

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP HAITI

APPUI AU PROCESSUS ELÉCTORAL
(Directly Implemented Project No. 76471, Output No. 87841)

Report No. 1836

Issue Date: 27 July 2017

**Report on the Audit of UNDP HAITI
Appui au Processus Eléctoral
(Project No. 76471, Output No. 87841)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 15 to 26 May 2017, conducted an audit of Appui au Processus Electoral, Project No. 76471, Output No. 87841 (the Project), which is directly implemented and managed by the UNDP Country Office in Haiti (the Office). The last audit of the Project was conducted by OAI in 2016 and covered project expenditure from 1 January 2015 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 statement¹ as of 31 December 2016 as well as Statement of Assets as of 31 December 2016. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or 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	NFM** (in \$ '000)	Amount (in \$ '000)	Opinion	NFM (in \$ '000)
6,169	Unqualified	4	59	Unqualified	1

*Expenditures recorded in the Combined Delivery Report were \$15,225,679. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$9,056,740).

**NFM= Net Financial Misstatement

Key recommendations: Total = 3, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are three medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." These recommendations include actions to address expenditures recorded but activities not completed, overstatement of fixed assets, and work contract procedures not followed.

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.

The three recommendations aim to ensure the following: (a) reliability and integrity of financial and operational information (Recommendations 1 and 2), and (b) effectiveness and efficiency of operations (Recommendation 3).

Implementation status of previous OAI audit recommendations: Report No.1661, 7 October 2016.

Total recommendations: 1

Implemented: 1

Management comments and action plan

The Deputy Special Representative of the Secretary General, UN Resident and Humanitarian Coordinator *a.i* accepted all of the recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Brett Simpson
Officer-in-Charge
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)

FINAL AUDIT REPORT

FINANCIAL AUDIT OF THE UNDP DIRECTLY
IMPLEMENTED (DIM) PROJECT

Appui au Processus Electoral

UNDP Country Office:	Haiti
Atlas Project ID:	00076471
Atlas Output ID:	00087841
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2016

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of "Appui au Processus Electoral" (Support to the Electoral Process, Project ID 00076471 and Output 00087841) ('the project'), directly implemented by UNDP Haiti ('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:

Statement of Expenditure	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash Position	Not applicable

As a result of our audit, we have raised three audit findings with a net financial impact totalling \$ 5,768 as summarised below:

No.	Description	Priority	Net financial impact \$
1	Expenditure recorded but activities not completed	Medium	4,448
2	Statement of fixed assets overstated	Medium	1,320
3	Works contract procedures not followed	Medium	-
Total			5,768

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	Weak cash advances monitoring system resulting in advances reported as expenditure	The Office recorded a series of advances to third parties in the CDR, but some of these advances had only been partly justified.	The monitoring of cash advances could be improved by ensuring compliance with the LoA reporting requirements and increasing the oversight over advances.	Yes. UNDP stopped working with CEP ('Conseil Electoral Provisoire', the Provisional Electoral Council) under the direct cash transfer modality, meaning that no further advances were made during 2016. The LoA with CEP was not extended into 2016. Unliquidated advances and expenditure insufficiently supported were followed up, resulting in only one voucher not yet liquidated at the date of the audit (HTG 4.5m, approximately \$ 682,000).

2	Lack of assessment and insufficient financial reporting arrangements	The Office entered into a partnership with a Responsible Party without the required assessments taking place.	No recommendation was made because the project will be closed and the financing of the Responsible Party will no longer occur through UNDP but instead through the Government of Haiti.	Not applicable. UNDP stopped working with CEP under the direct cash transfer modality, meaning that no further advances were made during 2016. The LoA with CEP was not extended into 2016.
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Mark Henderson
Partner

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25 July 2017

MOORE STEPHENS

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.

The Financial Audit will be 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.

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Appui au Processus Electoral

Statement of Expenditure

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

Unmodified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 15,225,679 ("the statement") of the UNDP project 00076471 'Appui au Processus Electoral' for the period from 1 January to 31 December 2016. CDR expenditure totalling \$ 9,056,740 was not within the scope of our audit. This total is comprised of expenditure incurred by other UNDP Offices of \$ 43,755 and expenditure not processed or approved by UNDP Country Office totalling \$ 9,012,985. A breakdown of these total is shown in the table below.

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 6,168,939 incurred by the project "Appui au Processus Electoral" 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
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25 July 2017

MOORE STEPHENS

Expenditure incurred by other UNDP offices	
Description	Amount US\$
Salaries, contributions & allowances	17,637
Travel costs	26,035
Bank charges & others	83
Total	43,755

Expenditure not processed or approved by UNDP Country office	
Description	Amount US\$
Salaries, contributions & allowances	972,422
Port operation & other LTSH	2,412,489
Service contracts & consultancy	2,017,580
Equipment, materials and goods	3,639,710
Other costs	(29,216)
Total	9,012,985

Independent Auditor's Report to UNDP – Appui au Processus Electoral

Statement of Assets and Equipment

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

Unmodified Opinion

We have audited the accompanying Statement of Fixed Assets ('the statement') of the UNDP project 00076471 "Appui au Processus Electoral" as at 31 December 2016.

