



AUDIT

OF

UNDP YEMEN

SUPPORT TO ELECTIONS DURING THE TRANSITIONAL PERIOD PHASE I
(Directly Implemented Project No. 80501)

Report No. 1258

Issue Date: 4 March 2014

**Report on the audit of UNDP Yemen
Support to Elections during the Transitional Period (SETP) PHASE I (Project No. 80501)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 1 October to 13 November 2013, through Talal Abu - Ghazaleh & Co (the audit firm), conducted an audit of Support to Elections during the Transitional Period PHASE I, Project No. 80501 (the Project), which is directly implemented and managed by the UNDP Country Office in Yemen (the Office). The last audit of the Office was conducted by OAI in 2009.

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 to 31 December 2012 and Statement of Assets as of 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:

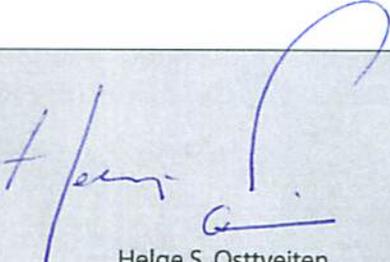
Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
6,653	unqualified	298	unqualified

Key recommendations

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." This recommendation includes actions to update the fixed assets register.

Management comments and action plan

The Resident Representative accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink, appearing to read 'Helge S. Osttveiten', is written over a light blue rectangular background.

Helge S. Osttveiten
Director
Office of Audit and Investigations

Auditor's Report

Financial audit of “Support to Elections during the Transitional Period (SETP) PHASE I” (The Project) implemented by “United Nation Development Programme UNDP” - Yemen for the Year Ended 31 December 2012.

PROJECT TITLE AND ID

Title: “Support to Election during the Transitional Period (SETP) Phase I”

IDs: (Atlas Award ID: 63389, project ID: 80501)

FUNDED BY

DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Talal Abu - Ghazaleh & Co.

Certified Public Accountants



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

Support to Elections during the Transitional Period (SETP) Phase I - Yemen

Implemented By

“United Nation Development Program (UNDP)” - Yemen

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

TABLE OF CONTENTS

1. PART I – EXECUTIVE SUMMARY	3
1.1. Background Information about Project	3
1.2. Project Identification information:	4
1.3. Audit Objective	5
1.4. Summary of the work done and audit results:.....	8
1.4.1. Work Done:	8
1.4.2. Results of Audit:	9
2. PART II – AUDITOR’S REPORT WITH OPINION	10
2.1. Auditor Report.....	10
2.2. 2012 CDR Project No. 80501	12
3. CERTIFICATION FOR STATEMENT OF FIXED ASSETS - 2012	14
3.1. Statement of Fixed Assets - 2012	17
4. PART III – MANAGEMENT LETTER	20
3.1 Audit Finding and Recommendation	21
3.1.1 Fixed Assets Register	21

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: 80501 titled "Support to Elections during the Transitional Period (SETP) Phase I - Yemen", for the Year ended 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, 13 November 2013



MEMBER OF THE

FORUM OF FIRMS

TAGI is a full member of the Forum of Firms .The Forum conducts its business through its executive arm , the Transnational Auditors Committee (TAC) , which is also a committee of the International Federation of Accountants (IFAC) . www.ifac.org/forum_of_firms .

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

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

The aim of the project is to support the Government of Yemen (GoY), and the Supreme Commission on Elections and Referenda (SCER), in particular, in reinforcing the electoral cycle by conducting fair, open and inclusive elections within the terms of the agreed Transition Initiative (signed in Riyadh on 24 November 2011). The project adopted a two-phase approach: phase one focused on technical and material support, in addition to public participation and information activities, to the early presidential elections which took place on 21 February 2012. Funding for phase one came from DFID, Japan, Germany, Denmark, UNDP and the UN Peace-building Fund. Phase two’s focus is on voter registration, the expected referendum on a new Constitution, post-referendum elections, electoral reform, as well as public participation and information initiatives. The capacity of the SCER will be reinforced during both phases, at the institutional and individual levels. Support will be provided from a multi-partners basket fund to ensure coordination and cost-effectiveness.

Key Activities:

- 1) Enhancing Electoral Administration and Capacities;
- 2) Supporting Electoral Legal Reform; and
- 3) Increasing Citizen Participation and Inclusion in Electoral Processes.

The total budget of the grant is USD 6,833,203. The financial audit covered the amount of USD 6,653,424 of total expenditures incurred locally during the period from 1 January to 31 December 2012.

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

1.2. Project Identification information:

The following table summarizes the budget and amount of expenditures for the year under review according to the donor:

Donor	2012 Budget (USD)	Total Expenditures as Per CDR (USD)
DENMARK	846,695	(839,026)
GERMANY	950,000	(950,000)
JAPAN	1,138,513	(1,137,012)
DFID	2,519,623	(2,355,060)
UNPBF	1,000,000	(994,425)
UNDP	378,372	(377,901)
Total	6,833,203	(6,653,424)

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

1.3. Audit Objective

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 expenses incurred by the project during year ended 2012 and the funds utilization as at 31 December 2012 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) is the mandatory and official statements upon which the audit opinion should be expressed.
- 2) Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2012. This statement must include all assets available as at 31 December 2012 and not only those purchased in the period under audit. 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: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

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 Yemen for the total amount of USD 6,653,424 for the period from 1 January to 31 December 2012. This report does not cover amounts disbursed 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 followed 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 correspond with 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- 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.
- 4- Identifying areas where fraud and illegal acts have occurred or likely to have occurred as a result of inadequate controls.
- 5- Examining the Combined Delivery Report (CDR) and related notes, this includes testing expenditures, bank account and related budgets.
- 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: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

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 shall:

- Cover all activities of project “Support to Elections during Transitional Period” ID: 80501 during the period from 1 January to 31 December 2012; and
- Include a review of project reports and records located at the UNDP country office in Yemen, and, as applicable, field offices of the project /program, and, other field locations.

