

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP LEBANON

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

Report No. 1932

Issue Date: 23 July 2018

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

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 7 to 18 May 2018, conducted an audit of Early Recovery for Displaced Syrians, Lebanese Hosting Communities (Project No. 65799, Output No. 84708) (the Project), which is directly implemented and managed by the UNDP Country Office in Lebanon (the Office). The last audit of the Project was conducted by OAI, through the audit firm in 2017 and covered project expenses from 1 January to 31 December 2016.

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 expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level. 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 submitted by the audit firm, the results are summarized in the table below:

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
19,408	Unmodified**	391	Unmodified

*Expenses recorded in the Combined Delivery Report were \$ 21.2 million. Excluded from the audit scope were expenses incurred at the "responsible party" level (\$1.8 million).

**Unmodified = unqualified or clean audit opinion.

The audit did not result in any recommendations.

The previous audit (Report No. 1795, issued on 10 August 2017) did not result in any recommendations.

At the time this audit report was being issued, OAI was investigating complaints relating to parties involved with the Project.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated 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.

Management comments and action plan

Management comments and/or additional information provided have been incorporated into the report, where appropriate.

Helge S. Osttveiten
Director
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)
AUDIT REPORT
FINAL**

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

Early recovery for displaced Syrians

Output name:	Lebanese Hosting Communities
UNDP Country Office:	Lebanon
Atlas Project ID:	65799
Atlas Output ID:	84708
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2017

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Output ID 84708 'Lebanese Hosting Communities', part of Project ID 65799 'Early recovery for displaced Syrians,' ("the project"), directly implemented by UNDP Lebanon ("The Office") for the year ended 31 December 2017. 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:

Project Financial Position	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash Position	Not applicable

We have not raised any audit findings or recommendations as a result of our audit.

The project was audited in the prior year. The previous year's audit report No. 1795 issued on 10 August 2017 for project no. 65799 - "Early recovery for displaced Syrians" - Output no. 84708 for the period from 1 January to 31 December 2016, did not result in any recommendations or findings.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

16 July 2018

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 position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2017 and the accounts receivable and accounts payable as at 31 December 2017 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, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2017. This statement must include all assets available as at 31 December 2017 and not only those purchased in a given period.

Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.

- Expressing an opinion on whether the Statement of Cash Position held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2017.

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 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 2017. 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 – Lebanese hosting communities

Project Financial Position

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

We have audited the financial position of the UNDP project ID 65799 'Early recovery for displaced Syrians' output ID 84708 'Lebanese hosting communities' for the period from 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditure totalling \$ 21,197,356, is comprised of expenditure directly incurred by the UNDP Country Office in Lebanon for an amount of \$ 19,408,088 and expenditure incurred by entities other than the Country Office for an amount of \$ 1,789,268. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Lebanon of \$ 19,408,088.

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 19,408,088 directly incurred by the UNDP Country Office in Lebanon and charged to the project for the period from 1 January to 31 December 2017 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.

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' section of this report.

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

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are 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 these documents.

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 CDR and the Funds Utilization 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 organization's internal control.

We communicate with those charged with governance 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

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

16 July 2018

MOORE STEPHENS

Independent Auditor's Report to UNDP – Lebanese Hosting Communities

Statement of Fixed Assets

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 ID 65799 'Early recovery for displaced Syrians' output ID 84708 'Lebanese Hosting Communities' as at 31 December 2017.

In our opinion, the attached statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 'Lebanese Hosting Communities' amounting to \$ 390,568.74 as at 31 December 2017 in accordance with UNDP accounting policies set out in the note to the statement.

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 section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA code) and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the Statement of Fixed Assets of the project, and for such internal control as management determines is necessary to enable the preparation of a Statement of Fixed Assets that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement of Fixed Assets 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 of Fixed Assets.

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 of Fixed Assets, 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 organization's internal control.

