



AUDIT

OF

UNDP IRAQ

ESTABLISHMENT OF MATERNITY & CHILDREN'S HOSPITAL IN FALLUJAH PROJECT
(Directly Implemented Project No. 61475)

Report No. 1254

Issue Date: 24 February 2014

**Report on the audit of UNDP Iraq
Establishment of Maternity & Children's Hospital in Fallujah Project (Project No. 61475)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 29 September to 7 November 2013, through Talal Abu-Ghazaleh & Co. (the audit firm), conducted an audit of the Establishment of Maternity & Children's Hospital in Fallujah Project, Project No. 61475 (the Project), which is directly implemented and managed by the UNDP Country Office in Iraq (the Office). The last audit of the Office was conducted by OAI in 2011.

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 Statement of Expenditure (Combined Delivery Report) for the period from 1 January 2011 to 31 December 2012.

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:

Year	Project Expenditure		Project Assets	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2011	7,441	Unqualified	N/A	N/A
2012	2,020	Unqualified	N/A	N/A

Key recommendations

The audit did not result in any recommendation.



Helge S. Osttveiten
Director
Office of Audit and Investigations

Auditor's Report

Financial audit of “Establishment of Maternity & Children’s Hospital in Fallujah Project” implemented by “United Nation Development Programme UNDP” – Iraq for the years ended 31 December 2011 and 31 December 2012.

PROJECT TITLE AND ID

Title: “Establishment of Maternity & Children’s Hospital in Fallujah Project”

IDs: (Atlas Award ID: 49979, project ID: 61475)

FUNDED BY

Government of Japan

Talal Abu - Ghazaleh & Co.

Certified Public Accountants



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

Implemented by: United Nation Development Programme (UNDP) in Iraq.

Establishment of Maternity & Children’s Hospital in Fallujah Project

Implemented By

“United Nation Development Programme (UNDP) - Iraq”

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To Director

Office of Audit and Investigations (OAI)
United Nations Development Programme

Dear Mr. Helge Osttveiten

This report represents the results of our financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project ID: 61475 titled "Establishment of Maternity & Children's Hospital in Fallujah Project" for the years ended 31 December 2011 and 31 December 2012.

This Financial audit was mandated in accordance with the Audit contract for professional service with UNDP/OAI Ref. 2013/04 dated 20 September 2013.

Sincerely yours,

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director



Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 7 November 2013



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FORUM OF FIRMS

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Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

Implemented by: United Nation Development Programme (UNDP) in Iraq.

1. PART I - EXECUTIVE SUMMARY

The Executive Summary summarizes the important issues raised in the financial audit of the above mentioned award.

1.1. Background Information about Project

Establishment of Maternity & Children’s Hospital in Fallujah Project came into being on July 2008 as The Iraqi city of Fallujah has been exposed to extended armed conflict and violence from 2003-2007. The hard-won stability and security could be lost if reconstruction and recovery efforts aimed at ensuring that the population share the “peace dividend” are not forthcoming. The project aims at improving access to and quality of secondary level maternal reproductive and pediatric health care in Fallujah and adjacent areas by establishing of a Maternity & Children’s Hospital on the old site of the General Hospital as a new General Hospital is also being built. A population consisting of approximately 500,000 inhabitants in Fallujah and surrounding villages are considered the direct beneficiaries of the project.

The outputs:

- To improve access to and quality of secondary-level maternal, reproductive and pediatric health physical facilities in Fallujah and environs.
- To strengthen the capacity of hospital staff to provide quality secondary-level maternal, reproductive and pediatric health care in Fallujah and environs.
- To raise awareness among the wider population on the establishment of the hospital and the resulting “dividend of peace”.

1.2. Project Identification information

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

Table 1:

Year	Project Name	Project Number	Atlas Award ID	Budget (USD)	Actual Expenditure per CDR (USD)
2011	Establishment of Maternity & Children’s Hospital in Fallujah Project	61475	49979	10,281,301	7,441,440
2012	Establishment of Maternity & Children’s Hospital in Fallujah Project	61475	49979	3,738,775	2,020,225

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

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1.3. Audit Objectives

The objective of the financial audit is to express an opinion on a project’s financial statements which include:

1. Expressing an opinion on whether the financial expenses incurred by the project for the years ended 31 December 2011 and 31 December 2012 and the funds utilization as at the end of a specified period 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. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official statements upon which the audit opinion will be expressed. Other forms of statement of expenses that may be prepared by a project office are not accepted.
2. Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at a given date. This statement will include all assets available as at 31 December 2011 and 2012 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.
3. Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at a given date. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where dedicated banks account for the DIM project has been established. 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.

