036.87
D	Payments/Expenditures for 2017			38,636,998.64	53,080.96
E	Exchange difference			-	(19.27)
F	Closing Fund Balance			23,277,932.01	31,975.18
G	Closing Balance represented by:				
	Bank			23,277,932.01	31,975.18
	Advance			-	-
	Payables			-	-
	TOTAL			23,277,932.01	31,975.18

On behalf of the Project		On behalf of UNDP		Certified by	
<i>Signed by:</i>		<i>Signed by:</i>		<i>Signed by:</i>	
<i>Name</i>		<i>Name</i>		<i>Name</i>	<i>Dorothy Ngwira</i>
<i>Title</i>		<i>Title</i>		<i>Title</i>	<i>Partner</i>
<i>Institution</i>		<i>Institution</i>		<i>Audit Firm</i>	<i>Graham Carr</i>
<i>Date</i>		<i>Date</i>		<i>Date</i>	

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

**NOTES TO THE STATEMENT OF EXPENSES – THE CDR AND STATEMENT OF ASSETS
AND EQUIPMENT**

1. Basis of preparation

The CDR, statement of assets and equipment are expressed in terms of the historic cost convention and has been prepared on cash accounting basis where funding is recognized when received and expenses are recognised when paid. The statement is presented in Malawi Kwacha (MK) and United States Dollars (US\$).

No other procedures have been adopted to reflect the impact on the statement of specific price changes or changes in the general level prices.

2. Programme expenses

The programme expenses represents total expenditure incurred by the project.

3. Assets and equipment

Assets and equipment are funded by UNDP. These assets are subject to donor requirements regarding use, title and disposition. No amortization of the assets is computed or charged.

The project maintains a memorandum list of all its assets, which includes the asset description, date of requisition and cost.

4. Foreign currency transaction

The statement of expenses of assets and equipment and statement of cash position are expressed in Malawi Kwacha, which is the functional and presentation currency of the project.

Transactions in currencies other than the project's functional currency are recorded at the rates of exchange prevailing on the date of the transactions.

5. Exchange rate and inflation

The average of the year-end buying and selling rates of the major foreign currencies affecting the performance of the school are stated below, together with the increase in the National Consumer Price Index, which represent an official measure of inflation.

	2017	2016
Kwacha/US Dollar	733	721
Inflation rate	9.6%	20%

At the time of signing the exchange rates were as follows:-

Kwacha/US Dollar

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
 DEVELOPMENT OF A ROBUST STANDARDIZATION, QUALITY ASSURANCE,
 ACCREDITATION AND METROLOGY (SQAM) INFRASTRUCTURE IN MALAWI
 PROJECT NO: 00069207

INDEPENDENT AUDITOR'S REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2017

Report on the audit of the UNDP CDR						
UNDP Combined Delivery Report(CDR)						
As at 31 Dec 2017						
Project No.	Output No.	Amount audited and certified (US\$)	Audit opinion	Total amount of qualification of audit opinion	Reason(s) for qualification of audit opinion and breakdown of NFM amount (US)	Observation (s) that had impact on qualification of audit opinion
69207	83913	53 127,37	Unqualified			
Report on the audit of the statement of assets and equipment						
Statement of assets and equipment						
Project No.	Output No.	Value of assets and equipment as at 31 December 2017 (cumulative from project start date) (US\$)	Audit Opinion- Statement of Assets and Equipment	Total amount of qualification on the Statement of assets and equipment (US\$)		
69207	83913	26 227,57	Unqualified			
Report on the audit of the statement of cash position						
Statement of Cash Position						
Project No.	Output No.	Value of Cash Position Statement As at 31 December 2017 (US\$)	Audit Opinion- Statement of Cash Position	Total amount of qualification- Statement of Cash Position (US\$)		
69207	83913	31 975,19	Unqualified			

MANAGEMENT REPORT

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

20th March 2018

Our ref: //

CONFIDENTIAL

The Resident Representative
United Nations Development Programme
P.O. Box 30135
Lilongwe 3

The Director General
Malawi Bureau of Standards
P.O. Box 30004
Chichiri
Blantyre 3

Dear Sir

REPORT TO MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2017

We have now completed our audit of the Development of a robust Standardization Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi, Project Number: 00069207, Out Put ID: 00083913 being implemented by Malawi Bureau of Standards with funding from United Nations Development Programme (UNDP) for the year ended 31 December 2017, during which we examined various aspects of the project's systems of internal control. As a result of this examination, certain areas came to our attention where we feel control weaknesses exist or where improvements could be made. Our detailed recommendations on these areas are contained in a report, which accompanies this letter.

