

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP IRAQ**

**LOCAL AREA DEVELOPMENT PROGRAMME**  
**(Directly Implemented Project No. 86812, Output No. 94013)**

**Report No. 1792**

**Issue Date: 2 August 2017**

**Report on the Audit of UNDP Iraq  
Local Area Development Programme  
(Project No. 86812, Output No. 94013)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 4 to 19 June 2017, conducted an audit of Local Area Development Programme, Project No. 86812, Output No. 94013 (the Project), which is directly implemented and managed by the UNDP Country Office in Iraq (the Office). The last audit of the Project was conducted by OAI through Deloitte and covered project expenditure from 1 January to 31 December 2015.

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 2016 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2016 as well as Statement of Assets as of 31 December 2016. The audit did not include activities and expenses undertaken at the level of the "responsible party" and expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). In addition, 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
3,153	Unqualified	264	Unqualified

\*Expenditures recorded in the Combined Delivery Report were \$3,932,337. Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies \$764,798 and expenditures processed and approved by other UNDP offices outside of the country \$14,168.

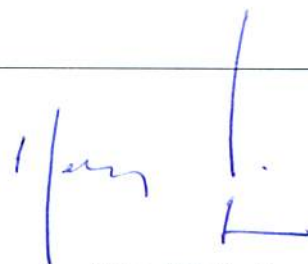
The audit did not result in any recommendations.

<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.

**Implementation status of previous OAI audit recommendations:** Report No. 1641, 29 June 2016

Total recommendations: Three

Implemented: Three



Helge S. Ostveiten  
Director  
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP)**

**FINAL AUDIT REPORT**

**FINANCIAL AUDIT OF THE UNDP DIRECTLY  
IMPLEMENTED (DIM) PROJECT**

**LOCAL AREA DEVELOPMENT PROGRAMME**

<b>UNDP Country Office:</b>	<b>Iraq</b>
<b>Atlas Project ID:</b>	<b>00086812</b>
<b>Atlas Output ID:</b>	<b>00094013</b>
<b>Auditor:</b>	<b>Moore Stephens LLP</b>
<b>Period subject to audit:</b>	<b>1 January to 31 December 2016</b>

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## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Local Area Development Programme (LADP) (Project ID 00086812 - Output ID 00094013) ('the project'), directly implemented by UNDP Iraq ('the office') for the year ended 31 December 2016. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as summarised in the table below and as detailed in the next section:

<b>Statement of Expenditure</b>	Unmodified
<b>Statement of Assets and Equipment</b>	Unmodified
<b>Statement of Cash Position</b>	Not applicable

As a result of our audit we have raised no findings.

The project was audited in the prior year and the implementation status of the recommendations is as follows:

No	Title	Summary of observation	Summary of recommendation	Recommendation implemented?
1	Salary allocations are subject to excessive adjustments during the period	Excessive correction entries in allocation payroll cost on related projects	The office should implement alternative procedures to maintain allocating the salaries on a timely basis	Yes
2	Overhead expenses exceed the project requirements of 7 percent of total expenses	A difference in the calculation of the overhead cost between the percentage stated in the project document of 7 percent and the amount recognized in the CDR	The office to recognize the overhead cost limited to 7 percent of total expenditure in accordance with the project document	Yes
3	Assets incorrectly recognized as expenditure	The office purchased a vehicle for \$ 164,430 under the Project during the year and recorded it as an expenditure in the CDR rather than as an asset in the statement of fixed assets	An independent review is conducted to ensure that the purchases of assets are coded to an asset code instead of an expenditure code	Yes



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

*24 July 2017*

MOORE STEPHENS

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## THE AUDIT ENGAGEMENT

### **Audit Objectives and Scope**

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2016 and the funds utilization as at 31 December 2016 are 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.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2016. This statement must include all assets available as at 31 December 2016 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- 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 2016. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2016. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



## **Independent Auditor's Report to UNDP – Local Area Development Programme**

### **Statement of Expenditure**

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

##### **Unmodified Opinion**

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 3,932,337.03 ("the statement") of the UNDP project 00086812 – output ID 94013 'Local Area Development Programme' for the period from 1 January to 31 December 2016.

