

**UNITED NATIONS DEVELOPMENT PROGRAMME  
Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP PROGRAMME OF ASSISTANCE TO THE PALESTINIAN PEOPLE**

**COMMUNITY RESILIENCE AND DEVELOPMENT PROGRAMME  
(Directly Implemented Project, Output No. 84013)**

**Report No. 1372**

**Issue Date: 4 September 2014**

**Report on the audit of UNDP Programme of Assistance to the Palestinian People  
Community Resilience and Development Programme (Output No. 84013)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 22 May to 4 June 2014, through Talal Abu-Ghazaleh & Co. (the audit firm), conducted an audit of Community Resilience and Development Programme, Output No. 84013 (the Project), which is directly implemented and managed by the UNDP Programme of Assistance to the Palestinian People (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 statement<sup>1</sup> as of 31 December 2013 as well as Statement of Assets as of 31 December 2013. The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

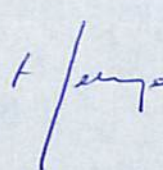
The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

**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		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2,641	Unqualified	4	Unqualified

The audit did not result in any recommendations.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations

<sup>1</sup> 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.

# Auditor's Report

Financial audit of “Community Resilience and Development Programme” implemented by United Nations Development Programme, Programme of Assistance to the Palestinian People for the year ended 31 December 2013.

## **PROJECT TITLE AND IDs:**

Title: “Community Resilience and Development Programme”

IDs: Atlas Project ID: 69435, Output ID: 84013

## **FUNDED BY**

Swedish International Development Cooperation Agency  
The United Kingdom  
Austrian Development Agency

**Talal Abu-Ghazaleh & Co.**  
**Certified Public Accountants**



Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

Funded by: Swedish International Development Cooperation Agency, the United Kingdom, and Austrian Development Agency

Implemented by: UNDP Programme of Assistance to the Palestinian People

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**Community Resilience and Development Programme  
Implemented By  
United Nations Development Programme, Programme of Assistance to the  
Palestinian People  
Funded by  
Swedish International Development Cooperation Agency  
The United Kingdom and Austrian Development Agency**

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To Director  
Office of Audit and Investigations  
United Nations Development Programme

Dear Mr. Helge Osttveiten,

This report represents the results of our financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme", (the Project) for the year ended 31 December 2013 implemented by United Nations Development Programme, Programme of Assistance to the Palestinian People (UNDP PAPP).

This Financial audit was mandated in accordance with the Audit contract for professional service with UNDP/OAI Ref. PS 2014 dated 6 May 2014.

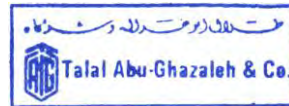
Sincerely yours,

Jamal Milhem, CPA

Certified Accountant License # (100/98)



Talal Abu- Ghazaleh & Co.



License No. 251/1997

Ramallah - Palestine, 4 June 2014

## **1. PART I - EXECUTIVE SUMMARY**

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

### **1.1. Background Information about Project**

The programme is designed to address the challenges in Area C and East Jerusalem. Its objective is to empower local stakeholders, through the most suitable partners, to respond with resilience to threats that affect their sustenance on the land. To this end, the programme contributes to:

- Preventing the erosion of living conditions of Palestinians in Area C and East Jerusalem that undermine their development capital
- Protecting Palestinian land and property in Area C and East Jerusalem; and
- Mitigating and ideally reversing migration flow from Area C and East Jerusalem by enhancing human security and livelihood of Palestinians.

The programme works at four levels: small to medium scale community infrastructure, protection of natural resources, income generation and safeguarding of Palestinians human rights. It facilitates a complementary approach and a transition process from humanitarian interventions towards development and builds initiatives that are of a development nature, but are currently not taking place in Area C and East Jerusalem.

The programme is implemented by a wide array of partners, including communities, grassroots organizations, local and international NGOs, based on their respective merits, and according to locally designed plans.

