



AUDIT

OF

UNDP PROGRAMME OF ASSISTANCE TO THE PALESTINIAN PEOPLE

ACCESS COORDINATION AND MONITORING SUPPORT, GAZA
(Directly Implemented Project No. 76892)

Report No. 1274
Issue Date: 21 February 2014

**Report on the audit of UNDP Programme of Assistance to the Palestinian People
Access Coordination and Monitoring Support, Gaza (Project No. 76892)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 1 October to 10 December 2013, through Talal Abu-Ghazaleh & Co. (the audit firm), conducted an audit of Access Coordination and Monitoring Support, Gaza, Project No. 76892 (the Project), which is directly implemented and managed by the UNDP Programme of Assistance to the Palestinian People (the Office). The last audit of the Office was conducted by OAI in 2010.

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*.

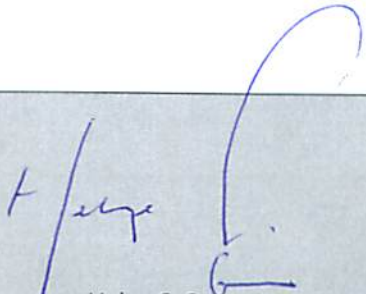
Audit results

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
883	Unqualified	40	Unqualified

Key recommendations

The audit did not result in any recommendation.



Helge S. Ostveiten
Director
Office of Audit and Investigations

Auditor's Report

Financial audit of “Access Coordination and Monitoring Support, Gaza” (The Project) implemented by “United Nations Development Programme UNDP” - Palestine (West Bank & Gaza) for the Year Ended 31 December 2012.

PROJECT TITLE AND IDs:

Title: “ Access Coordination and Monitoring Support, Gaza”

IDs: (Atlas Award ID: 60907, Project No.: 76892)

FUNDED BY

Norwegian Ministry of Foreign Affairs "MFA"

Talal Abu-Ghazaleh & Co.

Certified Public Accountants



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project No: 76892 titled “Access Coordination and Monitoring Support, Gaza” for the year 2012
Funded by: Norwegian Ministry of Foreign Affairs (MFA)
Implemented by: United Nations Development Programme (UNDP) in Palestine.

Access Coordination and Monitoring Support, Gaza

Implemented By

“United Nations Development Programme UNDP”

Palestine (West Bank & Gaza)

Funded by Norwegian Ministry of Foreign Affairs "MFA"

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 Objectives	5
1.4. Summary of the work done and audit results:.....	8
1.4.1. Work Done:	8
1.4.2. Results of Audit:	8
2. PART II – AUDITOR’S REPORT WITH OPINION	9
2.1. Auditor’s Report:	9
2.2. 2012 CDR Project No. 76892.....	11
3. CERTIFICATION FOR STATEMENT OF FIXED ASSETS.....	13
3.1 List of Assets and Equipment	17
4. PART III – MANAGEMENT LETTER	18

To: Director

Office of Audit and Investigations (OAI)

United Nations Development Programme

Dear Mr. Helge Ostveiten,

This report represents the results of our financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project No.: 76892 titled "Access Coordination and Monitoring Support, Gaza", 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,

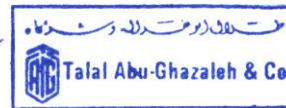
Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 10 December 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.

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

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 Access Coordination and Monitoring Project (ACMP) was established in December 2010 to facilitate and account for the entry of materials used for UNDP projects in Gaza, in support of the recovery and reconstruction process. Since the imposition of the blockade on Gaza in 2006, the projects of the UNDP/PAPP infrastructure unit, the UN agencies and partners were dormant or suspended due to access restrictions. Therefore, only limited construction activities were possible. The need for infrastructure projects increased considerably further after the Cast Lead Operation (Dec. 2008 – Jan. 2009), which caused large-scale destruction of socio-economic, public and private infrastructure.

With the Israeli Cabinet decision in June 2010 to relax certain aspects of the closure policy on Gaza, resulting in the likely opening of access of goods and materials through international project, UNDP had to prepare to address considerable access coordination challenges. Accordingly, an access project responsible for the coordination, monitoring and control of materials movements, storage and handling was created to facilitate the coordination of materials for UNDP infrastructure projects.