We communicate with those charged with governance 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

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

16 July 2018

MOORE STEPHENS

Independent Auditor's Report to UNDP – Lebanese Hosting Communities

Statement of Cash Position

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

We noted that the UNDP project ID 65799 'Early recovery for displaced Syrians' output ID 84708 'Lebanese Hosting Communities', did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

Annexes

Annex 1: Combined Delivery Report

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Run Time: 05-02-2018 12:02:47

Business Unit : LBN10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0456
Selected Outputs : 00084708

Dept: 45603 (Lebanon - Crisis Prev & Rcvry)

Fund : 30000 (PROGRAMME COST SHARING)

Total for Fund 30000	0.00	41,017.81	0.00	41,017.81
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Total for Dept :	45603	0.00	41,017.81	0.00	41,017.81
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Dept: 45608 (Lebanon - Poverty Reduction)

Fund : 04000 (Core Programme, UNU Centre)

Total for Fund 04000	0.00	1,109.20	0.00	1,109.20
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Fund : 26960 (CPR TTF-Conflict-Country S)

Total for Fund 26960	0.00	9,365.19	0.00	9,365.19
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Funder: 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	88,770.93	0.00	88,770.93
61310 - Post Adjustment - IP Staff	0.00	44,728.32	0.00	44,728.32
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	29,561.98	0.00	29,561.98
62315 - Contrib. to medical, social in	0.00	286.20	0.00	286.20
62320 - Mobility, Hardship, Non-remova	0.00	17,114.88	0.00	17,114.88
62340 - Annual Leave Expense - IP	0.00	- 2,196.74	0.00	- 2,196.74
63515 - Security-related Costs	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	4,998.74	0.00	4,998.74
63535 - Contribution to Security	0.00	5,665.24	0.00	5,665.24
63540 - Contribution to Training	0.00	1,066.41	0.00	1,066.41
63545 - Contribution to ICT	0.00	1,999.51	0.00	1,999.51
63550 - Contributions to MAIP	0.00	333.22	0.00	333.22
63555 - Contribution to UN JFA	0.00	4,332.23	0.00	4,332.23
63560 - Contributions to Appendix D	0.00	333.22	0.00	333.22

Combined Delivery Report By Project

Project Id : 00065799 Early Recovery for Displaced S		Period : Jan-Dec (2017)		
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner : 99999 UNDP		
		Location : Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64310 - Separations - IP Staff	0.00	1,866.20	0.00	1,866.20
64397 - Services to projects -CO staff	0.00	262,227.49	0.00	262,227.49
65115 - Contributions to ASHI Reserve	0.00	12,929.97	0.00	12,929.97
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	143,534.11	80,380.00	0.00	223,914.11
71211 - Intl Consult Security Charge	0.00	3,094.00	0.00	3,094.00
71305 - Local Consult -Sht Term-Tech	275,803.39	972,575.82	0.00	1,248,379.21
