

## UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

### FINANCIAL AUDIT REPORT

8 July 2025

Project name:	Afghanistan Community Resilience and Livelihoods Project
Project number:	23455
Country:	Afghanistan
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2024

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## Acronyms and abbreviations

CRL	Community Resilience and Livelihoods
IAIG	Internal Audit and Investigations Group
IESBA	International Ethics Standards Board for Accountants
ISA	International Standards on Auditing
UNOPS	United Nations Office for Project Services
US\$	United States Dollars

## Financial audit report

### Audit opinion on the project financial statement

#### Qualified opinion

We have audited the accompanying project financial statement for the project 'Afghanistan Community Resilience and Livelihoods Project' ("the project") (oneUNOPS project ID 23455), which is implemented and managed by the UNOPS Office in Afghanistan, for the period from 1 January to 31 December 2024.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statement gives a true and fair view of, in all material respects, the income and expenditure of the project 'Afghanistan Community Resilience and Livelihoods Project' ("the project") (oneUNOPS project ID 23455), for the period from 1 January to 31 December 2024 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

#### Basis for opinion

We identified transactions amounting to US\$ 2,742,254.81 recorded in the period ended 31 December 2024 (equivalent to 2.8% of the total), which relate to goods and services received either prior to or following the reporting period.

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 responsibility for the audit of the project financial statement' section of this report.

We are independent of UNOPS in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Management responsibility for the financial statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's responsibility for the audit of the project financial statement

The objectives of our audit are set out in the terms of reference for the audits of UNOPS projects, as issued by the Internal Audit and Investigations Group (IAIG) of UNOPS, and include obtaining reasonable assurance about whether the project financial statement 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 decisions of users taken on the basis of the project financial statement.

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 project financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to

provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

### **Use of this report**

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

### **Project financial statement**

This is attached as Annex I to this report.

## Audit opinion on the statement of non-expendable property

### Unmodified opinion

We have audited the accompanying statement of non-expendable property of the project 'Afghanistan Community Resilience and Livelihoods Project' (oneUNOPS project ID 23455) of UNOPS as at 31 December 2024.

In our opinion, the statement of non-expendable property presents fairly, in all material respects, the status of non-expendable property of the project 'Afghanistan Community Resilience and Livelihoods Project' (oneUNOPS project ID 23455), as at 31 December 2024, in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

### Statement of non-expendable property

This is attached as Annex II to this report.

DS  
BDO LLP

BDO LLP  
55 Baker Street  
London W1U 7EU

8 July 2025

**Responsibility statement by management**

This is attached as Annex III to this report.

**Annex I – Project financial statement**



Date: 18-Feb-2025

Ref. Engagement: 23455 Afghanistan Community Resilience and Livelihoods Project

Funding: IDA International Development Association

Dear Sir/Madam,

Subject: Interim Financial Report

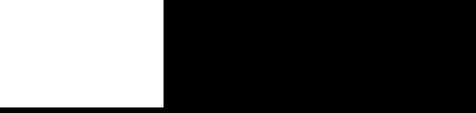
We enclose the Certified Interim Financial Report for Engagement **23455 - Afghanistan Community Resilience and Livelihoods Project**, which commenced in year **2022** and indicates the incurred expenditure as at **31 Dec 2024**.

We draw your attention to the following:

- a. Total funds received: **US\$401,700,903.01** which includes interest earned: **US\$ 559,882.55**
- b. Incurred expenditure and management fee: **US\$ 276,423,716.97**
- c. Project Capitalised Asset: **US\$ 52,973.56**
- d. Project advances: **US\$ 202,902.58**
- e. Commitments: **US\$102,695,448.53**
- f. Fund Balance: **US\$ 22,325,861.37**

If you have any questions, please do not hesitate to contact UNOPS project manager.

*Yours Sincerely,*

 Head of Project Finance, UNOPS

**Interim Financial Report**
**Engagement: 23455: Afghanistan Community Resilience and Livelihoods Project**
**Funding(s): 1444 IDA International Development Association**
**As on: 31-Dec-2024**
**Currency: USD**
**Income**

<b>Contribution</b>		
	2022	45,494,475.00
	2023	219,645,525.00
	2024	136,001,100.00
		<b>401,141,100.00</b>
<b>Interest</b>		
	2022	84,081.38
	2023	916,044.21
	2024	(440,243.04)
		<b>559,882.55</b>
<b>Miscellaneous Revenue</b>		
	2024	(79.54)
		<b>(79.54)</b>
<b>Total Income</b>	<b>A</b>	<b>401,700,903.01</b>

**Engagement Expenses**

<b>2022</b>	<b>Engagement Expense</b>	<b>7,122,823.67</b>
	<b>Management Fees</b>	<b>145,305.61</b>
		<b>7,268,129.28</b>
<b>2023</b>	<b>Engagement Expense</b>	<b>166,557,986.88</b>
	<b>Management Fees</b>	<b>3,331,233.60</b>
		<b>169,889,220.48</b>
<b>2024</b>	<b>Engagement Expense</b>	<b>97,322,757.26</b>
	<b>Management Fees</b>	<b>1,943,609.95</b>
		<b>99,266,367.21</b>
<b>Total Expenditure</b>	<b>B</b>	<b>276,423,716.97</b>

<b>Less: Engagement Capitalized Asset</b>	<b>C</b>	<b>52,973.56</b>
<b>Less: Engagement Advances</b>	<b>D</b>	<b>202,902.58</b>
<b>Engagement Cash Balance - Surplus</b>	<b>A-B-C-D</b>	<b>125,021,309.90</b>
<b>Less: Actual Commitments</b>		
<b>PO Commitment</b>	<b>E</b>	<b>100,078,191.25</b>
<b>HR Commitment</b>	<b>E</b>	<b>615,914.50</b>
<b>Projected Fees on Commitments</b>	<b>E</b>	<b>2,013,882.11</b>
<b>Prepayments</b>	<b>(E)</b>	<b>(12,539.33)</b>
<b>Total Commitment</b>	<b>E</b>	<b>102,695,448.53</b>