The CDR expenditure totalling \$ 3,932,337.03 is comprised of expenditure directly incurred by the UNDP Country Office in Iraq for an amount of \$ 3,153,371.28 and expenditure incurred by entities other than the Country Office for an amount of \$ 778,965.75. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Iraq of \$ 3,153,371.28.

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 3,153,371.28 incurred by the project LADP for the period 1 January to 31 December 2016 in accordance with UNDP accounting policies and were i) in conformity with the approved budget; (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.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the Statement of Expenditure' section of this report.

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

##### **Management responsibilities**

UNDP project management is responsible for the preparation of the Statement and other financial records for the project's activities and for such internal control as management determines is necessary to enable the preparation of the Statement to be free from material misstatement, whether due to fraud or error.

##### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.

We communicate with UNDP project management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson  
Partner

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150 Aldersgate Street  
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24 July 2017

MOORE STEPHENS

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## **Independent Auditor's Report to UNDP - Local Area Development Programme**

### **Statement of Assets and Equipment**

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

##### **Unmodified Opinion**

We have audited the accompanying Statement of Assets and Equipment ('the statement') of the UNDP project 00086812 – output ID 94013 'Local Area Development Programme' as at 31 December 2016.

In our opinion, the attached Statement of Assets and Equipment presents fairly, in all material respects, the balance of inventory of the UNDP project 'Local Area Development Programme' amounting to \$ 263,829.72 as at 31 December 2016 in accordance with UNDP accounting policies.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the Statement of Assets' section of this report.

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

##### **Management responsibilities**

UNDP project management is responsible for the preparation of the Statement and other financial records for the project's activities and for such internal control as management determines is necessary to enable the preparation of the Statement to be free from material misstatement, whether due to fraud or error.

##### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.

We communicate with UNDP project management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson  
Partner

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150 Aldersgate Street  
London EC1A 4AB

*24 July 2017*

MOORE STEPHENS

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## **Independent Auditor's Report to UNDP - Local Area Development Programme**

### **Statement of Cash Position**

We noted that the UNDP output ID 94013 'Local Area Development Programme' did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

## MANAGEMENT LETTER

As a result of our audit we have raised no findings.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

*24 July 2017*

MOORE STEPHENS

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## **Annexes**

**Annex 1: Combined Delivery Report**



# Combined Delivery Report By Project

UN Development Programme  
Report ID: unglcdp

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## Selection Criteria:

Business Unit : IRQ10  
Period : Jan-Dec (2015)  
Selected Project Id : 00086812  
Selected Fund Code : 30079  
Selected Dept. IDs : 80450  
Selected Outputs : 00094013

Project Id : 00086812 Local Area Development EU	Period : Jan-Dec (2016)
Output # : 00094013 Local Area Development EU	Impl. Partner : 99999 UNDP
	Location : UNDP IRAQ