This report is intended to offer some constructive assistance to management, but it must be appreciated that the matters included came to our notice as a result of our normal audit procedures, which are designed primarily to enable us to express an opinion on the combined delivery report. Consequently our report cannot be expected to include all possible improvements in internal control, which a more extensive, special examination might develop.

Finally, we would like to take this opportunity to express our thanks to management for the co-operation and assistance offered to us during our audit.

We hope you will find the recommendations useful. Should you require explanation on any of the points raised, please do not hesitate to contact us.

Yours faithfully

GRAHAM CARR
mm/vn

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1.2 Summary of findings	
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2.3 Transport request forms	
2.4 Activities not carried out	

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

1. EXECUTIVE SUMMARY

1.1 Background

As part of the audit of the Development of a robust Standardization Quality Assurance Accreditation and Metrology (SQAM) Infrastructure in Malawi Project for the year ended 31 December 2017, we were required to assess and express an opinion on the projects internal controls and systems. We conducted the audit in accordance with the following terms of reference:

- a) A general review of a project's progress and timeliness in relation to progress milestones and the planned completion date, both of which should be stated in the project document or Annual Work Plan (AWP)
- b) An assessment of a project's internal control system with equal emphasis on:
 - (i) The effectiveness of the system in providing the project management with useful and timely information for the proper management of the project; and
 - (ii) The general effectiveness of the internal control system in protecting the assets and resources of the project.
- c) A description of any specific internal control weaknesses noted in the financial management of the project and the audit procedures followed to address or compensate for the weaknesses. Recommendations to resolve / eliminate the internal control weaknesses noted should be included.

Review of project progress

As part of the general review of project progress, specific steps included the following:

- Review annual and quarterly work plans, quarterly and annual financial reports and request for direct payment and assess in terms of their timeliness and their compliance with the project document or the AWP, and the UNDP Programme Operations Policies and Procedures (POPP) on Management.
- Review the annual project report prepared by the implementing partner and assess in terms of compliance with UNDP guidelines and whether implementing partner met his responsibilities for monitoring described in the project document or AWP.
- Review whether the decision and or recommendations of the above activities have been followed through by the implementing partner.
- Review the pace of project progress and comment the causes for delays.
- Commented on whether the implementation services of the UN Agency were provided in line with the project document or AWP.

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

Assessment of internal control

As part of assessment internal controls, specific steps included the following:

- Reviewed the expenses made by the implementing partner and assess whether they are in accordance with the project document AWP and budgets and non-compliance with UNDP Programme Operations Policies on results and accountability.
 - Reviewed the process for procurement/contracting activities and assess whether it was transparent and competitive.
 - Reviewed the use, control and disposal of non-expendable equipment and assess whether that it was transparent and competitive.
 - Reviewed the process for recruiting project personnel and consultants and assess whether it was transparent and competitive.
 - Review the implementing partners accounting records and assess their adequacy for maintaining accurate and complete records of receipts and disbursements of cash; and for supporting the preparation of the quarterly financial report.
 - Reviewed the records of requests for direct payments and ensure that they were signed by authorized officials.

1.2 Summary of findings

Project administration

We reviewed the project's progress and timeliness in relation to the milestone and planned completion date, both of which were stated in the project document or Annual work plan and the results indicate that the project progress is satisfactory except that not all the planned activities were carried out. Refer finding no 4.

We reviewed the project's internal control system with emphasis on effectiveness of the system providing the project management with useful and timely information for proper management of the project and the general effectiveness of the internal control system in protecting the assets and resources of the project and the results indicate that the system in place is adequate and internal controls satisfactory.

Review of project progress.

We reviewed the annual and quarterly work plan, quarterly and annual financial reports, requests for direct payments in terms of their timeliness and compliance with the project document and annual work plan and the UNDP Programme Operations Policies and Procedures. The results of review indicate that reports as well as request for direct payments were timely prepared and submitted. Project document, annual work plan and the UNDP Programme Operations Policies were complied with.

INDEPENDENT AUDITOR'S REPORT
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We reviewed the annual project report to assess compliance with UNDP guidelines and whether the project management met its responsibility and the results indicate that annual project report was prepared in compliance with UNDP guidelines and the project management met its responsibility. We noted that;

- Some of the planned activities for the year were not fully implemented. Refer finding no 4.

Implementation services of the UN Agency were provided in line with the project document and the Annual Work Plan.

