

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP IRAQ

**INSTITUTIONAL DEVELOPMENT OF IRAQI INDEPENDENT HIGH ELECTORAL
COMMISSION**

(Directly Implemented Project No. 60760, Output No. 76645)

Report No. 1365

Issue Date: 24 March 2015

**Report on the audit of UNDP Iraq
Institutional Development of Iraqi Independent High Electoral Commission
(Project No. 60760, Output No. 76645)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 14 to 31 December 2014, through PricewaterhouseCoopers “Jordan” L.L.C (the audit firm), conducted an audit of Institutional Development of Iraqi Independent High Electoral Commission (Project No. 60760), Output No. 76645 (the Project), which is directly implemented and managed by the UNDP Country Office in Iraq (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project’s operations. The audit covered the Project’s Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2013 and the accompanying Funds Utilization statement¹ as of 31 December 2013. The audit did not cover the Statement of Assets as all fixed assets had been transferred to another project (Output No. 88021) before 31 December 2013. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure	
Amount (in \$ ‘000)	Opinion
4,289	Unqualified

The audit firm issued an unqualified opinion on the Funds Utilization statement.

Key recommendations: Total = **3**, high priority = **0**

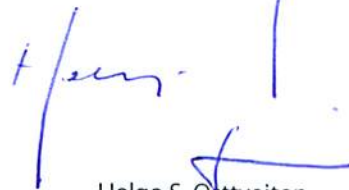
The three recommendations aim to ensure the reliability and integrity of financial and operational information.

The audit did not result in any high (critical) priority recommendations. There are three medium (important) priority recommendations, which means, “Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP.” These recommendations include actions to address inadequate recording of expenses and to ensure that all General Ledger Journal Entries are adequately documented, approved by the senior management and filed for future reference.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

Management comments and action plan

The UN Resident Coordinator/UNDP Resident Representative accepted all of the recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink is located above the printed name. The signature appears to be 'H. Ostveiten' with a large, sweeping flourish extending upwards and to the right.

Helge S. Ostveiten
Director
Office of Audit and Investigations

March 2015

**Financial Audit of One project directly
implemented by UNDP Iraq**

**Project Name: Institutional Development of
Iraqi Independent High Electoral
Commission (IHEC)**

Output Number: 76645



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A. Executive Summary

A.1. Background and Introduction

The UNDP Office of Audit and Investigation (OAI) has assigned PwC to conduct an audit of the project “Institutional Development of Iraqi Independent High Electoral Commission” (IHEC) (Output No. 76645) “the Project”, managed and directly implemented (DIM Project) by the UNDP Country Office in Iraq (the “Office”). As the implementing partner of a DIM project, UNDP has overall management responsibility and accountability for project implementation.

This program was jointly developed by UNDP and the Iraqi Independent High Electoral Commission (IHEC) to support the IHEC in its continued institutional development as a sustainable institution within the government structure of Iraq, carrying out its constitutional mandate independently, efficiently, transparently and accountably, in line with professional standards. The project duration was from 18 October 2010 to 17 October 2013 and was fully funded by the Multi-Partner Trust Fund (MPTF).

The programme objectives were based on the results of a comprehensive IHEC capacity assessment conducted in October/November 2009; recommendations from the IHEC; inputs from international advisors working closely with the IHEC on a day-to-day basis; and lessons learned from recent electoral events. These objectives aimed to address significant gaps in the following areas:

1. Institutional framework and organisational capacity of the IHEC as Iraq’s permanent electoral institution, established under the constitution;
2. Human resource capacity of the IHEC (staff skills, knowledge and resources) at both central and governorate office levels;
3. Technological capacity to manage electoral processes in a sustainable manner

The audit covered the Project activities during the period from 1 January to 31 December 2013. During the period under review, the Office recorded project expenditures totaling **\$4,288,514** million as reported through the Combined Delivery Report (CDR).

The audit was conducted in accordance with the International Standards on Auditing (ISA700). 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.

A.2. Audit Objectives

The objective of the financial audit was to express an opinion on the project’s financial statements, which include three statements:

1. Expressing an opinion on whether the Combined Delivery Report (CDR) presents fairly, in all material aspects, the financial expenses incurred by the project for the year ended December 31, 2013 and the funds utilization as at that date are fairly presented in conformity with UNDP accounting policies and procedures.
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 2013. This statement should include all assets available as at 31 December 2013 and not only those purchased in the period under audit.

