

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP YEMEN

SUPPORT TO ELECTIONS DURING THE TRANSITIONAL PERIOD - PHASE II
(Directly Implemented Project, Output No. 84396)

Report No. 1376

Issue Date: 11 September 2014

**Report on the audit of UNDP Yemen
Support to Elections during the Transitional Period - Phase II (Output No. 84396)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 8 to 17 June 2014, through Talal Abu-Ghazaleh & Co. (the audit firm), conducted an audit of Support to Elections during the Transitional Period - Phase II, Output No. 84396 (the Project), which is directly implemented and managed by the UNDP Country Office in Yemen (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 as well as Statement of Assets as of 31 December 2013. The audit did not include activities and expenses processed and approved in locations outside of the country. In addition, the audit did not cover the Statement of Cash Position as of 31 December 2013 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
*1,079	Unqualified	17	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$10,986,161. Excluded from the audit scope were expenditures not processed or approved at the Office level (\$9,907,098).

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

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.

The audit did not result in any recommendations.

A handwritten signature in blue ink is located inside a rectangular box. The signature is stylized and appears to read 'H. Ostveiten'.

Helge S. Ostveiten
Director
Office of Audit and Investigations

Auditor's Report

Financial audit of “Support to Elections during the Transitional Period - Phase II” (The Project) implemented by United Nation Development Programme - Yemen for the Year Ended 31 December 2013.

PROJECT TITLE AND ID

Title: “Support to Elections during the Transitional Period - Phase II”

IDs: Atlas Project ID: 63389, Output ID: 84396

FUNDED BY

Department for International Development (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, Swedish International Development Cooperation Agency, Kingdom of Saudi Arabia, UNDP

Talal Abu - Ghazaleh & Co.

Certified Public Accountants



Support to Elections during the Transitional Period - Phase II - Yemen

Implemented By

United Nation Development Program - Yemen

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

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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: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen", for the Year ended 31 December 2013.

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)



Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 17 June 2014



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1. PART I - EXECUTIVE SUMMARY

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

1.1. Background Information about Project

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

Key Activities:

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

The total budget of the grant is USD 15,785,289. The financial audit covered the amount of USD 1,079,063 of total expenditures incurred locally during the period from 1 January to 31 December 2013.

Financial audit of the Output ID: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen" for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

1.2. Project Budget:

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

Donor	2013 Budget (USD)	Total Expenditures as Per CDR (USD)
UNDP	610,000	597,681
DENMARK	976,785	933,917
FRANCE	286,740	286,740
JAPAN	1,964,350	1,333,426
NETHERLAND	1,039,645	408,666
KSA	775,618	543,205
DFID	6,075,661	4,054,495
SIDA	4,056,490	2,828,031
Total	15,785,289	10,986,161

1.3. Project Identification information

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

Project Name	Output Number	Atlas Project ID	2013 budget (USD)	2013 actual expenditure per CDR (USD) *
Support to Elections during the Transitional Period - Phase II - Yemen	84396	63389	15,785,289	10,986,161

* The amount of USD 9,907,098 was not within our audit scope, this amount is related to expenses processed and approved in locations outside the country; consequently our opinion expressed on the CDR fair presentation excluding this amount. Our opinion is not qualified in respect of this matter.

1.4. Audit Objective

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

- 1) Expressing an opinion on whether the expenses incurred by the project during year ended 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 statements upon which the audit opinion should be expressed.
- 2) Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 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 a given date. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. We are required to express an opinion on the Statement of Cash only where dedicated banks account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

Scope of Audit:

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

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

This audit covers the local direct and indirect costs incurred in Yemen for the total amount of USD 1,079,063 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.
- 6- Performing tests of compliance with agreement's terms and applicable laws and regulations related to UNDP programs.

Financial audit of the Output ID: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen" for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project over a given period. The scope of the audit does not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centers and UNDP Headquarters, and where the supporting documentation is not retained at the level of the UNDP Yemen.