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

Implemented by: United Nation Development Programme (UNDP) in Iraq.

Scope of Audit:

We performed our audit in accordance with the International Standards of Auditing (ISA) and in compliance with the UNDP rules and regulations. We also reviewed the internal controls and compliance with procurement guidelines issued by UNDP and submitted the necessary recommendations to management.

The scope of the audit includes various audit steps that have been performed on a sample basis, obtaining adequate and sufficient coverage based on the audit objectives and comfort required.

This audit covers the local direct and indirect costs incurred in Iraq for USD 7,441,440 for the year ended 31 December 2011 and USD 2,020,225 for the year ended 31 December 2012. This report does not cover amounts expensed during other periods and does not include any amounts received or disbursed under any other agreements with UNDP.

The following are the main steps performed and used as the basis for preparing the audit programs. They are not considered all-inclusive or restrictive in nature and do not constitute relief from exercising due professional care and judgment. The steps were modified to fit local conditions and specific project design, implementation procedures, and contract provisions which may vary from project to project.

- 1- Performing pre-audit steps which include reviewing project documents, UNDP’s internal manual procedures and UNDP policies;
- 2- Evaluating the program implementation actions and accomplishments,
- 3- Examining the Combined Delivery Report (CDR) and related notes, this includes testing expenditures, bank account and related budgets,
- 4- Obtaining a sufficient understanding of the internal control structure related to the agreement’s different activities, internal environment, assessing the control risks, monitoring controls, control over compliance, and information and communication,
- 5- Identifying areas where fraud and illegal acts have occurred or likely to have occurred as a result of inadequate controls.
- 6- Performing tests of compliance with agreement’s terms and applicable laws and regulations related to UNDP programs.

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

Implemented by: United Nation Development Programme (UNDP) in Iraq.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project over a given period. The scope of the audit does 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 Centers and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

The audit Covered:

- All activities of the project 61475 - Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 31 December 2011 and 2012
- Include a review of project reports and records located at the UNDP Programme of Iraq and as applicable, field offices of the project/programme and other field locations.

Specifically, the audit covered the following:

- a) The expenses incurred and recorded in the Combined Delivery Reports (CDR) of the project 61475 during the period from 1 January to 31 December 2011; and from 1 January to 31 December 2012.
- b) If applicable, the value and existence of the fixed assets held by the project 61475 as at 31 December 2011 and as at 31 December 2012; and
- c) If applicable, the value and existence of cash held by the project 61475 as at 31 December 2011 and as 31 December 2012, either as cash at hand or in the bank account (Statement of Cash is required only if there is separate bank account for the DIM project under review).

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

Implemented by: United Nation Development Programme (UNDP) in Iraq.

1.4. Summary of the work done and audit results:

1.4.1. Work Done:

This summary represents the results of our financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 titled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 31 December 2011 and 31 December 2012 separately.

The total costs incurred by United Nation Development Programme (UNDP) in Iraq on the above mentioned project USD 7,441,440 for the year ended 31 December 2011 and USD 2,020,225 for the year ended 31 December 2012 of which we approximately covered 68 percent, and 60 percent for the years ended 31 December 2011 and 2012 respectively in substantive test of details. As shown in the following table:

Table 2

Project Location / Year	No. of Samples	Total Expenditures (USD)	Total Expenditures Tested (USD)	Percentage
UNDP - Iraq / 2011	15	7,441,440	5,072,873	68%
UNDP - Iraq / 2012	12	2,020,225	1,201,400	60%

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

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1.4.2. Results of Audit:

- **The Combined Delivery Report (CDR)**

The review didn’t disclose any financial errors in the Project's CDR; however, we noted certain instances of weaknesses in internal control system of the Project. Details of these weaknesses are described in Part III of this report.

The “Combined Delivery Report” fairly presents, in all material respects, Project's incurred costs in accordance with the terms of the agreement and in conformity with the basis of accounting described in Note (1) to “Combined Delivery Report”.

- **The Statement of Fixed**

The project had non expendable assets since its inception; consequently; statement of assets in not applicable for each ended year 31 December 2011 and 31 December 2012.

- **The Statement of Cash**

The Statement of Cash Position is not applicable due to not establishing a separate bank account for the project’s purposes.