Overall Objectives

- The Goal of the project is that Gaza recovery and reconstruction is supported by key rehabilitation and reconstruction initiatives.
- The objectives of the Project are that access of materials in Gaza is facilitated and UNDP is fully accountable for the use of imported materials through the establishment of access facilitation and monitoring systems to secure approval from Israel on the import of dual- use construction materials into Gaza for UNDP projects, and to ensure their correct use.

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project No: 76892 titled “Access Coordination and Monitoring Support, Gaza” for the year 2012
 Funded by: Norwegian Ministry of Foreign Affairs (MFA)
 Implemented by: United Nations Development Programme (UNDP) in Palestine.

The Project is funded by the Norwegian Ministry of Foreign Affairs "MFA" based on the Agreement signed with UNDP/PAPP and the amendments following:

	Date	Budget (NOK)	Duration/Extension
Project Agreement	18 October 2010	6,700,000	December 2010 – 31 December 2011
Amendment No. (1)	11 December 2011	----	1 January 2012 – 31 March 2012
Amendment No. (2)	23 March 2012	5,000,000	1 April 2012 – 31 December 2012
Amendment No. (3)	21 December 2012	----	1 January 2013 – 31 March 2013
Amendment No. (4)	2 May 2013	13,000,000	1 April 2013 – 31 December 2014

The financial audit covered the amount of USD 882,802 of total expenditures incurred locally during the period from 1 January to 31 December 2012.

1.2. Project Identification information

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

Table 1:

Project Name	Project Number	Atlas Award ID	2012 Budget (USD)	2012 Actual Expenditure Per CDR (USD)
Access Coordination and Monitoring Support, Gaza	76892	60907	1,170,458	882,802

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 expenses incurred by the project during the year ended 31 December 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 statement 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 31 December 2012. 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 bank 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.

Scope of Audit:

We performed our audit in accordance with the International Standards on 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 Gaza for the total amount of USD 882,802 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.

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 76892 - Access Coordination and Monitoring Support, Gaza during the period from 1 January to 31 December 2012; and
- Include a review of project reports and records located at the UNDP Programme of Assistance to the Palestinian People (PAPP) office, 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 76892 during the period from 1 January to 31 December 2012 and the Funds Utilization statement as at 31 December 2012 as reported by the PAPP Office;
- b) If applicable, the value and existence of the fixed assets held by the project 76892 as at 31 December 2012; and
- c) If applicable, the value and existence of cash held by the project 76892 as at 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).

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 No.: 76892 titled “Access Coordination and Monitoring Support, Gaza”, for the year ended 31 December 2012.

The total costs incurred by United Nation Development Programme (UNDP) in Palestine on the above mentioned Project is USD 882,802. The audit approximately covered 78 percent in substantive test of details, as shown in the following table:

Table 2:

Project Location	No. of Samples	Total expenditures (in USD)	Total expenditures Tested	Percentage
Gaza	23	882,802	686,572	78%

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 Assets**

The audit did not disclose any material misstatement that could affect the statement of assets presentation.

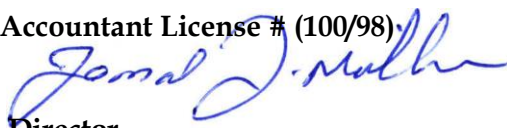
- **The Statement of Cash held by the Project**

The project's funds were not maintained in a separate bank account; instead they were maintained in a bank account together with funds from other Projects. Accordingly, we could not confirm the Project's bank balance as of 31 December 2012 and interest revenue received during the project period, and we were unable to perform alternative satisfactory audit procedures.

Given that no dedicated bank account is opened for the Project, therefore no statement of cash held by the Project was prepared.

Jamal Milhem, CPA

Certified Accountant License # (100/98)



Executive Director



Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 10 December 2013

2. PART II – AUDITOR’S REPORT WITH OPINION

2.1. Auditor’s Report:

REPORT OF THE INDEPENDENT AUDITORS TO UNDP DIM PROJECT “ACCESS COORDINATION AND MONITORING SUPPORT, GAZA”

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) and Funds Utilization Statement (“the Statement”) of the UNDP Project “Atlas Award ID: 60907”, “Access Coordination and Monitoring Support, Gaza”, 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 “Access Coordination and Monitoring Support, Gaza”, 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.



