



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

**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 statement¹ 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 Expenditure		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

¹ 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:

Title: “Lebanese Hosting Communities Support Project”

IDs: (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



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.

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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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,

Jamal Milhem, CPA
Certified Accountant License # (100/98)

Talal Abu-Ghazaleh & Co.

License No. 251/1997

Ramallah - Palestine, 12 June 2015



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

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.

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.

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



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.

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.

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

Certified Accountant License # (100/98)


Talal Abu-Ghazaleh & Co.

License No. 251/1997




Ramallah - Palestine, 12 June 2015

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.

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



UNDP

UN Development Programme

Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 16-03-2015 15:03:58

Selection Criteria :

Business Unit : LBN10

Period : Jan-Dec (2014)

Selected Project Id : ALL

Selected Fund Code : ALL

Selected Dept. IDs : ALL

Selected Outputs : 00084708

Project Id : 00065799	Early Recovery for Displaced S	Period :	Jan-Dec (2014)
Output # : 00084708	Lebanese Hosting Communities	Impl. Partner :	99999 UNDP
		Location :	UN HOUSE/AR OFFICE

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Dept: 45601 (Lebanon - Central)

Fund : 26960 (CPR TTF-Conflict-Country S)

75115 - Facilities & Admin - OH & Ind	0.00	32,710.28	0.00	32,710.28
Total for Fund 26960	0.00	32,710.28	0.00	32,710.28

Total for Dept : 45601	0.00	32,710.28	0.00	32,710.28
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Dept: 45603 (Lebanon - Crisis Prev & Rcvry)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	10,800.00	0.00	10,800.00
71405 - Service Contracts-Individuals	0.00	28,997.78	0.00	28,997.78
71410 - MAIP Premium SC	0.00	155.59	0.00	155.59
71415 - Contribution to Security SC	0.00	1,134.91	0.00	1,134.91
72145 - Svc Co-Training and Educ Serv	0.00	43,888.51	0.00	43,888.51
72405 - Acquisition of Communic Equip	0.00	961.82	0.00	961.82
72425 - Mobile Telephone Charges	0.00	282.97	0.00	282.97
72505 - Stationery & other Office Supp	0.00	72.65	0.00	72.65
72605 - Grants to Instit & other Benef	0.00	111,630.00	0.00	111,630.00
72715 - Hospitality Catering	0.00	2,270.00	0.00	2,270.00
73125 - Common Services-Premises	0.00	4,038.18	0.00	4,038.18
73410 - Maint. Oper of Transport Equip	0.00	2,239.52	0.00	2,239.52
73505 - Reimb to UNDP for Supp Srvs	0.00	4,509.00	0.00	4,509.00
74220 - Translation Costs	0.00	333.43	0.00	333.43
74525 - Sundry	0.00	152.11	0.00	152.11
74710 - Land Transport	0.00	13.22	0.00	13.22
75105 - Facilities & Admin - Implement	0.00	18,448.69	0.00	18,448.69
75705 - Learning costs	0.00	900.00	0.00	900.00
75709 - Learning - training of counter	0.00	18,228.84	0.00	18,228.84
76125 - Realized Loss	0.00	0.71	0.00	0.71
76135 - Realized Gain	0.00	-0.01	0.00	-0.01
Total for Fund 30000	0.00	249,057.92	0.00	249,057.92

Fund : 30079 (EUROPEAN COMMISSION)

71305 - Local Consult.-Sht Term-Tech	0.00	25,900.00	0.00	25,900.00
71405 - Service Contracts-Individuals	0.00	48,264.99	0.00	48,264.99
71410 - MAIP Premium SC	0.00	210.42	0.00	210.42
71415 - Contribution to Security SC	0.00	1,893.75	0.00	1,893.75
72505 - Stationery & other Office Supp	0.00	851.82	0.00	851.82
72705 - Hospitality-Special Events	0.00	2,416.81	0.00	2,416.81
73410 - Maintl. Oper of Transport Equip	0.00	123.84	0.00	123.84

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.