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 2013, only if a separate bank account was established specifically for the project.

A.3 Audit Scope

We performed our audit in accordance with the International Standards of Auditing (ISA700) and in compliance with the UNDP rules and regulations.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project for the period January 1, 2013 to December 31, 2013. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties”; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation were not retained at the level of the UNDP country Office.

The audit covered all activities of the Project from 01 January to 31 December 2013; and included a review of project reports and records located at the UNDP country Office in Iraq.

Specifically, the audit covered the following:

- a) The expenses incurred and recorded in the Combined Delivery Reports (CDR) of the Project during the period from 01 January to 31 December 2013 and the Funds Utilization statement as at 31 December 2013, as reported by the Office in Iraq;
- b) The value and existence of the fixed assets held by the Project as at 31 December 2013;
- c) The value and existence of Cash held by the project as at December 31, 2013 (in the case there was a separate bank account for the DIM project under review).

A.4. Audit Results

The Combined Delivery Report (CDR)

The review did not disclose any financial errors in the Project's CDR and Funds Utilization Statement; however, we noted some weaknesses related to the internal control system of the Project. Details of these weaknesses are described in **Section C** of this report.

The “Combined Delivery Report” and Funds Utilization statement fairly present, in all material respects, Project's incurred expenses in accordance with UNDP accounting policies and they 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 Statement of Fixed Assets

Given that all fixed assets were transferred to another project (Output number 88021) before the end of the year 2013 (December 31, 2013), a statement of fixed assets is not applicable under the Project for the period ended December 31, 2013. Therefore, a statement of fixed assets was not prepared.

Attached in Annex (3) below is the transfer document of the assets from the Elections project to another project (Output number 88021).

The Statement of Cash held by the Project

In accordance with the Terms of Reference for the audit, we did not issue an opinion on the Statement of Cash Position as there was no separate bank account for the project under review.

A.4.1 Issues found

Through our audit we have noted three instances of internal control weaknesses. These weaknesses are described in detail below under **Section C** of this report.

Below is a summary of the three findings noted through our audit:

Issue Number	Issue Description	Priority
1	Recording of expenses in improper period	Medium (Important)
2	Journal Entries initiated and approved by the same person	Medium (Important)
3	Charging expenses on the Elections project that are related to other projects	Medium (Important)



B. Reports of The Independent Auditors to UNDP – “Institutional Development IHEC” [Output Number 76645]

Statement of Expenses

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement (“the statement”) of UNDP project “Institutional Development IHEC”, output number 76645, for the period from January 1, 2013 to December 31, 2013.

Management is responsible for the preparation of the statement for the project “Institutional Development IHEC” 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.

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 (ISA 700). 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

Unqualified Opinion

In our opinion, the financial statement give a true and fair view of the attached Combined Delivery Report (CDR) and Funds Utilization Statement in all material respects, the expenses of \$4,288,514 incurred by the Project “Institutional Development IHEC” for the period from January 1, 2013 to December 31, 2013 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

A circular blue stamp with the text "Certified Public Accountants" around the top edge, "PricewaterhouseCoopers" around the bottom edge, and "Jordan" in the center. The PwC logo is also present in the center.
PricewaterhouseCoopers “Jordan” L.L.C.

