



INTERNAL AUDIT AND INVESTIGATIONS GROUP

# UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

## FINANCIAL AUDIT REPORT

2015

<b>PROJECT NAME:</b>	<b>RURAL ACCESS IMPROVEMENTS PROJECT PHASE – II (“RAIP II”)</b>
<b>PROJECT NUMBER:</b>	<b>00072225</b>
<b>COUNTRY:</b>	<b>AFGHANISTAN</b>
<b>AUDITOR:</b>	<b>KPMG</b>
<b>PERIOD:</b>	<b>1 FEBRUARY 2010 TO 31 DECEMBER 2014</b>



**KPMG Afghanistan Limited**  
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## **Independent Auditor's Report**

To: The Director  
Internal Audit and Investigations Group (IAIG),  
United Nations Office for Project Services (UNOPS)

### **Report on the Project Financial Statement**

We have audited the accompanying financial statement of the project Rural Access Improvement Project Phase – II (“RAIP – II”) Atlas project 00072225 of UNOPS for the period from 1 February 2010 to 31 December 2014, which includes the notes to the financial statement containing a summary of significant accounting policies and other explanatory information. The financial statement has been prepared by management of the project using accounting policies described in note 2.

#### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation of this financial statement in accordance with the basis of accounting described in note 2; for determining the acceptability of the basis of accounting, and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the financial statement.

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



KPMG Afghanistan Limited

***Opinion***

In our opinion, the project financial statement presents fairly, in all material respects, the income and expenditure of RAIP – II for the period from 01 February 2010 to 31 December 2014, in accordance with the basis of accounting described in note 2.

***Basis of Accounting***

Without modifying our opinion, we draw attention to note 2 to the financial statement, which describes the basis of accounting. The financial statement is prepared to provide information to UNOPS and the donor of the Project. As a result, the financial statement may not be suitable for another purpose.

*KPMG Afghanistan Limited*

**KPMG Afghanistan Limited**

*30 September 2015*

**Kabul**

Dear Sir/Madam,

Subject: **Final Financial Statement as at 31 March 2015**

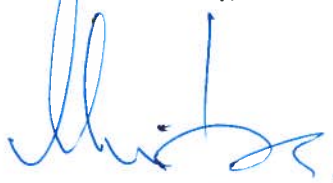
We enclose the Final Financial Statement for project **00072225 Rural Access Improvement II in Northern Afghanistan; CONSTRUCTION Project Phase II**, which commenced in year 2010 and indicates the incurred expenditure as at 31-March-2015.

We draw your attention to the following:

- a. Incurred expenditure and management fee: US\$ **26,508,925.97**
- b. Total funds received: US\$ **26,571,205.74** including interest earned US\$ **57,868.79**
- c. Fund Surplus: US\$ **62,279.77**

If you have any question, please do not hesitate to contact the project focal point within 3 months from date of this letter, else the statement will be considered complete and final for the period reported. Any Surplus/Deficit below US\$ 2,500 will be absorbed by UNOPS.

Yours sincerely,



Chitra VENKAT (OIC)  
Chief Financial Officer / Comptroller  
UNOPS

**FINAL FINANCIAL STATEMENT**

**Project:** 00072225 Rural Access Improvement II in Northern Afghanistan; CONSTRUCTION Proj. Phase II  
**Partner(s):** Swedish International Development Cooperation Agency (Sida), Afghanistan  
**Funding Source(s):** All  
**As on:** 31-Mar-2015

**Income**
**Contributions**

2010	4,221,636.82	
2011	8,183,511.48	
2012	12,156,053.76	
2013	1,917,484.89	
		<b>26,478,686.95</b>

**Interest**

2011	26,527.41	
2012	17,206.48	
2013	12,811.47	
2014	1,323.43	
2015	0.00	
		<b>57,868.79</b>

**Miscellaneous Revenue**

2012	34,650.00	
		<b>34,650.00</b>

<b>Total Income</b>	<b>(A)</b>	<b>26,571,205.74</b>
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**Less: Project Expenses**
**Project Expenses**

2010	1,397,126.60	
2011	6,734,530.35	
2012	10,840,863.22	
2013	5,451,990.04	
2014	350,331.40	
2015	0.00	
		<b>24,774,841.61</b>

**Management Fees**

2010	97,798.86	
2011	471,246.26	
2012	758,860.43	
2013	381,639.30	
2014	24,523.20	
		<b>1,734,068.05</b>

**Net Exchange Gain / Loss**

2010	2.71	
2011	21.85	
2012	(8.25)	
		<b>16.31</b>

<b>Total Expenditure</b>	<b>(B)</b>	<b>26,508,925.97</b>
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<b>Project Fund Balance (Surplus)</b>	<b>(A-B)</b>	<b>62,279.77</b>
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**Notes:**

\* All amounts are in USD. Transactions in non-USD have been converted to USD at the UN operational rate of exchange as on the date of the transaction.