Specifically, the audit shall cover the following:

- a) The expenses incurred and recorded in the Combined Delivery Report (CDR) of the project during the period from 1 January to 31 December 2012 as reported by the Office in Yemen;
- b) The value and existence of the fixed assets held by the project as at 31 December 2012; and
- c) If applicable, the value and existence of cash held by the project as at 31 December 2012, either as cash at hand or in the bank account.

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

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: 80501 titled “Support to Election during the Transitional Period (SETP) Phase I – Yemen”, for the year ended 31 December 2012.

The total costs incurred by United Nation Development Programme (UNDP) in Yemen on the above mentioned project is USD 6,653,424. The audit approximately covered 83 percent in substantive test of details as shown in the following table:

Table 2:

Category	Total expenditure incurred (USD)	Expenditure tested (USD)	Percentage
Human Resources	256,119	208,461	81%
Traveling cost	146,175	34,882	24%
Consultant and Contractual	1,503,491	1,087,441	72%
Equipment and furniture’s	944,632	881,128	93%
Materials and goods	1,644,374	1,579,787	96%
Hospitality	81,035	76,313	94%
Media Coverage	577,661	433,189	75%
Audio/Video Equipment’s	176,070	148,843	85%
Stationery	156,188	54,357	35%
Information technical Equip	346,682	264,137	76%
Rents	114,780	86,663	76%
Miscellanea expenses	170,227	126,987	75%
Facilities & Admin - Services	435,490	435,490	100%
Workshop and training	100,500	99,956	99%
Total	6,653,424	5,517,634	83%

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

1.4.2. Results of Audit:

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

The review did not disclose any financial errors in the Project's CDR. However; we noted certain instances of weaknesses in internal control system of the Project reported in details in the part III in this report.

- **The Statement of Fixed Assets**

The physical examination disclosed unrecorded fixed assets in the current Assets Register by the amount of USD 51,106, which could affect the statement of assets presentation. However; the management considered our comment during the field-work and corrected the error.

- **The Cash held by the project**

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

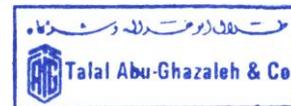
Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 13 November 2013



2. PART II – AUDITOR’S REPORT WITH OPINION

2.1. Auditor Report

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

Report on the Project Financial Statement

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization Statement (“the Statement”) of the UNDP Project (ID: 80501) titled “Support to Election during the Transitional Period (SETP) Phase I - Yemen for the period from 1 January to 31 December 2012.

Management’s Responsibility

Management is responsible for the preparation and fair presentation of the statement for “Support to Election during the Transitional Period (SETP) Phase I in Yemen” 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: 80501 entitled "Support to Elections during the Transitional Period (SETP) Phase I - Yemen" for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

Unmodified Opinion:

In our opinion, the attached Combined Delivery Report (CDR), presents fairly in all material respects, the expenditure of USD 6,653,424 incurred by the project "Atlas Award ID: 63389", "Support to Elections during the Transitional Period (SETP) Phase I in Yemen" for the period 1 January to 31 December 2012 in accordance with UNDP accounting policies and basis of the accounting used in note (1) to Combined Delivery Report.

Yours Sincerely

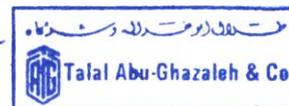
Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 13 November 2013



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

2.2. 2012 CDR Project No. 80501



Selection Criteria :

Business Unit : YEM10
Period : Jan-Dec (2012)
Selected Project Id : 00063389
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project id : 00063389 Support to Elections during Tr	Period :	Jan-Dec (2012)		
Output # : 00080501 Support transitional Elections	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP - AMAL ALI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 46401 (Rep of Yemen-Central)

Fund : 04000 (Core Programme, UNU Centre)

62335 - Hazard Duty Station Allow-IP	0.00	999.40	0.00	999.40
71405 - Service Contracts-Individuals	0.00	52,575.00	0.00	52,575.00
71605 - Travel Tickets-International	0.00	21,717.63	0.00	21,717.63
71610 - Travel Tickets-Local	0.00	165.92	0.00	165.92
71615 - Daily Subsistence Allow-Intl	0.00	5,463.06	0.00	5,463.06
71620 - Daily Subsistence Allow-Local	0.00	5,380.20	0.00	5,380.20
71635 - Travel - Other	0.00	370.00	0.00	370.00
72120 - Svc Co-Trade and Business Serv	0.00	1,500.00	0.00	1,500.00
72140 - Svc Co-Information Technology	0.00	6,636.00	0.00	6,636.00
72205 - Office Machinery	0.00	303.00	0.00	303.00
72305 - Agri & Forestry Products	0.00	3,937.76	0.00	3,937.76
72399 - Other Materials and Goods	0.00	3,746.66	0.00	3,746.66
72435 - E-mail-Subscription	0.00	410.85	0.00	410.85
72440 - Connectivity Charges	0.00	116.44	0.00	116.44
72505 - Stationery & other Office Supp	0.00	85.00	0.00	85.00
72705 - Hospitality-Special Events	0.00	40,006.17	0.00	40,006.17
72805 - Acquis of Computer Hardware	0.00	12,375.00	0.00	12,375.00
74210 - Printing and Publications	0.00	689.50	0.00	689.50
74220 - Translation Costs	0.00	1,289.00	0.00	1,289.00
74710 - Land Transport	0.00	90.00	0.00	90.00
75705 - Learning costs	0.00	543.93	0.00	543.93
76125 - Realized Loss	0.00	28.80	0.00	28.80

Total for Fund 04000 0.00 158,429.32 0.00 158,429.32

Fund : 11888 (Country Co-Financing CS)

72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
-----------------------------------	------	------	------	------