19 March 2015
Amman – Jordan

Combined Delivery Report (CDR)
From 1 January 2013 to 31 December 2013

Expense	Government Expense (USD)	UNDP Expenses (USD)	UN Agencies Expense (USD)	Total Expenses (USD)
Salaries - IP Staff	0	267,017.07	0	267,017.07
Post Adjustment - IP Staff	0	138,369.32	0	138,369.32
Dependency Allowances-IP Staff	0	14,661.75	0	14,661.75
Contribution to Jt Staff Pens Fd-IP	0	95,298.12	0	95,298.12
Contribution to medical and social insurance	0	15,570.33	0	15,570.33
Mobility, Hardship, Non-removal	0	50,371.62	0	50,371.62
Hazard Duty Station Allow-IP	0	48,046.80	0	48,046.80
Annual Leave Expense – IP	0	2,177.55	0	2,177.55
Ed Greet Including Travel & Allowance-IP Stf	0	18,928.02	0	18,928.02
Home Leave Travel & Allowance-IP Staff	0	13,566.72	0	13,566.72
Proc trips/Rest & Recup-IP Stf	0	1,500.00	0	1,500.00
Reimbursement of Income Tax-IP Staff	0	7,870.00	0	7,870.00
Special Operation Living Allowance-IP	0	31,811.86	0	31,811.86
Learning Costs	0	44,984.64	0	44,984.64
Security-related Costs	0	5,515.00	0	5,515.00
Contribution to EOS Benefits	0	16,327.03	0	16,327.03
Contribution to Security	0	17,415.53	0	17,415.53
Contribution to Training	0	4,353.82	0	4,353.82
Contribution to ICT	0	6,530.80	0	6,530.80
Contributions to MAIP	0	870.76	0	870.76
Contribution to UN JFA	0	7,836.94	0	7,836.94
Contributions to Appendix D	0	1,306.18	0	1,306.18
Appointment-Ticket Costs	0	2,645.00	0	2,645.00
Appointment-Subsistence Allow	0	3,436.80	0	3,436.80
Appointments-Lump Sum	0	9,815.97	0	9,815.97
Appointment-Shipments	0	10,000.00	0	10,000.00
Contributions to ASHI Reserve	0	34,830.89	0	34,830.89
Payroll Management Cost Recovery ATLA	0	2,716.54	0	2,716.54
Intl Consultants-Short Term-Tech	0	375,747.88	0	375,747.88
Local Consult.-Short Term-Tech	0	12,772.50	0	12,772.50
Service Contracts-Individuals	0	146,765.02	0	146,765.02
MAIP Premium SC	0	634.35	0	634.35

Travel Tickets-International	0	90,965.67	0	90,965.67
Travel Tickets-Local	0	66,308.20	0	66,308.20
Daily Subsistence Allow-Intl	0	78,311.70	0	78,311.70
Daily Subsistence Allow-Local	0	10,719.60	0	10,719.60
Daily Subsist Allow-Management Participation	0	271,989.32	0	271,989.32
Shipment	0	110.17	0	110.17
Travel - Other	0	120,253.78	0	120,253.78
Svc Co-Construction & Engineer	0	29,550.00	0	29,550.00
Fuel, petroleum and other oils	0	5,722.00	0	5,722.00
Land Telephone Charges	0	70.60	0	70.60
Mobile Telephone Charges	0	6,789.71	0	6,789.71
Connectivity Charges	0	398.86	0	398.86
Common Services-Communications	0	4,744.70	0	4,744.70
Publications	0	577.00	0	577.00
Hospitality-Special Events	0	170.00	0	170.00
Hospitality-Vouchered Expenses	0	120.24	0	120.24
Hospitality Catering	0	-	0	0.00
Acquisition of Computer Hardware	0	780.00	0	780.00
Rent - Meeting Rooms	0	-	0	0.00
Common Services-Premises	0	65,516.71	0	65,516.71
Reimbursement to UNDP for Support Services	0	4,683.00	0	4,683.00
Reimbursement to UN for Support Services	0	278,176.30	0	278,176.30
Management and Reporting Services	0	60,540.00	0	60,540.00
Printing and Publications	0	5,540.29	0	5,540.29
Translation Costs	0	87,143.00	0	87,143.00
Other Media Costs	0	353,400.00	0	353,400.00
Contribution To CO Common Security	0	2,502.23	0	2,502.23
Bank Charges	0	897.65	0	897.65
Sundry	0	4,206.69	0	4,206.69
Land Transport	0	2,018.41	0	2,018.41
Other L.T.S.H.	0	124.79	0	124.79
Facilities & Admin - Implement	0	252,265.66	0	252,265.66
Learning costs	0	728,168.03	0	728,168.03
Learning - subsistence allowance	0	50,395.38	0	50,395.38
Learning - subcontracts	0	13,406.25	0	13,406.25
Learning - training of counter	0	65,332.00	0	65,332.00

