



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

2015

PROJECT NAME:	RURAL ACCESS IMPROVEMENTS PROJECT PHASE – III (“RAIP III”)
PROJECT NUMBER:	00084840
COUNTRY:	AFGHANISTAN
AUDITOR:	KPMG
PERIOD:	1 APRIL 2013 TO 31 DECEMBER 2014



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 – III (“RAIP – III”) Atlas project 00084840 of UNOPS for the period from 1 April 2013 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 – III for the period from 01 April 2013 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

June 4, 2015
Ref: Project No: 00084840
Funding: SIDA

To: Ms. Jannike Fager

Subject: Certified Annual Financial Statement as at 31 December 2014

We enclose the Certified Financial Statement for project **00084840 Rural Access Improvement Project Phase III**, which commenced in year 2013 and indicates project expenses as at 31 December 2014.

We draw your attention to the following:

- › Project expenditure and management fee: **US\$ 16,112,168**
- › Project advances: **US\$ 757** and open purchase orders: **US\$ 2,416,080**
- › Total cash received: **US\$ 20,750,083** including interest earned: **US\$ 61,970**
- › Project fund balance: **US\$ 2,221,078**

If you have any question, please do not hesitate to contact UNOPS

Yours sincerely,



Kanit Pukchareon
Regional Finance Specialist
CSPG IPAS, UNOPS HQ

Ms. Jannike Fager
Programme Officer
Afghanistan Unit
Department for Asia, North Africa and Humanitarian Assistance
Swedish International Development Cooperation Agency (Sida)

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Project Atlas id: 00084840

Funding

SIDA
All Amounts in US\$

Project Title : Rural Access Improvement Project Phase
III

Date: 04/06/2015

CERTIFIED ANNUAL FINANCIAL STATEMENT AS AT 31 DECEMBER 2014

Opening Balances 2003 0.00

1) INCOME

DEPOSITS

2013	6,199,573.16	
2014	14,488,540.00	20,688,113.16

INTEREST

2013	10,552.63	
2014	51,417.12	61,969.75

TOTAL FUNDS (A) **20,750,082.91**

2) PROJECT EXPENSES

PERIOD - PRIOR YEARS:

2013	Project Expense	4,086,970.10	
	Net Exchange Loss	51.17	
	Management Fee	286,087.91	4,373,109.18

PERIOD - CURRENT YEAR

2014	Project Expense	10,970,967.81	
	Net exchange loss	124.34	
	Management fee	767,966.40	11,739,058.55

TOTAL PROJECT EXPENSES (B) **16,112,167.73**

Project Advances (C)	756.58	756.58
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PROJECT CASH BALANCE (D) = (A) - (B) - (C) **4,637,158.60**

Open Purchase Orders (E)	2,416,080.17	2,416,080.17
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3) PROJECT FUND BALANCE (F) = (D) - (E) **2,221,078.43**


The Statement is following IPSAS reporting requirements, Management Fee is calculated and recorded against Project Expenses (Disbursements + Receipt Accruals)

Project Advances represents amounts yet to be either recovered or settled against Project Expenses. Open POs represents amounts committed against goods/services yet to be delivered/rendered. Fund balance represents cash available for implementation activities.

Prepared by


M. Shafiq RATEA
Senior Finance Associate
CSPG IPAS, UNOPS HQ

Certified By


Kanit Pukchareon
Regional Finance Specialist
CSPG IPAS, UNOPS HQ

United Nations Office for Project Services (UNOPS)
Project: Rural Access Improvements Project Phase – III
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

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 II, the Government of Sweden through Swedish International Development Corporation (SIDA) agreed to implement phase III of Rural Access Improvement Project (“the Project”) in four Northern provinces of Afghanistan.

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, except:
 - Construction completed but not yet paid;
 - Provision for entitled leave encashment; and
 - Management fee, which is charged @ 10% of Grant income.