 Certified by CFO/Comptroller
   


 Date: 5-May-2015
   
 5 May 2015

**United Nations Office for Project Services (UNOPS)**  
**Project: Rural Access Improvements Project Phase – II**  
**Funded by Swedish International Development Cooperation Agency (SIDA)**  
**Notes to Statement of Revenue & Expenditure**  
*For the period from 1 April 2013 to 31 December 2014*

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**1. Status and nature of operations**

The United Nations Office for Project Services (UNOPS) is an operational arm of the United Nations, supporting the successful implementation of its partners' peace building, humanitarian and development projects around the world.

After successful implementation of RAIP I, the Government of Sweden through Swedish International Development Corporation (SIDA) agreed to implement phase II of Rural Access Improvement Project (“the Project”) in Sar-e-pul and Samangan Provinces of Afghanistan.

The objective of the Project was to support enhanced livelihood by providing sustainable road infrastructure and targeted employment in Sari Pul and Samangan provinces of northern Afghanistan. The Project started in February 2010 with the expected completion date of 31 July 2013. Although major construction activities relating to the Project were completed by the end of December 2013, work on defect liability lasted beyond December 2009. Therefore, the Project closure date was extended up to 31 December 2014.

The overall objective of the Project is to contribute to reduction of poverty in rural areas, bridge disparities between urban and rural areas and support the Government of Afghanistan’s efforts towards equitable growth.

**2. Basis of accounting and significant accounting policies:**

**2.1 Basis of Accounting**

The financial statement has been prepared to report the grant received and expenditure incurred by the project in accordance with the grant agreement signed with donor. The financial statement includes grant income received from the donor and expenditure charged to the project using following basis of accounting:

- a) Grant income and interest is recognized when received; and
- b) Expenditure is recognized when paid.

The financial statement is prepared to assist the project to comply with the reporting instructions of donor. Hence, the financial statement may not be suitable for another purpose.

**2.2 Significant accounting policies**

The accounting policies set out below have been applied in preparation of the Statement.

**(a) Equipment**

Cost of equipment is expensed at the time of purchase.

**(b) Exchange rate**

Contribution received in Swedish Kronor was recorded in USD on the bank rate. All project expenditures incurred in currency other than USD was recorded using the United Nations Operational rate of exchange in effect on the date of each transaction.



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## **Independent Auditor's Report**

To: The Director  
Internal Audit and Investigations Group (IAIG),  
United Nations Office for Project Services (UNOPS)

### **Report on the statement of non-expendable property**

We have audited the accompanying statement of non-expendable property ("the Statement") of the project Rural Access Improvement Project Phase – II ("RAIP – II") Atlas project 00072225 of UNOPS for the period from 1 February 2010 to 31 December 2014. The Statement has been prepared by management of the project using UNOPS accounting requirements.

#### ***Management's Responsibility for Statement***

Management is responsible for the preparation of the Statement in accordance with UNOPS accounting requirements relevant to preparing such Statement, and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the Statement.

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

#### ***Opinion***

In our opinion, the Statement is prepared, in all material respects, in accordance with UNOPS accounting requirements.



KPMG Afghanistan Limited

***Basis of Accounting***

Without modifying our opinion, we draw attention to the basis of preparation of the Statement. The Statement is prepared in accordance with UNOPS accounting requirements. As a result, the Statement may not be suitable for another purpose.