The audit shall:

- Cover all activities of the project -output ID: 84396 during the period from 1 January to 31 December 2013; and
- Include a review of project reports and records located at the UNDP in Yemen, and, as applicable, field offices of the project /program, and, other field locations.

Specifically, the audit shall cover the following:

- a) The expenses incurred and recorded in the Combined Delivery Report (CDR) of the project during the period from 1 January to 31 December 2013 as reported by the Office in Yemen;
- b) The value and existence of the fixed assets held by the project as at 31 December 2013; and
- c) If applicable, the value and existence of cash held by the project as at 31 December 2013, either as cash at hand or in the bank account.

Financial audit of the Output ID: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen" for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

1.5. Summary of the work done and audit results:

15.1 Work Done:

This summary represents the results of our financial audit of the Output ID: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen", for the year ended 31 December 2013.

The total locally costs incurred by United Nation Development Programme in Yemen on the above mentioned project is USD 1,079,063. The audit approximately covered 66 percent in substantive test of details as shown in the following table:

Project Location	No. of Samples	Total Locally expenditures (USD)	Total Locally expenditures Tested(USD)	Percentage
Sana'a - Yemen	41	1,079,063	714,495	66%

15.2 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 results of our review did not disclose any material misstatement that, from our opinion of view, could affect the statement of assets presentation for year ended 31 December 2013.

- **The Cash held by the project**

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

Jamal Milhem, CPA

Certified Accountant License # (100/98)


Executive Director



Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 17 June 2014

2. PART II – AUDITOR’S REPORT WITH OPINION

2.1. Auditors’ Report

REPORT OF THE INDEPENDENT AUDITORS TO UNDP ON DIM PROJECT
“SUPPORT TO ELECTIONS DURING THE TRANSITIONAL PERIOD - PHASE II”

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 Output ID: 84396 titled “Support to Elections during the Transitional Period - Phase II - Yemen 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 “Support to Elections during the Transitional Period - Phase II in Yemen” Project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

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

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



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Financial audit of the Output ID: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen" for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

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.

Unmodified Opinion:

In our opinion, the attached Combined Delivery Report and Funds Utilization Statement, presents fairly in all material respects, the expenditure of USD 1,079,063 incurred locally by the project "Atlas Output ID: 84396", "Support to Elections during the Transitional Period - Phase II in Yemen" for the period 1 January to 31 December 2013 in accordance with UNDP accounting policies and basis of the accounting used in note (1) to Combined Delivery Report.

Yours Sincerely

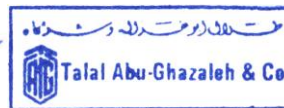
Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 17 June 2014



Financial audit of the Output ID: 84396 titled “Support to Elections during the Transitional Period - Phase II - Yemen” for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

2.2. 2013 CDR Output ID 84396



Selection Criteria :

Business Unit : YEM10
Period : Jan-Dec (2013)
Selected Project Id : 00063389
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00084396