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP project "Appui au Processus Electoral" amounting to \$ 59,033 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.



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25 July 2017

MOORE STEPHENS

Independent Auditor's Report to UNDP – Appui au Processus Electoral

Statement of Cash Position

We noted that the UNDP project “Appui au Processus Electoral” 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

The findings related to the audit of the financial statements are discussed in our management letter below:

Finding n°: 1		Title: Expenditure recorded but activities not completed					
Observation :							
<p>Article 22 of UNDP Financial Regulations and Rules relating to the verification of payments states that 'The Administrator shall:(a) Designate the staff who may verify that payments may be made on behalf of UNDP; (b) Cause all payments to be made on the basis of supporting vouchers and other documents which ensure that the services or goods have been received, and that payments have not previously been made' (Regulation 22.01).</p> <p>Rule 122.02 of that regulation also states that: 'A verifying officer shall approve a voucher for payment when:</p> <p>i. It has been determined that payment had not previously been made;</p> <p>ii. It is supported by documents which indicate that the goods or services for which payment is claimed have been received or rendered in accordance with the terms of the contract and the related commitment (...)'.</p> <p>In the context of the implementation of the budget Activity 7 – 'Centre de tabulation des votes', UNDP, contracted the supplier M&M Creation for the provision of catering services for the Tabulation Centres (CTV).</p> <p>As part of transaction HTI10-00095699-1-1-ACCR-DST, the supplier charged UNDP for 500 meals per day for the period 26 October 2015 to 11 November 2015, but only 430 meals per day were actually delivered as per the receipt notes verified. As a result, an excess amount of HTG 294,000 (\$ 4,448 converted at the exchange rate of 66.095855 HTG/\$) has been charged to the project, as shown in the table below.</p>							
Invoice					Delivery notes		
Date	Description	Quantities	Unit Price	Amount (HTG)	Number of quantities delivered	Difference In quantities	Difference (HTG)
26/10/15	Petit déjeuner	500	275	137 500	500	0	0
	Déjeuner	500	325	162 500	500	0	0
27/10/15	Petit déjeuner	500	275	137 500	500	0	0
	Déjeuner	500	325	162 500	500	0	0
28/10/15	Petit déjeuner	500	275	137 500	500	0	0
	Déjeuner	500	325	162 500	500	0	0
29/10/15	Petit déjeuner	500	275	137 500	500	0	0
	Déjeuner	500	325	162 500	500	0	0
30/10/15	Petit déjeuner	500	275	137 500	500	0	0
	Déjeuner	500	325	162 500	500	0	0
31/10/15	Petit déjeuner	500	275	137 500	430	70	19 250
	Déjeuner	500	325	162 500	430	70	22 750
01/11/15	Petit déjeuner	500	275	137 500	430	70	19 250
	Déjeuner	500	325	162 500	430	70	22 750
02/11/15	Petit déjeuner	500	275	137 500	430	70	19 250
	Déjeuner	500	325	162 500	430	70	22 750
03/11/15	Petit déjeuner	500	275	137 500	430	70	19 250
	Déjeuner	500	325	162 500	430	70	22 750
04/11/15	Petit déjeuner	500	275	137 500	430	70	19 250
	Déjeuner	500	325	162 500	430	70	22 750
05/11/15	Petit déjeuner	500	275	137 500	430	70	19 250
	Déjeuner	500	325	162 500	430	70	22 750
06/11/15	Petit déjeuner	500	275	137 500	430	70	19 250
	Déjeuner	500	325	162 500	430	70	22 750
07/11/15	Petit déjeuner	390	275	107 250	390	0	0
	Déjeuner	390	325	126 750	390	0	0
08/11/15	Petit déjeuner	390	275	107 250	390	0	0
	Déjeuner	390	325	126 750	390	0	0
09/11/15	Petit déjeuner	390	275	107 250	390	0	0

	Déjeuner	390	325	126 750	390	0	0
10/11/15	Petit déjeuner	390	275	107 250	390	0	0
	Déjeuner	390	325	126 750	390	0	0
11/11/15	Petit déjeuner	390	275	107 250	390	0	0
	Déjeuner	390	325	126 750	390	0	0
	Total			4 770 000			294 000

Priority: Medium

Recommendation:

We recommend that the Office improves their controls over the approval of invoices. Specifically, the person who authorises the invoice must ensure that the invoice agrees with the actual goods delivered or the service provided.

Management comments:

Agree, however we would like to make the following points :

The three levels of internal control are in place in the office. Unfortunately, this case was an exceptional oversight. The service provider has committed to reimburse the full amount before 31 August 2017.