Assessment of internal control

We reviewed the expenses made by the project to assess whether they are in accordance with the project document, annual work plan and budgets and in compliance with the UNDP Programme Operations Policies on results and accountability. Results of our review indicate that expenses were in accordance with the project document, annual work plan and budget except for the following:

- Some payments made were not supported with adequate third party documentation. Refer finding no 1
- We noted instances where quotations were not sourced when procuring services. Refer finding no 2.
- Transport request forms were not properly completed. Refer finding no 3.

We reviewed the process for procurement/contracting activities to assess whether it was transparent and competitive and the results of our review indicate that the procurement process is adequate except for the instances where no quotations available in some procurement transactions. Refer to finding no 2.

We reviewed the use, control and disposal of non-expendable equipment to assess whether it is in compliance with UNDP Programme Operations Policies on results and accountability and whether its use was in line with intended purposes and the results of our review were satisfactory.

We reviewed the process of recruiting project personnel and consultants to assess whether it was transparent and competitive and the results of our review indicate that the process was transparent and competitive.

We reviewed the accounting records for the project to assess their adequacy and completeness for supporting the preparation of the quarterly financial report and the results of our review indicate that the accounting records are adequate and complete to support the preparation of quarterly financial reports.

We reviewed the records for requesting direct payments and the results of our review indicate that these were authorised by the Director General.

INDEPENDENT AUDITOR'S REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2017

AUDITORS TO REPORT ON CURRENT YEAR AUDIT OBSERVATIONS AND RECOMMENDATIONS

Project Number	Output Number	Observ. Number	Audit Observation	Recommendation	Audit area	Risk severity	Management. Comments	UNDP Comments
00069207	83913	2.1	<p>Condition We noted some un supported payments for the project as detailed in <i>Annex I, number 1</i>. We also noted some payments for communication expenses which were supported by cash sales without vendor details as stated in <i>Annex I number 2</i>.</p> <p>Criteria UNDP procedures require that the payments be supported by valid documents.</p> <p>Risk The validity of such expenses may not be ascertained</p>	Management should ensure that all payments are properly supported with third party supporting documents like invoices, receipts, cash sales, etc.	Expenses	High		

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
 DEVELOPMENT OF A ROBUST STANDARDIZATION, QUALITY ASSURANCE, ACCREDITATION AND CONTROL OF
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INDEPENDENT AUDITOR'S REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2017

Project Number	Output Number	Observ. Number	Audit Observation	Recommendation	Audit area	Risk severity	Management. Comments	UNDP Comments
00069207	83913	2.2	<p>Condition We noted instances where quotations were not sourced when procuring services as shown in Annex I number 3. In these cases we were also not provided with documentation at which the service providers had been identified as preferred service providers for the organisation/project.</p> <p>Criteria The project agreement stipulates that procurement of goods and services must be transparent and competitive.</p> <p>Risk Goods and services might not be competitively acquired</p>	Management should ensure that quotations are obtained whenever there is need to procure goods and services	Expenses	High		

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
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INDEPENDENT AUDITOR'S REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2017

Project	Output	Observ.	Audit Observation	Recommendation	Audit area	Risk severity	Management. Comments	UNDP
Number	Number	Number						Comments
00069207	83913	2.3	<p>Condition Transport request forms were not properly completed. There were inconsistencies on the kilometres covered and amounts claimed. In some instances, the amounts claimed for the same distances was different. In addition to this, in some cases the destination details were incomplete.</p> <p>Criteria The organisation's internal controls.</p> <p>Risk The authenticity of such claims might be questioned.</p>	Management should ensure that transport request forms are properly completed and reviewed.	Expenses	High		

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
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INDEPENDENT AUDITOR'S REPORT
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Project Number	Output Number	Observ. Number	Audit Observation	Recommendation	Audit area	Risk severity	Management. Comments	UNDP Comments
00069207	83913	2.4	<p>Condition We noted that the following planned activities were not fully implemented.</p> <p>Output 2: Technical regulations Output 6: Capacity of SMEs Output 8: Programmes Management</p> <p>Criteria The project agreement and work plan.</p> <p>Risk This might have an implication on the overall achievement of the project objectives.</p>	<p>Management should ensure all planned activities are carried out in time. This will help to ensure that planned outputs are achieved.</p>	Project implementation	Medium		

Name and position of Auditor Dorothy Ngwira, Partner

Signature of Auditor _____

Date: _____

Name And Stamp Of Audit Firm; Graham Carr

INDEPENDENT AUDITOR'S REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2017