<b>Engagement Fund Balance - Surplus</b>	<b>A-B-C-D-E</b>	<b>22,325,861.37</b>
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**Notes:**

- I. 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 voucher.
- II. This is an Interim Report and the figures are not final.
- III. The report includes fee projections for open period(s).
- IV. Engagement advances include operational advances, prepayments, petty cash, and any VAT payments to suppliers that have yet to be recovered.
- V. The statement is prepared in accordance to IPSAS reporting requirement, the reported figure under commitment is for information and it discloses only the expected utilization of Engagement funds as of the reporting period, these commitments are not charged as an expense until the goods are delivered or services rendered.
- VI. Commitments include reservations in compliance with Financial Rule 105.01. These reservations include obligations for which the contractual process is still in progress.

Certified by:

Comment:

Head of Project Finance, UNOPS

Date: 19-Feb-2025

Report run on: 18-Feb-2025

**Annex II – Statement of non-expendable property**

Asset List - UNOPS - CRLP														
S/No.	Project No.	Asset Category	Item Description	Unit	Quantity	Amount	Asset ID	Serial Number	Period From	Condition	Cumulative Depreciation	NBV	Remarks	
1	23455-001	HYM	26111601 Diesel generators	No.	1	\$3,500	133080	VM20080057	202309	Good	466,57	3,033,33	Capitalized Asset	
2	23455-001	ICT	Child asset 01 - Computer server	No.	1	\$6,742	130351	7XQBZM3	202303	Good	2,105,40	3,636,60	Capitalized Asset	
3	23455-001	ICT	Child asset 02 - Computer server	No.	1	\$5,742	130353	7XQBZM3	202303	Good	2,105,40	3,636,60	Capitalized Asset	
4	23455-001	ICT	HP Design Jet T1700	No.	1	\$8,200	129644	CN9507K008	202211	Good	2,253,33	2,946,67	Capitalized Asset	
5	23455-001	ICT	Lenovo ThinkPad P15 G1	No.	1	\$2,547	125919	PF-22ZTQ8	202212	Good	2,547,47	0,00	Capitalized Asset	
6	23455-001	ICT	Lenovo ThinkPad P15 G1	No.	1	\$2,547	125929	PF22STRB	202212	Good	2,547,47	0,00	Capitalized Asset	
7	23455-001	ICT	Lenovo ThinkPad P15 G1	No.	1	\$2,547	125934	PF22SYNL	202212	Good	2,547,47	0,00	Capitalized Asset	
8	23455-001	ICT	Smart Board	No.	1	\$5,675	126852	C042MW14A0068	202201	Good	3,405,27	2,270,18	Capitalized Asset	
9	23455-001	MTRV	TOYOTA Land Cruiser GXR 2018 B6 Armored	No.	1	\$93,430	114613	JTM-HV01J1J5042693	201906	Good	59,730,15	33,691,85	Capitalized Asset	
10	23455-001	ICT	HP LaserJet Enterprise MFP M725	No.	1	\$4,100	136678	CNDBRD00F2	202411	Good	34,157	3,758,33	Capitalized Asset	
						\$131,032						78,058,30	52,973,56	

Prepared by: [REDACTED]  
 Title: Project Management Support Officer  
 Signature: [REDACTED]

Verified by: [REDACTED]  
 Title: Programme Director  
 Signature: [REDACTED]

14 May 2025

**Annex III – Responsibility Statement by Management**

**Annex III**  
**UNITED NATIONS OFFICE FOR PROJECT SERVICES**

**Engagement ID: 23455 Afghanistan Community Resilience and  
Livelihoods Project**

**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/Income/Income-Expenditure Statements as set out in Annex I of the UNOPS Engagement ID 23455 Afghanistan Community Resilience and Livelihoods Project. The Statement presented in Annex I has been prepared in accordance with (ARTF GRANT NUMBER TF0B8537, TF0C3929, IDA E3180) and the requirements of the applicable UNOPS regulations and rules.

We do hereby state that, in our opinion:

**Financial Statement**

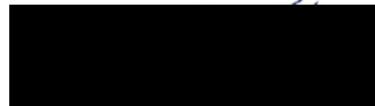
The Financial Statement as reported in Annex I, presents fairly in all material aspects, the expenditure of US\$ 99,266,367.21 incurred by the UNOPS office for the period 01 January 2024 to 31 December 2024 in accordance with the accounting policies set out in the Notes to the Statement and in conformity with approved activities and budgets of UNOPS Engagement ID 23455 Afghanistan Community Resilience and Livelihoods Project.

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

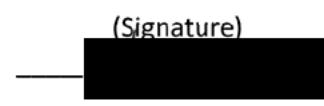
The Statement of Non-Expendable Equipment as set out in Annex II presents fairly, in all material respects, the Non-Expendable Equipment balance procured during the period from 01 January 2024 to 31 December 2024 the project amounting to US\$ 52,973.56 in accordance with the Non-Expendable Inventory listing certified by project management.



Name: [REDACTED]



Name: [REDACTED]



Name: [REDACTED] (Signature)

Title: Snr. Project Finance Assoc.

Title: Regional Director

Title: Head of Project

Unit: FG

Region: Asia Pacific

Region: AFCO

Place: Copenhagen

Place: Bangkok

Place: Kabul

Date: 19-May-2025

Date: 22 May 2025

Date: 20 May 2025