Project Id : 00063389 Support to Elections during Tr	Period :	Jan-Dec (2013)
Output # : 00084396 Elections Phase II	Impl. Partner :	03474 UNDP (Direct Execution)
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 46401 (Rep of Yemen-Central)				
Fund : 04000 (Core Programme, UNU Centre)				
72435 - E-mail-Subscription	0.00	65.93	0.00	65.93
Total for Fund 04000	0.00	65.93	0.00	65.93
Fund : 30000 (PROGRAMME COST SHARING)				
62335 - Hazard Duty Station Allow-IP	0.00	4,778.00	0.00	4,778.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	708.40	0.00	708.40
63520 - Personal Security Measures	0.00	1,700.00	0.00	1,700.00
71205 - Intl Consultants-Sht Term-Tech	0.00	13,356.00	0.00	13,356.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72435 - E-mail-Subscription	0.00	65.93	0.00	65.93
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	575.19	0.00	575.19
74599 - UNDP cost recovery chrgs-Bills	0.00	2,521.00	0.00	2,521.00
75105 - Facilities & Admin - Implement	0.00	1,659.31	0.00	1,659.31
Total for Fund 30000	0.00	25,363.83	0.00	25,363.83
Total for Dept : 46401	0.00	25,429.76	0.00	25,429.76
Dept: 46403 (Rep of Yemen-Crisis Prev & Rcvy)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult -Sht Term-Tech	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Dept : 46403	0.00	0.00	0.00	0.00
Dept: 46404 (Rep of Yemen-Dem. Governance)				
Fund : 04000 (Core Programme, UNU Centre)				
61105 - Salaries - NP Staff	0.00	26,180.87	0.00	26,180.87
61305 - Salaries - IP Staff	0.00	59,640.20	0.00	59,640.20
61310 - Post Adjustment - IP Staff	0.00	18,611.41	0.00	18,611.41
62305 - Dependency Allowances-IP Staff	0.00	4,072.33	0.00	4,072.33
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	16,086.81	0.00	16,086.81
62315 - Contrib. to medical, social in	0.00	991.52	0.00	991.52



Combined Delivery Report By Project

Project Id : 00063389 Support to Elections during Tr Output # : 00084396 Elections Phase II	Period :		Jan-Dec (2013)	
	Impl. Partner :		03474 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62320 - Mobility, Hardship, Non-remova	0.00	12,323.44	0.00	12,323.44
62335 - Hazard Duty Station Allow-IP	0.00	8,098.20	0.00	8,098.20
62340 - Annual Leave Expense - IP	0.00	8,768.40	0.00	8,768.40
63305 - Installation Allowance-IP Stf	0.00	2,310.74	0.00	2,310.74
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,158.35	0.00	2,158.35
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,912.00	0.00	2,912.00
63365 - Special Oper Living Allow-IP	0.00	5,848.69	0.00	5,848.69
63515 - Security-related Costs	0.00	400.00	0.00	400.00
63520 - Personal Security Measures	0.00	4,114.52	0.00	4,114.52
63530 - Contribution to EOS Benefits	0.00	2,525.34	0.00	2,525.34
63535 - Contribution to Security	0.00	2,693.69	0.00	2,693.69
63540 - Contribution to Training	0.00	673.42	0.00	673.42
63545 - Contribution to ICT	0.00	1,010.14	0.00	1,010.14
63550 - Contributions to MAIP	0.00	134.69	0.00	134.69
63555 - Contribution to UN JFA	0.00	1,212.17	0.00	1,212.17
63560 - Contributions to Appendix D	0.00	202.03	0.00	202.03
64307 - Appointment-Subsistence Allow	0.00	12,600.00	0.00	12,600.00
64308 - Appointments-Lump Sum	0.00	25,725.02	0.00	25,725.02
64309 - Appointment-Shipments	0.00	31,500.00	0.00	31,500.00
65105 - Contrb Med Ins Plan-Retiree-NP	0.00	1,680.25	0.00	1,680.25
65115 - Contributions to ASHI Reserve	0.00	5,387.37	0.00	5,387.37
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71205 - Intl Consultants-Sht Term-Tech	0.00	69,705.41	0.00	69,705.41
71305 - Local Consult.-Sht Term-Tech	0.00	6,535.50	0.00	6,535.50
71405 - Service Contracts-Individuals	0.00	50,600.31	0.00	50,600.31
71410 - MAIP Premium SC	0.00	49.45	0.00	49.45
71415 - Contribution to Security SC	0.00	-90.93	0.00	-90.93
71605 - Travel Tickets-International	0.00	-10,150.23	0.00	-10,150.23
71615 - Daily Subsistence Allow-Intl	0.00	10,490.00	0.00	10,490.00
71635 - Travel - Other	0.00	1,011.73	0.00	1,011.73
72205 - Office Machinery	0.00	-171,595.00	0.00	-171,595.00
72210 - Machinery and Equipment	0.00	171,065.00	0.00	171,065.00
72220 - Furniture	0.00	530.00	0.00	530.00
72311 - Fuel, petroleum and other oils	0.00	1,914.53	0.00	1,914.53
72370 - Security related goods and mat	0.00	4,832.53	0.00	4,832.53
72399 - Other Materials and Goods	0.00	-551,326.27	0.00	-551,326.27
72401 - Prefab structure/other buildin	0.00	758.88	0.00	758.88
72415 - Courier Charges	0.00	63.93	0.00	63.93
72425 - Mobile Telephone Charges	0.00	3,675.33	0.00	3,675.33
72435 - E-mail-Subscription	0.00	11,840.21	0.00	11,840.21
72440 - Connectivity Charges	0.00	33.72	0.00	33.72
72445 - Common Services-Communications	0.00	1,905.00	0.00	1,905.00
72505 - Stationery & other Office Supp	0.00	3,210.93	0.00	3,210.93
72515 - Print Media	0.00	1,096.80	0.00	1,096.80
72805 - Acquis of Computer Hardware	0.00	2.33	0.00	2.33
72815 - Inform Technology Supplies	0.00	1,090.00	0.00	1,090.00
73110 - Custodial & Cleaning Services	0.00	558.14	0.00	558.14
73125 - Common Services-Premises	0.00	55.81	0.00	55.81
73310 - Maint & Licencing of Software	0.00	4.65	0.00	4.65
73410 - Maint, Oper of Transport Equip	0.00	707.53	0.00	707.53
74205 - Audio Visual Productions	0.00	57,775.80	0.00	57,775.80
74210 - Printing and Publications	0.00	4,674.05	0.00	4,674.05
74220 - Translation Costs	0.00	98.04	0.00	98.04
74325 - Contrib.To CO Common Security	0.00	6,707.70	0.00	6,707.70



