UNITED NATIONS DEVELOPMENT PROGRAMME Office of Audit and Investigations



AUDIT

OF

**UNDP LEBANON** 

EARLY RECOVERY FOR DISPLACED SYRIANS, LEBANESE HOSTING COMMUNITIES SUPPORT PROJECT (Directly Implemented Project No. 65799, Output No. 84708)

> Report No. 1501 Issue Date: 13 August 2015

United Nations Development Programme Office of Audit and Investigations



#### Report on the Audit of UNDP Lebanon Early Recovery for Displaced Syrians, Lebanese Hosting Communities Support Project (Project No. 65799, Output No. 84708) Executive Summary

The UNDP Office of Audit and Investigations (OAI), from 31 May to 9 June 2015, through Talal Abu – Ghazaleh & Co. (the audit firm), conducted an audit of the Early Recovery for Displaced Syrians, Lebanese Hosting Communities Support Project (Project No. 65799, Output No. 84708) (the Project), which is directly implemented and managed by the UNDP Country Office in Lebanon (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2014 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2014 as well as Statement of Assets as of 31 December 2014. The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards* for the Professional Practice of Internal Auditing.

#### Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Ex	openditure	Project Assets		
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion	
8,910	Unqualified	34	Unqualified	

The audit did not result in any recommendations.

Antoine Khoury Officer-in-Charge Office of Audit and Investigations

<sup>&</sup>lt;sup>1</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

# Auditor's Report

Financial audit of "Lebanese Hosting Communities Support Project" (The Project) implemented by UNDP - Lebanon for the year ended 31 December 2014.

# **PROJECT TITLE AND IDs:**

<u>Title:</u> "Lebanese Hosting Communities Support Project" <u>IDs:</u> (Atlas Project ID: 65799, Output No: 84708)

# FUNDED BY

UNDP, Ecuador, UNCHR, Monaco, USA, DFID, Lebanon Recovery Funds (Germany), EU, Valdesian Church, Danida, Italy, KFW, and Japan

> Talal Abu - Ghazaleh& Co. Certified Public Accountants



## Lebanese Hosting Communities Support Project Implemented by UNDP - Lebanon Funded by

# UNDP, Ecuador, UNCHR, Monaco, USA, DFID, LRF (Germany), EU, Valdesian Church, Danida, Italy, KFW, and Japan

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**Global Company for Auditing and Accounting** 

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To: The Director of the Office of Audit and Investigations (OAI) United Nations Development Programme

This report represents the results of our financial audit of Output ID: 84708 titled "Lebanese Hosting Communities Support Project", for the year ended 31 December 2014.

This financial audit was mandated in accordance with the audit contract for professional service signed with UNDP/OAI (Ref.PS 2015-03 dated 11 May 2015).

Sincerely yours,

الله در من ا Talal Abu-Ghazaleh & Co Jamal Milhem, CPA Certified Accountant/Licebse# (100/98)

Talal Abu - Ghazaleh & Co. License No. 251/1997 Ramallah - Palestine, 12 June 2015

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## 1. PART I – EXECUTIVE SUMMARY

The Executive Summary recapitulates the important issues raised in the financial audit of the "Lebanese Hosting Communities Support Project".

## 1.1. Background information about the Project

The Project seeks to help increase stability in the areas affected by the Syrian crisis through improving livelihood and service provision in a conflict sensitive manner. It aims at contributing to improve community security, economic recovery and social cohesion in the affected areas through a community based approach which will increase livelihood options and local level service delivery.

The project will further strengthen the capacity of national and local government and civil society actors for inclusive priority setting and conflict mitigation, dispute resolution, and participatory service delivery as well as enhancing business skills and marketing opportunities in vulnerable areas. The project aims to achieve three main goals:

- 1. Increase the livelihoods and economic opportunities in affected areas
- 2. Strengthen the capacity of local and national actors to deliver basic services in a participatory and conflict sensitive manner.
- 3. Improve the local level dispute resolution and community security.

# **1.2.** Project identification information

The following table summarizes the amount of expenditures for the year under review.

Project Name	Output number	Atlas Project ID	2014 Budget (USD)	2014 Actual expenditures as per CDR (USD)
Lebanese Hosting Communities Support Project	84708	65799	12,381,427	8,910,130

The audit covered the Project activities during the period from 1 January to 31 December 2014. During the period under review, the Office recorded project expenditures totaling USD 8,910,130 as reported through the Combined Delivery Report (CDR).

# 1.3. Project budget:

The total budget for the year 2014 is USD 12,381,427.

## 1.4. Project duration:

Based on the agreements signed with UNDP, the Project duration is from 01 December 2012 to 31 December 2017.

## 1.5. Audit objectives

The objective of the financial audit was to express an opinion on the project's financial statements which include:

- 1) Expressing an opinion on whether the expenses incurred by the Project during year ended 31 December 2014 and the funds utilization as at 31 December 2014 were fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement were the mandatory and official statement upon which the audit opinion was to be expressed.
- 2) Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP Project as at 31 December 2014. This statement should include all assets available as at 31 December 2014 and not only those purchased in the period under audit.
- 3) Expressing an opinion on whether the statement of cash held by the Project presents fairly the cash and bank balance of UNDP Project as at 31 December 2014, only if a dedicated bank account was established specifically for the project.

## 1.6. Scope of Audit:

We performed our financial audit in accordance with the International Standards on Auditing (ISA 700) and in compliance with the UNDP rules and regulations.

The scope of the audit related to transactions concluded and recorded against the UNDP DIM project for the period 1 January 2014 to 31 December 2014. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties"; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where

Financial audit of Output ID: 84708 titled "Lebanese Hosting Communities Support Project" for the year ended 31 December 2014.

Funded by: UNDP, Ecuador, UNCHR, Monaco, USA, DFID, LRF (Germany), EU, Valdesian Church, Danida, Italy, KFW, and Japan

Implemented by: United Nations Development Programme in Lebanon.

the supporting documentation were not retained at the level of the UNDP country office

Specifically, the audit covered the following:

- a) The expenses incurred and recorded in the Combined Delivery Reports (CDR) of the Project during the period from 1 January 2014 to 31 December 2014;
- b) The value and existence of the fixed assets held by the Project as at 31 December 2014; and
- c) The value and existence of Cash held by the Project as at 31 December 2014 (in the case there was a separate bank account for the DIM project under review).

## Accounting principles:

The Combined Delivery Report (CDR) was prepared on the accrual basis accounting system, therefore expenditures were recognized when incurred rather than when paid.

All assets included in the Statement of Fixed Assets were accounted for according to their historical costs, and in compliance with UNDP's Asset Management Guidelines.

Since 2012, UNDP started applying IPSAS and as a result, fixed assets depreciation expenses are included in the CDR.

## 1.7. Summary of the Audit performed and results:

## 1.7.1 Audit performed:

This summary represents the results of our financial audit of Output ID: 84708 titled "Lebanese Hosting Communities Support Project", for the year ended 31 December 2014.

The total expenditures incurred by UNDP on the above Project are USD 8,910,130. The audit tests approximately covered 62 percent of the total expenditures, as shown in the following table:

Project location	No. of samples	Total expenditures as per CDR (USD)	Total expenditures tested	Percentage
Lebanon	75	8,910,130	5,510,490	62%

### **1.7.2** Results of the Audit:

• The Combined Delivery Report (CDR) and Funds Utilization Statement

The review did not disclose any financial errors in the Project's CDR and Funds Utilization statement.

## • The Statement of Fixed Assets

The results of our review did not disclose any material misstatement that could affect the presentation of the statement of fixed assets as at 31 December 2014.

## • The Statement of Cash held by the Project

In accordance with the Terms of Reference for the audit, we did not issue an opinion on the Statement of Cash Position as there was no separate bank account for the project under review.

Jamal Milhem, CPA Certified Accountant License # (100/98) Talal Abu -Ghazaleh & Co.

License No. 251/1997

Ramallah - Palestine, 12 June 2015



**Global Company for Auditing and Accounting** 

### 2. PART II - AUDITOR'S REPORT WITH OPINION

#### 2.1. Auditor's Report

REPORT OF THE INDEPENDENT AUDITORS TO UNDP DIM PROJECT "LEBANESE HOSTING COMMUNITIES SUPPORT PROJECT"

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

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

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization Statement (the Statement) of the "Lebanese Hosting Communities Support Project", bearing output number 84708 for the period from 1 January to 31 December 2014.