Total for Fund 11888 0.00 0.00 0.00 0.00

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	4,685.00	0.00	4,685.00
71620 - Daily Subsistence Allow-Local	0.00	4,260.00	0.00	4,260.00
71630 - Shipment	0.00	1,152.39	0.00	1,152.39
72120 - Svc Co-Trade and Business Serv	0.00	4,670.00	0.00	4,670.00
72311 - Fuel, petroleum and other oils	0.00	227.01	0.00	227.01
72425 - Mobile Telephone Charges	0.00	1,571.11	0.00	1,571.11
72515 - Print Media	0.00	720.00	0.00	720.00
72705 - Hospitality-Special Events	0.00	44,748.86	0.00	44,748.86
73105 - Rent	0.00	495.23	0.00	495.23
73410 - Maint, Oper of Transport Equip	0.00	1,498.16	0.00	1,498.16



Project Id : 00063389 Support to Elections during Tr	Period :	Jan-Dec (2012)		
Output # : 00080501 Support transitional Elections	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP - AMAL ALI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74220 - Translation Costs	0.00	510.00	0.00	510.00
74510 - Bank Charges	0.00	13.04	0.00	13.04
74599 - UNDP cost recovery chrgs-Bills	0.00	46.02	0.00	46.02
75110 - Facilities & Admin - Services	0.00	435,490.49	0.00	435,490.49
Total for Fund 30000	0.00	500,087.31	0.00	500,087.31
Total for Dept : 46401	0.00	658,516.63	0.00	658,516.63
Dept: 46403 (Rep of Yemen-Crisis Prev &Rcvy)				
Fund : 04000 (Core Programme, UNU Centre)				
72120 - Svc Co-Trade and Business Serv	0.00	52,840.00	0.00	52,840.00
72210 - Machinery and Equipment	0.00	12,900.00	0.00	12,900.00
72425 - Mobile Telephone Charges	0.00	- 147.02	0.00	- 147.02
Total for Fund 04000	0.00	65,592.98	0.00	65,592.98
Total for Dept : 46403	0.00	65,592.98	0.00	65,592.98
Dept: 46404 (Rep of Yemen-Dem. Governance)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	7,210.34	0.00	7,210.34
61310 - Post Adjustment - IP Staff	0.00	2,465.93	0.00	2,465.93
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,453.12	0.00	2,453.12
62315 - Contrib. to medical, social in	0.00	20.10	0.00	20.10
62320 - Mobility, Hardship, Non-remova	0.00	1,475.83	0.00	1,475.83
62335 - Hazard Duty Station Allow-IP	0.00	7,572.50	0.00	7,572.50
62340 - Annual Leave Expense - IP	0.00	1,147.02	0.00	1,147.02
63335 - Home Leave Trvl & Allow-IP Stf	0.00	154.17	0.00	154.17
63340 - Proc trips/Rest & Recup-IP Stf	0.00	344.00	0.00	344.00
63365 - Special Oper Living Allow-IP	0.00	654.00	0.00	654.00
63520 - Personal Security Measures	0.00	100.00	0.00	100.00
63530 - Contribution to EOS Benefits	0.00	241.91	0.00	241.91
63535 - Contribution to Security	0.00	387.05	0.00	387.05
63540 - Contribution to Training	0.00	96.76	0.00	96.76
63545 - Contribution to ICT	0.00	145.14	0.00	145.14
63550 - Contributions to MAIP	0.00	19.35	0.00	19.35
63555 - Contribution to UN JFA	0.00	174.17	0.00	174.17
63560 - Contributions to Appendix D	0.00	29.03	0.00	29.03
65115 - Contributions to ASHI Reserve	0.00	628.95	0.00	628.95
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
66105 - Overtime & Night Differential	0.00	3,868.44	0.00	3,868.44
71405 - Service Contracts-Individuals	0.00	- 42,915.83	0.00	- 42,915.83
71410 - MAIP Premium SC	0.00	5.21	0.00	5.21
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	- 20,746.77	0.00	- 20,746.77
71610 - Travel Tickets-Local	0.00	454.13	0.00	454.13
71615 - Daily Subsistence Allow-Intl	0.00	- 4,848.66	0.00	- 4,848.66