Yours sincerely,

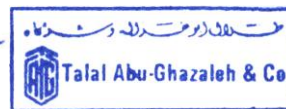
Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 7 November 2013



2. PART II - AUDITOR'S REPORT WITH OPINION

2.1. Auditor's Report - Year Ended 2011

REPORT OF THE INDEPENDENT AUDITORS TO UNDP DIM PROJECT ESTABLISHMENT OF MATERNITY & CHILDREN'S HOSPITAL IN FALLUJAH PROJECT" FOR THE YEARS ENDED 31 DECEMBER 2011

To Mr. Helge Osttveiten
Director
UNDP Office of Audit and Investigation (OAI)

Report on the Project Financial Statement

We have audited the accompanying Combined Delivery Report (CDR) ("the statement") of the UNDP project number 61475, Establishment of Maternity & Children's Hospital in Fallujah Project for the period from 1 January to 31 December 2011.

Management's Responsibility

Management is responsible for the preparation of the statement for Establishment of Maternity & Children's Hospital in Fallujah Project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

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



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Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

Implemented by: United Nation Development Programme (UNDP) in Iraq.

Unmodified Opinion

In our opinion, the attached Combined Delivery Report (CDR) presents fairly, in all material respects, the expenses of USD 7,441,440 incurred by the project Establishment of Maternity & Children’s Hospital in Fallujah Project for the period 1 January to 31 December 2011 in accordance with UNDP accounting policies, and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 7 November 2013



2.2. Auditor's Report - Year Ended 2012

REPORT OF THE INDEPENDENT AUDITORS TO UNDP DIM PROJECT ESTABLISHMENT OF MATERNITY & CHILDREN'S HOSPITAL IN FALLUJAH PROJECT" FOR THE YEARS ENDED 31 DECEMBER 2012

To Mr. Helge Osttveiten
Director
UNDP Office of Audit and Investigation (OAI)

Report on the Project Financial Statement

We have audited the accompanying Combined Delivery Report (CDR) ("the statement") of the UNDP project number 61475, Establishment of Maternity & Children's Hospital in Fallujah Project for the period from 1 January to 31 December 2012.

Management's Responsibility

Management is responsible for the preparation of the statement for Establishment of Maternity & Children's Hospital in Fallujah Project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

Implemented by: United Nation Development Programme (UNDP) in Iraq.

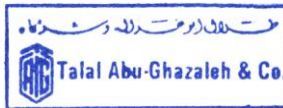
Unmodified Opinion

In our opinion, the attached Combined Delivery Report (CDR) presents fairly, in all material respects, the expenses of USD 2,020,225 incurred by the project Establishment of Maternity & Children’s Hospital in Fallujah Project for the period 1 January to 31 December 2012 in accordance with UNDP accounting policies, and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Jamal D. Milhem
Executive Director



Talal Abu- Ghazaleh & Co.

Ramallah - Palestine, 7 November 2013

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

Implemented by: United Nation Development Programme (UNDP) in Iraq.

2.3. 2011 CDR Project No. 61475



Combined Delivery Report By Project

Selection Criteria :

Business Unit : IRQ10
Period : Jan-Dec (2011)
Selected Award Id : 00049979
Selected Fund Code : 30000
Selected Dept. IDs : B0450
Selected Projects : 00061475

Award Id : 00049979 Fallujah Hospital	Period : Jan-Dec (2011)			
Project # : 00061475 Falujah Hospital Establishment	Impl. Partner : 9999 UNDP			
	Location : UNDP Iraq (Amman Office)			
Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

Dept: 45001 (Iraq - Central)

Fund : 30000 (Programme Cost Sharing)