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 – III ("RAIP – III") Atlas project 00084840 of UNOPS for the period from 1 April 2013 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 - III
Funded by Swedish International Development Cooperation Agency (SIDA)

Statement of non expendable property

For the period from 01 April 2013 to 31 December 2014

	<i>Note</i>	<u>2014</u> <u>USD</u>
Opening balance as at 1 April 2013		-
<i>Add:</i> Assets and equipment purchased during period		
Individual unit cost more than USD 2,500	<i>Annexure - A</i>	116,675
Individual unit cost less than USD 2,500	<i>Annexure - B</i>	32,185
		148,860
<i>Less:</i> Assets and equipment transferred		-
Closing balance as at 31 December 2014		<u><u>148,860</u></u>

Asharam
30/09/2015

Project Manager

Asharam Nhemafuki
Project Manager
UNOPS

Project Logistics Associate

[Signature]
30/09/15

Statement of non expendable property - individual unit cost more than USD 2,500
 For the period from 01 April 2013 to 31 December 2014

No	Asset ID	Profile ID	Acq Date	Serial ID	Tag Number	Description	More Description	Quantity	Cost (USD)	Project	Location	Status	Asset Details	Custodian	Region	Project Number
1	00000008508	OPS_MTRV5	5-Sep-13	JTGEB73JXC9010455	84840AFG0205	PA Armored Vehicles	Armored Vehicle (Hard Top Land Cruiser)	1	85,375	00084840	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	84840
2	00000009051	OPS_ICT3	1-Aug-14	SG35B013Z5	72225AFG0260	Digital Sender	Digital Sender (HP Scanner)	1	4,600	00084840	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	84840
3	00000009052	OPS_ICT3	1-Aug-14	SET02N-EG0137	72225AFG0103	Accuracy Total Station Survey	SOKKIA SET02N 2" Accuracy Total Station Non reflectorless, Wooden Tripod, Single Range Pole Prism Set, Communication Software, Communication Cable	1	5,750	00084840	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	84840
4	00000009053	OPS_ICT3	1-Aug-14	SET02N-EG0138	72225AFG0104	Accuracy Total Station Survey	SOKKIA SET02N 2" Accuracy Total Station Non reflectorless, Wooden Tripod, Single Range Pole Prism Set, Communication Software, Communication Cable	1	5,750	00084840	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	84840
5	00000009750	OPS_BLDG9	23-Jun-14	N/A	72225AFG0141	Prefabricated Buildings 20 FT	Prefabricated Container (20ft for Accommodation space)	1	5,800	00084840	AFGMZR01	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	84840
6	00000009751	OPS_BLDG9	23-Jun-14	N/A	72225AFG0142	Prefabricated Buildings 20 FT	Prefabricated Container (20ft for Accommodation space)	1	5,800	00084840	AFGMZR01	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	84840
7	N/A		15-Dec-14	N/A	N/A	Alternator for 110KVA Generator	Alternator for 110KVA Generator (Power Supplier)	1	3,600	00084840	AFGMZR00	Good Conditon	Yes	Mohammad Nasser SEDDIQ	Mazar	84840

116,675

Statement of non expendable property - individual unit cost less than USD 2,500
 For the period from 01 April 2013 to 31 December 2014

Property, Plant, and Equipment - General Assets						
Date:	06 06 2015	Project Status	Atlas Project No	Threshold applied (if applicable)	Region	Province
		Ongoing Project	84840		North	Balkh