*KPMG Afghanistan Limited*

**KPMG Afghanistan Limited**

*30 September 2015*

**Kabul**



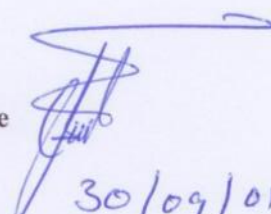
**United Nations Office for Project Services (UNOPS)**  
 Project: Rural Access Improvements Project Phase - II  
 Funded by Swedish International Development Cooperation Agency (SIDA)

**Statement of non expendable property**  
 For the period from 01 February 2010 to 31 June 2014

	<i>Note</i>	<u>2014</u> <u>USD</u>
Opening balance as at 1 February 2010		-
<i>Add:</i> Assets and equipment purchased during period		
Individual unit cost more than USD 2,500	<i>Annexure - A</i>	265,447
Individual unit cost less than USD 2,500	<i>Annexure - B</i>	63,181
Other assets		17,950
		<u>346,578</u>
<i>Less:</i> Assets and equipment transferred to Sida		(17,950)
<b>Closing balance as at 31 December 2014</b>		<u><u>328,628</u></u>

  
 30/09/2015  
**Project Manager**

**Asharam Nhemafuki**  
**Project Manager**  
 UNOPS

**Project Logistics Associate**  
  
 30/09/2015

Statement of non expendable property - individual unit cost more than USD 2,500  
 For the period from 01 February 2010 to 31 June 2014

No	Asset ID	Profile ID	Acq Date	Serial ID	Tag Number	Description	More Description	Quantity	Cost		Location	Status	Asset		Region	Project	
									(USD)	Project			Details	Custodian			
1	000000006918	OPS_HYME1	24-May-11	FGPEB04EE0A10515	72225AFG0109	Heavy Machinery-Generators	Office Generator 110KVA	1	21,000	00072225	AFGMZR00	Faulty (Return t	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
2	000000006923	OPS_MTRV4	23-Aug-10	MR0FR22G1A0562949	72225AFG0072	Vehicles-General	Hilux Vehicle (Soft Skin)	1	23,420	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
3	000000006924	OPS_MTRV4	23-Aug-10	MR0FR22G8A0560387	72225AFG0073	Vehicles-General	Hilux Vehicle (Soft Skin)	1	23,420	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
4	000000007005	OPS_MTRV4	9-Jan-10	708	72225AFG0009	Heavy Machinery- Construction	Road Roller (Road Compactor)	1	7,200	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
5	000000007006	OPS_MTRV4	9-Jan-10	692	72225AFG0010	Heavy Machinery- Construction	Road Roller (Road Compactor)	1	7,200	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
6	000000007007	OPS_MTRV4	27-Jun-10	689	72225AFG0011	Heavy Machinery- Construction	Road Roller (Road Compactor)	1	7,200	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
7	000000007008	OPS_MTRV4	27-Jun-10	230	72225AFG0012	Heavy Machinery- Construction	Road Roller (Road Compactor)	1	7,200	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
8	000000007009	OPS ICT3	40356	CNCCB4Y02L	72225AFG0074	Digital Sender HP	Digital Sender (HP Scanner)	1	3,675	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
9	000000007010	OPS_BLDG9	40307	20FEETC	72225AFG0075	Prefabricated Buildings	Prefabricated Container (20ft for Office space)	1	4,520	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
10	000000007012	OPS ICT14	40210	TOBEASSIGNED041	72225AFG0015	ITC-Networking Equipment	1.8m Antenna TX/RX IP Terminal 2watt BUC, level on 1*16 port switch, Rack and Network Cable Complete	1	3,400	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
11	000000007167	OPS ICT14	40687	TOBEASSIGNED043	72225AFG0042	ITC-Networking Equipment	1.8m Antenna TX/RX IP Terminal 2watt BUC, level on 1*16 port switch, Rack and Network Cable Complete	1	3,158	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
12	000000009050	OPS_MTRV4	41122	JTMDV09JXB4052780	72225AFG0060	TOYOTA Land Cruiser Armoured	Armored Vehicle (GX Land Cruiser)	1	128,854	00072225	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
13	000000010032	OPS_BLDG9	41081	N/A	72225AFG0013	Refurbished container 20FT	Prefabricated Container (20ft for Office space)	1	5,040	00072225	AFGMZR01	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
14	000000010033	OPS_BLDG9	41081	N/A	72225AFG0168	Refurbished container 20FT	Prefabricated Container (20ft for Office space)	1	5,040	00072225	AFGMZR01	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
15	000000010034	OPS_BLDG9	41081	N/A	N/A	Refurbished container 20FT	Prefabricated Container (20ft for Office space)	1	5,040	00072225	AFGMZR01	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
16	000000010035	OPS_BLDG9	41081	N/A	N/A	Refurbished container 20FT	Prefabricated Container (20ft for Office space)	1	5,040	00072225	AFGMZR01	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
17	000000010036	OPS_BLDG9	41081	N/A	N/A	Refurbished container 20FT	Prefabricated Container (20ft Used as Stock)	1	5,040	00072225	AFGMZR01	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	72225	
<b>Total</b>									<b>265,447</b>								