71310 - Local Consult -Short Term-Supp	0.00	1,250.00	0.00	1,250.00
71360 - Local Consult-Security	0.00	11,283.58	0.00	11,283.58
71405 - Service Contracts-Individuals	254,176.90	2,615,981.99	0.00	2,870,158.89
71410 - MAIP Premium SC	0.00	5,614.42	0.00	5,614.42
71415 - Contribution to Security SC	0.00	95,444.31	0.00	95,444.31
71505 - UN Volunteers-Stipend & Allow	0.00	107,755.12	0.00	107,755.12
71520 - UNV-Language Allowance	0.00	4,235.48	0.00	4,235.48
71535 - UNV-Medical Insurance	0.00	5,233.42	0.00	5,233.42
71540 - UNV-Global Charges	0.00	5,008.30	0.00	5,008.30
71541 - UNVs-Contribution to security	0.00	4,727.03	0.00	4,727.03
71550 - UNV-Resettlement Allowance	0.00	8,689.70	0.00	8,689.70
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	117.84	0.00	117.84
71590 - UNV Development Effectiveness	0.00	21,092.75	0.00	21,092.75
71605 - Travel Tickets-International	20,225.80	16,440.40	0.00	36,666.20
71610 - Travel Tickets-Local	0.00	23,413.59	0.00	23,413.59
71615 - Daily Subsistence Allow-Intl	39,466.30	10,561.00	0.00	50,027.30
71620 - Daily Subsistence Allow-Local	0.00	313,139.48	0.00	313,139.48
71625 - Daily Substst Allow-Mtg Partic	0.00	1,672.28	0.00	1,672.28
71630 - Shipment	0.00	4,205.00	0.00	4,205.00
71635 - Travel - Other	700.00	12,689.15	0.00	13,389.15
72105 - Svc Co-Construction & Engineer	44,411.51	5,980,310.17	0.00	6,024,721.68
72110 - Svc Co-Agricultural Management	0.00	249.96	0.00	249.96
72115 - Svc Co-Natural Resources & Env	0.00	663.72	0.00	663.72
72120 - Svc Co-Trade and Business Serv	0.00	368.15	0.00	368.15
72125 - Svc Co-Studies & Research Serv	0.00	1,248.67	0.00	1,248.67
72140 - Svc Co-Information Technology	0.00	825.00	0.00	825.00
72145 - Svc Co-Training and Educ Serv	0.00	55,250.00	0.00	55,250.00
72160 - Svc Co-Education & Health Serv	0.00	18,794.26	0.00	18,794.26
72165 - Svc Co-Social Svcs, Social Sci	0.00	72,883.00	0.00	72,883.00
72205 - Office Machinery	80,000.00	1,406.48	0.00	81,406.48
72210 - Machinery and Equipment	106,421.80	1,131,609.93	0.00	1,238,031.73
72215 - Transportation Equipment	0.00	2,806,096.00	0.00	2,806,096.00
72220 - Furniture	63,644.96	298,630.62	0.00	362,275.58
72305 - Agri & Forestry Products	0.00	32,420.66	0.00	32,420.66
72311 - Fuel, petroleum and other oils	0.00	33,238.57	0.00	33,238.57
72370 - Security related goods and mat	0.00	29.72	0.00	29.72
72399 - Other Materials and Goods	150,673.71	591,442.90	0.00	742,116.61
72402 - Building Maintenance	0.00	1,325.64	0.00	1,325.64
72405 - Acquisition of Communic Equip	0.00	59,233.27	0.00	59,233.27
72406 - Security communication equipme	0.00	259.95	0.00	259.95
72410 - Acquisition of Audio Visual Eq	0.00	2,435.00	0.00	2,435.00
72415 - Courier Charges	0.00	346.65	0.00	346.65
72420 - Land Telephone Charges	0.00	14,499.31	0.00	14,499.31
72425 - Mobile Telephone Charges	0.00	22,964.67	0.00	22,964.67
72440 - Connectivity Charges	0.00	139.02	0.00	139.02
72445 - Common Services-Communications	98,432.90	159.01	0.00	98,591.91
72505 - Stationery & other Office Supp	17,383.90	18,767.31	0.00	36,151.21