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
61305 - Salaries - IP Staff	0.00	65,188.46	0.00	0.00	65,188.46
61310 - Post Adjustment - IP Staff	0.00	26,501.39	0.00	0.00	26,501.39
62305 - Dependency Allowances-IP Staff	0.00	5,396.70	0.00	0.00	5,396.70
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	19,607.55	0.00	0.00	19,607.55
62315 - Contrib. to medical, social in	0.00	1,969.30	0.00	0.00	1,969.30
62320 - Mobility. Hardship. Non-remova	0.00	1,949.14	0.00	0.00	1,949.14
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	10,361.25	0.00	0.00	10,361.25
63360 - Medical Exams(incl Pre-empl)	0.00	- 101.02	0.00	0.00	- 101.02
63405 - Learning Costs	0.00	- 2,207.00	0.00	0.00	- 2,207.00
63515 - Security-related Costs	0.00	- 24,109.00	0.00	0.00	- 24,109.00
63530 - Contribution to Separations	0.00	2,292.27	0.00	0.00	2,292.27
63535 - Contribution to Security	0.00	3,674.10	0.00	0.00	3,674.10
63540 - Contribution to Training	0.00	2,292.27	0.00	0.00	2,292.27
64306 - Appointment-Ticket Costs	0.00	- 1,521.00	0.00	0.00	- 1,521.00
64307 - Appointment-Subsistence Allow	0.00	- 10,620.00	0.00	0.00	- 10,620.00
64308 - Appointments-Lump Sum	0.00	- 10,785.66	0.00	0.00	- 10,785.66
64309 - Appointment-Shipments	0.00	- 15,000.00	0.00	0.00	- 15,000.00
64323 - Reassignments-Lump Sum	0.00	8,226.97	0.00	0.00	8,226.97
65115 - Contributions to ASHI Reserve	0.00	4,584.50	0.00	0.00	4,584.50
65135 - Payroll Mgt Cost Recovery ATLA	0.00	617.07	0.00	0.00	617.07
71105 - Salaries - ALD	0.00	- 73,027.00	0.00	0.00	- 73,027.00
71110 - Medical Insurance - ALD	0.00	- 15,396.71	0.00	0.00	- 15,396.71
71205 - Intl Consultants-Sht Term-Tech	0.00	20,379.54	0.00	65,506.63	85,886.17
71210 - Intl Consultants-Sht Term-Supp	0.00	10,080.00	0.00	16,953.00	27,033.00
71305 - Local Consult.-Sht Term-Tech	0.00	170,897.84	0.00	27,317.62	198,215.46
71310 - Local Consult.-Short Term-Supp	0.00	637.60	0.00	11,785.12	12,422.72
71405 - Service Contracts-Individuals	0.00	- 862.50	0.00	21,627.63	20,765.13
71605 - Travel Tickets-International	0.00	- 49,113.13	0.00	0.00	- 49,113.13
71610 - Travel Tickets-Local	0.00	53,313.38	0.00	- 12,576.13	40,737.25
71615 - Daily Subsistence Allow-Intl	0.00	- 55,646.90	0.00	0.00	- 55,646.90
71625 - Daily Subsist Allow-Mtg Partic	0.00	22,300.76	0.00	0.00	22,300.76
71635 - Travel - Other	0.00	- 33,528.57	0.00	0.00	- 33,528.57
72105 - Svc Co-Construction & Engineer	0.00	6,357,632.42	0.00	- 160,270.29	6,197,362.13
72125 - Svc Co-Studies & Research Serv	0.00	4,224.00	0.00	0.00	4,224.00
72145 - Svc Co-Training and Educ Serv	0.00	0.00	0.00	0.00	0.00
72160 - Svc Co-Education & Health Serv	0.00	451,302.00	0.00	0.00	451,302.00
72205 - Office Machinery	0.00	- 1,121.12	0.00	0.00	- 1,121.12
72310 - Minerals, Mining & Metal Prdcts	0.00	- 641.10	0.00	0.00	- 641.10
72405 - Acquisition of Communic Equip	0.00	- 142.66	0.00	0.00	- 142.66
72420 - Land Telephone Charges	0.00	- 56.02	0.00	0.00	- 56.02
72425 - Mobile Telephone Charges	0.00	- 964.95	0.00	0.00	- 964.95
72430 - Postage and Pouch	0.00	- 126.76	0.00	0.00	- 126.76
72435 - E-mail-Subscription	0.00	- 1,782.60	0.00	0.00	- 1,782.60
72505 - Stationery & other Office Supp	0.00	2,049.81	0.00	0.00	2,049.81
72710 - Hospitality-Vouchered Expenses	0.00	95.34	0.00	0.00	95.34
72715 - Hospitality Catering	0.00	107.49	0.00	0.00	107.49
72805 - Acquis of Computer Hardware	0.00	- 587.64	0.00	0.00	- 587.64
72810 - Acquis of Computer Software	0.00	- 717.85	0.00	0.00	- 717.85
73105 - Rent	0.00	- 29,780.91	0.00	0.00	- 29,780.91
73110 - Custodial & Cleaning Services	0.00	- 1,605.14	0.00	0.00	- 1,605.14
73125 - Common Services-Premises	0.00	18,663.00	0.00	0.00	18,663.00
74210 - Printing and Publications	0.00	- 6,927.80	0.00	0.00	- 6,927.80