Finding n°: 2	Title: Statement of fixed assets overstated
<p>Observation:</p> <p>The project's statement of assets and equipment shows a cost value of \$ 82,712, and a net book value of \$ 59,033.</p> <p>The cost value of one asset, a printer Phaser 6180MFP/DN purchased in 2016, was shown as \$ 3,613. However, the purchase value was \$ 2,293 as shown by the purchase invoice.</p> <p>The statement of assets and equipment is therefore overstated by \$ 1,320.</p>	
Priority: Medium	
<p>Recommendation:</p> <p>Assets should be recorded in the statement of assets and equipment at their total purchase value and depreciation charges based on this value.</p>	
<p>Management comments:</p> <p>Agree, however we would like to make the following points :</p> <p>With the adoption of the International Public Sector Accounting Standards (IPSAS) in 2012, a mechanism is in place for a systematic recording of assets. Nevertheless, this item was purchased manually in the year 2010 and later recorded with the purchasing order amount.</p> <p>Based on the DIM 2016 audit observation and the review of the voucher/invoice, the purchase value was \$2,293 because ink cartridges are consumable. The Office is under consultation with GSSC (help desk service in HQ) on the correction of purchase value and net book value of this item.</p>	

Finding n°: 3	Title: Works contract procedures not followed
<p>Observation:</p> <p>Article 7.1 of the works contract between the construction firm and UNDP states: 'Toute modification apportée au présent contrat doit faire l'objet d'un avenant écrit dument signé par les représentants habilités de l'Entrepreneur et du PNUD'.</p> <p>Translation: 'Any modification to the contract must be done by an written addendum, duly signed by the authorised representatives of the Construction firm and UNDP.'</p> <p>Article 3.7 of the same contract states: 'Le PNUD procédera au règlement de la facture finale après que le Maître d'œuvre a délivré le certificat d'achèvement définitif des travaux'.</p> <p>Translation: 'UNDP will proceed to the payment of the final invoice upon receipt of the Final Acceptance Certificate approved by the Contracting Authorities'.</p> <p>The construction firm was contracted in 2015 to perform rehabilitation work on the SONAPI building, which was meant to accommodate the Tabulation Centre. The amount of the initial contract was \$ 387,943. Some payments under this contract were made in 2016.</p> <p>At the end of the rehabilitation work, the CEP director asked the firm to perform additional work that was not initially foreseen in the technical specification or in the cost estimate. These works were related to the modification of doors, windows, internal partitioning and cable installation.</p> <p>The construction firm issued an additional invoice for \$ 13,007 for this work.</p> <p>We noted the following issues with the transaction:</p> <ul style="list-style-type: none"> • The appointed supervision firm was not consulted and no variation order was issued; • No addendum to the initial contract was made; • The construction firm had submitted a quotation for the additional work, but this quotation was not assessed; • The additional work was not supervised by a technical expert and therefore there is no guarantee that the work was completed to the specifications required; and • No final acceptance certificate was received for the finalisation of the construction work. <p>We observed details of finalisation in the meeting minutes, although this document still indicated that staff had some reservations over the work performed. The evidence seen regarding finalisation and payments means we have not considered this finding to have a financial effect.</p>	
Priority: Medium	
<p>Recommendation:</p> <p>The Office should have ensured that a proper addendum to the contract was issued, and that this additional work was authorised and supervised by the supervision company.</p> <p>The Final Acceptance Certificate must be issued in order to start the maintenance period and to trigger the insurance cover.</p>	
<p>Management comments:</p> <p>Agree, however we would like to make the following points :</p> <p>UNDP was faced with a "<i>fait accompli</i>" whereby the Director of the CTV, reporting directly to the CEP, had already authorised the additional works. When the Office was informed, these works had already been executed. The Office had the option to refuse payment and face legal action by the vendor, or pay and thereby avoid this risk as well as the political fall-out of such action. Based on this case, the Office issued an official communication to all contractors on behalf of the CEP clarifying that no modifications could be made to a contract without prior written authorisation from the Office.</p>	



Mark Henderson
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25 July 2017

MOORE STEPHENS

Annexes

Annex 1: Combined Delivery Report



Selection Criteria :

Business Unit : HT110
Period : Jan-Dec (2016)
Selected Project Id : 00076471
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00087841,00089071,00089072,00099618,00099619,00099620

Project id : 00076471	Appui au Processus Electoral	Period :	Jan-Dec (2016)
Output # : 00087841	Operations electorales	Impl. Partner :	99999 UNDP
		Location :	Haiti

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Dept: 50801 (Haiti - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	38,967.42	0.00	38,967.42
61310 - Post Adjustment - IP Staff	0.00	16,034.09	0.00	16,034.09
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	11,822.31	0.00	11,822.31
62315 - Contrib. to medical, social in	0.00	1,076.81	0.00	1,076.81
62320 - Mobility, Hardship, Non-remova	0.00	7,361.69	0.00	7,361.69
62330 - Rental Supplements - IP Staff	0.00	2,159.76	0.00	2,159.76
62340 - Annual Leave Expense - IP	0.00	89.11	0.00	89.11
63365 - Special Oper Living Allow-IP	0.00	10,368.00	0.00	10,368.00
63530 - Contribution to EOS Benefits	0.00	2,062.57	0.00	2,062.57
63535 - Contribution to Security	0.00	2,335.00	0.00	2,335.00
63540 - Contribution to Training	0.00	660.01	0.00	660.01
63545 - Contribution to ICT	0.00	825.02	0.00	825.02
63550 - Contributions to MAIP	0.00	137.50	0.00	137.50
63555 - Contribution to UN JFA	0.00	1,787.54	0.00	1,787.54
63560 - Contributions to Appendix D	0.00	137.50	0.00	137.50
65115 - Contributions to ASHI Reserve	0.00	4,400.11	0.00	4,400.11
65135 - Payroll Mgt Cost Recovery ATLA	0.00	450.66	0.00	450.66
71620 - Daily Subsistence Allow-Local	0.00	-484.28	0.00	-484.28
75105 - Facilities & Admin - Implement	0.00	7,934.27	0.00	7,934.27
75711 - TrnWrkshp&Conf - Stipends	0.00	-1,226.24	0.00	-1,226.24