Combined Delivery Report By Project

Project Id : 00065799 Early Recovery for Displaced S		Period :	Jan-Dec (2017)	
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner :	99999 UNDP	
		Location :	Lebanon	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72510 - Publications	0.00	430.00	0.00	430.00
72515 - Print Media	0.00	211.34	0.00	211.34
72605 - Grants to Instit & other Benef	0.00	570,694.51	0.00	570,694.51
72705 - Hospitality-Special Events	0.00	289.40	0.00	289.40
72710 - Hospitality-Vouchered Expenses	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	8,611.79	0.00	8,611.79
72810 - Acquis of Computer Software	0.00	6,307.51	0.00	6,307.51
72815 - Inform Technology Supplies	49,725.04	8,999.51	0.00	58,724.55
73105 - Rent	0.00	107,562.88	0.00	107,562.88
73106 - Leased premises alterations	0.00	180.00	0.00	180.00
73110 - Custodial & Cleaning Services	0.00	18,621.60	0.00	18,621.60
73115 - Moving Expenses	0.00	1,373.41	0.00	1,373.41
73120 - Utilities	15,804.30	27,895.39	0.00	43,699.69
73125 - Common Services-Premises	0.00	218,124.18	0.00	218,124.18
73205 - Premises Alterations	0.00	681.82	0.00	681.82
73216 - Construction Cost	0.00	8,290.00	0.00	8,290.00
73305 - Maint & Licensing of Hardware	0.00	366.14	0.00	366.14
73310 - Maint & Licencing of Software	0.00	435.61	0.00	435.61
73405 - Rental & Maint-Other Office Eq	0.00	918.78	0.00	918.78
73406 - Maintenance of Equipment	0.00	1,502.93	0.00	1,502.93
73410 - Maint. Oper of Transport Equip	0.00	59,125.23	0.00	59,125.23
73420 - Leased Vehicles	0.00	25,332.72	0.00	25,332.72
74105 - Management and Reporting Svcs	2,888.00	89,529.94	0.00	92,417.94
74110 - Audit Fees	0.00	61,178.00	0.00	61,178.00
74115 - Legal Fees	0.00	30,429.09	0.00	30,429.09
74120 - Capacity Assessment	0.00	382,700.00	0.00	382,700.00
74205 - Audio Visual Productions	2,200.00	0.00	0.00	2,200.00
74210 - Printing and Publications	32,861.86	47,114.42	0.00	79,976.28
74215 - Promotional Materials and Dist	0.00	3,403.87	0.00	3,403.87
74220 - Translation Costs	0.00	7,436.60	0.00	7,436.60
74225 - Other Media Costs	0.00	11,643.81	0.00	11,643.81
74230 - Audio & Visual Equipment	0.00	680.00	0.00	680.00
74505 - Insurance	3,218.13	25,589.00	0.00	28,807.13
74525 - Sundry	36,676.11	2,013.55	0.00	38,689.66
74705 - Port Operation	0.00	3,821.17	0.00	3,821.17
74710 - Land Transport	0.00	3,053.49	0.00	3,053.49
74720 - Distribution Cost	0.00	900.00	0.00	900.00
74725 - Other L.T.S.H.	0.00	1,033.03	0.00	1,033.03
75105 - Facilities & Admin - Implement	0.00	1,566,719.58	0.00	1,566,719.58
75115 - Facilities & Admin - OH & Ind	89,529.94	- 89,529.94	0.00	0.00
75705 - Learning costs	221,851.02	80,444.15	0.00	302,295.17
75708 - Learning - subcontracts	39,638.12	0.00	0.00	39,638.12
75709 - Learning - training of counter	0.00	13,500.00	0.00	13,500.00
75710 - Participation of counterparts	0.00	2,400.00	0.00	2,400.00
76110 - Foreign Exch Translation Loss	0.00	4.01	0.00	4.01
76120 - Unrealized Loss	0.00	12,212.78	0.00	12,212.78
76125 - Realized Loss	0.00	9,239.54	0.00	9,239.54
76130 - Unrealized Gain	0.00	- 23,067.71	0.00	- 23,067.71
76135 - Realized Gain	0.00	- 1,070.88	0.00	- 1,070.88
77305 - Salaries - IP Staff-TA	0.00	29,116.87	0.00	29,116.87
77310 - Post Adjustment - IP Staff-TA	0.00	14,683.84	0.00	14,683.84
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	536.16	0.00	536.16
77320 - Assg hardship & mob allow-TA	0.00	3,478.23	0.00	3,478.23
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 268.32	0.00	- 268.32



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 05-02-2018 12:02:47

Project Id : 00065799 Early Recovery for Displaced S		Period :	Jan-Dec (2017)	
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner :	99999 UNDP	
		Location :	Lebanon	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	9,261.71	0.00	9,261.71
77385 - Contribution to Security	0.00	1,859.84	0.00	1,859.84
77386 - Contribution to ICT_TA	0.00	656.39	0.00	656.39
77395 - MAIP Premium TA/IP	0.00	109.41	0.00	109.41
77396 - PAYROLL MGT COST RECOVERY	0.00	579.42	0.00	579.42
77397 - Appendix D TA/IP	0.00	109.41	0.00	109.41
77630 - Dep Exp Owned - ITC	0.00	7,811.12	0.00	7,811.12
77660 - Dep Exp Owned -Vehicle	0.00	38,506.05	0.00	38,506.05
Total for Fund 30000	1,789,267.80	19,358,765.04	0.00	21,148,032.84
Fund : 30076 (Prog Country Cost Sharing6)				
75105 - Facilities & Admin - Implement	0.00	36.48	0.00	36.48
77630 - Dep Exp Owned - ITC	0.00	730.00	0.00	730.00
Total for Fund 30076	0.00	766.48	0.00	766.48
Fund : 30079 (EUROPEAN COMMISSION)				
71405 - Service Contracts-Individuals	0.00	- 2,635.54	0.00	- 2,635.54
71410 - MAIP Premium SC	0.00	- 6.00	0.00	- 6.00
71415 - Contribution to Security SC	0.00	- 102.05	0.00	- 102.05
75105 - Facilities & Admin - Implement	0.00	- 192.05	0.00	- 192.05
Total for Fund 30079	0.00	- 2,935.64	0.00	- 2,935.64
Total for Dept : 45608	1,789,267.80	19,367,070.27	0.00	21,156,338.07
Dept: 45610 (Lebanon - Finance)				
Fund : 30000 (PROGRAMME COST SHARING)				
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Dept : 45610	0.00	0.00	0.00	0.00
Total for Output : 00084708	1,789,267.80	19,408,088.08	0.00	21,197,355.88
Project Total :	1,789,267.80	19,408,088.08	0.00	21,197,355.88