#### Management's Responsibility

Management is responsible for the preparation and fair presentation of the statement for "Lebanese Hosting Communities Support Project" and for such internal control as management determines is necessary to enable the preparation of a 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 the International Standards on Auditing (ISA 700). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are 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 the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statements 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 project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

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

Green Tower Building 3 <sup>rd</sup> Floor, Al-Nuzha Street	MEMBER OF THE FORUM OF FIRMS	بناية البرج الاخضر الطابق الثالث، شارع النزهة
Tel.: +970 229 88 220/ 1	tagi.com	هاتف: ١/٢٠ ٨٨ ٢٢٩ + ٩٧٠
Fax: +970 229 88 219 P.O.Box: 1110 Ramallah, West Bank, Palestine	0	فاكس: ۲۱۹ ۸۸ ۲۲۹ ۹۷۰ ۹۷۰+ ص ب: ۱۱۱۰ رام الله، الضفة الغربية، فلسطين

#### **Unmodified** Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement gives a true and fair view of the expenditures of USD 8,910,130 incurred by the "Lebanese Hosting Communities Support Project", for the period from 1 January to 31 December 2014 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Jamal Milhem, CPA Talal Abu-Ghazaleh & C Certified Accountant License # (100/98) Ghazaleh & Co. l Abu

License No. 251/1997

Ramallah - Palestine, 12 June 2015

#### 2.2. CDR Output No. 84708 for the year ended 31 December 2014:

E)		Combined Del	ivery Report By Proj	ect		
	evelopment Programme unglcdrp				Page 1 of 10 Run Time: 16-03-2015 1	15:03
lection (	Criteria :					
riod :	Jnit: LBN10 Jan-Dec (2014) roject ld: ALL					
lected F lected D	und Code : ALL lept. IDs : ALL butputs : 00084708					
	d : 00065799 Early Recovery for Displace : 00084708 Lebanese Hosting Commun		Period : Impl. Partner : Location :	Jan-Dec (2014) 99999 UNDP UN HOUSE/AR OFFICE		
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex	(p
ept: 4	5601 (Lebanon - Central)					
	6960 (CPR TTF-Conflict-Country S)					
	5115 - Facilities & Admin - OH & Ind	0.00	32,710.28	0.00	32.710.2	8
tal for I	Fund 26960	0.00	32,710.28	0.00	32,710.2	8
tal for I	Dept : 45601	0.00	32,710.28	0.00	32,710.2	.8
pt: 4	5603 (Lebanon - Crisis Prev & Rcvry)					
ind : 3	0000 (PROGRAMME COST SHARING)					
7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	<ul> <li>1305 - Local ConsultSht Term-Tech</li> <li>1405 - Service Contracts-Individuals</li> <li>1410 - MAIP Premium SC</li> <li>1415 - Contribution to Security SC</li> <li>1445 - Contribution to Security SC</li> <li>1446 - Acquisition of Communic Equip</li> <li>2425 - Mobile Telephone Charges</li> <li>2505 - Stationery &amp; other Office Supp</li> <li>2605 - Grants to Instit &amp; other Benef</li> <li>2715 - Hospitality Catering</li> <li>3712 - Common Services-Premises</li> <li>3410 - Maint, Oper of Transport Equip</li> <li>3505 - Reinb to UNDP for Supp Srvs</li> <li>4225 - Sundry</li> <li>4710 - Land Transport</li> <li>5705 - Learning costs</li> <li>5706 - Learning costs</li> <li>5709 - Learning costs</li> <li>67125 - Realized Loss</li> <li>6135 - Realized Gain</li> </ul>	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	$\begin{array}{c} 10,800.00\\ 28,997.78\\ 155.59\\ 1,134.91\\ 43,888.51\\ 282.97\\ 72.65\\ 111,630.00\\ 2.270.00\\ 4,038.18\\ 2.239.52\\ 4,509.00\\ 333.43\\ 152.11\\ 13.22\\ 18,446.69\\ 900.00\\ 18,228.84\\ 8.228.84\\ 1.228.84\\ 0.71\\ -0.01\\ \end{array}$	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	10,800.0 28,997.7 1555 51,134.9 43,888.5 282.9 72.6 111,630.0 2,270.0 4,038.1 2,239.5 4,509.0 333.4 152.1 13.2 18,446.6 900.0 18,228.6 0.7 -0.0	89911 1132 1755 100 1852 1132 1132 1132 1132 1132 1132 1132 11
otal for	Fund 30000	0.00	249,057.92	0.00	249,057.9	12
und: 3	0079 (EUROPEAN COMMISSION)					
7 7 7 7 7	1305 - Local Consult -Sht Term-Tech 1405 - Service Contracts-Individuals 1410 - MAIP Premium SC 1415 - Contribution to Security SC 2505 - Stationery & other Office Supp 12705 - Hospitality-Special Events 13410 - Main Oper of Transport Equip	0.00 0.00 0.00 0.00 0.00 0.00 0.00	25,900.00 48,264.99 210.42 1,893.75 851.82 2,416.81 123.84	0.00 0.00 0.00 0.00 0.00 0.00 0.00	25,900.0 48,264.5 210.4 1,893.7 851.6 2,416.6 123.6	99 42 75 32 31

Financial audit of Output ID: 84708 titled "Lebanese Hosting Communities Support Project" for the year ended 31 December 2014. Funded by: UNDP, Ecuador, UNCHR, Monaco, USA, DFID, LRF (Germany), EU, Valdesian Church, Danida, Italy, KFW, and Japan

Implemented by: United Nations Development Programme in Lebanon.

Combined Delivery Report By Project

UN DP UN Development Programme Report ID: unglcdrp

Page 2 of 10 Run Time: 16-03-2015 15:03:58

roject ld : 00065799 Early Recovery for Displace		Period :	Jan-Dec (2014)	
Output #: 00084708 Lebanese Hosting Commun	ities	Impl. Partner : Location :	99999 UNDP UN HOUSE/AR OFFICE	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex
74220 - Translation Costs	0.00	376.88	0.00	376.88
74525 - Sundry	0.00	94.42	0.00	94.42
74710 - Land Transport	0.00	104,46	0.00	104.4
75105 - Facilities & Admin - Implement	0.00	5,931.73	0.00	5,931.7
75705 - Learning costs	0.00	1.356.43	0.00	1,356.4
75710 - Participation of counterparts	0.00	3,145,19	0.00	3,145,1
76135 - Realized Gain	0.00	- 9,58	0.00	- 9.5
otal for Fund 30079	0.00	90,661.16	0.00	90,661.1
und: 32045 (JPN-Partnership Devt. Pgm. PCF)				
	10.25	State Sector		28.245
71405 - Service Contracts-Individuals	0.00	10,584.29	0.00	10,584.2
75105 - Facilities & Admin - Implement	0.00	846.74	0.00	846.7
otal for Fund 32045	0.00	11,431.03	0.00	11,431.0
otal for Dept: 45603	0.00	351,150.11	0.00	351,150.1
ept: 45606 (Lebanon - HIV/AIDS)				
und : 30076 (Prog Country Cost Sharing6)				
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.0
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.0
otal for Fund 30076	0.00	0.00	0.00	0.0
otal for Dept: 45606	0.00	0.00	0.00	0.0
ept: 45608 (Lebanon - Poverty Reduction)				
und: 04000 (Core Programme, UNU Centre)				
71205 - Inti Consultants-Sht Term-Tech	0.00	18,500.00	0.00	18,500.0
71405 - Service Contracts-Individuals	0.00	55,910.87	0.00	55,910.8
71410 - MAIP Premium SC	0.00	220.70	0.00	220.7
71415 - Contribution to Security SC	0.00	1,986.36	0.00	1,986.3
71605 - Travel Tickets-International	0.00	1,700.00	0.00	1,700.0
71635 - Travel - Other	0.00	117.96	0.00	117.9
72210 - Machinery and Equipment	0.00	4,074.55	0.00	4,074.5
72215 - Transporation Equipment	0.00	30,500.00	0.00	30,500.
72220 - Furniture	0.00	704.00	0.00	704.0
72311 - Fuel, petroleum and other oils	0.00	145.41	0.00	145.4
72405 - Acquisition of Communic Equip	0.00	3,942.82	0.00	3,942.0
72415 - Courier Charges	0.00	29.74	0.00	29.
72420 - Land Telephone Charges	0.00	1,857.07	0.00	1.857.0
72425 - Mobile Telephone Charges	0.00	5,703.33	0.00	5,703.3
72505 - Stationery & other Office Supp	0.00	3,246.38	0.00	3,246.3
72710 - Hospitality-Vouchered Expenses	0.00	112.78	0.00	112.7
72715 - Hospitality Catering	0.00	0.00	0.00	0.0

Financial audit of Output ID: 84708 titled "Lebanese Hosting Communities Support Project" for the year ended 31 December 2014.

Funded by: UNDP, Ecuador, UNCHR, Monaco, USA, DFID, LRF (Germany), EU, Valdesian Church, Danida, Italy, KFW, and Japan

Implemented by: United Nations Development Programme in Lebanon.