Project id : 00063389 Support to Elections during Tr	Period :	Jan-Dec (2012)		
Output # : 00080501 Support transitional Elections	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP - AMAL ALI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	0.00	- 3,443.00	0.00	- 3,443.00
71635 - Travel - Other	0.00	195.46	0.00	195.46
72105 - Svc Co-Construction & Engineer	0.00	6,011.63	0.00	6,011.63
72115 - Svc Co-Natural Resources & Env	0.00	0.00	0.00	0.00
72120 - Svc Co-Trade and Business Serv	0.00	- 317,399.34	0.00	- 317,399.34
72135 - Svc Co-Communications Service	0.00	0.00	0.00	0.00
72140 - Svc Co-Information Technology	0.00	- 6,636.00	0.00	- 6,636.00
72145 - Svc Co-Training and Educ Serv	0.00	- 10,160.55	0.00	- 10,160.55
72205 - Office Machinery	0.00	- 13,253.00	0.00	- 13,253.00
72210 - Machinery and Equipment	0.00	- 12,900.00	0.00	- 12,900.00
72215 - Transportation Equipment	0.00	- 95,000.00	0.00	- 95,000.00
72220 - Furniture	0.00	594.52	0.00	594.52
72320 - Wood & Paper Products	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	- 7,846.66	0.00	- 7,846.66
72405 - Acquisition of Communic Equip	0.00	679.00	0.00	679.00
72420 - Land Telephone Charges	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	684.93	0.00	684.93
72430 - Postage and Pouch	0.00	- 72,675.60	0.00	- 72,675.60
72435 - E-mail-Subscription	0.00	199.29	0.00	199.29
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	6,836.80	0.00	6,836.80
72510 - Publications	0.00	979.07	0.00	979.07
72515 - Print Media	0.00	- 31,985.00	0.00	- 31,985.00
72705 - Hospitality-Special Events	0.00	- 74,622.32	0.00	- 74,622.32
72805 - Acquis of Computer Hardware	0.00	- 12,355.82	0.00	- 12,355.82
72810 - Acquis of Computer Software	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	- 5,700.00	0.00	- 5,700.00
72966 - Licenses and other	0.00	84.60	0.00	84.60
73107 - Rent - Meeting Rooms	0.00	- 1,002.29	0.00	- 1,002.29
73120 - Utilities	0.00	- 4,093.33	0.00	- 4,093.33
73305 - Maint & Licensing of Hardware	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	2,171.00	0.00	2,171.00
73420 - Leased Vehicles	0.00	- 6,735.00	0.00	- 6,735.00
74210 - Printing and Publications	0.00	- 33,859.66	0.00	- 33,859.66
74220 - Translation Costs	0.00	- 891.00	0.00	- 891.00
74225 - Other Media Costs	0.00	- 2,200.00	0.00	- 2,200.00
74525 - Sundry	0.00	- 2,933.62	0.00	- 2,933.62
74599 - UNDP cost recovery chrgs-Bills	0.00	5,585.80	0.00	5,585.80
74696 - PP&E Expensed Items	0.00	17,980.00	0.00	17,980.00
74710 - Land Transport	0.00	265.79	0.00	265.79
74910 - Gain/Loss Disposal Fixed Asset	0.00	107,813.04	0.00	107,813.04
74965 - Low value equipment	0.00	- 28,650.00	0.00	- 28,650.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	- 543.93	0.00	- 543.93
76125 - Realized Loss	0.00	49.56	0.00	49.56
76135 - Realized Gain	0.00	- 33.98	0.00	- 33.98
77270 - Overtime & Night Diff-GS-TA	0.00	326.86	0.00	326.86
77305 - Salaries - IP Staff-TA	0.00	75,747.27	0.00	75,747.27
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	- 4,500.00	0.00	- 4,500.00
77309 - Appoint-shipment-IP Staff-TA	0.00	- 1,200.00	0.00	- 1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	2,391.39	0.00	2,391.39
77320 - Assg hardship & mob allow-TA	0.00	1,691.38	0.00	1,691.38
77355 - Term Indemnity-IP Staff-TA	0.00	6,614.16	0.00	6,614.16
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 145.45	0.00	- 145.45



Project Id : 00063389 Support to Elections during Tr	Period :	Jan-Dec (2012)		
Output # : 00080501 Support transitional Elections	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP - AMAL ALI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77365 - Spec Oper Living Allow-IP-TA	0.00	845.69	0.00	845.69
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	2,297.40	0.00	2,297.40
77385 - Contribution to Security	0.00	392.72	0.00	392.72
77386 - Contribution to ICT_TA	0.00	147.27	0.00	147.27
77395 - MAIP Premium TA/IP	0.00	19.63	0.00	19.63
77396 - PAYROLL MGT COST RECOVERY	0.00	128.76	0.00	128.76
77397 - Appendix D TA/IP	0.00	29.45	0.00	29.45
77630 - Dep Exp Owned - ITC	0.00	6,246.90	0.00	6,246.90
77660 - Dep Exp Owned -Vehicle	0.00	14,250.06	0.00	14,250.06
Total for Fund 04000	0.00	- 528,305.85	0.00	- 528,305.85
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	20,387.86	0.00	20,387.86
61310 - Post Adjustment - IP Staff	0.00	6,600.94	0.00	6,600.94
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	6,936.42	0.00	6,936.42
62315 - Contrib. to medical, social in	0.00	60.30	0.00	60.30
62320 - Mobility, Hardship, Non-remova	0.00	4,173.06	0.00	4,173.06
62340 - Annual Leave Expense - IP	0.00	3,079.38	0.00	3,079.38
63335 - Home Leave Trvl & Allow-IP Stf	0.00	308.32	0.00	308.32
63340 - Proc trips/Rest & Recup-IP Stf	0.00	688.00	0.00	688.00
63365 - Special Oper Living Allow-IP	0.00	1,849.24	0.00	1,849.24
63530 - Contribution to EOS Benefits	0.00	674.72	0.00	674.72
63535 - Contribution to Security	0.00	1,079.54	0.00	1,079.54
63540 - Contribution to Training	0.00	269.88	0.00	269.88
63545 - Contribution to ICT	0.00	404.84	0.00	404.84
63550 - Contributions to MAIP	0.00	53.98	0.00	53.98
63555 - Contribution to UN JFA	0.00	485.80	0.00	485.80
63560 - Contributions to Appendix D	0.00	80.96	0.00	80.96
64306 - Appointment-Ticket Costs	0.00	5,001.00	0.00	5,001.00
64307 - Appointment-Subsistence Allow	0.00	4,500.00	0.00	4,500.00
64308 - Appointments-Lump Sum	0.00	9,532.06	0.00	9,532.06
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
65115 - Contributions to ASHI Reserve	0.00	1,754.28	0.00	1,754.28
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
71305 - Local Consult.-Sht Term-Tech	0.00	7,417.36	0.00	7,417.36
71405 - Service Contracts-Individuals	0.00	70,028.02	0.00	70,028.02
71410 - MAIP Premium SC	0.00	2.53	0.00	2.53
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	34,684.39	0.00	34,684.39
71615 - Daily Subsistence Allow-Intl	0.00	51,678.50	0.00	51,678.50
71620 - Daily Subsistence Allow-Local	0.00	33,976.87	0.00	33,976.87
71630 - Shipment	0.00	434.22	0.00	434.22
71635 - Travel - Other	0.00	796.00	0.00	796.00
72105 - Svc Co-Construction & Engineer	0.00	1,929.93	0.00	1,929.93
72115 - Svc Co-Natural Resources & Env	0.00	370,275.79	0.00	370,275.79
72120 - Svc Co-Trade and Business Serv	0.00	192,236.04	0.00	192,236.04
72125 - Svc Co-Studies & Research Serv	0.00	425,195.81	0.00	425,195.81
72135 - Svc Co-Communications Service	0.00	75,328.63	0.00	75,328.63
72140 - Svc Co-Information Technology	0.00	173,237.00	0.00	173,237.00
72145 - Svc Co-Training and Educ Serv	0.00	74,858.80	0.00	74,858.80
72205 - Office Machinery	0.00	492,614.18	0.00	492,614.18
72210 - Machinery and Equipment	0.00	113,900.00	0.00	113,900.00