Statement of non expendable property - individual unit cost less than USD 2,500  
 For the period from 01 February 2010 to 31 June 2014

Property, Plant, and Equipment - General Assets																				
Date: 06/06/2015		Project Status		Atlas Project No		Threshold applied (if applicable)						Region		Province						
		Ongoing Project		72225								North		Balkh						
No	Item Description	Brand and Model	Asset Class Description	Acquisition Method	Acquisition Date	Acquisition cost (USD)	Useful Life in months	Date of today	Months of usage	Current Depreciated Value	Atlas PO #	Serial No.	Tag No.	Location	Asset Physical Status	Condition	Custodian		Remarks	Project Number
																	Name	Department		
1	GPS	GARMIN/e Trex Vista HCx		Purchase	30 Jan 11	330	FALSE	10-Mar-15	50	#DIV/0!	N/A	16D476239	N/A	Project Site	Good	Working	Engineer Fahim	Engineering		72225
2	GPS	GARMIN/e Trex Vista HCx		Purchase	30 Jan 11	330	FALSE	10-Mar-15	50	#DIV/0!	N/A	16D476240	N/A	Project Site	Good	Working	Nooria	Engineering		72225
3	GPS	GARMIN/e Trex Vista HCx		Purchase	30 Jan 11	330	FALSE	10-Mar-15	50	#DIV/0!	N/A	16D476232	N/A	Project Site	Good	Working	Nadera	Engineering		72225
4	GPS	GARMIN/e Trex Vista HCx		Purchase	30 Jan 11	330	FALSE	10-Mar-15	50	#DIV/0!	N/A	16D476234	N/A	Project Site	Good	Working	Mazar Stock	Stock		72225
5	GPS	GARMIN/e Trex Vista HCx		Purchase	30 Jan 11	330	FALSE	10-Mar-15	50	#DIV/0!	N/A	16D476233	N/A	Project Site	Good	Working	Nasim	Engineering		72225
6	Digital Camera, with 1GB memory card	SONY/16.1 MEGA PIXEL		Purchase	31 Jan 13	300	FALSE	10-Mar-15	26	#DIV/0!	0000369440	7482612	72225AFG0037	Project Site	Good	Working	Ahmad Tayeb	Engineering		72225
7	Digital Camera, with 1GB memory card	SONY/16.1 MEGA PIXEL		Purchase	31 Jan 13	300	FALSE	10-Mar-15	26	#DIV/0!	0000369440	7485736	72225AFG0038	Project Site	Good	Working	Mohammad Ali	Engineering		72225
8	Digital Camera	Japan/12.1MEGA PIXEL		Purchase	28 Aug 10	300	FALSE	10-Mar-15	55	#DIV/0!	FPO/AFG/AGOC/10/01/013	0213211840	72225AFG0039	Project Site	Non-functional	Damaged	Stock	Stock		72225
9	Digital Camera, with 1GB memory card	CANON/12.1MEGA PIXEL		Purchase	30 Jan 11	230	FALSE	10-Mar-15	50	#DIV/0!	N/A	013060029289	72225AFG0040	Project Site	Good	Working				72225
10	Digital Camera, with 1GB memory card	CANON/12.1MEGA PIXEL		Purchase	30 Jan 11	230	FALSE	10-Mar-15	50	#DIV/0!	N/A	916167567	72225AFG0041	Project Site	Good	Working				72225
11	Air conditioning (A/C) In door & out door	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	10 Apr 11	300	FALSE	10-Mar-15	48	0.00	N/A	4129910010947	72225AFG0160	Project Site	Good	Working	Mazar Office/GH			72225
12	Air conditioning (A/C) In door & out door	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	10 Apr 11	300	FALSE	10-Mar-15	48	0.00	N/A	4129910010939	72225AFG0163	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
13	Air conditioning (A/C) In door & out door	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	10 Apr 11	300	FALSE	10-Mar-15	48	0.00	N/A	4129910010510	72225AFG0164	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
14	Air conditioning (A/C) In door & out door 24000 BTU	SAMSUNG/AQ24UUAN	Refrigeration and Air Conditioning	Purchase	10 Apr 11	650	FALSE	10-Mar-15	48	0.00	N/A	Y2SEPAADZC00192	72225AFG0178	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
15	Air conditioning (A/C) In door & out door 24000 BTU	SAMSUNG/AQ24UUAN	Refrigeration and Air Conditioning	Purchase	10 Apr 11	650	FALSE	10-Mar-15	48	0.00	N/A	Y2SEPAADZC00432	72225AFG0180	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
16	Air conditioning (A/C) In door & out door 12000 BTU	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	31 Mar 11	300	FALSE	10-Mar-15	48	0.00	N/A	413030009067	72225AFG0182	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
17	Air conditioning (A/C) In door & out door 12000 BTU	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	31 Mar 11	300	FALSE	10-Mar-15	48	0.00	N/A	413030009972	72225AFG0185	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
18	Air conditioning (A/C) In door & out door 12000 BTU	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	31 Mar 11	300	FALSE	10-Mar-15	48	0.00	N/A	413030010029	72225AFG0187	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