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 23-03-2014 06:03:03

Project Id : 00063399 Support to Elections during Tr		Period :		Jan-Dec (2013)	
Output # : 00084396 Elections Phase II		Impl. Partner :		03474 UNDP (Direct Execution)	
		Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
74525 - Sundry	0.00	1,869.26	0.00	1,869.26	
75110 - Facilities & Admin - Services	0.00	93.02	0.00	93.02	
76110 - Foreign Exch Translation Loss	0.00	0.02	0.00	0.02	
77305 - Salaries - IP Staff-TA	0.00	90,146.57	0.00	90,146.57	
77630 - Dep Exp Owned - ITC	0.00	49.07	0.00	49.07	
Total for Fund 04000	0.00	28,236.70	0.00	28,236.70	
Fund : 30000 (PROGRAMME COST SHARING)					
61105 - Salaries - NP Staff	0.00	6,482.88	0.00	6,482.88	
61305 - Salaries - IP Staff	0.00	105,427.30	0.00	105,427.30	
61310 - Post Adjustment - IP Staff	0.00	42,967.18	0.00	42,967.18	
62305 - Dependency Allowances-IP Staff	0.00	- 815.08	0.00	- 815.08	
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	38,808.61	0.00	38,808.61	
62315 - Contrib. to medical, social in	0.00	1,462.48	0.00	1,462.48	
62320 - Mobility, Hardship, Non-remova	0.00	26,953.98	0.00	26,953.98	
62330 - Rental Supplements - IP Staff	0.00	282.56	0.00	282.56	
62335 - Hazard Duty Station Allow-IP	0.00	31,846.23	0.00	31,846.23	
62340 - Annual Leave Expense - IP	0.00	4,360.37	0.00	4,360.37	
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,929.17	0.00	2,929.17	
63340 - Proc trips/Rest & Recup-IP Stf	0.00	8,296.87	0.00	8,296.87	
63365 - Special Oper Living Allow-IP	0.00	18,018.65	0.00	18,018.65	
63520 - Personal Security Measures	0.00	8,398.29	0.00	8,398.29	
63530 - Contribution to EOS Benefits	0.00	5,973.93	0.00	5,973.93	
63535 - Contribution to Security	0.00	6,372.17	0.00	6,372.17	
63540 - Contribution to Training	0.00	1,593.03	0.00	1,593.03	
63545 - Contribution to ICT	0.00	2,389.54	0.00	2,389.54	
63550 - Contributions to MAIP	0.00	318.61	0.00	318.61	
63555 - Contribution to UN JFA	0.00	2,867.47	0.00	2,867.47	
63560 - Contributions to Appendix D	0.00	477.91	0.00	477.91	
64307 - Appointment-Subsistence Allow	0.00	4,200.00	0.00	4,200.00	
64308 - Appointments-Lump Sum	0.00	7,565.35	0.00	7,565.35	
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00	
65105 - Contrb Med Ins Plan-Retiree-NP	0.00	- 1,680.25	0.00	- 1,680.25	
65115 - Contributions to ASHI Reserve	0.00	12,744.29	0.00	12,744.29	
65135 - Payroll Mgt Cost Recovery ATLA	0.00	965.70	0.00	965.70	
71205 - Intf Consultants-Sht Term-Tech	0.00	242,233.78	0.00	242,233.78	
71305 - Local Consult.-Sht Term-Tech	0.00	11,985.15	0.00	11,985.15	
71405 - Service Contracts-Individuals	0.00	25,130.68	0.00	25,130.68	
71410 - MAIP Premium SC	0.00	121.72	0.00	121.72	
71415 - Contribution to Security SC	0.00	90.93	0.00	90.93	
71605 - Travel Tickets-International	0.00	44,766.81	0.00	44,766.81	
71615 - Daily Subsistence Allow-Intl	0.00	37,575.25	0.00	37,575.25	
71620 - Daily Subsistence Allow-Local	0.00	140.00	0.00	140.00	
71635 - Travel - Other	0.00	2,929.40	0.00	2,929.40	
72105 - Svc Co-Construction & Engineer	0.00	304.00	0.00	304.00	
72120 - Svc Co-Trade and Business Serv	0.00	9,575.05	0.00	9,575.05	
72125 - Svc Co-Studies & Research Serv	0.00	34,123.10	0.00	34,123.10	
72205 - Office Machinery	0.00	171,757.00	0.00	171,757.00	
72210 - Machinery and Equipment	0.00	5,918.35	0.00	5,918.35	
72220 - Furniture	0.00	3,001.00	0.00	3,001.00	
72311 - Fuel, petroleum and other oils	0.00	1,576.45	0.00	1,576.45	
72370 - Security related goods and mat	0.00	2,983.00	0.00	2,983.00	