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 45001 (Iraq - Central)				
Fund : 30079 (EUROPEAN COMMISSION)				
61105 - Salaries - NP Staff	0.00	35,221.21	0.01	35,221.22
61205 - Salaries - GS Staff	0.00	21,519.03	0.00	21,519.03
61305 - Salaries - IP Staff	0.00	-35,780.15	-0.02	-35,780.17
61310 - Post Adjustment - IP Staff	0.00	89,745.72	0.00	89,745.72
62105 - Dependency Allowance-NP Staff	0.00	463.36	0.00	463.36
62110 - Contrib Joint Staff Pension-NP	0.00	6,276.32	0.00	6,276.32
62115 - Contrib to Med.SocIns-NP Staff	0.00	997.40	0.00	997.40
62120 - Hazard Duty Station Allow-NP	0.00	4,680.00	0.00	4,680.00
62140 - Annual Leave Expense - NO	0.00	2,270.53	0.00	2,270.53
62205 - Dependency Allow - GS Staff	0.00	695.04	0.00	695.04
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	3,516.84	0.00	3,516.84
62215 - Contrib. to Medical, social in	0.00	1,179.80	0.00	1,179.80
62225 - Hazard Duty Station Allow-GS	0.00	134.61	0.00	134.61
62240 - Annual Leave Expense - GS	0.00	1,410.02	0.00	1,410.02
62305 - Dependency Allowances-IP Staff	0.00	6,565.01	0.00	6,565.01
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	66,279.65	-0.02	66,279.63
62315 - Contrib. to medical, social in	0.00	5,596.34	0.00	5,596.34
62320 - Mobility, Hardship, Non-remova	0.00	48,913.39	0.00	48,913.39
62330 - Rental Supplements - IP Staff	0.00	4,651.77	0.00	4,651.77
62335 - Hazard Duty Station Allow-IP	0.00	15,740.80	0.02	15,740.82
62340 - Annual Leave Expense - IP	0.00	243.16	0.00	243.16
63160 - Appendix D NO	0.00	0.00	0.00	0.00
63310 - Repat. Grant -IP	0.00	0.00	0.01	0.01
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	26,542.60	0.00	26,542.60
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,781.24	0.00	5,781.24
63340 - Proc trips/Rest & Recup-IP Stf	0.00	15,228.80	0.00	15,228.80
63365 - Special Oper Living Allow-IP	0.00	39,391.00	0.00	39,391.00
63380 - Appendix D IP	0.00	0.00	0.00	0.00
63505 - Hazard Insurance	0.00	-44,188.57	0.00	-44,188.57
63515 - Security-related Costs	0.00	0.00	0.01	0.01
63530 - Contribution to EOS Benefits	0.00	13,020.54	0.00	13,020.54
63535 - Contribution to Security	0.00	21,700.80	0.00	21,700.80
63540 - Contribution to Training	0.00	3,564.06	0.00	3,564.06
63545 - Contribution to ICT	0.00	5,208.22	0.00	5,208.22
63550 - Contributions to MAIP	0.00	867.96	0.00	867.96
63555 - Contribution to UN JFA	0.00	11,284.43	0.00	11,284.43
63560 - Contributions to Appendix D	0.00	867.96	0.00	867.96
64307 - Appointment-Subsistence Allow	0.00	5,790.00	0.00	5,790.00
64308 - Appointments-Lump Sum	0.00	8,231.87	0.00	8,231.87
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
64310 - Separations - IP Staff	0.00	0.00	0.01	0.01
64321 - Reassignments-Shipments	0.00	17,035.23	0.00	17,035.23
65115 - Contributions to ASNI Reserve	0.00	27,777.05	0.00	27,777.05
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,572.78	0.00	2,572.78