Participation of counterparts	0	1,398.31	0	1,398.31
Realized Loss	0	0.12	0	0.12
Realized Gain	0	-2.49	0	- 2.49
Salaries - IP Staff-TA	0	122,894.27	0	122,894.27
Post Adjustment - IP Staff-TA	0	22,898.22	0	22,898.22
Contribution-Medical, Social -IP Staff-TA	0	219.90	0	219.90
Assignment hardship & mobility allowance-TA	0	13,335.47	0	13,335.47
Annual Leaves-IP-TA	0	5,241.91	0	5,241.91
Special Operation Living Allowance-IP-TA	0	11,575.93	0	11,575.93
Contribution-Jt Staff Pension Fd- IP-TA	0	15,636.29	0	15,636.29
Contribution to Security	0	20,836.04	0	20,836.04
Contribution to ICT_TA	0	1,080.54	0	1,080.54
MAIP Premium TA/IP	0	144.09	0	144.09
PAYROLL Management COST RECOVERY	0	579.42	0	579.42
Appendix D TA/IP	0	216.10	0	216.10
Depreciation expense Owned - ITC	0	866.83	0	866.83
Grand Total Expenses	0	4,288,513.70		4,288,513

* Notes are an integral part of the Financial Statements

** The signed CDR and Funds Utilization Statement are attached in Annex (2) below.

**Funds Utilization Statement
As at 31 December 2013**

Account	Amount (USD \$)	Note
Outstanding Advances	-	
Undepreciated Fixed Assets	(118.35)	3
Inventory	-	
Prepayments	-	
Commitments	5,165	4

* Notes are an integral part of the Financial Statements

** The signed CDR and Funds Utilization Statement are attached in Annex (2) below.

Notes to the Statement of Expenses

(1) Basis of Preparation:

The Combined Delivery Report (CDR) was prepared based on the UNDP accounting policies.

United States Dollars (US Dollars) is the functional currency for UNDP systems and reports. For invoices or expenditures incurred in currency other than the USD, the exchange rate at the date of the transaction was used.

(2) Accounting Policies

According to UNDP accounting policies, expenditures are recorded when incurred rather than when paid.

Fixed assets above 1,500 USD are capitalized and fixed assets under 1,500 USD are expensed when purchased.

Commitments represent expenditures incurred before 31 December 2013 year end but that were not yet paid.

(3) Undepreciated Fixed Assets

Undepreciated fixed assets line item is the net book value of the assets under the project after deducting the depreciation. Regarding this project, a negative amount of undepreciated fixed assets is reported as result of an entry that was recorded mistakenly on Asset ID 1397. Such a situation is due to an error in the disposal process, based on clarifications provided by the Office.

Also, per management explanation, this error was resolved in 2014 to reflect a correct amount of undepreciated fixed assets of USD 0 (zero) amount.

(4) Commitments

According to UNDP policies and procedures, the Office must report expenditures that were incurred but not paid as “Commitments”.

The amount of commitments reported (USD 5,165) under the Project related to a consultant salary expense incurred before the end of 2013 but was not paid as at December 31, 2013.

C. Management Letter

12 March 2015

To: The Director of the Office of Audit and Investigation (OAI)

Subject: Letter to Management on auditing Combined Delivery Report (CDR) and Funds Utilization Statement (“the Statement”) of the UNDP Project “Institutional Development IHEC” – Output Number 76645

We have performed an audit of the Combined Delivery Report (CDR) and Funds Utilization Statement (“the Statement”) of the UNDP Project “Institutional Development IHEC”, for the period from 1 January 2013 to 31 December 2013 in accordance with International Standards of Auditing (ISA 700) and in compliance with the UNDP policies and rules and regulations.

In planning and performing our audit of the project, we considered the Project internal control structure 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 Iraq Office Management is responsible for the design, implementation and maintenance of the internal control system over their Projects. To execute this obligation, the UNDP Iraq office Management 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.

Below are the issues (findings) that we have noted through our Audit of the DIM Project.

Issue Title:

Recording of expenses in the improper period

Observation:

We noted three instances where the supporting documents of the expense were dated in 2012, while the expense transaction was recorded in Atlas in 2013, which is not compliant with accounting policies. Per our observations, this issue has occurred for the Payment Vouchers 47407, 47777 and 47221. All three transactions amounted to 95,390 USD.

Priority:

Medium (Important)

Recommendation:

The Office should ensure that expense transactions are recorded on the same date of the invoice/services performed by the vendor. Also, to avoid delays in receiving invoices from vendors/consultants, a timeframe (deadline) should be set for vendors/consultant to submit their invoices in a timely manner which will allow expenses to be recorded in the proper period.