No	Item Description	Brand and Model	Asset Class Description	Acquisiti on Method	Acquisition Date	Acquisition Value (\$)	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	etrex 30 (GARMIN)	ITC-Audio & Visual Equipments	Purchase	27-Oct-13	241	36	10-Mar-15	17	130	0000409401	2DV119692	N/A	Project Site	Good	Working	3D Consultancy Company		84840
2	GPS	etrex 30 (GARMIN)	ITC-Audio & Visual Equipments	Purchase	27-Oct-13	241	36	10-Mar-15	17	130	0000409401	2DV102149	N/A	Project Site	Good	Working	3D Consultancy Company		84840
3	GPS	etrex 30 (GARMIN)	ITC-Audio & Visual Equipments	Purchase	27-Oct-13	241	36	10-Mar-15	17	130	0000409401	2DV102162	N/A	Project Site	Good	Working	3D Consultancy Company		84840
4	GPS	etrex 30 (GARMIN)	ITC-Audio & Visual Equipments	Purchase	27-Oct-13	241	36	10-Mar-15	17	130	0000409401	2DV102145	N/A	Project Site	Good	Working	3D Consultancy Company		84840
5	Digital Camera with 8 GB Memory	Canon/ EOS 60 D	ITC-MISC	Purchase	27-Oct-13	820	36	10-Mar-15	17	441	0000416595	3611407130	7222SAFG0261	Project Site	Good	Working	Noorullah		84840
6	Digital Camera with 8 GB Memory	Canon/12MP	ITC-MISC	Purchase	27-Oct-13	90	36	10-Mar-15	17	48	0000416595	65306007019	7222SAFG0262	Project Site	Good	Working	Mazar Stock		84840
7	Digital Camera with 8 GB Memory	Canon/12MP	ITC-MISC	Purchase	27-Oct-13	90	36	10-Mar-15	17	48	0000416595	653060032431	7222SAFG0263	Project Site	Good	Working	Mohammad Rahim Nazari		84840
8	Digital Camera with 8 GB Memory	Canon/12MP	ITC-MISC	Purchase	27-Oct-13	90	36	10-Mar-15	17	48	0000416595	648060028058	7222SAFG0264	Project Site	Good	Working	Mazar Stock		84840
9	Air Conditioning (A/C) In door & out door 12000 BTU	GREE/GS-12HZ1	ITC-MISC	Purchase	13-Apr-14	350	36	10-Mar-15	11	243	0000452271	4A03330003855	7222SAFG0045	Project Site	Good	Working	Mazar Office/GH		84840
10	Air Conditioning (A/C) In door & out door 12000 BTU	GREE/GS-12HZ1	ITC-MISC	Purchase	13-Apr-14	350	36	10-Mar-15	11	243	0000452271	4A0320000787	7222SAFG0101	Project Site	Good	Working	Mazar Office/GH		84840
11	Mobile Samsung	SAMSUNG/19152	ITC-Audio & Visual Equipments	Purchase	16-Feb-14	360	36	10-Mar-15	13	231	0000017904	R22f102V8PT	7222SAFG0227	Project Site	Good	Working	Mohammad Nasser Seddiq		84840
12	Mobile Nokia	Nokia/515	ITC-Audio & Visual Equipments	Purchase	16-Feb-14	140	36	10-Mar-15	13	90	0000017904	QTLRM-952	7222SAFG0228	Project Site	Good	Working	Noorullah		84840
13	Mobile Nokia	Nokia/515	ITC-Audio & Visual Equipments	Purchase	16-Feb-14	140	36	10-Mar-15	13	90	0000017904	QTLRM-952	7222SAFG0229	Project Site	Good	Working	Mazar Stock		84840
14	Climometer (Suunto)	Suunto	ITC-MISC	Purchase	27-Oct-13	663	36	10-Mar-15	17	357	0000409401	13191279	N/A	Project Site	Good	Working	Mazar Stock		84840
15	Climometer (Suunto)	Suunto	ITC-MISC	Purchase	27-Oct-13	663	36	10-Mar-15	17	357	0000409401	13191295	N/A	Project Site	Good	Working	Mazar Stock		84840
16	Climometer (Suunto)	Suunto	ITC-MISC	Purchase	27-Oct-13	663	36	10-Mar-15	17	357	0000409401	13330919	N/A	Project Site	Good	Working	Mazar Stock		84840
17	Climometer (Suunto)	Suunto	ITC-MISC	Purchase	27-Oct-13	663	36	10-Mar-15	17	357	0000409401	13244764	N/A	Project Site	Good	Working	Mazar Stock		84840
18	Water Dispenser	SANYO	ITC-MISC	Purchase	30-Oct-13	180	36	10-Mar-15	17	97	0000477083	1006002850	7222SAFG0113	Project Site	Good	Working	3D Consultancy Company		84840
19	Water Dispenser	SANYO	ITC-MISC	Purchase	30-Oct-13	180	36	10-Mar-15	17	97	0000477083	1006002844	7222SAFG0117	Project Site	Good	Working	3D Consultancy Company		84840
20	Treadmill	TS/TST2021	ITC-MISC	Purchase	30-Oct-13	1,650	36	10-Mar-15	17	892	0000420003	TS720211301D0163030	7222SAFG0120	Project Site	Good	Working	Mazar Office/GH		84840
21	Sleeping Bed (Single)	Chaires	Furniture-General	Purchase	23-Dec-13	126	96	10-Mar-15	15	107	0000442151	N/A	7222SAFG0130	Project Site	Good	Working	Mazar Office/GH		84840