The Project is funded by the Swedish International Development Cooperation Agency (SIDA), the United Kingdom/ the Foreign and Commonwealth Office (FCO) and Austrian development agency (ADA) based on the Agreement signed with UNDP PAPP.

Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

Funded by: Swedish International Development Cooperation Agency, the United Kingdom, and Austrian Development Agency

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## 1.2. Project Budget

<b>Agreements</b>	<b>Donor</b>	<b>Budget</b>	<b>In USD</b>
Project Agreement	SIDA	SEK 90,000,000	13,731,566
Project Agreement	FCO	£ 150,000	226,586
Project Agreement	ADA	EURO 1,900,000	2,526,607

## 1.3. Project Identification information

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

<b>Project Name</b>	<b>Output Number</b>	<b>Atlas Project ID</b>	<b>2013 Budget (USD)</b>	<b>2013 Actual Expenditure Per CDR (USD)</b>
Community Resilience and Development Programme	84013	69435	4,915,715	2,641,173

The financial audit covered the amount of USD 2,641,173 of total expenditures incurred locally during the period from 1 January to 31 December 2013.

#### **1.4. 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 2013 and the funds utilization as at 31 December 2013 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 2013. This statement must include all assets available as at 31 December 2013 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 2013. Disbursements made against a DIM Project are usually financed from the regular UNDP PAPP 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. As an audit firm we are 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 UNDP PAPP 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 West Bank for the total amount of USD 2,641,173 for the period from 1 January to 31 December 2013. 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; and
6. Performing tests of compliance with agreement's terms and applicable laws and regulations related to UNDP programs.

Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

Funded by: Swedish International Development Cooperation Agency, the United Kingdom, and Austrian Development Agency

Implemented by: UNDP Programme of Assistance to the Palestinian People

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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 PAPP.

The audit Covered:

- All activities of the Output ID: 84013 Community Resilience and Development Programme during the period from 1 January to 31 December 2013; and
- Include a review of project reports and records located at the UNDP 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 Output 84013 during the period from 1 January to 31 December 2013 and the Funds Utilization statement as at 31 December 2013 as reported by UNDP PAPP;
- b) If applicable, the value and existence of the fixed assets held by the Output 84013 as at 31 December 2013; and
- c) If applicable, the value and existence of cash held by the Output 84013 as at 31 December 2013, either as cash at hand or in the bank account (Statement of Cash is required only if there is separate bank account for the DIM project under review).

Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

Funded by: Swedish International Development Cooperation Agency, the United Kingdom, and Austrian Development Agency

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## **1.5. Summary of the work done and audit results:**

### **1.5.1 Work Done:**

This summary represents the results of our financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme", for the year ended 31 December 2013.

The total costs incurred by UNDP PAPP on the above mentioned Project is USD 2,641,173. The audit approximately covered 77 percent in substantive test of details, as shown in the following table:

<b>Project Location</b>	<b>No. of Samples</b>	<b>Total expenditures (USD)</b>	<b>Total expenditures Tested (USD)</b>	<b>Percentage</b>
West Bank (Area C and East Jerusalem)	30	2,641,173	2,036,220	77 %

## 1.5.2 Results of Audit:

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

The review did not disclose any financial errors in the Project's CDR. Accordingly; 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 2013 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)



Talal Abu- Ghazaleh & Co.

License No. 251/1997

Ramallah - Palestine, 4 June 2014



## 2. PART II - AUDITOR'S REPORT WITH OPINION

### 2.1. Auditor's Report - 2013:

REPORT OF THE INDEPENDENT AUDITORS TO UNDP ON DIM PROJECT  
"COMMUNITY RESILIENCE AND DEVELOPMENT PROGRAMME"

To Mr. Helge Osttveiten  
Director  
Office of Audit and Investigations  
United Nations Development Programme

### Report on the Project Financial Statement

We have audited the accompanying Combined Delivery Report and Funds Utilization Statement (the statement) of the UNDP Project Atlas Output ID: 84013 "Community Resilience and Development Programme", for the period from 1 January to 31 December 2013.