Management comments and action plan:

Kindly note that these payments are related to Purchase Orders (PO) created in 2012 but partially received in 2012 and 2014. As per IPSAS standard, the accounting period for a transaction is based on the receipt date of the good/service and not the PO creation date. UNDP rules allows to create a PO for a full amount in a given year if more than 80% is supposed to be received in the same year. Furthermore, the Office do not have a total control on the timely submission of vendor invoices. Ideally, the invoice should be submitted immediately after reception of the service or good. The Office will ensure a timely delivery of goods and services expected from vendors and consultants. Further, vendors will be encouraged to submit their invoices in a timely manner.

Issue Title:

Lack of supporting documentation and inadequate approval of GLJEs

Observation:

Based on Atlas records, we noted that journal entry number 5064187 was initiated and approved by the same Finance employee. The entry amount is 15,497 USD, and the entry itself is unusual (reversal). The Office argued that this situation was due to technical problems within Atlas. This statement could not be confirmed as we were not provided with any documentation supporting the decision regarding the creation and approval of the aforementioned journal entry. Without this documentation we are unable to certify the validity of the journal entry. This transaction may also reveal a lack of proper segregation of duties within the Office in recording unusual transactions.

Priority:

Medium (Important)

Recommendation:

The Office should ensure that all GLJEs are adequately documented, approved by the senior management and filed for future reference. Further, Atlas profiles should be revisited to ensure that staffs cannot create and self-approve journal entries.

Management comments and action plan:

UNDP office was in relocation process and in a crisis context. During the audit time, the Office files were in shipping process, therefore it was difficult to immediately provide all supporting documents on time. The country office will take the necessary action to avoid such situation in the future. We agree with the recommendation of GLJE not adequately documented. Concerning the observation that GLJE should be approved by senior management and staffs should not create and self-approve GLJEs, this is already the case based on the Internal Control Framework (ICF) and the segregation of roles in Atlas through Argus. In order to confirm that statement, the Office will share with OAI a copy the ICF and the list of staff profiles in Atlas.

Issue Title:

Charging the Elections project expenses related to other projects.

Observation:

Through our audit we have noted that the supporting documents of payment voucher number 47221 are related to another project (Project number 63969), but the transaction was recorded under the “Institutional Development IHEC” project. The Office did not provide sufficient explanations and evidences attesting that this modification was regularly done, duly approved and adequately documented.

Priority:

Medium (Important)

Recommendation:

Expenses must be charged and allocated under the project that incurred the expense. No expense should be recorded under another project unless specified in the purchase order or having the proper approvals for the change.

Management comments and action plan:

The project 00063969 called “Technical Assistance to IHEC2” was managed by the same team. The voucher 00047221 is related to “Life Support” and corresponds to the rent cost paid to the United Nations Assistance Mission for Iraq (UNAMI) for occupancy of the office area. Project managers have the possibility to select the suitable budget for each transaction based on the Annual Work Plan and the availability of fund. Moreover, the Technical Assistance to the IHEC Phase 2 expired since December 2012, which explains the recording of these expenses in the Institutional Development IHEC Project. For further compliance, the correct chart of accounts will be communicated to the focal point of “Life Support”.

D. Annex 1: Priorities of Audit Recommendations

The audit observations are categorized according to the priority of the audit recommendations and the possible causes of the issues. The categorized audit observation provides a basis by which the UNDP country office management is to address the issues.

The following categories of priorities are used:

High (Critical)

Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.

Medium (Important)

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.

Low

Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.

E. Annex 2: Signed Combined Delivery Report and Funds Utilization Statement

Combined Delivery Report By Project

UN Development Programme

Page 1 of 4

Run Time: 09-03-2014 13:03:54

Report ID: unglodrp

Selection Criteria:

Business Unit: IRQ10

Period: Jan-Dec (2013)

Selected Project Id: 00060760

Selected Fund Code: 40211

Selected Dept. IDs: B0450

Selected Outputs: ALL

Project Id: 00060760 Institutional Development Supp

Period:

Jan-Dec (2013)

Output #: 00076645 Institutional Development IHEC

Impl. Partner:

61127 UNDP - Direct Execution

Location:

UNDP Iraq (Amman Office)