Project id : 00063389 Support to Elections during Tr	Period :	Jan-Dec (2013)
Output # : 00084396 Elections Phase II	Impl. Partner :	03474 UNDP (Direct Execution)
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72399 - Other Materials and Goods	0.00	7,767,280.82	0.00	7,767,280.82
72402 - Building Maintenance	0.00	5,735.10	0.00	5,735.10
72405 - Acquisition of Communic Equip	0.00	8.38	0.00	8.38
72415 - Courier Charges	0.00	60.00	0.00	60.00
72425 - Mobile Telephone Charges	0.00	1,894.17	0.00	1,894.17
72435 - E-mail-Subscription	0.00	4,036.48	0.00	4,036.48
72505 - Stationery & other Office Supp	0.00	3,695.18	0.00	3,695.18
72515 - Print Media	0.00	1,038.72	0.00	1,038.72
72710 - Hospitality-Vouchered Expenses	0.00	2,858.68	0.00	2,858.68
72805 - Acquis of Computer Hardware	0.00	3,562.51	0.00	3,562.51
72815 - Inform Technology Supplies	0.00	7,609.56	0.00	7,609.56
72962 - Software-internally developed	0.00	91,781.36	0.00	91,781.36
73110 - Custodial & Cleaning Services	0.00	558.14	0.00	558.14
73120 - Utilities	0.00	345.04	0.00	345.04
73310 - Maint & Licencing of Software	0.00	79.54	0.00	79.54
73410 - Maint, Oper of Transport Equip	0.00	10,705.13	0.00	10,705.13
73420 - Leased Vehicles	0.00	380.00	0.00	380.00
74205 - Audio Visual Productions	0.00	4,849.70	0.00	4,849.70
74210 - Printing and Publications	0.00	1,387.23	0.00	1,387.23
74220 - Translation Costs	0.00	24,030.29	0.00	24,030.29
74505 - Insurance	0.00	83.72	0.00	83.72
74525 - Sundry	0.00	15,020.61	0.00	15,020.61
74599 - UNDP cost recovery chrgs-Bills	0.00	51,411.65	0.00	51,411.65
74965 - Low value equipment	0.00	1,950.00	0.00	1,950.00
75105 - Facilities & Admin - Implement	0.00	632,613.48	0.00	632,613.48
75705 - Learning costs	0.00	200.00	0.00	200.00
76135 - Realized Gain	0.00	- 1.88	0.00	- 1.88
77630 - Dep Exp Owned - ITC	0.00	865.67	0.00	865.67
77640 - Dep Exp Owned - F&F	0.00	3.91	0.00	3.91
Total for Fund 30000	0.00	9,577,962.10	0.00	9,577,962.10
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
72125 - Svc Co-Studies & Research Serv	0.00	6,065.46	0.00	6,065.46
72399 - Other Materials and Goods	0.00	1,223,291.14	0.00	1,223,291.14
72962 - Software-internally developed	0.00	16,835.64	0.00	16,835.64
75105 - Facilities & Admin - Implement	0.00	87,233.46	0.00	87,233.46
Total for Fund 32045	0.00	1,333,425.70	0.00	1,333,425.70
Total for Dept : 46404	0.00	10,939,624.50	0.00	10,939,624.50
Dept: 46405 (Rep of Yemen-Energy & Envirnmnt)				
Fund : 04000 (Core Programme, UNU Centre)				
72320 - Wood & Paper Products	0.00	544,578.04	0.00	544,578.04