Combined Delivery Report By Project

Project ID : 00086812 Local Area Development EU		Period :	Jan-Dec (2016)	
Output # : 00094613 Local Area Development EU		Impl. Partner :	99999 UNDP	
		Location :	UNDP IRAQ	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
66105 - Overtime & Night Differential	0.00	1,079.81	0.00	1,079.81
71205 - Intl Consultants-Sht Term-Tech	0.00	1,133,351.09	28,009.62	1,161,360.71
71305 - Local Consult-Sht Term-Tech	0.00	37,970.24	0.00	37,970.24
71405 - Service Contracts-Individuals	0.00	538,516.45	108,512.41	647,028.86
71410 - MAIP Premium SC	0.00	1,234.75	0.00	1,234.75
71415 - Contribution to Security SC	0.00	27,849.58	0.00	27,849.58
71440 - Appendix D SC	0.00	0.00	833.33	833.33
71455 - Innovation Prizes Individuals	0.00	1,000.00	0.00	1,000.00
71505 - UN Volunteers-Stipend & Allow	0.00	8,385.47	0.00	8,385.47
71520 - UNV-Language Allowance	0.00	1,305.67	0.00	1,305.67
71535 - UNV-Medical Insurance	0.00	346.96	0.00	346.96
71540 - UNV-Global Charges	0.00	409.69	0.00	409.69
71541 - UNVs-Contribution to security	0.00	524.11	0.00	524.11
71550 - UNV-Resettlement Allowance	0.00	232.94	0.00	232.94
71565 - UNV-Natl Appoint/Sep Incl Trvl	0.00	95.20	0.00	95.20
71580 - UNV Development Effectiveness	0.00	1,301.33	0.00	1,301.33
71605 - Travel Tickets-International	0.00	-26,800.21	12,771.39	-14,028.82
71610 - Travel Tickets-Local	0.00	5,549.79	8,285.49	13,835.28
71615 - Daily Subsistence Allow-Intl	0.00	16,008.90	0.00	16,008.90
71620 - Daily Subsistence Allow-Local	0.00	55,063.08	29,466.77	84,529.85
71625 - Daily Subsisl Allow-Mtg Partic	0.00	10,127.00	0.00	10,127.00
71635 - Travel - Other	0.00	19,107.44	29,970.28	49,077.72
71810 - Contractual Svcs-indiv ImpPtnr	0.00	0.00	233,478.28	233,478.28
72105 - Svc Co-Construction & Engineer	22,750.00	-172,898.67	0.00	-150,148.67
72110 - Svc Co-Agricultural Management	0.00	10,000.00	0.00	10,000.00
72120 - Svc Co-Trade and Business Serv	0.00	1,912.20	0.00	1,912.20
72130 - Svc Co-Transportation Services	0.00	17.93	0.00	17.93
72140 - Svc Co-Information Technology	0.00	102.56	0.00	102.56
72165 - Svc Co-Social Svcs, Social Sci	0.00	100,000.00	0.00	100,000.00
72216 - Spec purp Transp Armored&Mine	0.00	-164,429.72	0.00	-164,429.72
72220 - Furniture	0.00	2,510.00	0.00	2,510.00
72311 - Fuel, petroleum and other oils	0.00	0.00	819.33	819.33
72425 - Mobile Telephone Charges	0.00	6,207.43	0.00	6,207.43
72430 - Postage and Pouch	0.00	422.00	0.00	422.00
72440 - Connectivity Charges	0.00	9,944.43	0.00	9,944.43
72505 - Stationery & other Office Supp	0.00	2,706.04	7,103.74	9,809.78
72510 - Publications	0.00	72.34	0.00	72.34
72605 - Grants to Instil & other Benef	0.00	1,881.00	0.00	1,881.00
72710 - Hospitality-Vouchered Expenses	0.00	658.00	0.00	658.00
72805 - Acquis of Computer Hardware	0.00	2,370.00	0.00	2,370.00
72815 - Inform Technology Supplies	0.00	1,350.00	27,145.89	28,495.89
73105 - Rent	0.00	10,780.00	46,076.40	56,856.40
73107 - Rent - Meeting Rooms	0.00	1,277.00	0.00	1,277.00
73115 - Moving Expenses	0.00	1,830.00	0.00	1,830.00
73120 - Utilities	0.00	0.00	25.48	25.48
73125 - Common Services-Premises	0.00	14,163.99	0.00	14,163.99
73406 - Maintenance of Equipment	0.00	200.00	0.00	200.00
73410 - Maint, Oper of Transport Equip	0.00	142.00	73.64	215.64
73510 - Reimb to UN for Supp Svcs	0.00	62,491.74	0.00	62,491.74
74105 - Management and Reporting Svcs	0.00	-78,400.90	0.00	-78,400.90
74110 - Audit Fees	0.00	14,910.00	0.00	14,910.00
74210 - Printing and Publications	0.00	29,734.00	2,405.61	32,139.61
74220 - Translation Costs	0.00	2,350.00	0.00	2,350.00
74230 - Audio & Visual Equipment	0.00	0.00	989.76	989.76



## UN Development Programme

Report ID: ungicdrp

## Combined Delivery Report By Project

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Run Time: 22-02-2017 14:02:19

Project Id : 00086812 Local Area Development EU	Period : Jan-Dec (2016)			
Output # : 00094013 Local Area Development EU	Impl. Partner : 99999 UNDP			
	Location : UNDP IRAQ			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