Govt Exp

UNDP Exp

UN Agencies Exp

Total Exp

Dept: 45001 (Iraq - Central)

Fund: 40211 (UNDP Iraq Reconstruction TF)

61305 - Salaries - IP Staff	0.00	267,017.07	0.00	267,017.07
61310 - Post Adjustment - IP Staff	0.00	138,369.32	0.00	138,369.32
62305 - Dependency Allowances-IP Staff	0.00	14,661.75	0.00	14,661.75
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	95,298.12	0.00	95,298.12
62315 - Contrib. to medical, social in	0.00	15,570.33	0.00	15,570.33
62320 - Mobility, Hardship, Non-remova	0.00	50,371.62	0.00	50,371.62
62335 - Hazard Duty Station Allow-IP	0.00	48,046.80	0.00	48,046.80
62340 - Annual Leave Expense - IP	0.00	2,177.55	0.00	2,177.55
63330 - Ed Gr Incl Trvl&Allow-IP Stf	0.00	18,928.02	0.00	18,928.02
63335 - Home Leave Trvl & Allow-IP Stf	0.00	13,566.72	0.00	13,566.72
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,500.00	0.00	1,500.00
63350 - Reimb of Income Tax-IP Staff	0.00	7,870.00	0.00	7,870.00
63355 - Special Oper Living Allow-IP	0.00	31,811.86	0.00	31,811.86
63405 - Learning Costs	0.00	44,984.64	0.00	44,984.64
63515 - Security-related Costs	0.00	5,515.00	0.00	5,515.00
63530 - Contribution to EOS Benefits	0.00	16,327.03	0.00	16,327.03
63535 - Contribution to Security	0.00	17,416.53	0.00	17,416.53
63540 - Contribution to Training	0.00	4,353.82	0.00	4,353.82
63545 - Contribution to ICT	0.00	6,530.80	0.00	6,530.80
63550 - Contributions to MAIP	0.00	870.76	0.00	870.76
63555 - Contribution to UN JFA	0.00	7,836.94	0.00	7,836.94
63560 - Contributions to Appendix D	0.00	1,306.18	0.00	1,306.18
64306 - Appointment-Ticket Costs	0.00	2,645.00	0.00	2,645.00
64307 - Appointment-Subsistence Allow	0.00	3,436.80	0.00	3,436.80
64308 - Appointments-Lump Sum	0.00	9,815.97	0.00	9,815.97
64309 - Appointment-Shipments	0.00	10,000.00	0.00	10,000.00
65115 - Contributions to ASHI Reserve	0.00	34,830.89	0.00	34,830.89
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,716.54	0.00	2,716.54
71205 - Intl Consultants-Sht Term-Tech	0.00	375,747.88	0.00	375,747.88
71305 - Local Consult.-Sht Term-Tech	0.00	12,772.50	0.00	12,772.50
71405 - Service Contracts-Individuals	0.00	146,765.02	0.00	146,765.02
71410 - MAIP Premium SC	0.00	634.35	0.00	634.35
71605 - Travel Tickets-International	0.00	90,965.67	0.00	90,965.67
71610 - Travel Tickets-Local	0.00	66,308.20	0.00	66,308.20
71615 - Daily Subsistence Allow-Intl	0.00	78,311.70	0.00	78,311.70
71620 - Daily Subsistence Allow-Local	0.00	10,719.80	0.00	10,719.80
71625 - Daily Substst Allow-Mtg Partic	0.00	271,989.32	0.00	271,989.32
71630 - Shipment	0.00	110.17	0.00	110.17
71635 - Travel - Other	0.00	120,253.78	0.00	120,253.78
72105 - Svc Co-Construction & Engineer	0.00	29,550.00	0.00	29,550.00
72311 - Fuel, petroleum and other oils	0.00	5,722.00	0.00	5,722.00
72420 - Land Telephone Charges	0.00	70.80	0.00	70.80
72425 - Mobile Telephone Charges	0.00	6,789.71	0.00	6,789.71
72440 - Connectivity Charges	0.00	398.86	0.00	398.86