ACTION PLANS FOR PRIOR YEAR AUDIT OBSERVATIONS AND RECOMMENDATIONS

Award no.:		Output: 00088334			Opinion Type:							
Obs. No.	Observation	Recommendation	Audit Area	Risk Severity	Proj. Mngt Comments	Action(s) Planned	Target Impl. Date	Action Unit	Person Responsible for	Updated Status	Actual Impl. Date	Description of Status Update
1	We noted that out of K 51,102,350 received on K 20,822,788 was utilized in the quarter March-June 2016	Management should ensure all planned activities are carried out in time. This will help to ensure that planned outputs are achieved.	Finance	Medium	Management agrees with this observation. Low absorption was because some activities whose procurement processes and implementation took long to conclude. In some cases amicable conclusion was through a lengthy consultative process. Moving forward, proper timing of consultancies will be ensured				Management	Not resolved		We noted that the following planned activities were not fully implemented. OUTPUT 2: Technical regulations OUTPUT6: Capacity of SMEs OUTPUT 8: Programmes

INDEPENDENT AUDITOR'S REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2017

ACTION PLANS FOR PRIOR YEAR AUDIT OBSERVATIONS AND RECOMMENDATIONS

Award no.:		Output: 00088334			Opinion Type:							
Obs. No.	Observation	Recommendation	Audit Area	Risk Severity	Proj. Mngt Comments	Action(s) Planned	Target Impl. Date	Action Unit	Person Responsible for Action	Updated Status	Actual Impl. Date	Description of Status Update
2	We noted that some items on the register were indicated as working while they were not.	Finance should verify the condition of the assets before updating the register	Finance	Low	Management agrees with this observation and an amendment has been made. Moving forward proper checking of assets will be done and status updated accordingly				Finance Department	Resolved		Our work and review of the register indicated that the review of the working conditions of the assets were done and updated accordingly

INDEPENDENT AUDITOR'S REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2017

ACTION PLANS FOR PRIOR YEAR AUDIT OBSERVATIONS AND RECOMMENDATIONS

Award no.:		Output: 00088334			Opinion Type:							
Obs. No.	Observation	Recommendation	Audit Area	Risk Severity	Proj. Mngt Comments	Action(s) Planned	Target Impl. Date	Action Unit	Person Responsible for Action	Updated Status	Actual Impl. Date	Description of Status Update
3	We noted that Laboratory Association of Malawi Consultancy was not completed on time	Management should ensure that activities are conducted according to the annual work plan that could be achieved by proper planning of such activities	Finance	Low	Management agrees with this observation. The delay was because the consultant took long to submit a draft report				Management	Resolved		Our expenditure review in the year indicated that the consultancy came to an end
Implementing Partner(IP) Signature of IP Official: Name and title (print): Date:			UNDP Country Office Signature of UNDP Official:_ Name and title(print): Date:				Government Auditors/ Audit Firm Signature of Audit firm Official: Name and title(print): Date: Stamp and Seal of audit firm:_____					

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
DEVELOPMENT OF A ROBUST STANDARDIZATION, QUALITY ASSURANCE,
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INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017

Annex 1

<i>1, Unsupported payments</i>			
Date	Ref	Details	Amount
8/3/2017	505	Total Malawi	52,066.87
30/03/2017	520	A funsani	197,010.00
31/03/2017	521	Total Malawi	214,314.28
26/05/2017	550	B kanzingeni	29,750.00
30/05/2017	562	Total Malawi	159,397.00
4/9/2017	673	Escom Units	600,000.00
	Total		2 550 456.63
<i>2. Costs for air time. The cash sales used to support these payments did not have details of what the payments related to</i>			
Date	Ref	Details	Amount
21/03/2017	513	A J Nyirenda	60,000.00
20/04/2017	530	A J Nyirenda	60,000.00
9/5/2017	525	A J Nyirenda	60,000.00
16/05/2017	536	A J Nyirenda	10,000.00
24.05.17	539	A J Nyirenda	60,000.00
	Total		250,000.00
<i>3. No evidence of quotations or priorr selection as a preferred service provider</i>			
Date	Ref	Details	Amount
3/5/2017	528	Malawi Sun	448,988.00
16/05/2017	534	Cross roads hotel	1,189,977.47
24/05/2017	563	Sunbird kuchawe	4,090,200.00
29/06/17	629	Malawi sun	2,786,680.00
29/06/17	630	Sunbird Mzuzu	4,989,424.00
29/06/17	631	Ufulu Gardens	65,553.20
29/06/17	632	Ufulu Gardens	66,797.88
29/06/17	633	Golden Peacock	163,500.00
29/06/17	634	Bridge View Hotel	3,099,499.99
29/06/17	635	Sunbird Lilongwe	127,840.00
	Total		11,299,295.07