19	Air conditioning (A/C) In door & out door 12000 BTU	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	31 Mar 11	300	FALSE	10-Mar-15	48	0.00	N/A	413030008941	72225AFG0189	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
20	Air conditioning (A/C) In door & out door 12000 BTU	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	31 Mar 11	300	FALSE	10-Mar-15	48	0.00	N/A	413030008958	72225AFG0190	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
21	Air conditioning (A/C) In door & out door 12000 BTU	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	31 Mar 11	300	FALSE	10-Mar-15	48	0.00	N/A	413030010005	72225AFG0192	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
22	Air conditioning (A/C) In door & out door 12000 BTU	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	31 Mar 11	300	FALSE	10-Mar-15	48	0.00	N/A	413030009059	72225AFG0194	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
23	Air conditioning (A/C) In door & out door 12000 BTU	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	31 Mar 11	300	FALSE	10-Mar-15	48	0.00	N/A	413030001017	72225AFG0196	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
24	Air conditioning (A/C) In door & out door 12000 BTU	GREE/27269-GS-09HB/0	Refrigeration and Air Conditioning	Purchase	31 Mar 11	300	FALSE	10-Mar-15	48	0.00	N/A	413030001012	72225AFG0198	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
25	Air conditioning (A/C) In door & out door 12000 BTU	SAMSUNG/AQ24UUAN	Refrigeration and Air Conditioning	Purchase	31 Mar 11	300	FALSE	10-Mar-15	48	0.00	N/A	Y0WSPADSP090983	72225AFG0200	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
26	Climometer (Suunto)	Suunto		Purchase	28 Aug 11	170	FALSE	10-Mar-15	43	#DIV/0!	N/A	N/A	N/A	Project Site	Good	Working	Mazar Stock	Stock		72225
27	Climometer (Suunto)	Suunto		Purchase	28 Aug 11	170	FALSE	10-Mar-15	43	#DIV/0!	N/A	N/A	N/A	Project Site	Good	Working	Mazar Stock	Stock		72225
28	Climometer (Suunto)	Suunto		Purchase	28 Aug 11	170	FALSE	10-Mar-15	43	#DIV/0!	N/A	N/A	N/A	Project Site	Good	Working	Mazar Stock	Stock		72225
29	Climometer (Suunto)	Suunto		Purchase	28 Aug 11	170	FALSE	10-Mar-15	43	#DIV/0!	N/A	N/A	N/A	Project Site	Good	Working	Mazar Stock	Stock		72225
30	Refrigerator	Korea/118SRG	Refrigeration and Air Conditioning	Purchase	14 Jun 10	149	FALSE	10-Mar-15	58	0.00	FPO/AFG/AGOC/10/01/010	11304AFSB00732P	72225AFG0079	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
31	Refrigerator	Korea/118SRG	Refrigeration and Air Conditioning	Purchase	14 Jun 10	149	FALSE	10-Mar-15	58	0.00	FPO/AFG/AGOC/10/01/010	11304AFSB00505A	72225AFG0080	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
32	Refrigerator	Korea/118SRG	Refrigeration and Air Conditioning	Purchase	14 Jun 10	149	FALSE	10-Mar-15	58	0.00	FPO/AFG/AGOC/10/01/010	11304AFSB00381K	72225AFG0081	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
33	Refrigerator 2X400 Double door	SAMSUNG/RT371GBEW	Refrigeration and Air Conditioning	Purchase	15 Apr 11	350	FALSE	10-Mar-15	48	0.00	N/A	27544DAB100379	72225AFG0166	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
34	Refrigerator 2X400 Double door	SAMSUNG/RT371GBEW	Refrigeration and Air Conditioning	Purchase	15 Apr 11	350	FALSE	10-Mar-15	48	0.00	N/A	27544DAB100379	72225AFG0166	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
35	Generator	Japan/MPG1800	Heavy Machinery-Generators	Purchase	29 Nov 11	155	FALSE	10-Mar-15	40	0.00	N/A	DL-0106721	72225AFG0112	Project Site	Good	Working	Mohammad Ali	Sari Pul Office		72225
36	Water Dispenser	NIKAI		Purchase	18 Jun 11	165	FALSE	10-Mar-15	45	#DIV/0!	N/A	HW1011Y00400377	72225AFG0143	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
37	Water Dispenser	NIKAI		Purchase	18 Jun 11	165	FALSE	10-Mar-15	45	#DIV/0!	N/A	HW1011Y00400500	72225AFG0144	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
38	Vacuum Cleaner	PAN/MCYL697		Purchase	18 Jun 11	200	FALSE	10-Mar-15	45	#DIV/0!	N/A	20100423-0425	72225AFG0145	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
39	Vacuum Cleaner	PAN/MCYL697		Purchase	18 Jun 11	200	FALSE	10-Mar-15	45	#DIV/0!	N/A	20100623-0007	72225AFG0146	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
40	Treadmill	REVO/TR-106		Purchase	15 Apr 11	700	FALSE	10-Mar-15	48	#DIV/0!	N/A	106102002	N/A	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