Signed By :

Maria Yogiudice, CTA

Date :

8/3/18

Signed By :

Raghad Assi, Programme Manager

Date :

12-03-2018





Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0456
Selected Outputs : 00084708

Project Id : ALL		Period : Jan-Dec (2017)		
Output # : ALL		Impl. Partner :		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45603 - Lebanon - Crisis Prev & Rcvry	0.00	41,017.81	0.00	41,017.81
45608 - Lebanon - Poverty Reduction	1,789,267.80	19,367,070.27	0.00	21,156,338.07
45610 - Lebanon - Finance	0.00	0.00	0.00	0.00



Funds Utilization

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0456
Selected Outputs : 00084708

Project/Award: 00065799 Early Recovery for Displaced S

Period : As at Dec 31, 2017

Output #	00084708	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		241,421.43
	Depreciated Fixed Assets		390,568.73
	Unamortized Intangible Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		3,095,388.21

Annex 2: Statement of Fixed Assets as at 31 December 2017

2017 End of year asset certification Project ID 00084708 as of 31 December 2017

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	Service Date	Cost,USD	Net Book Value	Department	Impl Agency	Donor	Project	Fund code
LBN10	LBN	000000001369	ITC1	Notebook computer	000000001369	5D0229784	LBNAAF1	10/22/2013	10/22/2013	1,530.00	717.19	45608	001981	10283	00084708	30000
LBN10	LBN	000000001370	ITC1	A Notebook computers	000000001370	8D172683H	LBNAAF4404	10/29/2013	10/29/2013	1,880.00	881.25	45608	001981	10283	00084708	30000
LBN10	LBN	000000001372	ITC1	A Notebook computers	000000001372	90127326H	LBNAAF1	10/29/2013	10/29/2013	1,880.00	881.25	45608	001981	10283	00084708	30000
LBN10	LBN	000000001378	ITC1	A Notebook computers	000000001378	6D0622J2C	LBNAAF4405	12/13/2013	12/13/2013	2,700.00	1,321.87	45608	001981	10283	00084708	30000
LBN10	LBN	000000001385	ITC1	A Notebook computers	C904T4RM	275459913003795	LBNAGTY001	4/4/2014	4/4/2014	1,930.00	1,025.31	45608	001981	10283	00084708	30000
LBN10	LBN	000000001386	ITC1	A Notebook computers	C904TXCT	275459913002584	LBNAAF1	3/24/2014	3/24/2014	1,930.00	1,005.21	45608	001981	10283	00084708	30000
LBN10	LBN	000000001392	ITC1	A Notebook computers	C904C032	275459913000721	LBNAAF1	3/24/2014	3/24/2014	1,930.00	1,005.21	45608	001981	10283	00084708	30000
LBN10	LBN	000000001393	ITC1	A Notebook computers	C904JZQN	275459913001580	LBNAAF1	3/24/2014	3/24/2014	1,930.00	1,005.21	45608	001981	10283	00084708	30000
LBN10	LBN	000000001396	ITC1	A Notebook computers	AG49	B86B2311A20E	ALBARTGOLD	2/10/2014	2/10/2014	1,954.55	997.63	45608	001981	10283	00084708	30000
LBN10	LBN	000000001401	ITC1	A Notebook computers	000000001401	Z0053278H	LBNAGTR001	5/2/2014	5/2/2014	1,800.00	975	45608	001981	10283	00084708	30000
LBN10	LBN	000000001402	ITC1	A Notebook computers	000000001402	XCO24487H	LBNAAF4405	5/2/2014	5/2/2014	1,800.00	975	45608	001981	10283	00084708	30000
LBN10	LBN	000000001404	ITC1	A Notebook computers	LHSPMOURAM	7D056919H	LBNAAF1	6/26/2014	6/26/2014	1,800.00	993.75	45608	001981	10283	00084708	30000