Combined Delivery Report By Project

Award Id : 00049979 Fallujah Hospital	Period :	Jan-Dec (2011)			
Project # : 00061475 Falujah Hospital Establishment	Impl. Partner :	99999 UNDP			
	Location :	UNDP Iraq (Amman Office)			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
74220 - Translation Costs	0.00	- 2,150.00	0.00	0.00	- 2,150.00
74325 - Contrib.To CO Common Security	0.00	10,450.00	0.00	0.00	10,450.00
74505 - Insurance	0.00	1,013.57	0.00	0.00	1,013.57
74510 - Bank Charges	0.00	- 50.89	0.00	0.00	- 50.89
74520 - Storage	0.00	1,525.42	0.00	0.00	1,525.42
74525 - Sundry	0.00	3,628.62	0.00	0.00	3,628.62
75105 - Facilities & Admin - Implement	0.00	485,981.46	0.00	0.00	485,981.46
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00	0.00
75115 - Facilities & Admin - OH & ind	0.00	42,523.00	0.00	0.00	42,523.00
76125 - Realized Loss	0.00	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 0.01	0.00	0.00	- 0.01
77105 - Salaries - NP Staff-TA	0.00	163.24	0.00	0.00	163.24
77110 - Contrib to UNSSPF-NP-TA	0.00	32.43	0.00	0.00	32.43
77115 - Contrib-Med,SocIns-NP Staff-TA	0.00	6.37	0.00	0.00	6.37
77145 - Dependency Allow-NP Staff-TA	0.00	2.19	0.00	0.00	2.19
Total for Fund 30000	0.00	7,471,096.51	0.00	- 29,656.42	7,441,440.09
Total for Dept : 45001	0.00	7,471,096.51	0.00	- 29,656.42	7,441,440.09
Total for Project : 00061475	0.00	7,471,096.51	0.00	0.00	7,441,440.09
Award Total :	0.00	7,471,096.51	0.00	0.00	7,441,440.09

Signed By : _____ Date : _____



Combined Delivery Report By Project

Selection Criteria :

Business Unit : IRQ10
Period : Jan-Dec (2011)
Selected Award Id : 00049979
Selected Fund Code : 30000
Selected Dept. IDs : B0450
Selected Projects : 00061476

Award Id : 00049979	Falujah Hospital	Period :	Jan-Dec (2011)
Project # :	Falujah Hospital Establishment	Impl. Partner :	None
		Location :	UNDP Iraq (Amman Office)

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
45001 - Iraq - Central	0.00	7,471,096.51	0.00	-29,656.42	7,441,440.09

Jamal J. Walker

Civiel Cooney

03/06/12



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

Implemented by: United Nation Development Programme (UNDP) in Iraq.

2.4. 2012 CDR Project No. 61475

**Combined Delivery Report By Project**UN Development Programme
Report ID: unglcdrpPage 41 of 205
Run Time: 21-04-2013 10:04:07

Project Id : 00049979 Falujah Hospital	Period :	Jan-Dec (2012)
Output # : 00061475 Falujah Hospital Establishment	Impl. Partner :	99999 UNDP
	Location :	UNDP Iraq (Amman Office)
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Output # : 00061475 Falujah Hospital Establishment	Impl. Partner :	99999 UNDP
	Location :	UNDP Iraq (Amman Office)