UN Development Programme
Report ID: unglodr

Combined Delivery Report By Project

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Project Id : 00065799 Early Recovery for Displaced S		Period :		Jan-Dec (2014)	
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner :		99999 UNDP	
		Location :		UN HOUSE/AR OFFICE	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
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	104.46	
75105 - Facilities & Admin - implement	0.00	5,931.73	0.00	5,931.73	
75705 - Learning costs	0.00	1,356.43	0.00	1,356.43	
75710 - Participation of counterparts	0.00	3,145.19	0.00	3,145.19	
76135 - Realized Gain	0.00	-9.58	0.00	-9.58	
Total for Fund 30079	0.00	90,661.16	0.00	90,661.16	
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)					
71405 - Service Contracts-Individuals	0.00	10,584.29	0.00	10,584.29	
75105 - Facilities & Admin - Implement	0.00	846.74	0.00	846.74	
Total for Fund 32045	0.00	11,431.03	0.00	11,431.03	
Total for Dept : 45603	0.00	351,150.11	0.00	351,150.11	
Dept: 45606 (Lebanon - HIV/AIDS)					
Fund : 30076 (Prog Country Cost Sharing6)					
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00	
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00	
Total for Fund 30076	0.00	0.00	0.00	0.00	
Total for Dept : 45606	0.00	0.00	0.00	0.00	
Dept: 45608 (Lebanon - Poverty Reduction)					
Fund : 04000 (Core Programme, UNU Centre)					
71205 - Intl Consultants-Sht Term-Tech	0.00	18,500.00	0.00	18,500.00	
71405 - Service Contracts-Individuals	0.00	55,910.87	0.00	55,910.87	
71410 - MAIP Premium SC	0.00	220.70	0.00	220.70	
71415 - Contribution to Security SC	0.00	1,986.36	0.00	1,986.36	
71605 - Travel Tickets-International	0.00	1,700.00	0.00	1,700.00	
71635 - Travel - Other	0.00	117.96	0.00	117.96	
72210 - Machinery and Equipment	0.00	4,074.55	0.00	4,074.55	
72215 - Transportation Equipment	0.00	30,500.00	0.00	30,500.00	
72220 - Furniture	0.00	704.00	0.00	704.00	
72311 - Fuel, petroleum and other oils	0.00	145.41	0.00	145.41	
72405 - Acquisition of Communic Equip	0.00	3,942.82	0.00	3,942.82	
72415 - Courier Charges	0.00	29.74	0.00	29.74	
72420 - Land Telephone Charges	0.00	1,857.07	0.00	1,857.07	
72425 - Mobile Telephone Charges	0.00	5,703.33	0.00	5,703.33	
72505 - Stationery & other Office Supp	0.00	3,246.38	0.00	3,246.38	
72710 - Hospitality-Vouchered Expenses	0.00	112.78	0.00	112.78	
72715 - Hospitality Catering	0.00	0.00	0.00	0.00	
72805 - Acquis of Computer Hardware	0.00	3,034.38	0.00	3,034.38	

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: unglcdp

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Project id : 00065799 Early Recovery for Displaced S	Period : Jan-Dec (2014)
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner : 9999 UNDP
	Location : UN HOUSE/AR OFFICE