Total for Fund 30000 0.00 106,898.85 0.00 106,898.85

Total for Dept : 50801 0.00 106,898.85 0.00 106,898.85

Dept: 50804 (Haiti - Dem. Governance)

Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	10,906.00	0.00	10,906.00
61205 - Salaries - GS Staff	0.00	4,040.02	0.00	4,040.02
61305 - Salaries - IP Staff	0.00	332,981.67	0.00	332,981.67
61310 - Post Adjustment - IP Staff	0.00	131,064.27	0.00	131,064.27
62105 - Dependency Allowance-NP Staff	0.00	3,946.00	0.00	3,946.00
62115 - Contrib to Med,Socins-NP Staff	0.00	2,580.00	0.00	2,580.00
62205 - Dependency Allow - GS Staff	0.00	148.90	0.00	148.90
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	768.45	0.00	768.45
62215 - Contrib. to Medical, social in	0.00	277.24	0.00	277.24
62240 - Annual Leave Expense - GS	0.00	-103.05	0.00	-103.05
62305 - Dependency Allowances-IP Staff	0.00	13,057.09	0.00	13,057.09
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	100,837.12	0.00	100,837.12
62315 - Contrib. to medical, social in	0.00	8,298.68	0.00	8,298.68
62320 - Mobility, Hardship, Non-remova	0.00	54,022.33	0.00	54,022.33



Project Id : 00076471 Appui au Processus Electoral	Period :	Jan-Dec (2016)		
Output # : 00087841 Operations électorales	Impl. Partner :	9999 UNDP		
	Location :	Haiti		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62330 - Rental Supplements - IP Staff	0.00	744.38	0.00	744.38
62340 - Annual Leave Expense - IP	0.00	25,756.16	0.00	25,756.16
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	21,817.44	0.00	21,817.44
63335 - Home Leave Trvl & Allow-IP Stf	0.00	7,477.09	0.00	7,477.09
63340 - Proc trips/Rest & Recup-IP Stf	0.00	14,410.10	0.00	14,410.10
63365 - Special Oper Living Allow-IP	0.00	60,351.00	0.00	60,351.00
63515 - Security-related Costs	0.00	9,928.96	0.00	9,928.96
63520 - Personal Security Measures	0.00	19,120.77	0.00	19,120.77
63530 - Contribution to EOS Benefits	0.00	16,963.52	0.00	16,963.52
63535 - Contribution to Security	0.00	19,200.99	0.00	19,200.99
63540 - Contribution to Training	0.00	5,382.42	0.00	5,382.42
63545 - Contribution to ICT	0.00	6,785.40	0.00	6,785.40
63550 - Contributions to MAIP	0.00	1,336.87	0.00	1,336.87
63555 - Contribution to UN JFA	0.00	14,701.71	0.00	14,701.71
63560 - Contributions to Appendix D	0.00	1,130.87	0.00	1,130.87
64307 - Appointment-Subsistence Allow	0.00	7,140.00	0.00	7,140.00
64308 - Appointments-Lump Sum	0.00	15,554.66	0.00	15,554.66
64398 - Direct Project Cost-Staff	0.00	23,599.44	0.00	23,599.44
65110 - MIP Claims	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	36,188.85	0.00	36,188.85
65135 - Payroll Mgt Cost Recovery ATLA	0.00	3,469.59	0.00	3,469.59
66105 - Overtime & Night Differential	0.00	1,573.72	0.00	1,573.72
71205 - Intl Consultants-Sht Term-Tech	0.00	487,225.93	0.00	487,225.93
71211 - Intl Consult Security Charge	0.00	12,276.75	0.00	12,276.75
71305 - Local Consult.-Sht Term-Tech	0.00	6,373.70	0.00	6,373.70
71310 - Local Consult.-Short Term-Supp	0.00	524.67	0.00	524.67
71360 - Local Consult-Security	0.00	4,131.99	0.00	4,131.99
71405 - Service Contracts-Individuals	0.00	293,133.06	0.00	293,133.06
71410 - MAIP Premium SC	0.00	542.57	0.00	542.57
71415 - Contribution to Security SC	0.00	9,227.34	0.00	9,227.34
71505 - UN Volunteers-Stipend & Allow	0.00	26,641.00	0.00	26,641.00
71520 - UNV-Language Allowance	0.00	600.00	0.00	600.00
71525 - UNV-Hazard Pay	0.00	6,000.00	0.00	6,000.00
71530 - UNV-Rest and Recuperation	0.00	2,273.00	0.00	2,273.00
71535 - UNV-Medical Insurance	0.00	1,459.80	0.00	1,459.80
71540 - UNV-Global Charges	0.00	1,191.42	0.00	1,191.42
71541 - UNVs-Contribution to security	0.00	1,132.24	0.00	1,132.24
71545 - UNV-Home Leave Travel & Allowa	0.00	2,369.00	0.00	2,369.00
71550 - UNV-Resettlement Allowance	0.00	2,400.00	0.00	2,400.00
71590 - UNV Development Effectiveness	0.00	6,960.00	0.00	6,960.00
71605 - Travel Tickets-International	0.00	33,033.51	0.00	33,033.51
71615 - Daily Subsistence Allow-Intl	0.00	92,531.00	0.00	92,531.00
71620 - Daily Subsistence Allow-Local	0.00	27,502.27	0.00	27,502.27
71630 - Shipment	0.00	-400.00	0.00	-400.00
71635 - Travel - Other	0.00	272.00	0.00	272.00
71810 - Contractual Svcs-indiv ImpPtr	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	20,936.47	0.00	20,936.47
72125 - Svc Co-Studies & Research Serv	0.00	711,419.43	0.00	711,419.43
72126 - Svc Co-Security blast assessme	0.00	47,335.50	0.00	47,335.50
72145 - Svc Co-Training and Educ Serv	0.00	-11,411.42	0.00	-11,411.42
72205 - Office Machinery	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	23,139.60	0.00	23,139.60
72215 - Transportation Equipment	0.00	0.00	0.00	0.00
72220 - Furniture	0.00	1,117.18	0.00	1,117.18