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Project Id : 00000760 Institutional Development Supp	Period :	Jan-Dec (2013)		
Output # : 00076645 Institutional Development IHEC	Impl. Partner :	01127 UNDP - Direct Execution		
	Location :	UNDP Iraq (Amman Office)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72445 - Common Services-Communications	0.00	4,744.70	0.00	4,744.70
72610 - Publications	0.00	577.00	0.00	577.00
72705 - Hospitality-Special Events	0.00	170.00	0.00	170.00
72710 - Hospitality-Vouchered Expenses	0.00	120.24	0.00	120.24
72715 - Hospitality-Catering	0.00	0.00	0.00	0.00
72905 - Acquis of Computer Hardware	0.00	780.00	0.00	780.00
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	65,516.71	0.00	65,516.71
73505 - Reimb to UNDP for Supp Svcs	0.00	4,683.00	0.00	4,683.00
73510 - Reimb to UN for Supp Svcs	0.00	278,176.30	0.00	278,176.30
74105 - Management and Reporting Svcs	0.00	60,540.00	0.00	60,540.00
74210 - Printing and Publications	0.00	5,540.29	0.00	5,540.29
74220 - Translation Costs	0.00	87,143.00	0.00	87,143.00
74225 - Other Media Costs	0.00	353,400.00	0.00	353,400.00
74325 - Contrib To CO Common Security	0.00	2,502.23	0.00	2,502.23
74510 - Bank Charges	0.00	897.65	0.00	897.65
74525 - Sundry	0.00	4,206.89	0.00	4,206.89
74710 - Land Transport	0.00	2,018.41	0.00	2,018.41
74725 - Other L.T.S.H.	0.00	124.79	0.00	124.79
75105 - Facilities & Admin - Implement	0.00	252,265.66	0.00	252,265.66
75705 - Learning costs	0.00	728,168.03	0.00	728,168.03
75707 - Learning - subsistence allowan	0.00	50,395.38	0.00	50,395.38
75708 - Learning - subcontracts	0.00	13,406.25	0.00	13,406.25
75709 - Learning - training of counter	0.00	65,332.00	0.00	65,332.00
75710 - Participation of counterparts	0.00	1,398.31	0.00	1,398.31
76125 - Realized Loss	0.00	0.12	0.00	0.12
76135 - Realized Gain	0.00	-2.49	0.00	-2.49
77305 - Salaries - IP Staff-TA	0.00	122,894.27	0.00	122,894.27
77310 - Post Adjustment - IP Staff-TA	0.00	22,898.22	0.00	22,898.22
77316 - Contrib-Med.Socins-IP Staff-TA	0.00	219.90	0.00	219.90
77320 - Assg hardship & mob allow-TA	0.00	13,335.47	0.00	13,335.47
77357 - Repet. Gnt/Comm Ann Lv-IP-TA	0.00	5,241.91	0.00	5,241.91
77355 - Spec Oper Living Allow-IP-TA	0.00	11,575.93	0.00	11,575.93
77375 - Contrib-Jl Staff Pens-Fd-IP-TA	0.00	15,636.29	0.00	15,636.29
77385 - Contribution to Security	0.00	20,838.04	0.00	20,838.04
77385 - Contribution to ICT_TA	0.00	1,080.54	0.00	1,080.54
77395 - MAIP Premium TA/IP	0.00	144.09	0.00	144.09
77395 - PAYROLL MGT COST RECOVERY	0.00	579.42	0.00	579.42
77397 - Appendix D TA/IP	0.00	216.10	0.00	216.10
77630 - Dep Exp Owned - ITC	0.00	866.83	0.00	866.83
Total for Fund 40211	0.00	4,288,513.70	0.00	4,288,513.70
Total for Dept : 45001	0.00	4,288,513.70	0.00	4,288,513.70
Total for Output : 00076645	0.00	4,288,513.70	0.00	4,288,513.70

Project Total :	0.00	4,288,513.70	0.00	4,288,513.70
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Signed By

[Signature]

Date :

09-03-2014

Signed By

[Signature]

Date :

18/12/2014





UN Development Programme
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Combined Delivery Report By Project

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Selection Criteria :

Business Unit : IRQ10
Period : Jan-Dec (2013)
Selected Project Id : 00000700
Selected Fund Code : 40211
Selected Dept. IDs : B0450
Selected Outputs : ALL

Project Id : ALL	Period :	Jan-Dec (2013)
Output# : ALL	Impl. Partner :	
	Location :	
	Govt Exp	UNDP Exp
		UN Agencies Exp
		Total Exp
45001 - Iraq - Central	0.00	4,288,513.70
		0.00
		Development
		4,288,513.70