Combined Delivery Report By Project

72810         - Acquis of Computer Software         0.00         167.51         0.00         167.51           72815         Inform Technology Supplies         0.00         706.93         0.00         706.93           73105         Rent         0.00         23.018.85         0.00         1,696.71         0.00         1,696.71           73105         Rent         0.00         1,696.71         0.00         1,696.71         0.00         1,696.71           73105         Unlines         0.00         1,696.71         0.00         1,696.71         0.00         1,696.71           73105         Naint & Lionani go Hardware         0.00         29.296.36         0.00         1,591.68           73305         Rental & Maint-Other Office Eq         0.00         135.40         0.00         135.40           73406         Amintenance of Equipment         0.00         2.105.55         0.00         1.759.54           73410         Amintenance of Equipment         0.00         59.45         0.00         1.759.54           74210         Printing and Publications         0.00         59.45         0.00         1.759.54           74225         Other Media Cesis         0.00         59.45         0.00         59.45	UN Development Programme sport ID: unglodrp				Page 3 of 10 Run Time: 16-03-2015 15:
Introd # :         00084708 Lebanese Hosting Communities         Impl. Permet - Location -         UN Agencies Erp         Total Exp           72810 - Acquis of Computer Software         0.60         167.51         0.00         167.51           72810 - Acquis of Computer Software         0.60         167.51         0.00         167.51           72810 - Acquis of Computer Software         0.60         706.83         0.00         706.83           73105 - Rent         0.00         1.666.71         0.00         1.667.71           73120 - Costodiel & Cheaning Services         0.00         1.666.71         0.00         1.667.71           73120 - Common Services -Promises         0.00         1.666.71         0.00         1.364.71           73120 - Maint & Licensing Orleady Hardware         0.00         1.666.71         0.00         1.364.71           73120 - Maint & Licensing Orleady Hardware         0.00         1.364.0         0.00         1.354.0         0.00         1.354.0           73120 - Maint & Licensing Orleady Hardware         0.00         1.154.0         0.00         1.155.5         0.00         1.155.5           74210 - Proining and Publications         0.00         1.154.0         0.00         1.215.55         0.00         3.354.0           74220 - Proining a	Project Id : 00065799 Early Recovery for Displaced	5	Period :	Jan-Dec.(2014)	
72810         Acquis of Computer Software         0.00         167.51         0.00         765.53         0.00         765.53         0.00         765.53         0.00         73105         73116         73105         73105         73105         73105         73105         73105         73105         73105         73105         73106         73106         73106         73106         73106         73106         73106         73106         73106         73106         73106         73106         7	Dutput # : 00084708 Lebanese Hosting Community	Ne.		99999 UND P	
72815 - Inform Technology Supplies     0.00     706.83     0.00     706.83       73105 - Rent     0.00     1.986.71     0.00     1.986.71       73110 - Custodial & Clearing Services     0.00     1.986.71     0.00     1.986.71       73105 - Common Services-Promises     0.00     29.285.36     0.00     29.286.36       73305 - Maint & Llensing of Hardware     0.00     215.55     0.00     29.286.36       73405 - Maint & Llensing of Hardware     0.00     135.40     0.00     135.47       73405 - Maint & Llensing of Hardware     0.00     135.40     0.00     135.47       73405 - Maint & Llensing of Hardware     0.00     175.55     0.00     175.57       7410 - Maint Qoper of Transpot Equip     0.00     175.55     0.00     175.57       74220 - Translation Costs     0.00     59.45     0.00     175.57       74220 - Translation Costs     0.00     59.45     0.00     30.00       74725 - Learning costs     0.00     27.10     27.10     27.10       7765 - Learning costs     0.00     30.63.00     0.00     30.05.00       7765 - Learning costs     0.00     30.64.55     0.00     36.45       7765 - Learning costs     0.00     336.45     0.00     36.45       7765 -	Ľ,	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72815 - Inform Technology Supplies     0.00     706.83     0.00     706.83       73105 - Rent     0.00     1.986.71     0.00     1.986.71       73110 - Custodial & Clearing Services     0.00     1.986.71     0.00     1.986.71       73105 - Common Services-Promises     0.00     29.285.36     0.00     29.286.36       73305 - Maint & Llensing of Hardware     0.00     215.55     0.00     29.286.36       73405 - Maint & Llensing of Hardware     0.00     135.40     0.00     135.47       73405 - Maint & Llensing of Hardware     0.00     135.40     0.00     135.47       73405 - Maint & Llensing of Hardware     0.00     175.55     0.00     175.57       7410 - Maint Qoper of Transpot Equip     0.00     175.55     0.00     175.57       74220 - Translation Costs     0.00     59.45     0.00     175.57       74220 - Translation Costs     0.00     59.45     0.00     30.00       74725 - Learning costs     0.00     27.10     27.10     27.10       7765 - Learning costs     0.00     30.63.00     0.00     30.05.00       7765 - Learning costs     0.00     30.64.55     0.00     36.45       7765 - Learning costs     0.00     336.45     0.00     36.45       7765 -					
73105         - Rent         0.00         23,018,85         0.00         123,018,85           73101         - Custodial & Cleaning Services         0.00         1,881,88         0.00         1,986,71           73102         - Uplifiles         0.00         1,881,88         0.00         1,986,71           73102         - Common Services- Promises         0.00         29,298,36         0.00         29,298,36           73103         - Cammon Services- Promises         0.00         49,344         0.00         135,40           73405         - Rental & Maint-Other Othice Leg         0.00         1,758,54         0.00         135,40           73410         - Maintenance of Equipment         0.00         1,758,54         0.00         1759,54           7420         - Printing and Publications         0.00         150,00         0.00         150,90           74220         - Printing and Publications         0.00         8,305,00         0.00         8,305,00           74725         - Other A.T.S.H.         0.00         27,10         0.00         3,015,33           74735         - Dap Exp Owned - ITC         0.00         3,015,34         0.00         3,015,33           74735         - Dap Exp Owned - ITC         0.0	72810 - Acquis of Computer Software				
Tailio         Custodial & Cheaning Services         0.00         1.986.71         0.00         1.986.71           Tailio         Custodial & Cheaning Services         0.00         1.986.71         0.00         1.981.88           Tailio         CultiMiles         0.00         29.285.36         0.00         29.285.36           Tailio         Chain & Licensing of Hardware         0.00         29.285.36         0.00         29.285.36           Tailio         Maint Cather Oliging of Hardware         0.00         1.54.55         0.00         1.35.40           Tailio         Maint Cather Oliging of Hardware         0.00         1.758.54         0.00         1.759.54           Tailio         Maint Cates         0.00         1.759.54         0.00         1.759.54           Tailio Cates         0.00         59.45         0.00         1.759.54         1.000           Tailio Cates         0.00         59.45         0.00         3.805.00         1.759.54           Tailio Cates         0.00         6.305.00         0.00         8.305.00         1.600           Tailions and Lindina and Lindina Lindina and Lindina and Lindina and Lindina Lindina Lindina and Lindina Lindia Lindina Lindia Lindina Lindina Lindia Lindina Lindina Lindina Lin					
73120       -Ublifies       0.00       1,581,68       0.00       1,581,68         73125       -Common Services-Premises       0.00       49,54       0.00       49,54         7305       -Kentla & Main-Cuber Office Eq       0.00       15,40       0.00       135,40         73405       -Maint Agent Other Office Eq       0.00       1,759,54       0.00       1,759,54         7410       -Maint Agent Other Office Eq       0.00       1,759,54       0.00       1,759,54         7420       -Ininiting and Publications       0.00       1,759,54       0.00       115,09         74220       -Ininiting and Publications       0.00       49,04       0.00       49,04         74225       -Other Main Costs       0.00       49,04       0.00       8205,00         74725       -Other Lins H.       0.00       27,10       0.00       320,00         76705       -Learning costs       0.00       3,05       0.00       43,65         76135       -Realized Gain       0.00       203,919,11       0.00       203,919,11         76705       Learning costs       0.00       336,45       0.00       336,45         7730       -Dep Exp Owned - ITC       0.00       3	73110 - Custodial & Cleaning Services				
73125       - Common Services-Premises       0.00       29,296,35       0.00       29,296,35         73305       - Kental & Maint-Chter Office Eq       0.00       135,40       0.00       135,40         73405       - Kental & Maint-Chter Office Eq       0.00       135,40       0.00       135,45         73405       - Kental & Maint-Chter Office Eq       0.00       1,755,55       0.00       135,45         74410       - Maint-Querr of Transport Equip       0.00       1,759,54       0.00       1,759,54         74220       - Translation Costs       0.00       59,45       0.00       49,94         74625       - Other Maint Costs       0.00       8,305,00       0.00       43,04         74755       - Dother Lit SL       0.00       8,305,00       0.00       3,051,00       3,051,00         7765       - Learning costs       0.00       3,052,00       0.00       3,051,00       3,051,00       3,051,00       3,053,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051,00       3,051	73120 - Utilities				
73405 - Rental & Maint-Other Office Eq.         0.00         135.40         0.00         135.40           73405 - Maintonance of Equipment         0.00         1.7555         0.00         2.105.55           73410 - Maintonance of Equipment         0.00         1.759.54         0.00         1.759.54           74210 - Phinting and Publications         0.00         115.09         0.00         115.09           74220 - Translation Costs         0.00         59.45         0.00         49.04           74625 - Other Maidia Costs         0.00         49.04         0.00         49.04           74636 - PFAE Expensed items         0.00         8.305.00         0.00         3.305.00         2.710           74725 - Other Lit 3.14         0.00         2.07.10         0.00         3.015.36         0.00         3.015.35           7163 - Learning costs         0.00         0.00         2.05.35         0.00         43.65         0.00         43.65           16 for Fund 04000         0.00         203.919.11         0.00         203.919.11         0.00         336.45         0.00         336.45           16 for Fund 04180         0.00         336.45         0.00         1.370.67         0.00         1.370.67         0.00         1.370.67		0.00			
73406         Maintone of Equipment         0.00         2.105.55         0.00         2.105.95           73410         Main Open of Transport Europ         0.00         1759.54         0.00         1759.54           74210         Printing and Publications         0.00         1759.54         0.00         1759.54           74220         Printing and Publications         0.00         59.45         0.00         49.04           74225         Other L.T.S.H.         0.00         8.305.00         0.00         8.305.00           74725         Home L.T.S.H.         0.00         27.10         0.00         20.15.36         0.00         3.015.36           77635         Learning costs         0.00         3.015.36         0.00         0.00         0.00           77630         Dep Exp Owned - ITC         0.00         43.65         0.00         43.65           al for Fund 04000         0.00         20.3919.11         0.00         203.919.11         0.00         236.45           77630         Dep Exp Owned - ITC         0.00         336.45         0.00         336.45           al for Fund 04100         0.00         0.00         0.00         1370.67         0.00         1370.67         0.00         137					49.54
7410 - Maint, Oper of Transport Equip       0.00       1759.54       0.00       1759.54       0.00       175.09         74210 - Printing and Publications       0.00       150.09       0.00       150.09       150.09         74220 - Translation Costs       0.00       49.04       0.00       49.04       0.00       49.04         74225 - Other Maint Costs       0.00       27.10       0.00       27.10       0.00       27.10         75775 - Learning costs       0.00       0.00       0.00       3.015.35       0.00       3.05.00       0.00         77630 - Dep Exp Owned - ITC       0.00       0.00       0.00       0.00       43.65       0.00       43.65         at for Fund 04000       0.00       203.919.11       0.60       203.919.11       0.60       203.919.11         rd : 04160 (TRAC 3 CONF PREV AND RECOVERY)       77630 - Dep Exp Owned - ITC       0.00       336.45       0.00       336.45         rd : 26960 (CPR TTF-Conflict-Country S)       71100 - 0.00       91.900.00       0.00       61.900.00       1.370.67         71205 - Intil Consultants-Shi Term-Tech       0.00       9.00       0.00       530.00       0.00       71600 - 7160 - 530.00       7160 - 7160 - 530.00       7160 - 7160 - 7160 - 7160 - 7160 - 7160 - 7160					