LBN10	LBN	000000001410	ITC1	A Notebook computers	4E130457H	4E130457H	LBNAAB100	10/14/2014	10/14/2014	1,775.00	1,053.91	45608	001981	10283	00084708	30000
LBN10	LBN	000000001411	ITC4	A Computer printers	CN4195M004	CN4195M004	LBNAAB100	10/10/2014	10/10/2014	1,510.00	1,019.25	45608	001981	10283	00084708	30000
LBN10	LBN	000000001440	ITC1	A Notebook computers	000000001440	C02NCONPG3QD	LBNAAB100	12/10/2014	12/10/2014	4,190.00	2,575.10	45608	001981	10283	00084708	30000
LBN10	LBN	000000001455	ITC2	A Desktop computers	000000001455	5E105262H	LBNAAB100	12/23/2014	12/23/2014	1,900.00	1,167.71	45608	001981	10283	00084708	30000
LBN10	LBN	000000001502	MTRV4	VEHICLE X-TRAIL	000000001502	JN1TBNT30Z0147156	LBNNORTHAG	6/5/2010	6/5/2010	19,300.00	7,103.48	45608	001981	10283	00084708	30000
LBN10	LBN	000000001503	MTRV4	VEHICLE TRAIL BLAZER	289/62	1GNDDT13S782160105	LBNNORTHAG	12/17/2007	12/17/2007	22,000.00	3,513.89	45608	001981	10283	00084708	30000
LBN10	LBN	000000001505	MTRV4	VEHICLE TRAIL BLAZER	289/57	1GNDDT13S172187363	LBNAAB100	5/3/2007	5/3/2007	22,000.00	2,444.45	45608	001981	10283	00084708	30000
LBN10	LBN	000000001506	MTRV4	VEHICLE TRAIL BLAZER	289/58	1GNDDT13S172232043	LBNEKAAAG	5/3/2007	5/3/2007	22,000.00	2,444.45	45608	001981	10283	00084708	30000
LBN10	LBN	000000001507	MTRV4	VEHICLE TRAIL BLAZER	289/60	1GNDDT13S272232939	LBNSOUTHAG	5/3/2007	5/3/2007	22,000.00	2,444.45	45608	001981	10283	00084708	30000
LBN10	LBN	000000001508	MTRV4	VEHICLE TRAIL BLAZER	289/61	1GNDDT13S072228162	LBNAAB100	5/3/2007	5/3/2007	22,000.00	2,444.45	45608	001981	10283	00084708	30000
LBN10	LBN	000000001510	MTRV4	CAR NISSAN SUNNY	289/70	JN1CFAN1620131105	LBNSOUTHAG	1/10/2011	1/10/2011	14,795.00	6,164.57	45608	001981	10283	00084708	30000
LBN10	LBN	000000001514	ITC5	PHOTOCOPIER NACHUATEC	000000001514	M4481400107	LBNNORTHAG	3/18/2009	3/18/2009	6,250.00	729.17	45608	001981	10283	00084708	30000
LBN10	LBN	000000001526	ITC1	A Notebook computers	000000001526	C02P445KG3QD	LBNAAB100	3/12/2015	3/12/2015	4,126.00	2,664.71	45608	001981	10283	00084708	30000
LBN10	LBN	000000001528	ITC13	A Cameras	213330220003	21333022000350	LBNAAB100	4/27/2015	4/27/2015	2,700.00	1,771.87	45608	001981	00012	00084708	30076
LBN10	LBN	000000001543	ITC1	A Notebook computers	000000001543	1543000000	LBNAAB100	8/14/2015	8/14/2015	1,800.00	1,256.25	45608	001981	10283	00084708	30000
LBN10	LBN	000000001554	ITC5	A Photocopiers	000000001554	3666811592	LBNAAB100	12/11/2015	12/11/2015	5,350.00	4,235.42	45608	001981	10283	00084708	30000
LBN10	LBN	000000001555	ITC1	A Notebook computers	000000001555	5F075950H	LBNAAB100	12/1/2015	12/1/2015	1,866.00	1,380.06	45608	001981	10283	00084708	30000
LBN10	LBN	000000001567	ITC1	A Notebook computers	PF0FNWCF	PF0FNWCF	LBNAAF1	2/29/2016	2/29/2016	1,795.00	1,364.95	45608	001981	10283	00084708	30000
LBN10	LBN	000000001574	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/13	TB48089933	LBNNORTHAG	1/20/2016	1/20/2016	27,455.76	22,879.80	45608	001981	10283	00084708	30000
LBN10	LBN	000000001575	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/21	TB48089930	LBNEKAAOF	1/20/2016	1/20/2016	27,455.76	22,879.80	45608	001981	10283	00084708	30000