### Management's Responsibility

Management is responsible for the preparation and fair presentation of the statement for the project Community Resilience and Development Programme 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.



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Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

Funded by: Swedish International Development Cooperation Agency, the United Kingdom, and Austrian Development Agency

Implemented by: UNDP Programme of Assistance to the Palestinian People

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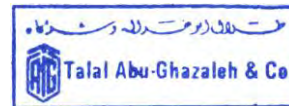

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified opinion.

### **Unmodified Opinion**

In our opinion, the Combined Delivery Report and Funds Utilization statement gives a true and fair view of the expenditures of USD 2,641,173 incurred by the Project "Community Resilience and Development Programme", for the period from 1 January to 31 December 2013.

**Jamal Milhem, CPA**

**Certified Accountant License # (100/98)**



**Talal Abu- Ghazaleh & Co.**

**License No. 251/1997**

**Ramallah - Palestine, 4 June 2014**

Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

Funded by: Swedish International Development Cooperation Agency, the United Kingdom, and Austrian Development Agency

Implemented by: UNDP Programme of Assistance to the Palestinian People

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## **2.2. 2013 CDR Output No. 84013**





Combined Delivery Report By Project

UN Development Programme  
Report ID: unglcdrp

Page 2 of 3  
Run Time: 11-06-2014 10:06:40

Selection Criteria :

Business Unit : PAL10  
Period : Jan-Dec (2013)  
Selected Project Id : 00069435  
Selected Fund Code : 30000  
Selected Dept. IDs : B0700  
Selected Outputs : 00084013

Project Id : ALL	Period :	Jan-Dec (2013)			
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
70001 - PAPP - Central		37,601.71	2,603,571.45	0.00	2,641,173.16

Combined Delivery Report By Project

UN Development Programme

Report ID: unglcdrp

Page 3 of 3

Run Time: 11-06-2014 10:06:41

**Funds Utilization**

Selection Criteria :

Business Unit : PAL10  
Period : Jan-Dec (2013)  
Selected Project Id : 00069435  
Selected Fund Code : 30000  
Selected Dept. IDs : B0700  
Selected Outputs : 00084013

Project/Award: 00069435 Community Resilience & Dev. P

Period : As at Dec 31, 2013

Output #	00084013	Impl. Partner :02388 UNDP - PAPP	UNDP AMOUNT
Outstanding NEX advances			15,498.29
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

Funded by: Swedish International Development Cooperation Agency, the United Kingdom, and Austrian Development Agency

Implemented by: UNDP Programme of Assistance to the Palestinian People

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**OUTPUT ID: 84013 TITLED "COMMUNITY RESILIENCE AND DEVELOPMENT PROGRAMME" FOR THE YEAR ENDED 31 DECEMBER 2013**

**NOTE TO THE PROJECT'S COMBINED DELIVERY REPORT (CDR)**

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**Note (1) Basis of Accounting:**

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

**Note (2): General**

**A. Budget:**

The following is the Project's Budget for the Year 2013 in USD:

<b>Category/Activity</b>	<b>2013 Budget</b>
Activity 1: Public and Social Infrastructure	800,292
Activity 2: Access to Natural Resources	573,898
Activity 3: Economic Opportunities Enhanced	468,730
Activity 4: Rights of Palestinians upheld	816,602
Activity 5: Project Management Unit	499,240
Austrian Development Agency "ADA"	1,303,781
United Kingdom "UK"	453,172
<b>Total Budget for 2013</b>	<b>4,915,715</b>

**B. Project Duration:**

Based on the Agreements signed with UNDP PAPP, the Project duration is from 25 September 2012 to 31 September 2015.