74210 - Printing and Publications         0.00         115.00         175.00           74220 - Transhrinin Costs         0.00         59.45         0.00         59.45           74225 - Other Martia Costs         0.00         49.04         0.00         49.04           74696 - PP&E Expensed Items         0.00         8.305.00         0.00         710         0.00         727.10         0.00         727.10         0.00         0.00         776.5         - Learning costs         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11         0.00         203.919.11	73410 - Maintenance of Equipment				
74220         Translation Costs         0.00         59.45         0.00         49.04           74225         Other Maid Costs         0.00         8,305.00         0.00         8,305.00           74725         Other ALTS.H.         0.00         27.10         0.00         27.10           75705         Learning costs         0.00         3.015.36         0.00         3.015.36           71715         Learning costs         0.00         0.00         0.00         3.015.36           71715         Learning costs         0.00         0.00         0.00         3.015.36           71715         Dep Exp Owned - ITC         0.00         43.65         0.00         43.65           al for Fund 04000         0.00         203,919.11         0.60         203,919.11         0.60         203,919.11           rd:         04160 (TRAC 3 CONF PREV AND RECOVERY)         77630 - Dep Exp Owned - ITC         0.00         336.45         0.00         336.45           rd:         28690 (CRR TTF-conflict-Country S)         71205 - Intl Consultants.Sh1 Term-Tech         0.00         0.00         0.00         1.300.67           71605 - Travel Tickets-International         0.00         1.300.67         0.00         1.300.67         2.035.00					
74225         Other Media Costs         0.00         49.04         0.00         49.04           74666         PPAE Expense titoms         0.00         8.305.00         0.00         8.305.00           74725         -Other LTS.H.         0.00         27.10         0.00         3.015.35           76105         -Realized Gain         0.00         3.015.35         0.00         3.015.35           76135         -Realized Gain         0.00         0.00         0.00         43.65           100         43.65         0.00         43.65         0.00         43.65           all for Fund 04000         0.00         203,919.11         0.00         203,319.11         0.00         203,319.11           rd:         44160 (TRAC 3 CONF PREV AND RECOVERY)         77530         -Dep Exp Owned = ITC         0.00         336.45         0.00         336.45           al for Fund 04160         0.00         336.45         0.00         0.00         2.06.45           rd: 2 6960 (CPR TTF-Conflict-Country S)         71205         -Ind Consult-Sint Term-Tech         0.00         0.00         0.00         1.370.67           71605         -Travel Tickets-International         0.00         5.00.00         1.370.67         71610         71645	74220 - Translation Costs				
74686         - PPAE Expensed Items         0,00         8,305,00         0,00         8,305,00         0,00         7,705         -         0,00         7,710         0,00         7,710         0,00         7,710         0,00         7,710         0,00         7,710         0,00         7,710         0,00         7,710         0,00         7,710         0,00         7,710         0,00         7,710         0,00         7,710         0,00         7,710         0,00         7,710         0,00         3,015,36         0,00         3,015,36         0,00         3,015,36         0,00         4,3,65         0,00         4,3,65         0,00         4,3,65         0,00         4,3,65         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         2,03,919,11         0,00         1,00,010         1,01         2,		0.00	49.04		
77/10         Learning costs         0.00         3.015.36         0.00         3.015.36           7133         Peakized Gain         0.00         0.00         0.00         0.00           77630         Dep Exp Owned -ITC         0.00         43.65         0.00         43.65           al for Fund 04000         0.00         203,919.11         0.00         203,919.11         0.00         336.45           al for Fund 04160 (TRAC 3 CONF PREV AND RECOVERY)         77630         -Dep Exp Owned -ITC         0.00         336.45         0.00         336.45           al for Fund 04160         0.00         336.45         0.00         336.45         0.00         336.45           at 2 6980 (CRR TTF-Conflict-Country S)         71205 -Intel Consultants-Sht Term-Tech         0.00         51,900.00         0.00         1.370.67           71605 - Travel Tickets-International         0.00         1.370.67         0.00         1.370.67           71605 - Travel Tickets-International         0.00         1.370.67         0.00         2.035.20           71605 - Travel Tickets-International         0.00         1.370.67         0.00         1.370.67           71605 - Travel Tickets-International         0.00         1.485.79         0.00         1.485.79					
7f135         -Realized Gain         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         43.65         0.00         43.65         0.00         43.65         0.00         43.65         0.00         43.65         0.00         43.65         0.00         43.65         0.00         43.65         0.00         43.65         0.00         43.65         0.00         43.65         0.00         43.65         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,919,11         0.00         203,914,11         0.00         203,914,11         0.00         203,914,11         0.00         203,914,11         0.00         203,914,11         0.00         203,914,11         0.00         203,914,11         0.00         203,914,11         0.00         203,914,11         0.00         0.00         1.00         0.00         1.00         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
77630 - Dep Exp Owned - ITC         0.00         43.65         0.00         43.65           al for Fund 04000         0.00         203,919,11         0.00         203,919,11           rd :         04160 (TRAC 3 CONF PREV AND RECOVERY)         77630 - Dep Exp Owned - ITC         0.00         336.45         0.00         336.45           rd i for Fund 04160         0.00         336.45         0.00         336.45         0.00         336.45           rd :         26960 (CPR TTF-Conflict-Country S)         71205 - Intl Consultants-Shi Term-Tech         0.00         81,900.00         0.00         61,900.00           71605 - Trave Tickets-International         0.00         1370.67         0.00         1370.67         0.00         1370.67           71605 - Trave Tickets-International         0.00         1370.67         0.00         2.035.20         0.00         2.035.20           71605 - Trave Tickets-International         0.00         1,485.79         0.00         1,485.79         0.00         1,485.79           71605 - Trave Tickets-Local         0.00         1,485.79         0.00         1,485.79         0.00         1,485.79           71605 - Travel Tickets-Local         0.00         1,485.79         0.00         1,485.79         0.00         1,485.79 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
India function         India function         India function         India function           rd :         04160 (TRAC 3 CONF PREV AND RECOVERY)         77630 + Dep Exp Owned + ITC         0.00         336.45         0.00         336.45           all for Fund 04180         0.00         336.45         0.00         336.45         0.00         336.45           rd :         26960 (CPR TTF-Conflict-Country S)         71205 + Intl Consultants-Sh1 Term-Tech         0.00         81.900.00         0.00         60.00         1.370.67           r14:05 - Travel Tickets-International         0.00         1.30.67         0.00         1.370.67         71610 - Travel Tickets-International         0.00         530.00         2.035.20         71620 - State State State         2.035.20         0.00         910.80         2.035.20         71630 - Travel - Other         0.00         1.485.79         C.000         910.80         2.035.20         71630 - 17639 - Other         1.485.79         C.000         1.485.79 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
77630 + Dep Exn Owned + ITC         0.00         336.45         0.00         386.45           al for Fund 04180         0.00         336.45         0.00         336.45           al for Fund 04180         0.00         336.45         0.00         336.45           rd : 26960 (CPR TTF-Conflict-Country S)         71205         -Intl Consultants-Shi Term-Tech         0.00         51,900.00         0.00         61,900.00           71405         - Local Cotsult, Shi Term-Tech         0.00         0.00         0.00         1.370.67         0.00         1.370.67           71610         Travel Tickets-International         0.00         1.370.67         0.00         530.00         71600         530.00         530.00         71600         530.00         2.035.20         2.035.20         2.035.20         2.035.20         2.035.20         2.035.20         2.035.20         71620         71635         Travel - Other         0.00         1.485.79         2.000         1.485.79         72210         Machinery and Equipment         0.00         1.680.00         1.485.79         72210         Machinery and Equipment         0.00         1.485.79         0.00         1.686.00         2.040.00         72405         Acquis tion of Communic Equip         0.00         1.407.62         72715	al for Fund 04000	0.00	203,919.11	0.00	203,919,11
all for Fund 04160         0.00         336.45         0.00         336.45           nd : 26960 (CPR TTF-Conflict-Country S)	nd : 04160 (TRAC 3 CONF PREV AND RECOVERY)				
nd :         26960 (CPR TTF-Conflict-Country S)           71205 = Intl Consultants-Sht Term-Tech         0.00         81,900.00         0.00         61,900.00           71605 - Travel Tickets-International         0.00         1,370.67         0.00         1,370.67           71605 - Travel Tickets-International         0.00         1,370.67         0.00         1,370.67           71615 - Daily Subsistence Allow-Intl         0.00         2,035.20         0.00         2,035.20           71625 - Travel Tickets-International         0.00         1,485.79         0.00         910.80           71625 - Daily Subsistence Allow-Intl         0.00         1,485.79         0.00         1,485.79           71627 - Daily Subsistence Allow-Intle         0.00         1,485.79         0.00         1,485.79           72210 - Machinecy and Equipment         0.00         1,680.00         0.00         750.00         0.00           72220 - Emiltero         0.00         1,688.00         0.00         1,688.00         0.00         7620           72220 - Machinecy and Equipment         0.00         1,698.00         0.00         1,688.00         0.00         72405         6.714.67         6.714.75         6.600         6.702.00         6.702.00         6.702.00         6.702.00 <t< td=""><td>77630 - Dep Exp Owned - ITC</td><td>0.00</td><td>336.45</td><td>D.00</td><td>336.46</td></t<>	77630 - Dep Exp Owned - ITC	0.00	336.45	D.00	336.46
71205         Int Consultants-Shi Term-Tech         0.00         81,900.00         0.00         61,900.00           71305         - Local Consult-Shi Term-Tech         0.00         0.00         0.00         0.00           71605         - Travel Tickets-International         0.00         1,370.67         0.00         1,370.67           71616         - Travel Tickets-International         0.00         1,370.67         0.00         1,370.67           71616         - Travel Tickets-International         0.00         2,352.20         0.00         2,035.20           71620         Daily Subsistence Allow-Inti         0.00         1,952.00         910.80         910.80           71625         - Travel - Other         0.00         1,485.79         0.00         1,485.79           72210         Machinery and Equipment         0.00         1,485.79         0.00         1,485.00           72220         Fumitive         0.00         750.00         0.00         1,485.79           72210         Audinery and Equipment         0.00         1,688.00         0.00         1,485.79           7220         Fumitive         0.00         1,888.00         0.00         1,485.79         0.00         1,485.79           72405	tal for Fund 04160	0.00	336,45	0.00	336.45
11305         - Local Consult-Shr Terri-Tech         0.00         0.00         0.00           71605         - Travel Tickets-International         0.00         1,370.67         0.00         1,370.67           71616         - Travel Tickets-International         0.00         1,370.67         0.00         2,335.20           71616         - Travel Tickets-International         0.00         2,035.20         0.00         2,035.20           71620         Daily Subsistence Allow-Intit         0.00         2,035.20         0.00         910.80           71620         Daily Subsistence Allow-Intit         0.00         1,45.79         0.00         1,45.79           72210         Machinery and Equipment         0.00         1,85.00         0.00         1,65.00           72220         Fumitive         0.00         1,898.00         0.00         1,688.00           722245         Acquisition of Communic Equip         0.00         1,898.00         0.00         1,686.00           72425         Mobile Talephone Charges         0.00         1,407.62         0.00         1,686.00           72405         Acquisition of Communic Equip         0.00         802.00         0.00         1,686.00           72405         Acquisit Communic Equip	nd: 26960 (CPR TTF-Conflict-Country S)				