22	Sleeping Bed (Single)	Chaires	Furniture-General	Purchase	23-Dec-13	126	96	10-Mar-15	15	107	0000442151	N/A	7222SAFG0132	Project Site	Good	Working	Mazar Office/GH		84840
23	Sleeping Bed (Single)	Chaires	Furniture-General	Purchase	23-Dec-13	126	96	10-Mar-15	15	107	0000442151	N/A	7222SAFG0133	Project Site	Good	Working	Mazar Office/GH		84840
24	Sleeping Bed (Single)	Chaires	Furniture-General	Purchase	23-Dec-13	126	96	10-Mar-15	15	107	0000442151	N/A	7222SAFG0134	Project Site	Good	Working	Mazar Office/GH		84840
25	Gas and Electric Stove with 10kg Gas balloon	Chinese	Furniture-General	Purchase	23-Dec-13	140	96	10-Mar-15	15	119	0000442151	N/A	7222SAFG0213	Project Site	Good	Working	Mazar Stock		84840
26	Gas and Electric Stove with 10kg Gas balloon	Chinese	Furniture-General	Purchase	23-Dec-13	140	96	10-Mar-15	15	119	0000442151	N/A	7222SAFG0214	Project Site	Good	Working	Mazar Stock		84840
27	Gas and Electric Stove with 10kg Gas balloon	Chinese	Furniture-General	Purchase	23-Dec-13	140	96	10-Mar-15	15	119	0000442151	N/A	7222SAFG0215	Project Site	Good	Working	Mazar Stock		84840
28	Laptop Computer	HP ENVY dv6 / Core i7	ITC-Laptop	Purchase	7-May-13	980	36	10-Mar-15	22	370	0000385203	2CE23700WK	7222SAFG0070	Project Site	Good	Working	Noorullah		84840
29	Laptop Computer	HP ENVY dv6 / Core i7	ITC-Laptop	Purchase	7-May-13	980	36	10-Mar-15	22	370	0000385203	2CE2393FSG	7222SAFG0071	Project Site	Good	Working	Deepak		84840
30	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	899NGW1	7222SAFG0233	Project Site	Good	Working	CB Trainees (3D Company)		84840
31	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	8SRMGW1	7222SAFG0076	Project Site	Good	Working	Zabullah Anwar		84840
32	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	2NTRGW1	7222SAFG0235	Project Site	Good	Working	CB Trainees (3D Company)		84840
33	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	CLRF0FW1	7222SAFG0236	Project Site	Good	Working	CB Trainees (3D Company)		84840
34	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	SDSKFW1	7222SAFG0237	Project Site	Good	Working	CB Trainees (3D Company)		84840
35	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	9Z2KFW1	7222SAFG0238	Project Site	Good	Working	CB Trainees (3D Company)		84840
36	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	BQ93FW1	7222SAFG0239	Project Site	Good	Working	CB Trainees (3D Company)		84840
37	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	9WKFHW1	7222SAFG0240	Project Site	Good	Working	CB Trainees (3D Company)		84840
38	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	GNLKFW1	7222SAFG0241	Project Site	Good	Working	CB Trainees (3D Company)		84840
39	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	HP7MGW1	7222SAFG0242	Project Site	Good	Working	Zarina		84840
40	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	JQ7MGW1	7222SAFG0243	Project Site	Good	Working	CB Trainees (3D Company)		84840
41	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	9J9NGW1	7222SAFG0244	Project Site	Good	Working	Shekhar Shrestha		84840
42	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	3ZSMGW1	7222SAFG0245	Project Site	Good	Working	CB Trainees (3D Company)		84840
43	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	BZSMGW1	7222SAFG0246	Project Site	Good	Working	CB Trainees (3D Company)		84840
44	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	6MK2FW1	7222SAFG0247	Project Site	Good	Working	CB Trainees (3D Company)		84840
45	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	7PRHFW1	7222SAFG0248	Project Site	Good	Working	CB Trainees (3D Company)		84840
46	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	211KFW1	7222SAFG0249	Project Site	Good	Working	CB Trainees (3D Company)		84840
47	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	65YHFW1	7222SAFG0250	Project Site	Good	Working	CB Trainees (3D Company)		84840