Combined Delivery Report By Project



UN Development Programme
Report ID: unglcdrp

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Run Time: 27-03-2017 21:03:42

Project Id : 00076471 Appui au Processus Electoral	Period :	Jan-Dec (2016)		
Output # : 00087841 Operations electorales	Impl. Partner :	99999 UNDP		
	Location :	Haiti		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72305 - Agri & Forestry Products	0.00	- 14,101.68	0.00	- 14,101.68
72311 - Fuel, petroleum and other oils	0.00	5,934.34	0.00	5,934.34
72315 - Food & Textile Products	0.00	201,137.24	0.00	201,137.24
72320 - Wood & Paper Products	0.00	- 6,240.00	0.00	- 6,240.00
72325 - Chemical, Glass, NonMetallic Prd	0.00	843.61	0.00	843.61
72399 - Other Materials and Goods	0.00	234,723.11	0.00	234,723.11
72402 - Building Maintenance	0.00	2,000.00	0.00	2,000.00
72405 - Acquisition of Communic Equip	0.00	193,561.87	0.00	193,561.87
72406 - Security communication equipme	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	64,597.03	0.00	64,597.03
72430 - Postage and Pouch	0.00	190.55	0.00	190.55
72440 - Connectivity Charges	0.00	105,226.00	0.00	105,226.00
72445 - Common Services-Communications	0.00	126,541.79	0.00	126,541.79
72505 - Stationery & other Office Supp	0.00	69,671.19	0.00	69,671.19
72510 - Publications	0.00	57.44	0.00	57.44
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
72620 - Joint Programming Expenditure	0.00	- 650.63	0.00	- 650.63
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	5,474.96	0.00	5,474.96
72810 - Acquis of Computer Software	0.00	21,688.40	0.00	21,688.40
72815 - Inform Technology Supplies	0.00	7,354.66	0.00	7,354.66
73104 - Leased Building	0.00	74,015.50	0.00	74,015.50
73105 - Rent	0.00	1,350.00	0.00	1,350.00
73106 - Leased premises alterations	0.00	770.19	0.00	770.19
73107 - Rent - Meeting Rooms	0.00	764.76	0.00	764.76
73110 - Custodial & Cleaning Services	0.00	2,803.73	0.00	2,803.73
73115 - Moving Expenses	0.00	- 521,310.26	0.00	- 521,310.26
73120 - Utilities	0.00	5,500.74	0.00	5,500.74
73125 - Common Services-Premises	0.00	28,894.67	0.00	28,894.67
73406 - Maintenance of Equipment	0.00	3,366.17	0.00	3,366.17
73410 - Maint, Oper of Transport Equip	0.00	30,251.68	0.00	30,251.68
73420 - Leased Vehicles	0.00	13,908.93	0.00	13,908.93
74205 - Audio Visual Productions	0.00	- 4,122.83	0.00	- 4,122.83
74210 - Printing and Publications	0.00	81,435.86	0.00	81,435.86
74215 - Promotional Materials and Dist	0.00	1,722.97	0.00	1,722.97
74220 - Translation Costs	0.00	4,001.29	0.00	4,001.29
74225 - Other Media Costs	0.00	610.40	0.00	610.40
74510 - Bank Charges	0.00	- 231.28	0.00	- 231.28
74530 - Staff Welfare	0.00	690.00	0.00	690.00
74598 - Direct Project Costs - GOE	0.00	10,114.04	0.00	10,114.04
74599 - UNDP cost recovery chrgs-Bills	0.00	21.03	0.00	21.03
74696 - PP&E Expensed Items	0.00	4,650.00	0.00	4,650.00
74705 - Port Operation	0.00	875.00	0.00	875.00
74710 - Land Transport	0.00	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	56,956.02	0.00	56,956.02
75105 - Facilities & Admin - Implement	0.00	265,183.93	0.00	265,183.93
75705 - Learning costs	0.00	950.00	0.00	950.00
75711 - TrnWrkshp&Conf - Stipends	0.00	7,066.39	0.00	7,066.39
76125 - Realized Loss	0.00	422.92	0.00	422.92
76135 - Realized Gain	0.00	- 2,013.32	0.00	- 2,013.32
77630 - Dep Exp Owned - ITC	0.00	962.41	0.00	962.41
77640 - Dep Exp Owned - F&F	0.00	62.69	0.00	62.69
77670 - Dep Exp-Hvy Mac & Equip	0.00	974.20	0.00	974.20