71605 - Travel Tickets-International         0.00         1.370.67         0.00         1.370.67           71610 - Travel Tickets-International         0.00         1.370.67         0.00         1.370.67           71610 - Travel Tickets-Io.col         0.00         2.035.20         0.00         2.035.20           71620 - Daily Subsistence Allow-Iotal         0.00         910.80         0.00         910.80           71620 - Daily Subsistence Allow-Iotal         0.00         910.80         0.00         910.80           71635 - Travel - Other         0.00         910.80         0.00         910.80           71620 - Daily Subsistence Allow-Iotal         0.00         1.485.79         0.00         1.485.79           72210 - Machinery and Equipment         0.00         1.680.00         0.00         1.560.00           72205 - Acquisition of Communic Equip         0.00         1.698.00         0.00         1.668.00           72425 - Mobile Telephone Charges         0.00         1.407.62         0.00         602.00         602.00           72405 - Acquisition of Computer Hardware         0.00         402.08         0.00         4.202.85           72715 - Hospitality Catering         0.00         2.400.00         0.00         2.400.00           72404 - Leased Bu					61,900 00
71610 - Travel Tickets-Local         0.00         530.00         0.00         530.00           71610 - Travel Tickets-Local         0.00         2,035.20         0.00         2,035.20           71620 - Daily Subsistence Allow-Intl         0.00         2,035.20         0.00         2,035.20           71620 - Daily Subsistence Allow-Intl         0.00         1910.80         0.00         910.80         0.00           71620 - Daily Subsistence Allow-Incal         0.00         1485.79         0.00         1485.79           72210 - Machinery and Equipment         0.00         165.00         0.00         156.00           72220 - Fumiture         0.00         750.00         0.00         165.00           72425 - Mobile Telephone Charges         0.00         -1,407.62         0.00         -1,407.62           72415 - Hospitality Catering         0.00         602.00         0.00         602.00         602.00           72405 - Acquis of Computer Rankaux         0.00         1848.00         0.00         166.40           73104 - Leased Building         0.00         2,400.00         0.00         4,400.08           74355 - Sumity to LUNP for Supp Srvs         0.00         4,020.85         0.00         4,020.85           74355 - Phate Exportset Items					
71615 - Daily Subsistence Allow-Init         0.00         2.035 20         0.00         2.035 20           71620 - Daily Subsistence Allow-Iotal         0.00         910.80         0.00         910.80           71635 - Travel - Other         0.00         1485.79         0.00         1.485.79           7210 - Machinecy and Equipment         0.00         1.485.79         0.00         1.485.79           72210 - Machinecy and Equipment         0.00         1.685.00         0.00         750.00           72405 - Acquisition of Communic Equip         0.00         1.698.00         0.00         1.686.00           72405 - Acquisition of Communic Equip         0.00         1.407.62         0.00         -1.407.62           72715 - Hospitality Catering         0.00         168.40         0.00         602.00         0.60           73104 - Leased Building         0.00         2.400.00         0.00         4.020.85         0.00           74055 - Sumitar Landrawam         0.00         4.020.85         0.00         4.020.85         0.00         4.020.85           7404 - Leased Building         0.00         4.020.85         0.00         4.020.85         0.00         4.020.85         0.00         4.020.85         0.00         680.00         0.00         680.0					
71620 - Daily Subbistence Allow-Local         0.00         910.80         0.00         910.81           71635 - Traval - Other         0.00         1,485.79         0.00         1,485.79           72210 - Machinery and Equipment         0.00         1,655.00         0.00         1,655.00           72220 - Furniture         0.00         750.00         0.00         750.00         750.00           72425 - Acquisition of Communic Equip         0.00         1,688.00         0.00         1,686.00           72425 - Mobile Telephone Charges         0.00         1,407.62         0.00         1,407.62           72715 - Hospitality Catering         0.00         1,884.00         0.00         168.40           73104 - Leased Building         0.00         158.40         0.00         4,202.05           74305 - Acquis of Computer Handware         0.00         4,400.00         0.00         4,202.05           73404 - Leased Building         0.00         4,020.85         0.00         4,202.05           74305 - Sumity LUNDP for Supp Srvs         0.00         6,000         0.00         6,609.00           73405 - Sumity         0.00         6,000         0.00         6,609.00         7,409.5           74395 - Sumity         0.00         7,400.00<	71615 - Daily Subsistence Allow-Int				
11635         -Travel         -Other         0.00         1.485.79         0.00         1.485.79           12201         -Machinevy and Equipment*         0.00         165.00         0.00         165.00           12220         Fumiliaria         0.00         1750.00         0.00         165.00           12205         Fumiliaria         0.00         1750.00         0.00         165.00           12405         Acquisition of Communic Equip         0.00         1.486.78         0.00         165.00           12425         Acquisition of Communic Equip         0.00         1.487.62         0.00         -1.407.62           12425         Acquisition of Communic Equip         0.00         602.00         0.00         602.00           12405         Acquisition camputer Hardwaine         0.00         4.02.08         0.00         4.02.08           12405         Acquisiting Camputer Hardwaine         0.00         2.400.00         0.00         4.020.05           12405         Asimita to LiNP for Supp Srivs         0.00         4.020.85         0.00         4.020.85           12425         Sumitar to LiNP for Supp Srivs         0.00         6.095.00         6.095.00           124395         Past Exporensed Items	71620 - Daily Subsistence Allow-Local				
72210         - Machinery and Equipment         0.00         165.00         165.00           72220         - Fumilitino         0.00         750.00         0.00         750.00           72405         - Acquisition of Communic Equip         0.00         750.00         0.00         1688.00           72425         - Mobile Telephone Charges         0.00         -1.407.62         0.00         -1.407.62           72715         - Mobile Telephone Charges         0.00         -1.407.62         0.00         -1.407.62           72715         - Mobile Telephone Charges         0.00         -1.407.62         0.00         -602.00           72805         - Acquis of Computer Handware         0.00         482.00         0.00         158.40           73104         - Leased Building         0.00         2.400.00         0.00         2.400.00           73505         - Keimit to LINDP for Supp Srvs         0.00         4.020.85         74525         Sundry         0.00         660.00         0.00         4.020.85           74505         - Learning create terms         0.00         6.095.00         70.00         660.95.00         75705         - Learning of counter         0.00         784.55         75709         - Learning of counter         0.00	71635 - Travel - Other				
7220 - Fumiluro         0.00         750.00         0.00         750.00           72405 - Acquisition of Communic Equip.         0.00         1.488.00         0.00         1.688.00           72425 - Mobile Telephone Charges         0.00         -1.407.62         0.00         -1.407.62           72715 - Rospitality Catering         0.00         602.00         0.00         662.00           72405 - Acquisition Computer Hardware         0.00         158.40         0.00         156.40           73104 - Leased Building         0.00         2.400.00         0.00         4.202.05           73105 - Keimib to LINDP for Supp Srvs         0.00         4.020.85         0.00         4.202.05           74525 - Sundry         0.00         600.00         0.00         660.90         660.90           74595 - Learning crosts         0.00         78455         0.00         6.095.00         784.55           75709 - Learning crosts         0.00         784.55         0.00         784.55         75709 - Learning of counter         0.00         400.00         745.55           77759 - Learning of counter         0.00         400.00         0.00         400.00         400.00           77759 - Learning of counter         0.00         400.00         0.00	72210 - Machinery and Equipment	0.00	165.00		
72425 - Mobile Telephone Charges         0.00         -1.407.82         0.00         -1.407.82           72715 - Hosphality Catering         0.00         602.00         0.00         602.00           72805 - Acquis of Computer Hardware         0.00         158.40         0.00         156.40           73104 - Leased Building         0.00         2,400.00         0.00         2,400.00         2,400.00           73105 - Kemin to LINDP for Supp Srvs         0.00         4,020.85         0.00         4,020.85           74525 - Sumity         0.00         6,095.00         0.00         660.00         0.00         660.95.00           74595 - PASE Expensed Items         0.00         78456         0.00         764.55         75709 - Learning orbits         760.0         784.55           75709 - Learning orbits         0.00         400.00         0.00         784.55           75709 - Learning of counter         0.00         400.00         0.00         400.00           77753 - Learning of counter         0.00         400.00         0.00         400.00           77759 - Learning of counter         0.00         400.00         0.00         400.00         831.60					750.00
72715         - Hospitality Catering         0.00         602.00         0.00         1602.00           72805         - Acquix of Computer Handwam         0.00         158.40         0.00         158.40           73104         - Leased Building         0.00         2.400.00         0.00         2.400.00           73505         - Kaminb to LINDP for Supp Srvs         0.00         4.020.85         0.00         4.020.85           74525         - Sumb to LiNDP for Supp Srvs         0.00         660.00         0.00         680.00           74696         - PP&E Expensed Items         0.00         6.095.00         0.00         6,095.00           75709         - Learning orbit         0.00         400.00         0.00         400.00           77759         - Learning - training of pounter         0.00         400.00         0.00         400.00           77759         - Learning - training of pounter         0.00         400.00         0.00         831.60					
72805         Acquis of Computer Hardware         0.00         158.40         0.00         158.40           73104         -Leased Building         0.00         2,400.00         0.00         2,400.00           73505         -Reimb to LINDP for Supp Srvs         0.00         4,020.85         0.00         4,020.85           74525         Sundry         0.00         660.00         0.00         660.00         660.00           74595         PRASE Expensed Items         0.00         6,095.00         76.00         76.55           75705         Learning - training of counter         0.00         400.00         76.55         75709         0.00         6.31.60           77650         Learning - training of counter         0.00         400.00         0.00         400.00           77650         Learning - training of counter         0.00         400.00         0.00         400.00					
73104         - Leased Building         0.00         2,400.00         0.00         2,400.00           73505         - Reimb to LNDP for Supp Srvs         0.00         4,020.85         0,00         4,020.85           74525         - Sumits to LNDP for Supp Srvs         0.00         6,005.00         0.00         660.00           74585         - See Exposed Items         0.00         6,085.00         0.00         6,095.00           75705         - Learning croats         0.00         784,55         0.00         2,400.00         764,55           75705         - Learning or bounter         0.00         400.00         0.00         400.00         33,60					
73505 - Reimb to UNDP for Supp Srvs         0.00         4.020.85         0.00         4.020.85           74525 - Sundry         0.00         660.00         0.00         660.00         0.00         660.00         0.00         660.00         0.00         660.00         0.00         660.00         0.00         6.095.00         74505         -Loaming training costs         0.00         784.55         0.00         764.55         765.5         75709         -Learning - fraining of counter         0.00         400.00         77630         0.00         400.00         400.00         400.00         831.60         0.00         831.60         0.00         831.60         0.00         831.60	73104 - Leased Building				
74695         -PP&E         Expensed Items         0.00         6,095.00         0.00         6,095.00           75/705         Lixaming costs         0.00         784,55         0.00         784,55           75/705         Learning - training of counter         0.00         400,00         0.00         400,00           77650         Learning - training of counter         0.00         831,60         0.00         831,60	73505 - Reimb to UNDP for Supp Srvs		4,020.85	0,00	4,020,85
75709         Luaming costs         0.00         784.55         0.00         784.55           75709         Learning-training of counter         0.00         400.00         0.00         400.00           77750         Lee Exp Owned - ITC         0.00         831.60         0.00         831.80					
75709         - Learning - training of counter         0.00         400.00         0.00         400.00           77650         - Dep Exp Owned - ITC         0.00         831.60         0.00         831.60					
77630 - Dep Exp Owned - ITC 0.00 83160 0.00 831.60					
	77630 - Deo Exp Owned - (TC				
	the second s				