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 No: 76892 titled "Access Coordination and Monitoring Support, Gaza" for the year 2012
Funded by: Norwegian Ministry of Foreign Affairs (MFA)
Implemented by: United Nations Development Programme (UNDP) in Palestine.

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

Unmodified Opinion

In our opinion, the Combined Delivery Report (CRD) gives a true and fair view of the expenditures of USD 882,802 incurred by the Project "Access Coordination and Monitoring Support, Gaza", for the period from 1 January to 31 December 2012.

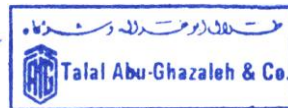
Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 10 December 2013



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project No: 76892 titled “Access Coordination and Monitoring Support, Gaza” for the year 2012
Funded by: Norwegian Ministry of Foreign Affairs (MFA)
Implemented by: United Nations Development Programme (UNDP) in Palestine.

2.2. 2012 CDR Project No. 76892



UN Development Programme
Report ID : unglcdrp

Combined Delivery Report By Project

Page 1 of 5
Run Time: 23-06-2013 11:06:30

Selection Criteria :

Business Unit : PAL10
Period : Jan-Dec (2012)
Selected Project Id : 00060907
Selected Fund Code : 30000
Selected Dept IDs : ALL
Selected Outputs : 00076892

Project Id : 00060907 Access Coordination and Monito	Period :	Jan-Dec (2012)		
Output # : 00076892 Access Coordination and Monito	Impl. Partner :	02386 UNDP (Direct Execution)		
	Location :	Palestine		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 70001 (PAPP - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	75,597.67	0.00	75,597.67
61310 - Post Adjustment - IP Staff	0.00	23,432.69	0.00	23,432.69
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	25,276.16	0.00	25,276.16
62315 - Contrib to medical, social in	0.00	241.20	0.00	241.20
62320 - Mobility Hardship Non-remova	0.00	2,019.96	0.00	2,019.96
62335 - Hazard Duty Station Allow-IP	0.00	4,167.78	0.00	4,167.78
62340 - Annual Leave Expense - IP	0.00	5,338.89	0.00	5,338.89
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,886.43	0.00	1,886.43
63340 - Proc trips/Rest & Recup-IP Stf	0.00	498.00	0.00	498.00
63360 - Medical Exams(incl Pre-empl)	0.00	404.38	0.00	404.38
63365 - Special Oper Living Allow-IP	0.00	52,131.12	0.00	52,131.12
63405 - Learning Costs	0.00	401.98	0.00	401.98
63515 - Security-related Costs	0.00	20,956.00	0.00	20,956.00
63530 - Contribution to EOS Benefits	0.00	2,475.77	0.00	2,475.77
63535 - Contribution to Security	0.00	3,961.21	0.00	3,961.21
63540 - Contribution to Training	0.00	990.30	0.00	990.30
63545 - Contribution to ICT	0.00	1,485.45	0.00	1,485.45
63550 - Contributions to MAIP	0.00	198.05	0.00	198.05
63555 - Contribution to UN JFA	0.00	1,782.56	0.00	1,782.56
63560 - Contributions to Appendix D	0.00	297.09	0.00	297.09
65115 - Contributions to ASHI Reserve	0.00	6,436.97	0.00	6,436.97
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71405 - Service Contracts-Individuals	0.00	251,516.41	0.00	251,516.41
71410 - MAIP Premium SC	0.00	161.52	0.00	161.52
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	4,000.35	0.00	4,000.35
71615 - Daily Subsistence Allow-Intl	0.00	6,583.65	0.00	6,583.65
71620 - Daily Subsistence Allow-Local	0.00	8,702.13	0.00	8,702.13
71635 - Travel - Other	0.00	519.39	0.00	519.39
72105 - Svc Co-Construction & Engineer	0.00	73,342.44	0.00	73,342.44
72120 - Svc Co-Trade and Business Serv	0.00	3,252.33	0.00	3,252.33
72125 - Svc Co-Studies & Research Serv	0.00	914.19	0.00	914.19
72130 - Svc Co-Transportation Services	0.00	2,052.77	0.00	2,052.77
72210 - Machinery and Equipment	0.00	115.76	0.00	115.76
72370 - Security related goods and mat	0.00	581.03	0.00	581.03
72399 - Other Materials and Goods	0.00	160.70	0.00	160.70
72402 - Building Maintenance	0.00	232.74	0.00	232.74
72420 - Land Telephone Charges	0.00	798.96	0.00	798.96
72425 - Mobile Telephone Charges	0.00	2,794.48	0.00	2,794.48
72445 - Common Services-Communications	0.00	58.18	0.00	58.18
72505 - Stationery & other Office Supp	0.00	14,759.74	0.00	14,759.74
72815 - Inform Technology Supplies	0.00	105.01	0.00	105.01
73101 - Leased/rented land	0.00	24,000.00	0.00	24,000.00
73104 - Leased Building	0.00	48,005.86	0.00	48,005.86