Project Id : 00063389 Support to Elections during Tr		Period : Jan-Dec (2012)		
Output # : 00080501 Support transitional Elections		Impl. Partner : 03474 UNDP (Direct Execution)		
		Location : UNDP - AMAL ALI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72215 - Transporation Equipment	0.00	264,938.10	0.00	264,938.10
72220 - Furniture	0.00	162,940.00	0.00	162,940.00
72310 - Minerals,Mining & Metal Prdcts	0.00	28,500.00	0.00	28,500.00
72311 - Fuel, petroleum and other oils	0.00	159.63	0.00	159.63
72320 - Wood & Paper Products	0.00	39,817.25	0.00	39,817.25
72399 - Other Materials and Goods	0.00	1,513,374.16	0.00	1,513,374.16
72405 - Acquisition of Communic Equip	0.00	31,474.00	0.00	31,474.00
72410 - Acquisition of Audio Visual Eq	0.00	20,590.00	0.00	20,590.00
72415 - Courier Charges	0.00	1,449.05	0.00	1,449.05
72425 - Mobile Telephone Charges	0.00	391.98	0.00	391.98
72430 - Postage and Pouch	0.00	104,224.50	0.00	104,224.50
72435 - E-mail-Subscription	0.00	27.52	0.00	27.52
72440 - Connectivity Charges	0.00	14,397.95	0.00	14,397.95
72505 - Stationery & other Office Supp	0.00	143,900.49	0.00	143,900.49
72510 - Publications	0.00	99,201.43	0.00	99,201.43
72515 - Print Media	0.00	76,257.12	0.00	76,257.12
72705 - Hospitality-Special Events	0.00	12,457.09	0.00	12,457.09
72805 - Acquis of Computer Hardware	0.00	290,409.53	0.00	290,409.53
72810 - Acquis of Computer Software	0.00	10,000.00	0.00	10,000.00
72815 - Inform Technology Supplies	0.00	51,413.39	0.00	51,413.39
73406 - Maintenance of Equipment	0.00	6,381.39	0.00	6,381.39
73410 - Maint, Oper of Transport Equip	0.00	288.71	0.00	288.71
73420 - Leased Vehicles	0.00	96,840.00	0.00	96,840.00
74210 - Printing and Publications	0.00	125,176.83	0.00	125,176.83
74220 - Translation Costs	0.00	11,372.00	0.00	11,372.00
74225 - Other Media Costs	0.00	140,479.36	0.00	140,479.36
74510 - Bank Charges	0.00	10.00	0.00	10.00
74525 - Sundry	0.00	2,480.00	0.00	2,480.00
74599 - UNDP cost recovery chrgs-Bills	0.00	1,242.25	0.00	1,242.25
74710 - Land Transport	0.00	90.00	0.00	90.00
74725 - Other L.T.S.H.	0.00	667.96	0.00	667.96
74910 - Gain/Loss Disposal Fixed Asset	0.00	49,316.00	0.00	49,316.00
74965 - Low value equipment	0.00	3,108.00	0.00	3,108.00
75105 - Facilities & Admin - Implement	0.00	-62,324.83	0.00	-62,324.83
75712 - TmWrkshp&Conf - Honorariums	0.00	100,500.07	0.00	100,500.07
76125 - Realized Loss	0.00	160.01	0.00	160.01
76135 - Realized Gain	0.00	-165.65	0.00	-165.65
77270 - Overtime & Night Diff-GS-TA	0.00	30.25	0.00	30.25
77305 - Salaries - IP Staff-TA	0.00	13,973.17	0.00	13,973.17
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	4,500.00	0.00	4,500.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	6,027.28	0.00	6,027.28
77320 - Assg hardship & mob allow-TA	0.00	4,272.30	0.00	4,272.30
77335 - Hazard Duty Stat Allow-IP-TA	0.00	2,582.00	0.00	2,582.00
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	436.36	0.00	436.36
77365 - Spec Oper Living Allow-IP-TA	0.00	2,136.15	0.00	2,136.15
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	6,103.70	0.00	6,103.70
77385 - Contribution to Security	0.00	991.47	0.00	991.47
77386 - Contribution to ICT_TA	0.00	371.80	0.00	371.80
77395 - MAIP Premium TA/IP	0.00	49.56	0.00	49.56
77396 - PAYROLL MGT COST RECOVERY	0.00	257.52	0.00	257.52
77397 - Appendix D TA/IP	0.00	74.35	0.00	74.35
77630 - Dep Exp Owned - ITC	0.00	9,984.00	0.00	9,984.00
77640 - Dep Exp Owned - F&F	0.00	345.26	0.00	345.26