Combined Delivery Report By Project



UN Development Programme
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Project Id : 00076471 Appui au Processus Electoral	Period : Jan-Dec (2016)
Output # : 00087841 Opérations électorales	Impl. Partner : 99999 UNDP
	Location : Haiti

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	3,874,054.38	0.00	3,874,054.38
Fund : 30071 (Programme Cost Sharing GOV1)				
71305 - Local Consult.-Sht Term-Tech	0.00	- 1,424,704.95	0.00	- 1,424,704.95
71360 - Local Consult-Security	0.00	190.79	0.00	190.79
71605 - Travel Tickets-International	0.00	52,285.34	0.00	52,285.34
71615 - Daily Subsistence Allow-Intl	0.00	11,767.00	0.00	11,767.00
71620 - Daily Subsistence Allow-Local	0.00	62,770.64	0.00	62,770.64
71630 - Shipment	0.00	38,448.00	0.00	38,448.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	3,017,394.95	0.00	3,017,394.95
72105 - Svc Co-Construction & Engineer	0.00	73,027.22	0.00	73,027.22
72120 - Svc Co-Trade and Business Serv	0.00	937,080.00	0.00	937,080.00
72125 - Svc Co-Studies & Research Serv	0.00	481,476.57	0.00	481,476.57
72126 - Svc Co-Security blast assessme	0.00	15,426.54	0.00	15,426.54
72130 - Svc Co-Transportation Services	0.00	- 139,960.34	0.00	- 139,960.34
72140 - Svc Co-Information Technology	0.00	2,000.00	0.00	2,000.00
72205 - Office Machinery	0.00	3,959.75	0.00	3,959.75
72210 - Machinery and Equipment	0.00	118,560.00	0.00	118,560.00
72220 - Furniture	0.00	2,747.21	0.00	2,747.21
72305 - Agri & Forestry Products	0.00	- 382,053.66	0.00	- 382,053.66
72315 - Food & Textile Products	0.00	329.42	0.00	329.42
72399 - Other Materials and Goods	0.00	4,288,925.57	0.00	4,288,925.57
72405 - Acquisition of Communic Equip	0.00	67,125.00	0.00	67,125.00
72406 - Security communication equipme	0.00	313.89	0.00	313.89
72415 - Courier Charges	0.00	81.07	0.00	81.07
72420 - Land Telephone Charges	0.00	92,038.09	0.00	92,038.09
72425 - Mobile Telephone Charges	0.00	14,289.57	0.00	14,289.57
72440 - Connectivity Charges	0.00	27,031.36	0.00	27,031.36
72445 - Common Services-Communications	0.00	107,181.00	0.00	107,181.00
72505 - Stationery & other Office Supp	0.00	9,630.69	0.00	9,630.69
72510 - Publications	0.00	1,884.27	0.00	1,884.27
72805 - Acquis of Computer Hardware	0.00	126,650.11	0.00	126,650.11
73104 - Leased Building	0.00	11,998.80	0.00	11,998.80
73110 - Custodial & Cleaning Services	0.00	7,800.00	0.00	7,800.00
73115 - Moving Expenses	0.00	453,470.88	0.00	453,470.88
73120 - Utilities	0.00	2,277.97	0.00	2,277.97
73125 - Common Services-Premises	0.00	74,066.53	0.00	74,066.53
73406 - Maintenance of Equipment	0.00	5,000.69	0.00	5,000.69
73410 - Maint, Oper of Transport Equip	0.00	770.09	0.00	770.09
74210 - Printing and Publications	0.00	15,748.91	0.00	15,748.91
74510 - Bank Charges	0.00	0.00	0.00	0.00
74705 - Port Operation	0.00	1,768,092.77	0.00	1,768,092.77
74710 - Land Transport	0.00	20,610.46	0.00	20,610.46
74725 - Other L.T.S.H.	0.00	633,866.02	0.00	633,866.02
75105 - Facilities & Admin - Implement	0.00	318,363.60	0.00	318,363.60
75705 - Learning costs	0.00	12,522.38	0.00	12,522.38
76125 - Realized Loss	0.00	4.17	0.00	4.17
76135 - Realized Gain	0.00	- 16,293.61	0.00	- 16,293.61
Total for Fund 30071	0.00	10,914,194.76	0.00	10,914,194.76
Fund : 30079 (EUROPEAN COMMISSION)				