1.14.

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 2 of 5
Run Time 23-06-2013 11:06:30

Project Id : 00060907 Access Coordination and Monito	Period :	Jan-Dec (2012)		
Output # : 00076892 Access Coordination and Monito	Impl. Partner :	02386 UNDP (Direct Execution)		
	Location :	Palestine		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73125 - Common Services-Premises	0.00	756.39	0.00	756.39
73406 - Maintenance of Equipment	0.00	125.10	0.00	125.10
73410 - Maint, Oper of Transport Equip	0.00	1,096.02	0.00	1,096.02
74505 - Insurance	0.00	120.00	0.00	120.00
74525 - Sundry	0.00	20,111.68	0.00	20,111.68
74599 - UNDP cost recovery chrgs-Bills	0.00	2,048.62	0.00	2,048.62
74615 - Prepaid Miscellaneous Expense	0.00	3,877.49	0.00	3,877.49
75105 - Facilities & Admin - Implement	0.00	57,751.68	0.00	57,751.68
76125 - Realized Loss	0.00	320.93	0.00	320.93
76135 - Realized Gain	0.00	-294.80	0.00	-294.80
77135 - Spec Education Grant(LNO)-TA	0.00	143.63	0.00	143.63
77305 - Salaries - IP Staff-TA	0.00	50,789.31	0.00	50,789.31
77306 - Appoint Tk cost-IP Staff-TA	0.00	2,851.51	0.00	2,851.51
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	8,256.39	0.00	8,256.39
77309 - Appoint-shipment-IP Staff-TA	0.00	1,235.74	0.00	1,235.74
77310 - Post Adjustment - IP Staff-TA	0.00	27,384.09	0.00	27,384.09
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	221.10	0.00	221.10
77320 - Assg hardship & mob allow-TA	0.00	3,683.41	0.00	3,683.41
77350 - Rental Supplements-IP Staff-TA	0.00	4,272.96	0.00	4,272.96
77357 - Repal. Grt/Comm Ann Lv-IP-TA	0.00	533.43	0.00	533.43
77375 - Contrib-Jl Staff Pens Fd-IP-TA	0.00	16,572.27	0.00	16,572.27
77385 - Contribution to Security	0.00	3,126.95	0.00	3,126.95
77386 - Contribution to ICT TA	0.00	1,172.61	0.00	1,172.61
77395 - MAIP Premium TA/IP	0.00	156.34	0.00	156.34
77396 - PAYROLL MGT COST RECOVERY	0.00	643.80	0.00	643.80
77397 - Appendix D TA/IP	0.00	234.54	0.00	234.54
77630 - Dep Exp Owned - ITC	0.00	2,200.88	0.00	2,200.88
Total for Fund 30000	0.00	882,801.93	0.00	882,801.93
Total for Dept : 70001	0.00	882,801.93	0.00	882,801.93
Total for Output : 00076892	0.00	882,801.93	0.00	882,801.93
Project Total :	0.00	882,801.93	0.00	882,801.93

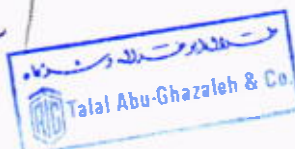
Signed By

Date

Signed By

Date

Grand Director



Financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project No: 76892 titled "Access Coordination and Monitoring Support, Gaza" for the year 2012
Funded by: Norwegian Ministry of Foreign Affairs (MFA)
Implemented by: United Nations Development Programme (UNDP) in Palestine.