Project Id : 00063389 Support to Elections during Tr	Period : Jan-Dec (2012)			
Output # : 00080501 Support transitional Elections	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP - AMAL ALI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	5,592,023.87	0.00	5,592,023.87
Total for Dept : 46404	0.00	5,063,718.02	0.00	5,063,718.02
Dept: 46406 (Rep of Yemen-HIV/AIDS)				
Fund : 04000 (Core Programme, UNU Centre)				
72120 - Svc Co-Trade and Business Serv	0.00	29,000.00	0.00	29,000.00
Total for Fund 04000	0.00	29,000.00	0.00	29,000.00
Total for Dept : 46406	0.00	29,000.00	0.00	29,000.00
Dept: 46408 (Rep of Yemen-Poverty Reduction)				
Fund : 04000 (Core Programme, UNU Centre)				
71205 - Intl Consultants-Sht Term-Tech	0.00	6,300.00	0.00	6,300.00
71305 - Local Consult.-Sht Term-Tech	0.00	2,000.00	0.00	2,000.00
71405 - Service Contracts-Individuals	0.00	20.86	0.00	20.86
71605 - Travel Tickets-International	0.00	759.99	0.00	759.99
71620 - Daily Subsistence Allow-Local	0.00	3,221.77	0.00	3,221.77
71635 - Travel - Other	0.00	13.70	0.00	13.70
72120 - Svc Co-Trade and Business Serv	0.00	303,447.88	0.00	303,447.88
72205 - Office Machinery	0.00	12,950.00	0.00	12,950.00
72311 - Fuel, petroleum and other oils	0.00	255.71	0.00	255.71
72330 - Medical Products	0.00	57,171.42	0.00	57,171.42
72399 - Other Materials and Goods	0.00	4,250.00	0.00	4,250.00
72430 - Postage and Pouch	0.00	72,675.60	0.00	72,675.60
72515 - Print Media	0.00	31,985.00	0.00	31,985.00
72705 - Hospitality-Special Events	0.00	47,913.65	0.00	47,913.65
73107 - Rent - Meeting Rooms	0.00	1,002.29	0.00	1,002.29
73120 - Utilities	0.00	4,120.00	0.00	4,120.00
73405 - Rental & Maint-Other Office Eq	0.00	5,000.00	0.00	5,000.00
73406 - Maintenance of Equipment	0.00	1,883.83	0.00	1,883.83
73410 - Maint, Oper of Transport Equip	0.00	1,419.98	0.00	1,419.98
74210 - Printing and Publications	0.00	33,284.16	0.00	33,284.16
74220 - Translation Costs	0.00	1,021.00	0.00	1,021.00
74225 - Other Media Costs	0.00	5,377.24	0.00	5,377.24
74520 - Storage	0.00	1,450.00	0.00	1,450.00
74525 - Sundry	0.00	5,847.14	0.00	5,847.14
74710 - Land Transport	0.00	447.90	0.00	447.90
74910 - Gain/Loss Disposal Fixed Asset	0.00	21,354.40	0.00	21,354.40
74965 - Low value equipment	0.00	3,650.00	0.00	3,650.00
76125 - Realized Loss	0.00	77.08	0.00	77.08
76135 - Realized Gain	0.00	-0.01	0.00	-0.01
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	4,500.00	0.00	4,500.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77630 - Dep Exp Owned - ITC	0.00	3,645.60	0.00	3,645.60



Project Id : 00063389 Support to Elections during Tr		Period : Jan-Dec (2012)		
Output # : 00080501 Support transitional Elections		Impl. Partner : 03474 UNDP (Direct Execution)		
		Location : UNDP - AMAL ALI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 04000	0.00	638,246.19	0.00	638,246.19
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	1,745.67	0.00	1,745.67
71615 - Daily Subsistence Allow-Intl	0.00	284.00	0.00	284.00
71620 - Daily Subsistence Allow-Local	0.00	5,189.00	0.00	5,189.00
71630 - Shipment	0.00	260.00	0.00	260.00
71635 - Travel - Other	0.00	71.00	0.00	71.00
72115 - Svc Co-Natural Resources & Env	0.00	5,943.63	0.00	5,943.63
72120 - Svc Co-Trade and Business Serv	0.00	6,889.99	0.00	6,889.99
72145 - Svc Co-Training and Educ Serv	0.00	10,506.88	0.00	10,506.88
72210 - Machinery and Equipment	0.00	4,645.00	0.00	4,645.00
72311 - Fuel, petroleum and other oils	0.00	780.98	0.00	780.98
72505 - Stationery & other Office Supp	0.00	5,365.69	0.00	5,365.69
72515 - Print Media	0.00	75,852.94	0.00	75,852.94
72705 - Hospitality-Special Events	0.00	10,439.36	0.00	10,439.36
72710 - Hospitality-Vouchered Expenses	0.00	91.74	0.00	91.74
72815 - Inform Technology Supplies	0.00	540.00	0.00	540.00
73405 - Rental & Maint-Other Office Eq	0.00	3,634.00	0.00	3,634.00
73410 - Maint, Oper of Transport Equip	0.00	1,875.80	0.00	1,875.80
74210 - Printing and Publications	0.00	17,096.88	0.00	17,096.88
74220 - Translation Costs	0.00	8,357.00	0.00	8,357.00
74225 - Other Media Costs	0.00	16,948.31	0.00	16,948.31
74505 - Insurance	0.00	165.14	0.00	165.14
74525 - Sundry	0.00	6,728.47	0.00	6,728.47
Total for Fund 30000	0.00	183,411.48	0.00	183,411.48
Total for Dept : 46408	0.00	821,657.67	0.00	821,657.67
Dept: 46409 (Rep of Yemen-Service Center)				
Fund : 04000 (Core Programme, UNU Centre)				
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	- 605.53	0.00	- 605.53
74599 - UNDP cost recovery chrgs-Bills	0.00	755.30	0.00	755.30
77305 - Salaries - IP Staff-TA	0.00	5,858.92	0.00	5,858.92
77310 - Post Adjustment - IP Staff-TA	0.00	1,959.82	0.00	1,959.82
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	185.06	0.00	185.06
77320 - Assg hardship & mob allow-TA	0.00	1,453.34	0.00	1,453.34
77345 - Dep Allowances-IP Staff-TA	0.00	976.34	0.00	976.34
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	578.62	0.00	578.62
77365 - Spec Oper Living Allow-IP-TA	0.00	1,453.00	0.00	1,453.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	1,789.80	0.00	1,789.80
77385 - Contribution to Security	0.00	312.75	0.00	312.75
77386 - Contribution to ICT_TA	0.00	117.28	0.00	117.28
77395 - MAIP Premium TA/IP	0.00	15.63	0.00	15.63
77396 - PAYROLL MGT COST RECOVERY	0.00	64.38	0.00	64.38
77397 - Appendix D TA/IP	0.00	23.45	0.00	23.45
Total for Fund 04000	0.00	14,938.16	0.00	14,938.16