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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	23,018.85
73110 - Custodial & Cleaning Services	0.00	1,696.71	0.00	1,696.71
73120 - Utilities	0.00	1,581.68	0.00	1,581.68
73125 - Common Services-Premises	0.00	29,296.36	0.00	29,296.36
73305 - Maint & Licensing of Hardware	0.00	49.54	0.00	49.54
73405 - Rental & Maint-Other Office Eq	0.00	135.40	0.00	135.40
73406 - Maintenance of Equipment	0.00	2,105.55	0.00	2,105.55
73410 - Maint, Oper of Transport Equip	0.00	1,759.54	0.00	1,759.54
74210 - Printing and Publications	0.00	115.09	0.00	115.09
74220 - Translation Costs	0.00	59.45	0.00	59.45
74225 - Other Media Costs	0.00	49.04	0.00	49.04
74696 - PP&E Expensed Items	0.00	8,305.00	0.00	8,305.00
74725 - Other L.T.S.H.	0.00	27.10	0.00	27.10
75705 - Learning costs	0.00	3,015.36	0.00	3,015.36
76135 - Realized Gain	0.00	0.00	0.00	0.00
77630 - Dep Exp Owned - ITC	0.00	43.65	0.00	43.65
Total for Fund 04000	0.00	203,919.11	0.00	203,919.11
Fund : 04160 (TRAC 3 CONF PREV AND RECOVERY)				
77630 - Dep Exp Owned - ITC	0.00	336.45	0.00	336.45
Total for Fund 04160	0.00	336.45	0.00	336.45
Fund : 26960 (CPR TTF-Conflict-Country S)				
71205 - Intl Consultants-Shr Term-Tech	0.00	61,900.00	0.00	61,900.00
71305 - Local Consult-Shr Term-Tech	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	1,370.67	0.00	1,370.67
71610 - Travel Tickets-Local	0.00	530.00	0.00	530.00
71615 - Daily Subsistence Allow-Intl	0.00	2,035.20	0.00	2,035.20
71620 - Daily Subsistence Allow-Local	0.00	910.80	0.00	910.80
71635 - Travel - Other	0.00	1,485.79	0.00	1,485.79
72210 - Machinery and Equipment	0.00	165.00	0.00	165.00
72220 - Furniture	0.00	750.00	0.00	750.00
72405 - Acquisition of Communic Equip	0.00	1,698.00	0.00	1,698.00
72425 - Mobile Telephone Charges	0.00	-1,407.62	0.00	-1,407.62
72715 - Hospitality Catering	0.00	602.00	0.00	602.00
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 UNDP for Supp Svcs	0.00	4,020.85	0.00	4,020.85
74525 - Sundry	0.00	660.00	0.00	660.00
74898 - PP&E Expensed Items	0.00	6,095.00	0.00	6,095.00
75705 - Learning costs	0.00	784.55	0.00	784.55
75709 - Learning - training of counter	0.00	400.00	0.00	400.00
77630 - Dep Exp Owned - ITC	0.00	831.60	0.00	831.60
77640 - Dep Exp Owned - F&F	0.00	176.75	0.00	176.75
Total for Fund 26960	0.00	65,566.99	0.00	65,566.99
Fund : 30000 (PROGRAMME COST SHARING)				

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.

 UN Development Programme Report ID: ungl00rj		Combined Delivery Report By Project			Page 4 of 10 Run Time: 16-03-2015 15:03:58
Project ID : 00066798 Early Recovery for Displaced Output # : 00084708 Lebanese Hosting Communities		Period : Jan-Dec (2014) Impl. Partner : 99999 UNDP Location : 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 Staff	0.00	15,611.84	0.00	15,611.84	
62310 - Contrib to Jt Staff Pens Pd-IP	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-remova	0.00	5,956.64	0.00	5,956.64	
62340 - Annual Leave Expense - IP	0.00	-5,509.66	0.00	-5,509.66	
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	5,902.25	0.00	5,902.25	
63335 - Home Leave Trvl & Allow-IP Stf	0.00	893.75	0.00	893.75	
63530 - Contribution to EOS Benefits	0.00	1,646.05	0.00	1,646.05	
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 Reserve	0.00	3,511.53	0.00	3,511.53	
65135 - Payroll Mgt Cost Recovery ATLA	0.00	257.52	0.00	257.52	
71305 - Local Consult.-Sht Term-Tech	0.00	112,269.84	0.00	112,269.84	
71405 - Service Contracts-Individuals	0.00	277,829.83	0.00	277,829.83	
71410 - MAIP Premium SC	0.00	1,221.72	0.00	1,221.72	
71415 - Contribution to Security SC	0.00	10,998.14	0.00	10,998.14	
71505 - UN Volunteers-Slupend & Allow	0.00	6,372.44	0.00	6,372.44	
71520 - UNV-Language Allowance	0.00	323.87	0.00	323.87	
71535 - UNV-Medical Insurance	0.00	704.22	0.00	704.22	
71540 - UNV-Global Charges	0.00	262.33	0.00	262.33	
71541 - UNVs-Contribution to security	0.00	286.78	0.00	286.78	
71550 - UNV-Resettlement Allowance	0.00	531.02	0.00	531.02	
71590 - UNV Development Effectiveness	0.00	827.37	0.00	827.37	
71635 - Travel - Other	0.00	1,366.22	0.00	1,366.22	
72105 - Svc Co-Construction & Engineer	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 Serv	0.00	155.00	0.00	155.00	
72175 - Svc Co-Urban, Rural & Regional	0.00	567,898.58	0.00	567,898.58	
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 - Transportation Equipment	0.00	230,554.73	0.00	230,554.73	
72220 - Furniture	0.00	70,988.40	0.00	70,988.40	
72305 - Agri & Forestry Products	0.00	249,900.00	0.00	249,900.00	
72315 - Food & Textile Products	0.00	155.45	0.00	155.45	
72330 - Medical Products	0.00	36,414.09	0.00	36,414.09	
72350 - Medical Kits	0.00	36,434.50	0.00	36,434.50	
72399 - Other Materials and Goods	0.00	408,234.69	0.00	408,234.69	
72405 - Acquisition of Communic Equip	0.00	100,470.00	0.00	100,470.00	
72406 - Security communication equipme	0.00	2,120.00	0.00	2,120.00	
72410 - Acquisition of Audio Visual Eq	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 Supp	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 Benef	0.00	2,142,829.50	0.00	2,142,829.50	
72805 - Acquis of Computer Hardware	0.00	650.00	0.00	650.00	
72810 - Acquis of Computer Software	0.00	377.85	0.00	377.85	
72815 - Inform Technology Supplies	0.00	990.78	0.00	990.78	