41	Elliptical Stepper (Dual action & Deluxe)			Purchase	12 Mar 12	600	FALSE	10-Mar-15	36	#DIV/0!	N/A	N/A	72225AFG0121	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
42	Elliptical Stepper (Dual action & Deluxe)			Purchase	12 Mar 12	600	FALSE	10-Mar-15	36	#DIV/0!	N/A	N/A	72225AFG0122	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
43	Station Gym (Hardcore Gym)			Purchase	12 Mar 12	600	FALSE	10-Mar-15	36	#DIV/0!	N/A	N/A	72225AFG0124	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
44	Table Tennis	Turkish		Purchase	12 Mar 12	340	FALSE	10-Mar-15	36	#DIV/0!	N/A	N/A	72225AFG0125	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
45	Rod of level (Stuff)	Chinese		Purchase	28 Aug 11	130	FALSE	10-Mar-15	43	#DIV/0!	N/A	N/A	N/A	Project Site	Good	Working	Mazar Stock	Stock		72225
46	Rod of level (Stuff)	Chinese		Purchase	28 Aug 11	130	FALSE	10-Mar-15	43	#DIV/0!	N/A	N/A	N/A	Project Site	Good	Working	Mohammad Ali	Sari Pul Office		72225
47	Money Safe, IRON	Iran/350KG		Purchase	28 Aug 11	388	FALSE	10-Mar-15	43	#DIV/0!	N/A	N/A	72225AFG0089	Project Site	Good	Working	Abdul Basir Habibi	Finance Office		72225
48	Sleeping Bed (Double)	Indonesia	Furniture-General	Purchase	26 May 11	435	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0126	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
49	Sleeping Bed (Double)	Indonesia	Furniture-General	Purchase	26 May 11	435	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0127	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
50	Sleeping Bed (Double)	Indonesia	Furniture-General	Purchase	26 May 11	435	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0128	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
51	Sleeping Bed (Single)	Turkish	Furniture-General	Purchase	26 May 11	180	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0135	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
52	Sleeping Bed (Single)	Turkish	Furniture-General	Purchase	26 May 11	180	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0136	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
53	Sleeping Bed (Single)	Turkish	Furniture-General	Purchase	26 May 11	180	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0137	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
54	Sleeping Bed (Single)	Turkish	Furniture-General	Purchase	26 May 11	180	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0139	Project Site	Good	Working	Mazar Office/GH	Mazar Office		72225
55	4 Person Desk with Revolving Chair	Indonesia	Furniture-Desks	Purchase	26 May 11	2,000	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0140	Project Site	Good	Working	Mazar Office	Engineering		72225
56	4 Person Desk with Revolving Chair	Indonesia	Furniture-Desks	Purchase	26 May 11	2,000	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0141	Project Site	Good	Working	Mazar Office	Engineering		72225
57	4 Person Desk with Revolving Chair	Indonesia	Furniture-Desks	Purchase	26 May 11	2,000	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0142	Project Site	Good	Working	Mazar Office	Engineering		72225
58	Iron Filing Cupboard	China	Furniture-Cabinet_Bookshelf	Purchase	31 Jan 13	110	8	10-Mar-15	26	0.00	0000369440	N/A	72225AFG0147	Project Site	Good	Working	Mazar Office	Engineering		72225
59	Iron Filing Cupboard	China	Furniture-Cabinet_Bookshelf	Purchase	31 Jan 13	110	8	10-Mar-15	26	0.00	0000369440	N/A	72225AFG0148	Project Site	Good	Working	Mazar Office	Engineering		72225
60	Iron Filing Cupboard	China	Furniture-Cabinet_Bookshelf	Purchase	26 May 11	245	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0149	Project Site	Good	Working	Mazar Office	Engineering		72225
61	Iron Filing Cupboard	China	Furniture-Cabinet_Bookshelf	Purchase	26 May 11	245	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0150	Project Site	Good	Working	Mazar Office	Engineering		72225
62	Iron Filing Cupboard	China	Furniture-Cabinet_Bookshelf	Purchase	26 May 11	245	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0151	Project Site	Good	Working	Mazar Office	Engineering		72225
63	Iron Filing Cupboard	China	Furniture-Cabinet_Bookshelf	Purchase	26 May 11	245	8	10-Mar-15	46	0.00	N/A	N/A	72225AFG0152	Project Site	Good	Working	Mazar Office	Engineering		72225
64	Iron Filing Cupboard	China	Furniture-Cabinet_Bookshelf	Purchase	26 May 11	245	8	10-Mar-15	46	0.00	N/A	N/A								





UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: 00072225, "Rural Access Improvement Project (RAIP) Phase II (RAIP II)"

Responsibility Statement by Management

The United Nations Office for Project Services (UNOPS) management is responsible for the preparation, integrity and fair presentation of the Financial Statements ("Statement") of the UNOPS Project ID. 00072225, "Rural Access Improvement Project (RAIP) Phase II (RAIP II)" ("the Project"). The Statement presented in has been prepared in accordance with the requirements of the applicable UNOPS regulations and rules.

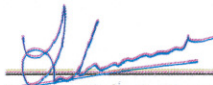
We do hereby state that, in our opinion:

**Financial Statement**

The Financial Statement as reported, presents fairly in all material aspects, the expenditure of US\$ 26,508,925.97 incurred by the UNOPS office for the period from 01 February 2010 to 31 December 2014 in accordance with the accounting policies set out in the Notes to the Statement and in conformity with approved activities and budgets of UNOPS Project ID. 00072225, "Rural Access Improvement Project (RAIP) Phase II (RAIP II)".

**Statement of Inventory of Non-Expendable Equipment**

The Statement of Non-Expendable Equipment presents fairly, in all material respects, the Non-Expendable Equipment balance procured during the period from 01 February 2010 to 31 December 2014 of the Project amounting to US\$ 346,578 in accordance with the Non-Expendable Inventory listing certified by project management.



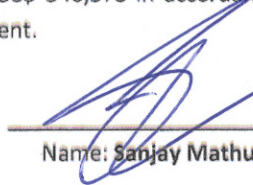
Name: Ala'a A. Nemer

Regional Financial  
Management Officer

Region: Asia

Place: Copenhagen, Denmark

Date: 10/19/2015



Name: Sanjay Mathur

Regional Director

Region: Asia

Place: Bangkok, Thailand

Date: 19/10/2015



Name: Asharam Nhemafuki

Project/Portfolio Manager\*

Region: Asia

Place: Mazar, Afghanistan

Date: 18/10/15