Fund : 30000 (PROGRAMME COST SHARING)

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Financial audit of Output ID: 84708 titled "Lebanese Hosting Communities Support Project" for the year ended 31 December 2014. Funded by: UNDP, Ecuador, UNCHR, Monaco, USA, DFID, LRF (Germany), EU, Valdesian Church,

Danida, Italy, KFW, and Japan

Implemented by: United Nations Development Programme in Lebanon.

		Combined D	elivery Report By Pro	iect		
UN Development Programme rt ID: unglodrp					Page 4 of Run Time:	10 16-03-2015 15:03
					and some	
ect Id: 00066799 Early Recovery for dur#: 00084708 Lebamse Hosting )	Displaced 5 Communitie	5	Period : Impl. Partner : Location	Jan-Dec (2014) 99999 UNDP UN HOUSE/AR OFFICE	_	
		Govt Exp	UNDP Exp	UN Agencies Exp	_	Total Exp
61305 - Salaries - IP Staff		0.00	28,282.33	0.00		28,282,33
61310 - Post Adjustment - IP Statt		0,00	15,611.84	0.00		15,611.64
62310 - Contrib to Jt Staff Pens Fd-I		0.00	8,976.40	0.00		8,976,40
62315 - Contrib. to medical, social in		0.00	- 40.20	0.00		- 40.20
62320 - Mobility, Hardship, Non-rem	0VB	0.00	5,956,64	0.00		5,956 64
62340 - Annual Leave Expense - IP 63330 - Ed Grt Ind Tryl&Allow-IP St		0.00	- 5,509.66	0.00		- 5,509,66
63335 - Home Leave Trvi & Allow-IP St		0.00	5,902.25 693.75	0.00		5,902 25
63530 - Contribution to EOS Benefic	a	0.00	1,646,05	0.00		693.75
63535 - Contribution to Security	-	0.00	1,975.24	0.00		1,975.24
63540 - Contribution to Training		0.00	526.74	0.00		526.74
63545 - Contribution to ICT		0.00	658.41	0.00		658,41
63550 - Contributions to MAIP		0.00	219.46	0.00		219.46
63555 - Contribution to UN JFA.		0.00	1,009.58	0.00		1,009.58
63560 - Contributions to Appendix D		0.00	131.67	0.00		131,67
65115 - Contributions to ASHI Result		0.00	3,511.53	0.00		3.511.53
65135 - Payroll Mgt Cost Recovery /		0.00	257.52	0.00		257.52
71305 - Local Consult-Sht Term-Ter		0.00	112,269.84	0.00		112,269.84
71405 - Service Contracts-Individual	19	0.00	277,629.83	0.00		277,629.83
71410 - MAIP Premium SC		0.00	1,221.72	0.00		1,221.72
71415 - Contribution to Security SC 71505 - UN Volunteers-Stipend & All	and a	0.00	10,996 14	0.00		10,996.14
71520 - UNV-Language Allowance	10W	0.00	6,372.44	0.00		6,372.44
71535 - UNV-Medical Insurance		0.00	323.87 704.22	00.0		323.87
71540 - UNV-Global Charges		0.00	262.33	0.00		704.22
71541 - UNVs-Contribution to securi	hy.	0.00	286.78	0.00		262.33 286.78
71550 - UNV-Resettlement Allowand	32	0.00	531.02	0.00		531.02
71590 - UNV Development Effective		0.00	827.37	0.60		827.37
71635 - Travel - Other		0.00	1.366.22	0.00		1.366.22
72105 - Svc Co-Construction & Engl	neer	0.00	1.555,704.50	0.00		1,555,704.50
72120 - Svc Co-Trade and Business	Serv	0.00	44,653.00	0.00		44,653.00
72125 - Svc Co-Studies & Research		0.00	155.00	0.00		155.00
72175 - Svc Co-Urban, Rural & Regi	ional	0.00	567,698.58	0,00		567,698.58
72205 - Office Machinery		0.00	2,530.00	0.00		2,530.00
72210 - Machinery and Equipment		0.00	737,402,40	0,00		737,402.40
72215 - Transporation Equipment		0.00	230,554.73	0.00		230.554.73
72220 - Furniture		0.00	70,989.40	0.00		70,989.40
72305 - Agri & Forestry Products 72315 - Food & Textile Products		0.00	249,900.00	0.00		249,900.00
72330 - Medical Products		0.00	155.45 36.414.09	0.00		155.45
72350 - Medical Kits		0.00	36,434,50	0.00		36,414.09
72399 - Other Materials and Goods		0.00	408.234.69	0.00		408,234.69
72405 - Acquisition of Communic Eq	allio	0.00	100,470,00	0.00		100.470.00
72406 - Security communication equ		0.00	2,120.00	0.00		2.120.00
72410 - Acquisition of Audio Visual E		0.00	425,00	0.00		425.00
72420 - Land Telephone Charges	-	0.00	1,052.05	0.00		1.052.05
72425 - Mobile Telephone Charges		0.00	1.071.73	0.00		1.071.73
72505 - Stationery & other Office Su	op	0.00	3,772.61	0.00		3,772.61
72515 - Print Media		0.00	65,39	0.00		65,39
72605 - Grants to Instit & other Bene		0.00	2,142,829,50	0.00		2,142,829.50
72805 - Acquis of Computer Hardwa		0.00	650.00	0.00		650.00
72810 - Acquis of Computer Software 72815 - Inform Technology Supplies	8	0.00	377 85	0.00		377.85
		0.00	57.000	0.00		890.78

Financial audit of Output ID: 84708 titled "Lebanese Hosting Communities Support Project" for the year ended 31 December 2014. Funded by: UNDP, Ecuador, UNCHR, Monaco, USA, DFID, LRF (Germany), EU, Valdesian Church,

Danida, Italy, KFW, and Japan

Implemented by: United Nations Development Programme in Lebanon.