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

UN Development Programme
Report ID: ungidcrp

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Project Id : 00055799 Early Recovery for Displaced E	Period :	Jan-Dec (2014)
Output # : 00054708 Lebanese Hosting Communities	Impl. Partner :	99999 UNDP
	Location :	UN HOUSE/AR OFFICE

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73105 - Rent	0.00	13,701.10	0.00	13,701.10
73105 - Leased premises alterations	0.00	806.86	0.00	806.86
73110 - Custodial & Cleaning Services	0.00	427.64	0.00	427.64
73115 - Moving Expenses	0.00	794.81	0.00	794.81
73120 - Utilities	0.00	43.59	0.00	43.59
73125 - Common Services-Premises	0.00	10,366.09	0.00	10,366.09
73216 - Construction Cost	0.00	60,322.06	0.00	60,322.06
73405 - Rental & Maint-Other Office Eq	0.00	94.12	0.00	94.12
73406 - Maintenance of Equipment	0.00	1,305.00	0.00	1,305.00
73410 - Maint, Oper of Transport Equip	0.00	20,225.93	0.00	20,225.93
73505 - Reimb to UNDP for Supp Svcs	0.00	104,743.12	0.00	104,743.12
74210 - Printing and Publications	0.00	3,683.64	0.00	3,683.64
74215 - Promotional Materials and Dist	0.00	1,500.00	0.00	1,500.00
74230 - Audio & Visual Equipment	0.00	570.00	0.00	570.00
74525 - Sundry	0.00	3,137.49	0.00	3,137.49
74696 - PP&E Expensed Items	0.00	3,961.00	0.00	3,961.00
75105 - Facilities & Admin - Implement	0.00	519,254.94	0.00	519,254.94
75705 - Learning costs	0.00	1,678.91	0.00	1,678.91
76110 - Foreign Exch Translation Loss	0.00	22,451.16	0.00	22,451.16
76125 - Realized Loss	0.00	1.55	0.00	1.55
76135 - Realized Gain	0.00	-6.41	0.00	-6.41
77630 - Dep Exp Owned - ITC	0.00	99.48	0.00	99.48
Total for Fund 30000	0.00	7,446,414.67	0.00	7,446,414.67
Fund : 30076 (Prog Country Cost Sharing6)				
81305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
81310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
82310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
82315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
82320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
82340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
83330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	0.00	0.00	0.00
83335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
83530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
83535 - Contribution to Security	0.00	0.00	0.00	0.00
83540 - Contribution to Training	0.00	0.00	0.00	0.00
83545 - Contribution to ICT	0.00	0.00	0.00	0.00
83550 - Contributions to MAIP	0.00	0.00	0.00	0.00
83555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
83560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
84321 - Reassignment-Ticket Costs	0.00	0.00	0.00	0.00
84322 - Reassignment-Subsistence Allow	0.00	0.00	0.00	0.00
84323 - Reassignments-Lump Sum	0.00	0.00	0.00	0.00
84324 - Reassignments-Shipmt	0.00	0.00	0.00	0.00
85115 - Contributions to ASH Reserve	0.00	0.00	0.00	0.00
85135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71305 - Local Consult -SH Term-Tech	0.00	0.00	0.00	0.00
71310 - Local Consult -Short Term-Supp	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	-2.58	0.00	-2.58
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71505 - UN Volunteers-Stipend & Allow	0.00	0.00	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.