PROJECT NO.: 76892 TITLED "ACCESS COORDINATION AND MONITORING SUPPORT, GAZA ", FOR THE YEAR 2012

NOTE TO THE COMBINED DELIVERY REPORT (CDR)

Note (1) Basis of Accounting:

The Combined Delivery Report (CDR) was prepared on the Cash Basis of accounting. According to this basis, expenditures are recognized when paid rather than when incurred.

Note (2): General

A. Budget:

The following is the Project's Budget for the Year 2012 in USD:

Category/Activity	2012 Budget
Activity 1: Access Coordination and Monitoring Team	865,654
Activity 2: Warehouse Management	265,020
Activity 3: Security Support	39,784
Total Budget for 2012	1,170,458

B. Project Duration:

Based on the Agreement signed with UNDP/PAPP and the amendments following, the Project duration is from December 2010 to 31 December 2014 of a total budget NOK 24,700,000. "For more details of Project Agreement and amendments, Please refer to Part I of this report (1.1)"

3. 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 No.: 76892, "Access Coordination and Monitoring Support, Gaza" as of 31 December 2012.

Management's Responsibility

Management is responsible for the preparation of the statement for Access Coordination and Monitoring Support, Gaza Project and 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.

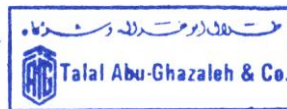
Financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project No: 76892 titled "Access Coordination and Monitoring Support, Gaza" for the year 2012
Funded by: Norwegian Ministry of Foreign Affairs (MFA)
Implemented by: United Nations Development Programme (UNDP) in Palestine.

Unmodified Opinion

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP Project "Access Coordination and Monitoring Support, Gaza" amounting to USD 39,600 as at 31 December 2012 in accordance with UNDP accounting policies.

Talal Abu - Ghazaleh & Co.

Jamal Milhem, CPA



Executive Director

Ramallah - Palestine, 10 December 2013

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project No: 76892 titled “Access Coordination and Monitoring Support, Gaza” for the year 2012
 Funded by: Norwegian Ministry of Foreign Affairs (MFA)
 Implemented by: United Nations Development Programme (UNDP) in Palestine.

ACCESS COORDINATION AND MONITORING SUPPORT, GAZA
STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2012

	USD
Balance on January 1, 2012	31,202
<u>Assets Acquired during 2012</u>	
Photocopy Machine	5,915
Scanner	1,290
Laptop	1,193
Total Assets Acquired during 2012	8,398
Sub-Total	39,600
Fixed Assets Donated by UNDP Jerusalem to the Project (5 Electrical Generators, 3 Vehicles)	-
Fixed Assets Donated by the Project to 3 Local NGOs (3 Electrical Generators)	-
Total Fixed Assets	39,600

ACCESS COORDINATION AND MONITORING SUPPORT, GAZA
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.

3.1 List of Assets and Equipment

Fixed Assets to Access Coordination (Items donated from Access Coordination as of 31 December 2012)

KIPOR, Electrical Generator Capacity 7 horses		0.00	Karni warehouse	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	Donation from UNDP HQ (ATLAS#944)
KIPOR, Electrical Generator Capacity 7 horses		0.00	Karni warehouse	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	Donation from UNDP HQ (ATLAS#948)
KIPOR, Electrical Generator Capacity 7 horses		0.00	Karni warehouse	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	Donation from UNDP HQ (ATLAS#950)
KIPOR, Electrical Generator Capacity 7 horses		0.00	Karni warehouse	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	Donation from UNDP HQ (ATLAS#951)
KIPOR, Electrical Generator Capacity 7 horses		0.00	Karni warehouse	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	Donation from UNDP HQ (ATLAS#953)
Total		0.00			

Fixed Assets to Access Coordination (Items donated for Access Coordination as of 31 December 2012)

Toyota Land cruiser 4X4, 3.4	Licensing # 92-001-22 UNDP #21	0.00	UNDP Gaza office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	(This item was a donation from UNDP Jerusalem office)
Suzuki Vitara Jeep 4X4, 2.0	Licensing # 22-796-21 UNDP #06	0.00	UNDP Gaza office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	(This item was a donation from UNDP Jerusalem office)
Ford Focus 2.0cc	Licensing # 22-285-21 UNDP #55	0.00	UNDP Gaza office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	(This item was a donation from UNDP Jerusalem office)
Total		0.00			