### 3. CERTIFICATION FOR STATEMENT OF FIXED ASSETS - 2013

#### CERTIFICATION FOR STATEMENT OF FIXED ASSETS

To Mr. Helge Osttveiten

Director

Office of Audit and Investigations

United Nations Development Programme

#### Report on the project financial statement

We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP Output ID: 84013, "Community Resilience and Development Programme" as of 31 December 2013.

#### Management's Responsibility

Management is responsible for the preparation of the statement for Community Resilience and Development Programme 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 unmodified opinion.



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

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

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

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

Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

Funded by: Swedish International Development Cooperation Agency, the United Kingdom, and Austrian Development Agency

Implemented by: UNDP Programme of Assistance to the Palestinian People

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### **Unmodified Opinion**

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP Project "Community Resilience and Development Programme" amounting to USD 4,340 as at 31 December 2013 in accordance with UNDP accounting policies.

**Jamal Milhem, CPA**

**Certified Accountant License # (100/98)**



**Talal Abu- Ghazaleh & Co.**

**License No. 251/1997**

**Ramallah - Palestine, 4 June 2014**

Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

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### 3.1 Statement of Fixed Assets – 2013

**COMMUNITY RESILIENCE AND DEVELOPMENT PROGRAMME  
STATEMENT OF FIXED ASSETS  
AS AT 31 DECEMBER 2013**

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<b>Category</b>	<b>Amount USD</b>
<b>Balance on January 1, 2012</b>	<b>--</b>
<u>Assets Acquired during 2013</u>	
Small meeting Table	209
L-shape desks	2,334
Filing cabinets	556
Manger Chair	163
Normal Chairs	321
Small Meta coffee table	43
Saloon Chair	204
Water cooler	510
<b>Total Assets Acquired during 2013</b>	<b>4,340</b>
<b>Total Fixed Assets</b>	<b>4,340</b>

Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

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**COMMUNITY RESILIENCE AND DEVELOPMENT PROGRAMME**  
**NOTES TO THE STATEMENT OF FIXED ASSETS**

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**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.

Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

Funded by: Swedish International Development Cooperation Agency, the United Kingdom, and Austrian Development Agency

Implemented by: UNDP Programme of Assistance to the Palestinian People

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### **3.2 List of Assets and Equipment**



## CRDP Assets List

#	Item	UNDP	Value	Assits Location
1	Small meeting Table	1	209	Ramllah
2	L-shape desks	9	2334	Ramllah
3	Filling cabinet	8	555	Ramllah
4	Manger Chair	1	163	Ramllah
5	Normal Chair	13	321	Ramllah
6	Small Meta coffee table	1	43	Ramllah
7	Saloon Chair	1	204	Ramllah
8	Water cooler	1	510	Ramllah
		<b>Total</b>	<b>\$ 4,340.08</b>	

*Mamun Durr*

*28/3/2014*

*Jamal J. Malhi*



**4. CERTIFICATION FOR STATEMENT OF CASH POSITION-2013****CERTIFICATION FOR STATEMENT OF CASH POSITION**

To Mr. Helge Osttveiten

Director

Office of Audit and Investigations

United Nations Development Programme

The Statement of Cash Position for the Project Atlas Output ID: 84013 "Community Resilience and Development Programme" for the period from 1 January to 31 December 2013" is not applicable due to not establishing a separate bank account for the project's purposes. Accordingly, the statement of cash position of the project as at 31 December 2013 was not prepared by the project management and no expression of opinion on the statement of cash position can be stated.

Jamal Milhem, CPA

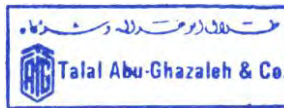
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Financial audit of the Output ID: 84013 titled "Community Resilience and Development Programme" for the year ended 31 December 2013

Funded by: Swedish International Development Cooperation Agency, the United Kingdom, and Austrian Development Agency

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## **5. PART III - MANAGEMENT LETTER**

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We have not identified reportable condition during our auditing "Community Resilience and Development Programme" implemented by United Nations Development Programme, Programme of Assistance to the Palestinian People for the year ended 31 December 2013.