Combined Delivery Report By Project

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Report ID: unglcdrp

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Run Time: 27-03-2017 21:03:42

Project Id : 00076471 Appui au Processus Electoral	Period : Jan-Dec (2016)
Output # : 00087841 Operations electorales	Impl. Partner : 99999 UNDP
	Location : Haiti

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61305 -Salaries - IP Staff	0.00	7,498.41	0.00	7,498.41
61310 - Post Adjustment - IP Staff	0.00	3,141.84	0.00	3,141.84
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,548.91	0.00	2,548.91
62315 - Contrib. to medical, social in	0.00	23.70	0.00	23.70
62320 - Mobility, Hardship, Non-remova	0.00	967.50	0.00	967.50
62340 - Annual Leave Expense - IP	0.00	- 514.89	0.00	- 514.89
63335 - Home Leave Trvl & Allow-IP Stf	0.00	154.17	0.00	154.17
63365 - Special Oper Living Allow-IP	0.00	654.00	0.00	654.00
63530 - Contribution to EOS Benefits	0.00	399.01	0.00	399.01
63535 - Contribution to Security	0.00	478.81	0.00	478.81
63540 - Contribution to Training	0.00	127.68	0.00	127.68
63545 - Contribution to ICT	0.00	159.60	0.00	159.60
63550 - Contributions to MAIP	0.00	26.60	0.00	26.60
63555 - Contribution to UN JFA	0.00	345.81	0.00	345.81
63560 - Contributions to Appendix D	0.00	26.60	0.00	26.60
64398 - Direct Project Cost-Staff	0.00	13,595.67	0.00	13,595.67
65115 - Contributions to ASHI Reserve	0.00	851.22	0.00	851.22
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71205 - Intl Consultants-Sht Term-Tech	0.00	82,045.45	0.00	82,045.45
71211 - Intl Consult Security Charge	0.00	3,424.15	0.00	3,424.15
71405 - Service Contracts-Individuals	0.00	3,817.98	0.00	3,817.98
71410 - MAIP Premium SC	0.00	8.33	0.00	8.33
71415 - Contribution to Security SC	0.00	141.95	0.00	141.95
71605 - Travel Tickets-International	0.00	939.36	0.00	939.36
72105 - Svc Co-Construction & Engineer	0.00	66,498.84	0.00	66,498.84
72315 - Food & Textile Products	0.00	39,260.00	0.00	39,260.00
72399 - Other Materials and Goods	0.00	54,203.30	0.00	54,203.30
72402 - Building Maintenance	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	- 155,588.92	0.00	- 155,588.92
72425 - Mobile Telephone Charges	0.00	133.88	0.00	133.88
72440 - Connectivity Charges	0.00	13,206.46	0.00	13,206.46
73104 - Leased Building	0.00	0.00	0.00	0.00
73105 - Rent	0.00	3,486.29	0.00	3,486.29
73115 - Moving Expenses	0.00	97,839.38	0.00	97,839.38
73120 - Utilities	0.00	259.49	0.00	259.49
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	0.00	281.67	0.00	281.67
73420 - Leased Vehicles	0.00	- 1,185.60	0.00	- 1,185.60
74110 - Audit Fees	0.00	61,361.00	0.00	61,361.00
74598 - Direct Project Costs - GOE	0.00	5,826.72	0.00	5,826.72
75105 - Facilities & Admin - Implement	0.00	21,684.10	0.00	21,684.10
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 925.39	0.00	- 925.39
77630 - Dep Exp Owned - ITC	0.00	361.30	0.00	361.30
77660 - Dep Exp Owned -Vehicle	0.00	2,902.41	0.00	2,902.41
Total for Fund 30079	0.00	330,531.17	0.00	330,531.17
Total for Dept : 50804	0.00	15,118,780.31	0.00	15,118,780.31
Total for Output : 00087841	0.00	15,225,679.16	0.00	15,225,679.16



Project Id : 00076471 Appui au Processus Electoral	Period :	Jan-Dec (2016)		
Output # : 00087841 Opérations électorales	Impl. Partner :	99999 UNDP		
	Location :	Haiti		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Output # : 00089071 Renforcement des capacités CEP	Impl. Partner :	99999 UNDP
	Location :	Haiti

Dept: 50804 (Haiti - Dem. Governance)

Fund : 30000 (PROGRAMME COST SHARING)

71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Dept : 50804	0.00	0.00	0.00	0.00
Total for Output : 00089071	0.00	0.00	0.00	0.00

Output # : 00089072 Renforcement des capacités ONI	Impl. Partner :	99999 UNDP
	Location :	Haiti

Dept: 50804 (Haiti - Dem. Governance)

Fund : 30000 (PROGRAMME COST SHARING)

72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Dept : 50804	0.00	0.00	0.00	0.00
Total for Output : 00089072	0.00	0.00	0.00	0.00