 UN Development Programme Report ID: unglodip				
Combined Delivery Report By Project				
Page 6 of 10 Run Time: 18-03-2015 15:03:55				
Project ID : 00065799 Early Recovery for Displaced S Output # : 00084708 Lebanese Hosting Communities		Period : Jan-Dec (2014) Impl. Partner : 99999 UNDP Location : UN HOUSE/AR OFFICE		
	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	0.00	0.00	0.00	0.00
71590 - UNV Development Effectiveness	0.00	- 128.80	0.00	- 128.80
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
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 - Courier Charges	0.00	0.00	0.00	0.00
72420 - Land Telephone Charges	0.00	- 0.03	0.00	- 0.03
72425 - 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	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
72810 - Acquis of Computer Software	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 - Custodial & Cleaning Services	0.00	- 0.44	0.00	- 0.44
73120 - Utilities	0.00	0.00	0.00	0.00
73125 - 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 & Licensing 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	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	0.00	0.00	0.00
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	55.39
75705 - Learning costs	0.00	0.00	0.00	0.00
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
Total for Fund 30076	0.00	1,165.60	0.00	1,165.60
Fund : 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 Staff Pens Fd-IP	0.00	8,836.84	0.00	8,836.84
62315 - Contrib to medical, social in	0.00	112.40	0.00	112.40
62320 - Mobility, Handicap, Non-remoyu	0.00	5,956.84	0.00	5,956.84
62340 - Annual Leave Expense - IP	0.00	0.02	0.00	0.02
63330 - Ed Grl Incl Trvl&Allow-IP Stf	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.

 UN Development Programme Report ID: unglcdp				
Combined Delivery Report By Project				
Page 7 of 10 Run Time: 16-03-2015 15:03:58				
Project ID : 00065799 Early Recovery for Displaced S Output # : 00084708 Lebanese Hosting Communities		Period : Jan-Dec (2014) Impl. Partner: 99999 UNDP Location : 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 ASHL 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.-Shl 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 Premium 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-trade and Business Serv	0.00	245.00	0.00	245.00
72210 - Machinery and Equipment	0.00	49,105.00	0.00	49,105.00
72220 - Furniture	0.00	27,220.00	0.00	27,220.00
72330 - Medical Products	0.00	5,971.00	0.00	5,971.00
72359 - Other Materials and Goods	0.00	75.43	0.00	75.43
72405 - Acquisition of Communic Equip	0.00	50,089.52	0.00	50,089.52
72410 - Acquisition of Audio Visual Eq	0.00	16,000.00	0.00	16,000.00
72505 - Stationery & other Office Supp	0.00	2,849.00	0.00	2,849.00
72605 - Grants to Instit & other Benef	0.00	131,637.00	0.00	131,637.00
72705 - Hospitality-Special Events	0.00	78.25	0.00	78.25
72710 - Hospitality-Vouchered Expenses	0.00	58.16	0.00	58.16
72810 - Acquis of Computer Software	0.00	1,736.03	0.00	1,736.03
72815 - Inform Technology Supplies	0.00	79.31	0.00	79.31
73110 - Custodial & Cleaning Services	0.00	198.28	0.00	198.28
73115 - Moving Expenses	0.00	690.00	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
73405 - Maintenance of Equipment	0.00	178.78	0.00	178.78
73410 - Maint, Oper of Transport Equip	0.00	5,340.76	0.00	5,340.76
74210 - Printing and Publications	0.00	2.65	0.00	2.65
74525 - Sundry	0.00	18.51	0.00	18.51
75105 - Facilities & Admin - Implement	0.00	43,185.18	0.00	43,185.18
76110 - Foreign Exch Translation Loss	0.00	18,281.41	0.00	18,281.41
Total for Fund 30079	0.00	678,092.03	0.00	678,092.03
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71305 - Local Consult.-Shl 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	36.71	0.00	36.71
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	34.25
71550 - UNV-Reassessment 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