LBN10	LBN	000000001576	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/9	TB48089944	LBNAAB100	1/20/2016	1/20/2016	27,455.76	22,879.80	45608	001981	10283	00084708	30000
LBN10	LBN	000000001577	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/29	TB48089931	LBNSOUTHAG	1/20/2016	1/20/2016	27,455.76	22,879.80	45608	001981	10283	00084708	30000
LBN10	LBN	000000001578	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/23	TB48089929	LBNSOUTHAG	1/20/2016	1/20/2016	27,455.76	22,879.80	45608	001981	10283	00084708	30000
LBN10	LBN	000000001579	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/12	TB48089932	LBNSOUTHAG	1/20/2016	1/20/2016	27,455.76	22,879.80	45608	001981	10283	00084708	30000
LBN10	LBN	000000001580	MTRV4	Toyota RAV4 STD	000000001580	J060434	LBNSOUTHAG	5/31/2016	5/31/2016	25,000.00	21,527.78	45608	001981	10283	00084708	30000
LBN10	LBN	000000001582	ITC5	A Photocopiers	000000001582	CECKE44118	LBNAAF1	6/13/2016	6/13/2016	2,000.00	1,683.33	45608	001981	00012	00084708	30076
LBN10	LBN	000000001583	ITC1	A Notebook computers	000000001583	PC0CK3UD	LBNAAF1	7/12/2016	7/12/2016	1,540.00	1,251.25	45608	001981	00012	00084708	30076
LBN10	LBN	000000001587	ITC1	A Notebook computers	5F025027H	5F025027H	LBNAAF1	2/8/2017	2/8/2017	1,700.00	1,505.21	45608	001981	10283	00084708	30000
LBN10	LBN	000000001588	ITC1	A Notebook computers	5F024513H	5F024513H	LBNAAF1	2/8/2017	2/8/2017	1,700.00	1,505.21	45608	001981	10283	00084708	30000
LBN10	LBN	000000001589	ITC1	A Notebook computers	XF043053H	XF043053H	LBNAAF1	2/8/2017	2/8/2017	1,700.00	1,505.21	45608	001981	10283	00084708	30000
LBN10	LBN	000000001593	ITC1	Toshiba Intel CORE i7	000000001593	5F025007H	LBNEKAAOF	2/17/2017	2/17/2017	1,750.00	1,549.48	45608	001981	10283	00084708	30000
LBN10	LBN	000000001594	ITC1	Toshiba Intel CORE i7	000000001594	5F025051H	LBNEKAAOF	2/17/2017	2/17/2017	1,750.00	1,549.48	45608	001981	10283	00084708	30000
LBN10	LBN	000000001595	ITC1	Toshiba Intel CORE i7	000000001595	5F024524H	LBNEKAAOF	2/17/2017	2/17/2017	1,750.00	1,549.48	45608	001981	10283	00084708	30000
LBN10	LBN	000000001596	ITC1	Toshiba Intel CORE i7	000000001596	5F025010H	LBNEKAAOF	2/17/2017	2/17/2017	1,750.00	1,549.48	45608	001981	10283	00084708	30000
LBN10	LBN	000000001601	MTRV5	Armoured Vehicle Toyota LC200	000000001601	J1MHX01J1H4137183	LBNAAF1	3/30/2017	3/30/2017	164,874.33	153,424.72	45608	001981	10283	00084708	30000
LBN10	LBN	000000001602	ITC1	A Notebook computers	000000001602	3G024178H	LBNAGTR001	5/2/2017	5/2/2017	1,700.00	1,558.33	45608	001981	10283	00084708	30000
LBN10	LBN	000000001604	ITC13	G Camera accessories	000000001604	214520008008	LBNAAF1	12/23/2016	12/23/2016	1,900.00	1,642.71	45608	001981	00551	00084708	30000
LBN10	LBN	000000001611	ITC5	A Photocopiers	000000001611	A7K021018876	LBNSOUTHAG	10/2/2017	10/2/2017	2,200.00	2,145.00	45608	001981	00182	00084708	30000
LBN10	LBN	000000001621	ITC1	A Notebook computers	4G038258H	4G038258H	LBNAAF1	12/19/2017	12/19/2017	1,800.00	1,781.25	45608	001981	10283	00084708	30000
										578,270.44	390,568.74					

Raghd Assi
SLD Programme Manager