Combined Delivery Report By Project

DIF UN Development Programma Report ID. unglcdrp

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roject Id : 00055799 Early Recovery for Displac http://www.actionarcollection.com/ http://wwwwwwwwwwwwwwwwwwwwwwwwwwwwwwwwww	Period : Impl. Partner ( Location :	Jan-Dec (2014) 99999 UNDP UN HOUSE/AR OFFICE		
1	Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex
73105 - Rent	0.00	13,701.10	0.00	13,701,10
73106 - Leased premises alterations	0.00	806,86	0.00	806.80
73110 - Custodial & Cleaning Services	0.00	427.64	0.00	427.6
73115 - Moving Expenses	0.00	794.81	0.00	794.8
73120 - Utilities 73125 - Common Services-Premises	0.00	43.59	0.00	43.5
73216 - Construction Cost	0.00	10.366.09	0.00	10,366.0
73405 - Rental & Maint-Other Office Eq.	0.00	60.322.06	0.00	60.322.0
73406 - Maintenance of Equipment	0.00	94.12	0.00	94.1
73410 - Maint, Oper of Transport Equip	0.00	20.225.93	0.00	1.305.0 20.225.9
73505 - Reimb to UNDP for Supp Srvs	0.00	104,743.12	0.00	104,743.1
74210 - Printing and Publications	0.00	3,683,64	0.00	3,683,6
74215 - Promotional Materials and Dist	0,00	1,500.00	0.00	1,500.0
74230 - Audio & Visual Equipment	0.00	570.00	0.00	570.0
74525 - Sundry	0.00	3,137.49	0.00	3,137.4
74696 - PPAE Expensed Items	0.00	3,961.00	0.00	3,961.0
75105 - Facilities & Admin - Implement	0.00	519,254.94	0.00	519.254.9
75705 - Learning costs	0.00	1.678.91	0.00	1,678,9
76110 - Foreign Exch Translation Loss 76125 - Realized Loss	0.00	22,451.16	0.00	22,451 10
76135 - Realized Cash	0.00	1.55	0.00	1.5
77630 - Dep Exp Owned - ITC	0.00	99.49	0.00	-6.4
tal for Fund 30000	0.00	7,446,414.67	0.00	7,446,414.67
and : 30076 (Prog Country Cost Sharing6)				
61305 - Selaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.0
52310 - Contrib to Jt Staff Pans Fd-IP	0,00	D.00	0.00	0.0
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.0
63330 - Ed Grt Ind Tryl&Allow-IP Stf	0.00	0.00	0.00	0.0
63335 - Home Leave TrvI & Allow-IP Str. 63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.0
63535 - Contribution to ECCS Benefits 63535 - Contribution to Security	0.00	0.00	0,00	0.0
63540 - Contribution to Training	0.00	0.00	0.00	0.0
63545 - Contribution to ICT	0.00	0.00	0.00	0.0
63550 - Contributions to MAIP	0.00	0.00	0.00	0.0
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.0
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.0
64321 - Roassignment-Ticket Costs	0.00	0.00	0.00	0.0
64322 - Reassignmita-Subaistunce Allow	0.00	0.00	0,00	0.00
64323 - Reassignments-Lump Sum	0.00	0.00	0.00	0.00
64324 - Reassignments-Stopment	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve 65135 - Payroll Mgl Cost Recovery ATLA	0.00	0.00	0.00	0.00
71305 - Local Consult -Sht Term-Tech	0.00	0.00	00.00	0.0
71310 - Local Consult Short Term-Supp	0.00	0.00	0.00	0.0
71405 - Service Contracts-Individuals	0.00	-2.58	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	- 2,50
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71505 - UN Volunteers-Stipend & Allow			0.00	0.00

Financial audit of Output ID: 84708 titled "Lebanese Hosting Communities Support Project" for the year ended 31 December 2014. Funded by: UNDP, Ecuador, UNCHR, Monaco, USA, DFID, LRF (Germany), EU, Valdesian Church, Danida, Italy, KFW, and Japan

Implemented by: United Nations Development Programme in Lebanon.

Combined Delivery Report By Project

bject ld : 00065799 Early Recovery for Displaced S tiput # : 00084708 Lobanese Heating Communities		Period : Impl. Partner :	Jan-Dec (2014) 29999 UNDP	
		Location :	UN HOUSE/AR OFFICE	
Ļ	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance 71590 - UNV Development Effectiveness	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	- 128.80	0.00	- 128.80
71635 - Travel - Other	0.00	0.00	0.00	0.00
72220 - Furniture	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72415 - Couner Charges	0.00	0.00	0.00	0.00
72420 - Land Telephone Charges	0.00	-0.03	0.00	0.00
72426 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72430 - Postage and Pouch	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
72510 - Publications	0.00	0.00	0.00	0.00
72710 - Hospitality-Vouchered Expenses 72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
72810 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73104 - Leased Building	0.00	0.00	0.00	0.00
73105 - Rent	0.00	0.00	0.00	0.00
73106 - Leased premises alterations	0.00	0.00	0.00	0.00
73110 - Costodial & Cleaning Services	0.00	-0.44	0.00	0.00
73120 - Utilities	0.00	0.00	0.00	0.00
73126 - Common Services-Premises	0.00	- 6.01	0.00	- 6.01
73305 - Maint & Licensing of Hardware	0.00	0.00	0.00	0.00
73310 - Maint & Licencing of Software	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74210 - Printing and Publications 74220 - Translation Costs	0.00	0.00	0.00	0.00
74220 - Translation Costs 74505 - Insurance	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0,00	0.00	0,00
74725 - Other L T.S.H.	0.00	0.00	0.00	0,00
75105 - Facilities & Admin - Implement	0.00	55.39	0.00	0.00
75705 -1 earning costs	0.00	0.00	0.00	55.39
76125 - Realized Loss	0.00	3.11	0.00	3.11
76135 - Realized Gain	0.00	-0.78	0.00	- 0.78
77630 - Dep Exp Owned - ITC	0.00	1,245.74	0.00	1.245.74
for Fund 30076	0.00	1,165.60	0.00	1,165.60
4: 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	27.887.32	0.00	27,887 32
61310 - Post Adjustment - IP Staff	0.00	15.393.80	0.00	15,393.80
62310 - Contrib to JI Stall Pens Ed-IP	0.00	8.836.84	0.00	6,836,84
62315 - Contrib to medical, social in	0.00	112.40	0.00	112 40
62320 - Mobility, Hardship, Non-remoya	0.00	5.956.64	0.00	5,956,64
62340 - Annual Leave Expense - IP	0,00	0.02	0.00	0.02
63330 - Ed Gri Incl Tryl&Allow-IP Str	0.00	7.501.00	0.00	7,501.00
63530 - Contribution to ECS Benefits	0.00	1,623,04	0.00	1,623.04

Financial audit of Output ID: 84708 titled "Lebanese Hosting Communities Support Project" for the year ended 31 December 2014.

Funded by: UNDP, Ecuador, UNCHR, Monaco, USA, DFID, LRF (Germany), EU, Valdesian Church, Danida, Italy, KFW, and Japan

Implemented by: United Nations Development Programme in Lebanon.

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Combined Dalivery Report By Project

UN Development Programme leport ID: unglodrp				Page 7 of Run Time	16-03-2015 15:03
Project Id : 00065799 Early Recovery for Displaced	s	Period :	Jan-Dec (2014)		
Output # 00084708 Labanes# Hasting Community	lus	Impl. Partner: Location :	SARAS UNDP UN HOUSE/AR OFFICE		
	Govt Exp	UNDP Exp	UN Agencies Exp	_	Total Exp
63535 - Contribution to Security	0.00	1,947.64	0.00		1,947 64
63540 - Contribution to Training	0.00	519.36	0.00		519.36
63545 - Contribution to ICT	0.00	649.20	0.00		649.20
63550 - Contributions to MAIP	0.00	216.40	0.00		216.40
63555 - Contribution to UN JFA	0.00	995,48	0.00		995.48
63560 - Contributions to Appendix D	0.00	129.84	0.00		129.84
65115 - Contributions to ASHI Reserve	0.00	3,462,48	0.00		3.462.48
65135 - Payroll Mgt Cost Recovery ATLA	0.00	257.52	0.00		257.52
71305 - Local Consult-Sht Term-Tech	0.00	1,050.00	0.00		1.050.00
71405 - Service Contracts-Individuals	0.00	151,828.36	0.00		151.828.36
71410 - MAIP Promium SC	0.00	660.04	0.00		660.04
71415 - Contribution to Security SC	0.00	5,940.20	0.00		5,940.20
71635 - Travel - Other	0.00	99.14	0.00		99.14
72105 - Svc Co-Construction & Engineer	0.00	88,671,90	0.00		88.671.90
72120 - Svc Co-Trada and Business Serv	0.00	245.00	0.00		245.00
72210 - Machinery and Equipment 72220 - Furniture	0.00	49,105.00	0.00		49,105.00
72330 - Medical Products	0.00	27,220.00	0.00		27,220.00
72399 - Other Materials and Goods	0.00	5,971.00	0.00		5,971.00
72405 - Acquisition of Communic Equilo	0.00	75.43	0.00		75.43
72410 - Acquisition of Audio Visual Eq	D.00	50,089 52	0,00		50,089,52
72505 - Stationery & other Office Supp	0.00	16,000.00	0,00		16,000.00
72605 - Grants to Instit & other Benef	0.00	2.849.00	0.00		2,849.00
72705 Hospitality-Special Events	0.00	131,637.00	0.00		131,637.00
72710 - Hospitality-Vouchered Expenses	0.00	58.16	0.00		78.25
72810 - Acquis of Computer Software	0.00	1.736.03	0.00		58.16
72815 - Inform Technology Supplies	0.00	79.31	0.00		1,735.03
73110 - Custodial & Cleaning Services	0.00	198.28	0.00		79.31 198.28
73115 - Moving Expenses	0.00	890.00	0.00		690.00
73120 - Utilities	0.00	199.97	0.00		199.97
73125 - Common Services-Premises	0.00	134.17	0.00		134.17
73406 - Maintenance of Equipment	0.00	178.78	0.00		178.78
73410 - Maint, Oper of Transport Equip	0.00	6,340.76	0.00		5,340.76
74210 - Printing and Publications	0.00	2.65	0.00		2.65
74525 - Sundry	0.00	16.51	0.00		18.51
75105 - Facilities & Admin - Implement	0.00	43,165,18	0,00		43,185.18
76110 - Foreign Exch Translation Loss	0.00	18,281.41	0.00		18,281,41
otal for Fund 30079	0.00	678,092.03	0.00		675,092.03
und : 32045 (JPN-Partnership Devt. Pgm. PCF)					
71305 - Local Consult -Shi Term-Tech	0.00	26.060.00	0.00		26,060.00
71310 - Local Consult_Short Term-Supp	0.00	13,200,00	0.00		13,200.00
71405 - Service Contracts-Individuals	0,00	20,324.57	0.00		20.324.57
71410 - MAIP Premium SC	0.00	88.65	0.00		88.65
71415 - Contribution to Security SC	0 00	797.99	0.00		797 99
71505 - UN Volunteers-Stipend & Allow	0.00	761.15	0.00		761 15
71520 - UNV-Language Allowance	0.00	38.71	0.00		38 71
71535 - UNV-Medical Insurance	0.00	36.41	0.00		36.41
71540 - UNV-Global Charges	0.00	31.36	0.00		31,36
71541 - UNVs-Contribution to security	0.00	34.25	0.00		34.26
71550 - UNV-Resettlement Allowance	0.00	63.43	0.00		63.43
71590 - UNV Development Effectiveness	0.00	93.10	0.00		93.10