Project Total :	0.00	15,225,679.16	0.00	15,225,679.16
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Mark Henderson
Partner


MOORE STEPHENS

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

25 July 2017

Signed By :





Date :

27/3/2017

Signed By :

MARTIN THERER
DCD / P

Date :

12/4/2017

Combined Delivery Report By Project



UN
DP UN Development Programme
Report ID: unglcdrp

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Run Time: 27-03-2017 21:03:43

Selection Criteria :

Business Unit : HT10
 Period : Jan-Dec (2016)
 Selected Project Id : 00076471
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00087841,00089071,00089072,00099618,00099619,00099620

Project Id : ALL	Period : Jan-Dec (2016)	Impl. Partner :	Location :	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Output # : ALL							
50801 - Haiti - Central				0.00	106,898.85	0.00	106,898.85
50804 - Haiti - Dem. Governance				0.00	15,118,780.31	0.00	15,118,780.31



Funds Utilization

Selection Criteria :

Business Unit : HTI10
 Period : Jan-Dec (2016)
 Selected Project Id : 00076471
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00087841,00089071,00089072,00099618,00099619,00099620

Project/Award: 00076471 Appui au Processus Electoral **Period : As at Dec 31, 2016**

Output #	Impl. Partner	UNDP AMOUNT
00087841	99999 UNDP	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		59,032.96
Inventory		152,919.85
Prepayments		0.00
Commitments		5,028,549.41

Output #	Impl. Partner	UNDP AMOUNT
00089071	99999 UNDP	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		771.96

Annex 2: Statement of Assets and Equipment

UNDP COUNTRY OFFICE HAITI PRE-2012 PROJECT APPUI AU PROCESSUS ELECTORAL ASSETS PHYSICAL VERIFICATION AS OF Décembre 2016

BUSINESS UNIT	OPERATING UNIT	PROFILE ID (Please indicate profile as per list in next worksheet)	TAG NUMBER	SERIAL ID	DESCRIPTION	LOCATION (physical)	CUSTODIAN NAME	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost (US\$)	Net Book Value (Should Always be USD)	FUND CODE	Implementing Agent	Donor	PROJECT ID	DEPTID (expenditure)	Activity	PO Ref	Voucher Ref
HTI 10	HTI	Vehicles	00000002117	JTEEB71J307009116	TOYOTA LAND CRUISER HARD TOP	UNDP Musseau Projet Elections	Projet Elections	Novembre 2010	1	34,829.00	19,833.17	30000	1981	78	00087841	50804	2	7202	48135
HTI 10	HTI	Imprimante	00000002119	GNX253495	Phaser 6180 MFP/D	UNDP Musseau Projet Elections	Projet Elections	Novembre 2010	1	3,613.00	1,384.98	30000	1981	10480	00087841	50804	9	S/O	46803
HTI 10	HTI	Diesel Generator	00000002031	G90U06023289	Diesel Generator	UNDP Musseau Projet Elections	Projet Elections	Octobre 2013	1	27,505.96	23,036.24	30000	1981	10480	00087841	50805	9	S/O	
HTI 10	HTI	Digital Sender	00000001649	44265832	Kodak scan Station 500	Musseau Projet Elections	Projet Elections	Septembre 2013	1	1,949.98	1,137.50	30000	1981	10480	00087841	50804	15	1271273	75367
HTI 10	HTI	A Computer printers	00000002177	LX7-383195	Printers	Musseau Projet Elections	Projet Elections	juin 2015	1	5,921.00	4,934.17	30000	1981	71	00087841	50804	9	89422	15076
HTI 10	HTI	A Desks	S/O	S/O	bureau et chaise	Musseau Projet Elections	Projet Elections	2016	12	2,821.16	2,758.47	30000	1981	71	00087842	50805	9	16199	100774
HTI 10	HTI	Computer Laptop	00000002296	PC-0G9AH8 16/10	Laptop HP	Musseau Projet Elections	Projet Elections	novembre 2016	1	3,037.50	2,974.22	30000	1981	18094	00087842	00550	9	16316	102280
HTI 10	HTI	Computer Laptop	00000002297	PC-0G9AH7 16/10	Laptop HP	Honduras Projet Elections	Projet Elections	novembre 2016	1	3,037.50	2,974.22	30000	1981	18094	00087842	00550	9	16316	102280

Total	82,715.10	59,032.97
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Partner

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25 July 2017

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Example Profile Type Description See Atlas Profiles in next worksheet tab and use those profiles to complete the template before submission

Physical Verification by (Project Staff selected for Inventory Check): Miriane Joseph and Leff Commis Adm

Submitted by (Project Manager) Atsuko Hirakawa PPA Atsuko Hirakawa Spécialiste Gestion de Projet

Prepared by (Asset Focal Point) Alain Emmanuel Alain Emmanuel Asset Focal Point

Cleared by (Team Leader) YVONNE HELLIE Yvonne Hellie DIRECTRICE Principale



Annex 3: Audit finding priority ratings

The following categories of priorities are used:

High (Critical)	Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.
Medium (Important)	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
Low	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.