UN Development Programme

Report ID: unglodrp

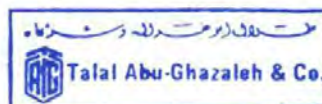
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Project ID : 00065799 Early Recovery for Displaced 5	Period : Jan-Dec (2014)
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner : 99999 UNDP
	Location : UN HOUSE/AR OFFICE

	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	0.00	392.60	0.00	392.60
72810 - Acquis of Computer Software	0.00	1,500.00	0.00	1,500.00
73125 - Inform Technology Supplies	0.00	272.73	0.00	272.73
73216 - Common Services-Premises	0.00	9,500.00	0.00	9,500.00
73315 - Construction Cost	0.00	4,997.00	0.00	4,997.00
73405 - Rental & Maint-Other Office Eq	0.00	780.00	0.00	780.00
74205 - Audio Visual Productions	0.00	330.00	0.00	330.00
74210 - Printing and Publications	0.00	1,800.00	0.00	1,800.00
74220 - Translation Costs	0.00	1,257.02	0.00	1,257.02
74696 - PP&E Expensed Items	0.00	817.40	0.00	817.40
75105 - Facilities & Admin - Implement	0.00	7,870.00	0.00	7,870.00
75705 - Learning costs	0.00	8,205.47	0.00	8,205.47
76125 - Realized Loss	0.00	8,330.46	0.00	8,330.46
77630 - Dep Exp Owned - ITC	0.00	0.98	0.00	0.98
	0.00	37.75	0.00	37.75
Total for Fund 32045	0.00	110,774.91	0.00	110,774.91
Total 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

Handwritten signature of Talal Abu-Ghazaleh



Signed By: *Handwritten signature* Date: 17-3-2015

Signed By: *Handwritten signature* Date: 19-3-2015

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.

UN Development Programme

Report ID: ungidrp

Combined Delivery Report By Project

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Selection Criteria:

Business Unit : LBN10

Period : Jan-Dec (2014)

Selected Project Id : ALL

Selected Fund Code : ALL

Selected Dept. IDs : ALL

Selected Outputs : 00084708

Project Id : ALL	Period : Jan-Dec (2014)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45601 - Lebanon - Central	0.00	32,710.28	0.00	32,710.28
45603 - Lebanon - Crisis Prev & Rcvry	0.00	351,150.11	0.00	351,150.11
45606 - Lebanon - HIV/AIDS	0.00	0.00	0.00	0.00
45608 - Lebanon - Poverty Reduction	0.00	3,526,269.75	0.00	3,526,269.75

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.

UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Funds Utilization

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00084708

Project/Award: 00065799 Early Recovery for Displaced S

Period : As at Dec 31, 2014

Output # 00084708 Impl. Partner :99999 UNDP

UNDP AMOUNT

Outstanding NEX advances	184,410.00
Undepreciated Fixed Assets	34,019.68
Inventory	0.00
Prepayments	0.00
Commitments	0.00

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.

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

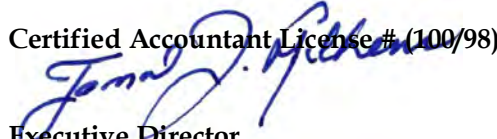
Implemented by: United Nations Development Programme in Lebanon.

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.

Jamal Milhem, CPA

Certified Accountant License # (100/98)



Executive Director

Talal Abu- Ghazaleh & Co.

Ramallah - Palestine, 12 June 2015



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

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Implemented by: United Nations Development Programme in Lebanon.

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

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Implemented by: United Nations Development Programme in Lebanon.

3.2 List of Assets and Equipment:

United Nations Development Programme
برنامج الأمم المتحدة الإنمائي



Assets Report / Project 84708 as per 31 Dec 2014

Project	Asset ID	Description	Cost, USD	Depreciation, USD	Net Book Value, USD
00084708 Lebanese Host Communities Support Project	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
	1392	A Notebook computers	1,930.00	201.04	1,728.96
	1393	A Notebook computers	1,930.00	201.04	1,728.96
	1396	A Notebook computers	1,954.55	223.96	1,730.59
	1401	A Notebook computers	1,800.00	150.00	1,650.00
	1402	A Notebook computers	1,800.00	150.00	1,650.00
	1403	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

Total 34,019.68

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Implemented by: United Nations Development Programme in Lebanon.

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.