Total for Fund 04000	0.00	544,578.04	0.00	544,578.04
Fund : 30000 (PROGRAMME COST SHARING)				



Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: unglcdrp

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Project id : 00063389 Support to Elections during Tr		Period :		Jan-Dec (2013)	
Output # : 00084396 Elections Phase II		Impl. Partner :		03474 UNDP (Direct Execution)	
		Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
72320 - Wood & Paper Products	0.00	-544,578.04	0.00	-544,578.04	
75105 - Facilities & Admin - Implement	0.00	-38,120.46	0.00	-38,120.46	
Total for Fund 30000	0.00	-582,698.50	0.00	-582,698.50	
Total for Dept : 46405	0.00	-38,120.46	0.00	-38,120.46	
Dept: 46406 (Rep of Yemen-HIV/AIDS)					
Fund : 04000 (Core Programme, UNU Centre)					
71615 - Daily Subsistence Allow-Intl	0.00	2,100.00	0.00	2,100.00	
72311 - Fuel, petroleum and other oils	0.00	148.84	0.00	148.84	
72435 - E-mail-Subscription	0.00	1,665.35	0.00	1,665.35	
72505 - Stationery & other Office Supp	0.00	4.65	0.00	4.65	
73410 - Maint, Oper of Transport Equip	0.00	205.81	0.00	205.81	
74525 - Sundry	0.00	67.16	0.00	67.16	
76110 - Foreign Exch Translation Loss	0.00	0.01	0.00	0.01	
Total for Fund 04000	0.00	4,191.82	0.00	4,191.82	
Fund : 30000 (PROGRAMME COST SHARING)					
72220 - Furniture	0.00	550.00	0.00	550.00	
74220 - Translation Costs	0.00	0.00	0.00	0.00	
74599 - UNDP cost recovery chrgs-Bills	0.00	1,900.00	0.00	1,900.00	
75105 - Facilities & Admin - Implement	0.00	171.50	0.00	171.50	
Total for Fund 30000	0.00	2,621.50	0.00	2,621.50	
Total for Dept : 46406	0.00	6,813.32	0.00	6,813.32	
Dept: 46408 (Rep of Yemen-Poverty Reduction)					
Fund : 04000 (Core Programme, UNU Centre)					
77305 - Salaries - IP Staff-TA	0.00	10,467.18	0.00	10,467.18	
77310 - Post Adjustment - IP Staff-TA	0.00	4,008.92	0.00	4,008.92	
77320 - Assg hardship & mob allow-TA	0.00	2,180.00	0.00	2,180.00	
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	-1,625.58	0.00	-1,625.58	
77365 - Spec Oper Living Allow-IP-TA	0.00	1,090.00	0.00	1,090.00	
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	3,490.66	0.00	3,490.66	
77385 - Contribution to Security	0.00	579.04	0.00	579.04	
77386 - Contribution to ICT_TA	0.00	217.14	0.00	217.14	
77395 - MAIP Premium TA/IP	0.00	28.95	0.00	28.95	
77396 - PAYROLL MGT COST RECOVERY	0.00	128.76	0.00	128.76	
77397 - Appendix D TA/IP	0.00	43.43	0.00	43.43	
Total for Fund 04000	0.00	20,608.50	0.00	20,608.50	
Fund : 30000 (PROGRAMME COST SHARING)					