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Funds Utilization

Selection Criteria

Business Unit : IRQ10
Period : Jan-Dec (2013)
Selected Project Id : 00000700
Selected Fund Code : 40211
Selected Dept. IDs : B0430
Selected Outputs : ALL

Project/Award: 00000700 Institutional Development Supp

Period : As at Dec 31, 2013

Output #	00076645	Impl. Partner :01127 UNDP - Direct Execution	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			-118.35
Inventory			0.00
Prepayments			0.00
Commitments			5,165.00



F. Annex 3: List of Assets Transfer

United Nations Development Programme

Empowered lives.
Resilient nations.**Asset Transfer-in/Transfer-out Form**HQ-REF No: _____
(To be filled by ASD)

Atlas Asset ID (Atlas generated number)	Atlas Tag ID (UNDP bar-coded label)	Business Unit (currently in ATLAS)	Description (item name/ model/manufacturer)	Serial Number (Not applicable for furniture)	Year of Purchase	Purchase Value	Net Book Value
1311	1311	IRQ10	A Camera	2235322436	5/1/2012	690	560.6
1408	891F6R1	IRQ10	A Notebook computers E6420	CN032T9K129612140080	9/18/2012	1,501.00	1,282.06
1441	326YBS1	IRQ10	A Notebook computers E6420	038C0K1296123P02A3A0	8/7/2012	1,420.00	1,198.14
1442	48TXBS	IRQ10	A Notebook computers E6420	038C0K1296123P0257A0	8/7/2012	1,420.00	1,198.14
1443	38TXBS	IRQ10	A Notebook computers E6420	038C0K1296123P0250A0	8/7/2012	1,420.00	1,198.14
1444	28TXBS	IRQ10	A Notebook computers E6420	038C0K1296123P0251A0	8/7/2012	1,420.00	1,198.14
1453	JFK1H9W1	IRQ10	Dell Latitude E6430	JFK1H9W1	1/29/2013	1,662.00	1,488.90
1458	F1L1H9W1	IRQ10	Dell Latitude E6430	F1L1H9W1	1/29/2013	1,662.00	1,488.90
N/A	IDS-IHEC1	IRQ10	Dell Latitude laptop 6420	cn-0k00np-12691-16f-0004-a01	Aug-11	1450.000	
N/A	IDS-IHEC2	IRQ10	Dell Latitude laptop 6420	cn-0k00np-12691-16e-0742-a01	Aug-11	1450.000	
N/A	IDS-IHEC3	IRQ10	Dell Latitude laptop 6420	cn-0k00np-12691-16e-04ef-a01	Aug-11	1450.000	
N/A	IDS-IHEC4	IRQ10	Dell Latitude laptop 6420	cn-0k00np-12961-16e-0b06-a01	Aug-11	1450.000	
N/A	IDS-IHEC6	IRQ10	Dell Latitude laptop 6420	CN-0K00NP-12961-16E-04B1-A01	2-Dec-11	1450.000	

COA of receiving unit

BU	Op.Unit	Fund	Dept	Project ID	Activity ID	PC BU	Impl. Agent	Donor
IRQ10	IRQ	30000	45001	00088021	supplies	IRQ10	001981	11664

Sammy Afandike
26/11/2013

Asset Transfer-in/Transfer-out Form
25 October 2012

Transfer Out Unit	Transfer In Unit
Transfer From: Project ID 00076645	Transfer To: Project ID 00088021
Operating Unit: IRQ	Operating Unit: IRQ
Operating Unit ID: IRQ10	Operating Unit ID: IRQ10
Physical Transfer Out Date: 26.11.2013	Physical Transfer In Date: 26.11.2013

Signatures	
Transfer Out Unit	Transfer In Unit
Signature of Asset Focal Point: 	Signature of Asset Focal Point: 
Name: Abeer Alami	Name: Abeer Alami
Contact Number: +962797124404	Contact Number: +962797124404
Signature of Head of Operating Unit: 	Signature of Head of Operating Unit: 
Name: Adam Abdelmoula	Name: Adam Abdelmoula
Contact Number: +96265608360	Contact Number: +96265608360

Remarks:

This is internal transfer between two projects under UNDP-Iraq Country office.