48	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	B21KFW1	7222SAFG0251	Project Site	Good	Working	CB Trainees (3D Company)		84840
49	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	GDTMGW1	7222SAFG0077	Project Site	Good	Working	Mohammad Nasim Rasikh		84840
50	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	2S6KFW1	7222SAFG0252	Project Site	Good	Working	CB Trainees (3D Company)		84840
51	Laptop Computer	Dell / Core i5	ITC-Laptop	Purchase	20-Oct-13	540	36	10-Mar-15	17	287	0000417921	2M94FW1	7222SAFG0254	Project Site	Good	Working	Abdul Naseer Seddiq		84840
52	Laptop Computer	Lenovo / G510	ITC-Laptop	Purchase	12-Oct-14	1,000	36	10-Mar-15	5	862	0000485022	CB28987844	7222SAFG0078	Project Site	Good	Working	Asharam		84840
53	Laptop Computer	Lenovo / G510	ITC-Laptop	Purchase	12-Oct-14	1,000	36	10-Mar-15	5	862	0000485022	CB28987563	7222SAFG0085	Project Site	Good	Working	Hashmatullah		84840
54	Monitor	LCD 24"	ITC-Desktops	Purchase	12-Oct-14	200	36	10-Mar-15	5	207	0000485022	CN-0M3RHH-7445-35K	7222SAFG0086	Project Site	Good	Working	Hashmatullah		84840
55	CPU - For Desktop Computer + monitor	Dell / Core i7	ITC-Desktops	Purchase	7-May-13	750	36	10-Mar-15	22	283	0000385203	43081501492	7222SAFG0129	Project Site	Good	Working	Sayed Sharif		84840
56	CPU - For Desktop Computer + monitor 24"	Dell / Core i7	ITC-Desktops	Purchase	7-May-13	750	36	10-Mar-15	22	283	0000385203	42718254436	7222SAFG0131	Project Site	Good	Working	Hashmatullah		84840
57	Printer	Laser Jet / CM2320	ITC-Desktops	Purchase	7-May-13	700	36	10-Mar-15	22	264	0000385203	CNFB769G5H	7222SAFG0106	Project Site	Good	Working	Asharam		84840
58	Printer	Laser Jet / P1606dn	ITC-Desktops	Purchase	7-May-13	220	36	10-Mar-15	22	83	0000386285	VNCL430259	7222SAFG0277	Project Site	Good	Working	Engineering Office		84840
59	Printer	Laser Jet / P2035	ITC-Desktops	Purchase	27-Oct-13	245	36	10-Mar-15	17	132	0000416595	CNCOM56900	7222SAFG0255	Project Site	Good	Working	CB Trainees (3D Company)		84840
60	HP LaserJet Printer	HP / C825	ITC-Desktops	Purchase	27-Oct-13	1,400	36	10-Mar-15	17	863	0000416595	CNCFX781GM	7222SAFG0256	Project Site	Good	Working	Hashmatullah		84840
61	Photocopier	ACANON / IR2520	ITC-Photocopiers	Purchase	27-Oct-13	1,050	36	10-Mar-15	17	565	0000416595	C21 NZU17222	7222SAFG0259	Project Site	Good	Working	Hashmatullah		84840
62	UPS	Mercury / 2000VA	ITC-UPS	Purchase	12-Oct-14	120	36	10-Mar-15	5	103	0000485022	120423E200N00616	7222SAFG0016	Project Site	Good	Working	Hashmatullah		84840
63	UPS	Mercury / 2000VA	ITC-UPS	Purchase	12-Oct-14	120	36	10-Mar-15	5	103	0000485022	13801E200N00949	7222SAFG0017	Project Site	Good	Working	Hashmatullah		84840
64	UPS	Mercury / 2000VA	ITC-UPS	Purchase	2-Oct-13	150	36	10-Mar-15	17	77	0000411673	120212E20000419	7222SAFG0265	Project Site	Good	Working	Sayed Sharif		84840
65	UPS	Mercury / 2000VA	ITC-UPS	Purchase	2-Oct-13	150	36												

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: 00084840, "Rural Access Improvement Project (RAIP) Phase III (RAIP III)"

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. 00084840, "Rural Access Improvement Project (RAIP) Phase III (RAIP III)" ("the Project"). The Statement presented in has been prepared in accordance with the requirements of the applicable UNOPS regulations and rules.

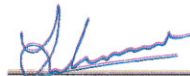
We do hereby state that, in our opinion:

Financial Statement

The Financial Statement as reported, presents fairly in all material aspects, the expenditure of US\$ 16,112,167.73 incurred by the UNOPS office for the period from 01 April 2013 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. 00084840, "Rural Access Improvement Project (RAIP) Phase III (RAIP III)".

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 April 2013 to 31 December 2014 of the Project amounting to US\$ 148,860 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