74325 - Contrib.To CO Common Security	0.00	184,815.36	0.00	184,815.36
74505 - Insurance	0.00	- 69,405.13	0.00	- 69,405.13
74510 - Bank Charges	0.00	3,684.06	0.00	3,684.06
74525 - Sundry	0.00	2,180.45	3,548.78	5,729.23
74710 - Land Transport	0.00	2,944.00	5,725.57	8,669.57
74725 - Other L.T.S.H.	0.00	205.13	0.00	205.13
75105 - Facilities & Admin - Implement	0.00	147,949.59	0.00	147,949.59
75115 - Facilities & Admin - OH & Ind	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	698,159.65	0.00	698,159.65
76125 - Realized Loss	0.00	0.00	154.88	154.88
77105 - Salaries - NP Staff-TA	0.00	0.00	78,976.97	78,976.97
77120 - Repat Grt/Comm Annual Lv-NP-TA	0.00	0.00	751.52	751.52
77197 - Appendix D TA/NO	0.00	0.00	675.44	675.44
77305 - Salaries - IP Staff-TA	0.00	0.00	102,321.97	102,321.97
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	0.00	691.67	691.67
77335 - Hazard Duty Stat Allow-IP-TA	0.00	0.00	2,421.94	2,421.94
77360 - Med Exams(incl Pre-empl)-TA	0.00	566.02	348.26	914.28
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	0.00	25,298.65	25,298.65
77385 - Contribution to Security	0.00	0.00	974.87	974.87
77390 - Relocation Grant TA/IP	0.00	0.00	6,168.71	6,168.71
77397 - Appendix D TA/IP	0.00	0.00	771.08	771.08
77630 - Dep Exp Owned - ITC	0.00	3,976.00	0.00	3,976.00
77660 - Dep Exp Owned -Vehicle	0.00	20,379.77	0.00	20,379.77
<b>Total for Fund 30079</b>	<b>22,750.00</b>	<b>3,143,904.18</b>	<b>764,797.75</b>	<b>3,931,451.93</b>
<b>Total for Dept : 45001</b>	<b>22,750.00</b>	<b>3,143,904.18</b>	<b>764,797.75</b>	<b>3,931,451.93</b>
<b>Dept: 45050 (Iraq-UN Sister Agency)</b>				
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
63340 - Proc trips/Rest & Recup-IP Sif	0.00	750.00	0.00	750.00
71620 - Daily Subsistence Allow-Local	0.00	77.20	0.00	77.20
75105 - Facilities & Admin - Implement	0.00	57.90	0.00	57.90
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>885.10</b>	<b>0.00</b>	<b>885.10</b>
<b>Total for Dept : 45050</b>	<b>0.00</b>	<b>885.10</b>	<b>0.00</b>	<b>885.10</b>
<b>Total for Output : 00094013</b>	<b>22,750.00</b>	<b>3,144,789.28</b>	<b>764,797.75</b>	<b>3,932,337.03</b>

<b>Project Total :</b>	<b>22,750.00</b>	<b>3,144,789.28</b>	<b>764,797.75</b>	<b>3,932,337.03</b>
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Signed By: Isabela Uribe *Proj-Manager* Date: 15/04/2017Signed By: *Mohammed Mudawi* Date: 24/5/2017

Head of Service Centre DCD(O) a.i.



# Combined Delivery Report By Project

UN Development Programme  
Report ID: unglcdrp

Page 4 of 5  
Run Time: 22-02-2017 14:02:21

## Selection Criteria :

Business Unit : IRQ19  
Period : Jan-Dec (2016)  
Selected Project Id : 00088812  
Selected Fund Code : 30079  
Selected Depl. IDs : B0450  
Selected Outputs : 00094013

Project Id : ALL	Period : Jan-Dec (2016)	Impl. Partner :	Location :	
Output # : ALL				
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45001 - Iraq - Central	22,750.00	3,143,904.18	764,797.75	3,931,451.93
45050 - Iraq-UN Sister Agency	0.00	885.10	0.00	885.10



# Combined Delivery Report By Project

UNDP UN Development Programme  
Report ID: ungicdrp

Page 5 of 5  
Run Time: 22-02-2017 14:02:23

## Funds Utilization

### Selection Criteria :

Business Unit : IRQ10  
Period : Jan-Dec (2016)  
Selected Project Id : 00086812  
Selected Fund Code : 30079  
Selected Dept. IDs : B0450  
Selected Outputs : 00094013

Project/Award: 00086812 Local Area Development EU Period: As at Dec 31, 2016

Output#	00094013	Impl. Partner: 99999 UNDP	UNDP AMOUNT
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Outstanding NEX advances	0.00
Undepreciated Fixed Assets	230,662.84
Inventory	0.00
Prepayments	0.00
Commitments	877,348.55



## **Annex 2: Statement of Assets and Equipment**



UN Development Programme  
Report ID: UNAMS558

# Asset Management Detail Report

Page 1 of 3  
Run Time: 23-02-2017 07:02:21

Business Unit: IRQ10 Country: Iraq Category: In Service Project Type: All Amount = 0  
Operating Unit: IRQ Department: 45001 Impl Agency: 001981 Donor: 10159 Fund Code: 30079  
From/To date: 01-JAN-2015 - 23-FEB-2017 Project: 00094013 Profile ID:

<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001823	MTRV4	A1 Automobiles or cars	000000001823	JTNHU092XFS164705		IRQERB	2015-11-12
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	44000.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001842	ITC1	Notebook Dell Latitude E 7450	000000001842	180D562	Latitude E 7450	IRQERB	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001843	ITC1	Notebook Dell Latitude E 7450	000000001843	5S2TF72	Latitude E 7450	IRQERB	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001844	ITC1	Notebook Dell Latitude E 7450	000000001844	9YKVF72	Latitude E 7450	IRQERB	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001845	ITC1	Notebook Dell Latitude E 7450	000000001845	687VF72	Latitude E 7450	IRQERB	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001846	ITC1	Notebook Dell Latitude E 7450	000000001846	148D562	Latitude E 7450	IRQERB	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001847	ITC1	Notebook Dell Latitude E 7450	000000001847	FQ0G562	Latitude E 7450	IRQERB	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079



Asset Management Detail Report

Business Unit: IRQ10 Country: Iraq Category: In Service Project Type: All Amount >=0  
Operating Unit: IRQ Department: 45001 Impl Agency: 001981 Donor: 10159 Fund Code: 30079  
From/To date: 01-JAN-2015 - 31-FEB-2017 Project: 00094013 Profile ID:

<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001850	ITC1	Notebook Dell Latitude E 7450	000000001850	B3LTF72	Latitude E 7450	IRQERS	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001851	ITC1	Notebook Dell Latitude E 7450	000000001851	6F6G562	Latitude E 7450	IRQBAGHDAD	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30077
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001852	ITC1	Notebook Latitude E 7450	000000001852	HJTC562	Latitude E 7450	IRQERS	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001853	ITC1	Notebook Dell Latitude E 7450	000000001853	8G6G562	Latitude E 7450	IRQERS	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001854	ITC1	Notebook Dell Latitude E 7450	000000001854	92MC562	Latitude E 7450	IRQERS	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001855	ITC1	Notebook Dell Latitude E 7450	000000001855	630D562	Latitude E 7450	IRQERS	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001856	ITC1	Notebook Dell Latitude E 7450	000000001856	B40D562	Latitude E 7450	IRQERS	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001857	ITC1	Notebook Dell Latitude E 7450	000000001857	40FW72	Latitude E 7450	IRQERS	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079



UN Development Programme  
Report ID: UNAM5558

# Asset Management Detail Report

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Run Time: 23-02-2017 07:02:21

Business Unit: IRQ10 Country: Iraq Category: In Service Project Type: All Amount >=0 From/To date: 01-JAN-2015 - 23-FEB-2017  
Operating Unit: IRQ Department: 45001 Impl Agency: 001981 Donor: 10159 Fund Code: 30079 Project: 00094013 Profile ID:

<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001858	ITC1	Notebook Dell Latitude E 7450	000000001858	H32WF72	Latitude E 7450	IRQERB	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001859	ITC1	computers Dell Latitude E 7450	000000001859	8P6K562	Latitude E 7450	IRQBAGHDAD	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001860	ITC1	Notebook Dell Latitude E 7450	000000001860	JJDVF72	Latitude E 7450	IRQERB	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001861	ITC1	computers Dell Latitude E 7450	000000001861	722VF72	Latitude E 7450	IRQBAGHDAD	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001863	ITC1	Notebook Dell Latitude E 7450	000000001863	CSWVF72	Latitude E 7450	IRQERB	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001864	ITC1	Notebook Dell Latitude E 7450	000000001864	350D562	Latitude E 7450	IRQERB	2016-02-09
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1735.00	1.00	IRQ	45001	001981	10159	00094013	30079
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001911	MTRV5	Toyota Cruiser 200 4.5 L	000000001911	JTMHX09JP4089551		IRQBAGHDAD	2015-12-06
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	185129.72	1.00	IRQ	45001	001981	10159	00094013	30079

Count:

22

Total Value:

263,829.72 (USD)

Isabela Uribe 24/02/2017

LADP project Manager



Mohammed Medawi  
Head of Service Centre DCD(O) ai.  
24/5/2017