Financial audit of Output ID: 84708 titled "Lebanese Hosting Communities Support Project" for the year ended 31 December 2014. Funded by: UNDP, Ecuador, UNCHR, Monaco, USA, DFID, LRF (Germany), EU, Valdesian Church, Danida, Italy, KFW, and Japan

Implemented by: United Nations Development Programme in Lebanon.

Combined Delivery Report By Project

Project Id : 00063799 Early Recovery for Disp Output # 00084708 Laborass Hosting Conve	açed 5 million	Period : Impl. Partner : Location :	Jan-Deo (2014) 99999 UNDP UN HOUSE/AR OFFICE	
L.	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	3,153.88	0.00	3,153.88
72705 - Hospitality-Special Events 72810 - Acquis of Computer Software 72815 - Inform Technology Supplies 73125 - Common Services-Premises	0.00 0.00 0.00 0.00	392.60 1,500.00 272.73 9,500.00	0.00 0.00 0.00	392.60 1,600.00 272.73
73216 - Construction Cost 73315 - Leasing of Hardware 73405 - Rental & Maint-Other Office Eq	0.00 0.00 0.00	4,997.00 780.00 330.00	0.00 0.00 0.00	9,500.00 4,997.00 780.00 330.00
74205 - Audio Visual Productions 74210 - Printing and Publications 74220 - Translation Costs 74696 - PP&E Expensed Items	0.00 0.00 0.00	1,800.00 1,257.02 817.40 7,870.00	0.00 0.00 0.00	1,800.00 1,257.02 817.40
75105 - Facilities & Admin - Implement 75705 - Learning costs 76125 - Realized Loss	0.00	8,205,47 8,330,46 0,98	0.00 0.00 0.00 0.00	7,870.00 8,205.47 8,330.46
77630 - Dep Exp Owned - ITC	0.00	37,75	0,00	0.98 37.75
otal for Fund 32045	0.00	110,774.91	0.00	110,774.91
otal for Dept : 45608	0.00	8,526,269.76	0.00	8,526,269.76
Total for Output : 00084708	0.00	8,910,130.15	0.00	8,910,130.15
Project Total :	0.00	8.910.130.15	0.00	8,910,130.15

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() N 2 UN Development Programma	Combined De	livery Report By Pro	ject		
UN Development Programme oport ID: unglodrp				Page 9 of Run Time:	10 16-03-2015 15:03
election Criteria :					11-12-12-12-12-12-12-12-12-12-12-12-12-1
usiness Unit : LBN10 eriod : Jan-Dec (2014)					
elected Project Id : ALL elected Fund Code : ALL elected Opt. IDs : ALL elected Outputs : 00084708 Project Id : ALL Output # : ALL		Period : Impl. Parmar : Location :	Jan-Dec (2014)		
elected Fund Code : ALL elected Dept. IDs : ALL elected Outputs : 00084708 Project Id : ALL	Govt Exp		Jan-Det: (2014) UN Agencies Exp		Total Exp

UN Development Programme deport ID: unglodrp	Page 10 of 10 Run Time: 16-03-2015 15:03:
Funds Utilization	
election Criteria :	
usiness Unit: LBN10 eriod: Jan-Dec (2014) elected Project Id: ALL elected Fund Code: ALL elected Gutput: ALL elected Outputs: 00084708	
Project/Award: 00065799 Early Recovery for Displaced S	Period : As at Dec 31, 2014
Dutput # 00084708 Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances	184,410.00
Undepreciated Fixed Assets	34,019.68
Inventory	0.00
Prepaymanta	0.00



**Global Company for Auditing and Accounting** 

# 3. CERTIFICATION OF THE STATEMENT OF FIXED ASSETS - 2014

# To the Director of the Office of Audit and Investigations

## **United Nations Development Programme**

## Report on the Statement of Fixed Assets

We have audited the accompanying statement of Fixed Assets (the Statement) of the UNDP Output ID: 84708, "Lebanese Hosting Communities Support Project", as of 31 December 2014.

# Management's Responsibility

Management is responsible for the preparation of the Statement for "Lebanese Hosting Communities Support Project" 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 the International Standards on Auditing (ISA 700). 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 the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the schedule 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 project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the Statement.

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

Green Tower Building 3 <sup>rd</sup> Floor, Al-Nuzha Street	Forum of Firms	بناية البرج الاخضر الطابق الثالث، شارع النزهة
Tel.: +970 229 88 220/ 1 Fax: +970 229 88 219 P.O.Box: 1110 Ramallah, West Bank, Palestine	tagi.com tagco.ramallah@tagi.com	هاتف: ٢٢٠/١ ٨٨ ٢٢٩ ٩٧٠ +٧٩+ فاکس: ٢١٩ ٨٨ ٢٢٩ +٩٧٠ ص ب: ١١١٠ رام الله، الضفة الغربية، فلسطين

#### **Unmodified** Opinion

In our opinion, the attached Statement of assets presents fairly in all material respects the balance of fixed assets of USD 34,020 incurred by the "Lebanese Hosting Communities Support Project" as at 31 December 2014 in accordance with UNDP accounting policies.

۲alal Abu-Ghazaleh & Co Jamal Milhem, CPA ense # (100/98) **Certified Accountant Executive** Director

Talal Abu- Ghazaleh& Co. Ramallah - Palestine, 12 June 2015

#### 3.1 Statement of Fixed Assets – 2014

#### Lebanese Hosting Communities Support Project STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 2014

Category	No. of Items	Net Book Value USD
Notebook	14	26,300
Computer	1	1,880
Printer	1	1,472
Furniture set	1	4,368
Net Book Value		34,020

#### 3.2 List of Assets and Equipment:

United Nations Development Programme برنامج الأمم المتحدة الإنمالي



Assets Report / Project 84708 as per 31 Dec 2014

Project	Asset ID	Description	Cost, USD	Depreciation, USD	Net Book Value, USD
	1369	Notebook computer	1,530.00	239.06	1,290,94
	1370	A Notebook computers	1,880.00	293.75	1,586.25
	1372	A Notebook computers	1,880.00	293.75	1,586.25
	1378	A Notebook computers	2,700.00	365.63	2,334.37
	1385	A Notebook computers	1,930.00	180.94	1,749.06
	1386	A Notebook computers	1,930.00	201.04	1,728.96
00084708	1392	A Notebook computers	1,930.00	201.04	1,728.96
Lebanese	1393	A Notebook computers	1,930.00	201.04	1,728.96
Communities	1396	A Notebook computers	1,954.55	223.96	1,730.59
Support	1401	A Notebook computers	1,800.00	150.00	1,650.00
Project	1402	A Notebook computers	1,800.00	150.00	1,650.00
1403 1404 1410	A Furniture set	4,545.00	176.75	4,368.25	
	1404	A Notebook computers	1,800.00	131.25	1,668.75
	1410	A Notebook computers	1,775.00	55.47	1,719.53
	1411	A Computer printers	1,510,00	37.75	1,472.25
	1440	A Notebook computers	4,190.00	43.65	4,146.35
	1455	A Desktop computers	1,900.00	19.79	1,880.21

34,019.68

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Total

Arab African Int'l Bank Bldg. - Riad El Solh Str, Neyreh, Beirut 2011 5211 - Tel: 961 1 962500 - Fax: 961 1 962491 - P.O.Box 11-3216 Beirut, Lebanon بناية البنك البري الإبريقي البولي – شارع رياض الصلح، تجمة – وروت 1111 5211 - حفظت 1 962490 - هاتكن: 1 962491 - ص

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### 4. PART III - MANAGEMENT LETTER

We have not identified reportable issues during our audit of the Output ID: 84708 "Lebanese Hosting Communities Support Project" (The Project) implemented by UNDP – Lebanon for the year ended 31 December 2014.