Dept: 45001 (Iraq - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	255,019.86	0.00	255,019.86
61310 - Post Adjustment - IP Staff	0.00	23,526.32	0.00	23,526.32
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	17,361.60	0.00	17,361.60
62315 - Contrib. to medical, social in	0.00	354.75	0.00	354.75
62320 - Mobility, Hardship, Non-remova	0.00	1,557.51	0.00	1,557.51
62340 - Annual Leave Expense - IP	0.00	5,208.84	0.00	5,208.84
63335 - Home Leave Trvl & Allow-IP Stf	0.00	925.00	0.00	925.00
63530 - Contribution to EOS Benefits	0.00	1,963.64	0.00	1,963.64
63535 - Contribution to Security	0.00	3,141.84	0.00	3,141.84
63540 - Contribution to Training	0.00	1,283.88	0.00	1,283.88
63545 - Contribution to ICT	0.00	679.76	0.00	679.76
63550 - Contributions to MAIP	0.00	90.64	0.00	90.64
63555 - Contribution to UN JFA	0.00	815.72	0.00	815.72
63560 - Contributions to Appendix D	0.00	135.96	0.00	135.96
65115 - Contributions to ASHI Reserve	0.00	4,607.09	0.00	4,607.09
65135 - Payroll Mgt Cost Recovery ATLA	0.00	423.51	0.00	423.51
71205 - Intl Consultants-Sht Term-Tech	0.00	-9,440.00	0.00	-9,440.00
71210 - Intl Consultants-Sht Term-Supp	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	-81,279.03	0.00	-81,279.03
71310 - Local Consult.-Short Term-Supp	0.00	8,161.12	0.00	8,161.12
71405 - Service Contracts-Individuals	0.00	9,285.78	0.00	9,285.78
71605 - Travel Tickets-International	0.00	23,750.11	0.00	23,750.11
71615 - Daily Subsistence Allow-Intl	0.00	2,871.00	0.00	2,871.00
71620 - Daily Subsistence Allow-Local	0.00	1,704.00	0.00	1,704.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	17,908.00	0.00	17,908.00
71635 - Travel - Other	0.00	4,756.00	0.00	4,756.00
72105 - Svc Co-Construction & Engineer	0.00	1,159,059.93	0.00	1,159,059.93
72125 - Svc Co-Studies & Research Serv	0.00	37,025.00	0.00	37,025.00
72210 - Machinery and Equipment	0.00	360,850.00	0.00	360,850.00
72220 - Furniture	0.00	9,229.50	0.00	9,229.50
72425 - Mobile Telephone Charges	0.00	1,523.33	0.00	1,523.33
72505 - Stationery & other Office Supp	0.00	22.60	0.00	22.60
72705 - Hospitality-Special Events	0.00	121.75	0.00	121.75
73125 - Common Services-Premises	0.00	20,000.00	0.00	20,000.00
73505 - Reimb to UNDP for Supp Srvs	0.00	38.40	0.00	38.40
74110 - Audit Fees	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	17.23	0.00	17.23
74525 - Sundry	0.00	162.24	0.00	162.24
75105 - Facilities & Admin - Implement	0.00	129,172.13	0.00	129,172.13
75705 - Learning costs	0.00	1,406.00	0.00	1,406.00
75706 - Learning - ticket costs	0.00	706.00	0.00	706.00
75707 - Learning - subsistence allowan	0.00	2,203.00	0.00	2,203.00
76125 - Realized Loss	0.00	0.20	0.00	0.20
77385 - Contribution to Security	0.00	3,874.34	0.00	3,874.34
Total for Fund 30000	0.00	2,020,224.55	0.00	2,020,224.55



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

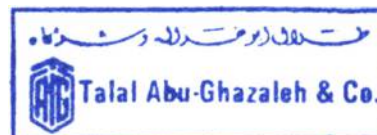
Page 42 of 205
Run Time: 21-04-2013 10:04:07

Project Id : 00049979 Fallujah Hospital	Period :	Jan-Dec (2012)		
Output # : 00061475 Falujah Hospital Establishment	Impl. Partner :	99999 UNDP		
	Location :	UNDP Iraq (Amman Office)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Dept : 45001	0.00	2,020,224.55	0.00	2,020,224.55
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Total for Output : 00061475	0.00	2,020,224.55	0.00	2,020,224.55
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Project Total :	0.00	2,020,224.55	0.00	2,020,224.55
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Talal J. Malha

Signed By : *Courel Camus* Date : 21/06/2013.

Signed By : _____ Date : 26 July 2013

*Use Courel
CD, a.i.*

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 61475 entitled “Establishment of Maternity & Children’s Hospital in Fallujah Project” for the years ended 2011 and 2012

Funded by: Government of Japan

Implemented by: United Nation Development Programme (UNDP) in Iraq.

**PROJECT ID: 61475 TITLED “ESTABLISHMENT OF MATERNITY & CHILDREN’S
HOSPITAL IN FALLUJAH PROJECT” IMPLEMENTED BY “UNITED NATION
DEVELOPMENT PROGRAMME UNDP”,**

NOTE TO THE COMBINED DELIVERY REPORT (CDR)

1) Basis of Accounting:

The statement of expenditures was prepared on the accounting basis used by UNDP and in conformity with IPSAS.

2) Exchange Rates:

Transactions translated to U.S. Dollars at the date of transaction according to UNDP exchange rates posted to Atlas System.

3. PART III - MANAGEMENT LETTER

We have not identified reportable condition during our auditing “Establishment of Maternity & Children’s Hospital in Fallujah Project” for years ended 31 December 2011 and 31 December 2012.



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FORUM OF FIRMS

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