Project Id : 00063389 Support to Elections during Tr	Period :	Jan-Dec (2012)		
Output # : 00080501 Support transitional Elections	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP - AMAL ALI		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Dept : 46409	0.00	14,938.16	0.00	14,938.16
Total for Output : 00080501	0.00	6,653,423.46	0.00	6,653,423.46

Output # : 00084396 Elections Phase II	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP - AMAL ALI		

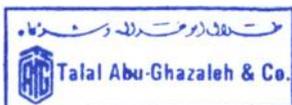
Dept: 46404 (Rep of Yemen-Dem. Governance)

Fund : 04000 (Core Programme, UNU Centre)

71405 - Service Contracts-Individuals	0.00	2,632.99	0.00	2,632.99
71410 - MAIP Premium SC	0.00	8.26	0.00	8.26
71415 - Contribution to Security SC	0.00	90.93	0.00	90.93
Total for Fund 04000	0.00	2,732.18	0.00	2,732.18
Total for Dept : 46404	0.00	2,732.18	0.00	2,732.18
Total for Output : 00084396	0.00	2,732.18	0.00	2,732.18

Project Total :	0.00	6,656,155.64	0.00	6,656,155.64
------------------------	-------------	---------------------	-------------	---------------------

Jamal J. Mulla



Signed By : AGDO SELF Date : 25 June 2013

Signed By : Gustavo GONZALEZ Date : 25 June 2013

[Handwritten signature]



Funds Utilization

Selection Criteria :

Business Unit : YEM10
Period : Jan-Dec (2012)
Selected Project Id : 00063389
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00063389 Support to Elections during Tr

Period : As at Dec 31, 2012

Output #	00080501	Impl. Partner :03474 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			19,142.64
Inventory			0.00
Prepayments			0.00
Commitments			148,624.76



**Schedule to Combined Delivery Report
IPSAS Adjustments as at 1 January 2012**

Selection Criteria :

Business Unit : YEM10
Selected Project(s): 00063389
Selected Fund Code : ALL
Selected Output(s): ALL

Project Id : 00063389 Support to Elections during Tr				
Output # : 00080501 Support transitional Elections				
Impl. Partner : 03474 UNDP (Direct Execution)				
Description	Account	Fund	Donor	Amount
Unliquidated Obligations	21015	04000-TRAC (Line	00012-UNDP	213,117.14
Unliquidated Obligations	21015	11888-CCF	00012-UNDP	1,204,097.09
Total for Output : 00080501				1,417,214.23

Project Total :	1,417,214.23
------------------------	---------------------

NOTES :

UNDP adopted IPSAS on 1 January 2012 which recognizes an expense based on goods received and/or services rendered. Consequently, expenses related to some IPSAS opening balance would be duplicated in the 2012 CDRs because of the following:

1. Goods received or services rendered in 2012 on non-fixed asset open purchase orders raised prior to 2012 would be recognized as an expense in 2012. These were ULOs in 2011
2. 2012 Inventory opening balances would be expensed in 2012 when goods are consumed or delivered
3. 2012 Prepaid opening balances would be expensed in 2012 when goods are received or services rendered

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

**PROJECT ID: 80501 TITLED “SUPPORT TO ELECTION DURING THE
TRANSITIONAL PERIOD (SETP) PHASE I - YEMEN”,**

FOR THE YEAR ENDED YEAR 2012

NOTES TO THE COMBINED DELIVERY REPORT (CDR)

Note (1) Basis of Accounting:

The statement of expenditures was prepared on the Cash basis that recognized expenses when actually paid rather than incurred. Depreciation expenses included in CDR due to newly adoption of IPSAS started in 1 January 2012.

Note (2) Exchange Rates:

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

3. CERTIFICATION FOR STATEMENT OF FIXED ASSETS - 2012

CERTIFICATION FOR STATEMENT OF FIXED ASSETS

To Mr. Helge Osttveiten

Director

UNDP Office of Audit and Investigation (OAI)

Report on the Project Financial Statement

We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP project 80501, titled "Support to Elections during the Transitional Period (SETP) Phase I - Yemen" for the year ended 2012.

Management's Responsibility

Management is responsible for the preparation of the statement for the project titled: Support to Elections during the Transitional Period (SETP) Phase I - Yemen for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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



MEMBER OF THE

FORUM OF FIRMS

TAGI is a full member of the Forum of Firms .The Forum conducts its business through its executive arm , the Transnational Auditors Committee (TAC) , which is also a committee of the International Federation of Accountants (IFAC) . www.ifac.org/forum_of_firms .

Ramallah Office: Tel.: (+970) 229 88 220/ 1 , Fax: (+970) 229 88 219

Green Tower Bld., Al-Shaheed Nazeq Qurah Street P.O. Box: 1110 Ramallah, The West Bank

مكتب رام الله: هاتف: ٢٢٩ ٨٨ ٢٢٠ / ١ ، فاكس: ٢٢٩ ٨٨ ٢١٩ (+٩٧٠)

بناية البرج الاخضر، شارع الشهيد نزيه قوره، ص ب: ١١١٠ رام الله، الضفة الغربية

Financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project ID: 80501 entitled "Support to Elections during the Transitional Period (SETP) Phase I - Yemen" for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

Unmodified Opinion

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of fixed assets of the UNDP project "Support to Election during the Transitional Period (SETP) Phase I in Yemen" by the amount of USD 298,043 as at 31 December 2012 in accordance with UNDP accounting policies.