Fixed Assets Items to Access Coordination as of 31 December 2012)

Photocopier	44101505A	5915.00	UNDP Gaza office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000010264
Scanner	43211711A	1290.00	UNDP Gaza office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000010264
Laptop LTA item No. 1.3.1	43211503A	1193.01	UNDP Jerusalem office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000009774
Total		8398.01			

Fixed Assets Items to Access Coordination as of 31 December 2011)

Wooden cabinet		137.85	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden cabinet		137.85	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden cabinet		137.85	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden cabinet		137.85	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden desk with set of drawers		125.42	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden desk with set of drawers		125.42	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden desk with set of drawers		125.42	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden desk with set of drawers		125.42	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Small visitors table		53.11	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Small visitors table		53.11	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Small visitors table		53.11	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden desk (160*80cm)		406.78	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981	PAL10-0000007669

Computer table		109.60	Room#204-Third floor-Gaza	Donor# 00187 Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Computer table		109.60	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Hydraulic revolving chair		97.18	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Hydraulic revolving chair		97.18	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Hydraulic revolving chair		97.18	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Hydraulic revolving chair		97.18	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Hydraulic revolving chair		97.18	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669

Jamal J. Muthu

Visitors chairs		21.19	Karni office	Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Visitors chairs		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Large meeting table		250.85	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Meeting chair		21.19	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Meeting chair		21.19	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Meeting chair		21.19	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Meeting chair		21.19	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Meeting chair		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Meeting chair		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Meeting chair		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Meeting chair		21.19	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden wall board		70.62	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden wall board		70.62	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden wall board		70.62	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
Wooden wall board		70.62	Rafah office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
White writing board		112.99	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892	PAL10-0000007669



				ImpAgency# 001981 Donor# 00187	
Flip chart board		112.99	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-0000007669
HP LCD	3CQ030N8VC	70.62	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
HP LCD	3CQ029NKMJ	70.62	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
HP LCD	3CQ029NKM3	70.62	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Wireless USB	1064224535	15.54	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Advice UPS 850VA		35.31	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Advice UPS 850VA		35.31	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Advice UPS 850VA		35.31	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
All in one (fax, copier, scanner)	CNB9BC2CYT	1150.00	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Desktop HP Elite	CZC0493XZD	850.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Screen HP LCD	3CQ030N8VC	250.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
UPS APS650VA		125.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Laser printer HP	VNBVBFBKHJ	750.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Color printer HP	CNCTB9JJKW	1250.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Laptop 15.4 HP	CNF03934SZ	1450.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Laptop 14.1 HP	SN2CE01126PY	1950.00	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670

Jamal J. Mulla

Laptop 12.1 HP	CND8433WXQ	2150.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Basic port replicator	JP18450453	250.00	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Basic port replicator	JP184505E5	250.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Basic port replicator	CNF909X289	250.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Microsoft wireless		55.00	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Microsoft wireless	1064224535	55.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Microsoft wireless		55.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
Digital camera	43021001933	500.00	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 007670
ADSL Wireless Router	CP0843TFQM1 (60)	98.87	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Telephone equipments		791.79	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Nokia 5030 mobile		54.25	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Nokia 5030 mobile		54.25	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Nokia 5030 mobile		54.25	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Nokia 5030 mobile		54.25	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Nokia 5030 mobile		54.25	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Laser printer 1120w	VNC3M02892	160.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
HP MFC 1212	CNC0C2B0UC	245.00	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001	



HP 90w docking station	VB041AA	100.81	Jerusalem office	Project# 00076892 ImpAgency# 001981 Donor# 00187	
HP 6460B 15 WWAN	XU550AV	937.25	Jerusalem office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 000593
HP 6360B 15 WWAN	WY546AV	888.17	Jerusalem office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 000593
Camera bag		4.81	Jerusalem office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 000593
4GB SDHC Class 4 flash card	SD/4GB	9.62	Jerusalem office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 000593
Nikon digital camera	S9100	411.85	Jerusalem office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL10-00 000593
IT Equipment mouse		4.20	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Cartridge refill		56.02	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Cartridge refill		56.02	Karni office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Sewing Machine		254.24	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Sewing Machine		254.24	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Manual Forklift		322.58	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Vests		7.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Vests		7.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Vests		7.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278