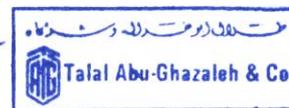
Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 13 November 2013



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

**SUPPORT TO ELECTIONS DURING THE TRANSITIONAL PERIOD (SETP)
PHASE-I IN YEMEN
STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2012**

Category	Amount USD
Electrical	50,401
Vehicles	226,945
Furniture	19,617
Other	1,080
Total Fixed assets	298,043

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

3.1. Statement of Fixed Assets - 2012

Inventory List - Support to Elections during Transitional Period Phase I (SETP)
Additional to Inventory List

Business Unit	Operational Unit	Profile ID (Medical, Veterinary etc)	Category	TAC Number	Serial ID	Description	Location (physical)	Acquisition Date	Customer Name	Quantity (Physical entry only)	Acquisition Cost	Currency (Should Always be USD)	FISC CODE	Implementing Agent	Detail	Project ID	Activity	Note
YEM10	YEM	Furniture	0000000738	872145-1		FT meeting table three-paite	UNDP Office	2012	UNDP CO	1	2,504.69 USD	USD	30000	01181	0051	00086501	1	
YEM10	YEM	Electrical				emoy system controller	UNDP Office	2012	UNDP CO	31	883.39 USD	USD	04000	01181	0012	00086501	1	
YEM10	YEM	Furniture				AF Conference Chair	UNDP Office	2012	UNDP CO	22	18,715.00 USD	USD	30000	01181	0051	00086501	1	

Programme Officer

 Governance Team Leader





Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

**“SUPPORT TO ELECTION DURING THE TRANSITIONAL PERIOD (SETP)
PHASE I” IN YEMEN PROJECT
NOTES TO THE STATEMENT OF FIXED ASSETS**

1) Basis of Accounting:

All assets included in the Statement of Fixed Assets were accounted for according to their historical costs, and UNDP’s Assets Management Guidelines.

2) Depreciation expense:

In year 2012, UNDP started applying IPSAS and CDR attached included fixed assets depreciation expense.

REPORT OF THE INDEPENDENT AUDITORS TO UNDP DIM PROJECT
"SUPPORT TO ELECTION DURING THE TRANSITIONAL PERIOD (SETP) PHASE
I" IN YEMEN

CERTIFICATION FOR STATEMENT OF CASH POSITION

To Mr. Helge Osttveiten

Director

UNDP Office of Audit and Investigation (OAI)

The Statement of Cash Position for the Project 80501 "Support to Election during the Transitional Period (SETP) Phase I - Yemen", for the period from 1 January to 31 December 2012 is not applicable due to not establishing a separate bank account for the project's purposes. Accordingly, the project management did not prepare a statement of cash position as at 31 December 2012 and no expression of opinion is stated.

Sincerely Yours

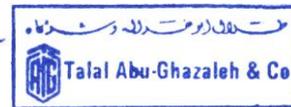
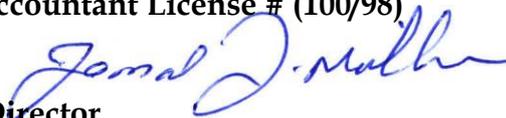
Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 13 November 2013



4. PART III - MANAGEMENT LETTER

13 November 2013

To Director

Office of Audit and Investigations (OAI)

United Nations Development Programme

Subject: Letter to Management on auditing Combined Delivery Report (CDR) "the Statement" of the UNDP Project "Atlas Award ID 63389".

We have performed an audit of the Combined Delivery Report (CDR) ("the Statement") of the UNDP Project "Atlas Award ID: 63389", "Support to Election During the Transitional Period (SETP) Phase I - Yemen" for the period from 1 January to 31 December 2012 in accordance with International Standards of Auditing (ISA) and in compliance with the UNDP rules and regulations.

In planning and performing our audit of the project, we considered the project internal control structure and compliance with terms and conditions of the grant contract in order to determine our auditing procedures for expressing our opinion on the Combined Delivery Report (CDR) ("the Statement") and not to provide assurance on the internal control structure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statement, whether due to fraud or error.

UNDP Yemen Office Management is responsible for the design, implementation and maintenance of the internal control system over the Projects. To execute this obligation, the UNDP Yemen office Managements is required to assess the expected risks and rewards of the policies and procedures for management control.

Our consideration of the internal control structure was for the limited purpose of expressing an opinion on the Combined Delivery Report (CDR), and therefore would not necessary disclosing all matters that might be reportable conditions. In addition, because of inherent limitations in any internal control structure, errors or irregularities may occur and not be detected by such control structure.

Finally, we would like to express our appreciation for the courtesy extended to us by the responsible personnel in UNDP Yemen office management.

Truly yours

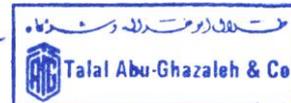
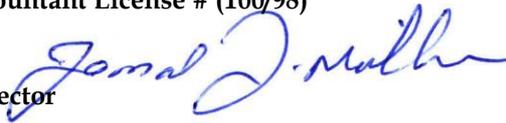
Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 13 November 2013



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 80501 entitled “Support to Elections during the Transitional Period (SETP) Phase I – Yemen” for the year ended 2012

Funded by: DFID (UK), DENMARK, JAPAN, GERMANY, UN PBF, UNDP

Implemented by: United Nation Development Programme (UNDP) in Yemen

3.1 Audit Finding and Recommendation

3.1.1 Fixed Assets Register

Observation

Criteria:

The fixed assets register should include all assets that have been acquired.

Background:

During the audit, we noted that the register of fixed assets did not include the following items:

Item	Date of purchase	Amount USD
Envoy System Controller	22/12/2012	31,886
Furniture	3/9/2012	19,220
Total		51,106

Priority:

Medium (Important)

Recommendation:

The Office should keep updated records of fixed assets in ATLAS for better accountability and safeguarding over fixed assets.

Management acceptance:

Yes No

Management comments and action plan:

The above comments are well taken and noted. In fact the above items were lately delivered and installed at UNDP CO building for the Elections operation room, in which all elections related meetings are held due to security situation in the country. As the equipment was lately installed the project management erroneously misses to include in the inventory list. The project management has been requested to include the above items to the list.

Auditor’s response:

We still recommend to consider our findings and to implement our recommendation, reason being that this will contribute to better control over fixed assets.