James J. Malher

Vests		7.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Vests		7.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Vests		7.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Vests		7.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Vests		7.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Vests		7.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Vests		7.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Square Plate Shovel		7.06	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Square Plate Shovel		7.06	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Square Plate Shovel		7.06	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Round Point Shovel		7.06	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Round Point Shovel		7.06	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Round Point Shovel		7.06	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Pointing Trowel		2.35	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
				Opt unit# PAL10	



Pointing Trowel		2.35	Karni Office	Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Pointing Trowel		2.35	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Garbage Trowl		1.76	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Garbage Trowl		1.76	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Garbage Trowl		1.76	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Hoe		7.06	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Hoe		7.06	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Hoe		7.06	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Wheel barrow		43.99	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Wheel barrow		43.99	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Black Bucket		0.88	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Black Bucket		0.88	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Black Bucket		0.88	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Black Bucket		0.88	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
				Opt unit# PAL10 Fund# 30000	



Black Bucket		0.88	Karni Office	Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Black Bucket		13.20	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Black Bucket		13.20	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Black Bucket		13.20	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Black Bucket		13.20	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Black Bucket		13.20	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Black Bucket		13.20	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Telephone Set	'00357	29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Telephone Set	2258	29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Telephone Set	'002567	29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Telephone Set	'081962	29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Telephone Set	A199100707563	29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Telephone Set		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Fire Extinguisher		211.00	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Fire Extinguisher		211.00	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
				Opt unit# PAL10 Fund# 30000 Dept# 70001	



Fire Extinguisher		211.00	Karni Office	Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Fire Extinguisher		211.00	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Fire Extinguisher		211.00	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Fire Extinguisher		211.00	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000008278



				ImpAgency# 001981 Donor# 00187	
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Iron Stands		29.33	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Plastic cards (qty 20)		70.38	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Barrier tapes (qty 50)		219.94	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-00000008278
Supply of small tools (metallic stand)		677.97	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Office Refrigerator (128 litters)		206.21	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Electric Oven (20 Litters)		45.20	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	



Cooler long size with bottle		70.62	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Cooler small size with bottle		67.80	Rafah Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Mobile phones (nokia set)		73.75	Movable - Arwa	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
EPCO – ACMT Software		4350.00	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	PAL 10-0000007683
Curtains and draperies		326.05	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Curtains and draperies		549.02	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
A/C maintenance		280.11	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
A/C maintenance		1165.19	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Curtains		218.06	Rafah office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Cold-Hot cooler with		124.31	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Curtains		182.00	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
Shelves		53.91	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	
USB wireless lan		37.74	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 ImpAgency# 001981 Donor# 00187	

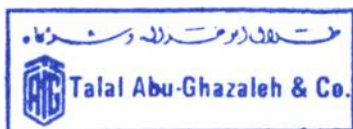
James J. Malhe

Microsoft Keyboard	66901323325	16.95	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	
Microsoft Keyboard and mouse	Kb: 0066900854416 Mouse: X819485-003	40.43	Karni Office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	
Microsoft Keyboard	'0066900854415	16.17	Room#204-Third floor-Gaza	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	
Telephone set		26.95	Rafah office	Opt unit# PAL10 Fund# 30000 Dept# 70001 Project# 00076892 Imp Agency# 001981 Donor# 00187	
Total		31202.34			

Total cost for items donated for and from ACMT	0.00	
Total cost for fixed assets as of December 2012	8398.01	
Total cost for fixed assets as of December 2011	31202.34	
Total fixed assets for ACMT	39600.35	

Signatures	
Access Coordination Assistant	Aawa Nayef
Access Coordination Manager	
Head of Gaza Office	

Jamal J. Mulla



4. PART III - MANAGEMENT LETTER

We have not identified reportable condition during our auditing "Access Coordination and Monitoring Support, Gaza" (The Project) implemented by "United Nations Development Programme UNDP" - Palestine (West Bank & Gaza) for the Year Ended 31 December 2012. However, we noted certain immaterial matters involving internal control and its operation that we have reported to the management of UNDP Palestine, in a separate letter dated 10 December 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

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