Combined Delivery Report By Project

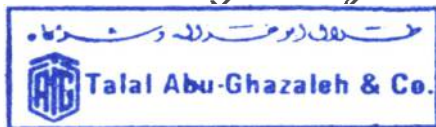
UN Development Programme
Report ID: unglcdrp

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Project Id : 00063389 Support to Elections during Tr	Period :	Jan-Dec (2013)		
Output # : 00084396 Elections Phase II	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62335 - Hazard Duty Station Allow-IP	0.00	0.00	0.00	0.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	0.00	0.00	0.00
63520 - Personal Security Measures	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72435 - E-mail-Subscription	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	2,080.75	0.00	2,080.75
77305 - Salaries - IP Staff-TA	0.00	15,365.49	0.00	15,365.49
77310 - Post Adjustment - IP Staff-TA	0.00	5,792.79	0.00	5,792.79
77320 - Assg hardship & mob allow-TA	0.00	3,270.00	0.00	3,270.00
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	-2,918.38	0.00	-2,918.38
77365 - Spec Oper Living Allow-IP-TA	0.00	1,635.00	0.00	1,635.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	5,117.58	0.00	5,117.58
77385 - Contribution to Security	0.00	846.33	0.00	846.33
77386 - Contribution to ICT_TA	0.00	317.37	0.00	317.37
77395 - MAIP Premium TA/IP	0.00	42.33	0.00	42.33
77396 - PAYROLL MGT COST RECOVERY	0.00	193.14	0.00	193.14
77397 - Appendix D TA/IP	0.00	63.48	0.00	63.48
Total for Fund 30000	0.00	31,805.88	0.00	31,805.88
Total for Dept : 46408	0.00	52,414.38	0.00	52,414.38
Total for Output : 00084396	0.00	10,986,161.50	0.00	10,986,161.50
Project Total :	0.00	10,986,161.50	0.00	10,986,161.50

* CDR Matched Account Activity Analysis report.

Jamal J. Mulha



Signed By : Torki Alomari Date : 23. Mar . 2014

Signed By : [Signature] Date : 23 Mar 2014

D. NANCE

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2/4/2014 *[Signature]*



Combined Delivery Report By Project

UNDP UN Development Programme
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Selection Criteria :

Business Unit : YEM10
Period : Jan-Dec (2013)
Selected Project Id : 00063389
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00084396

Project Id : ALL	Period : Jan-Dec (2013)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46401 - Rep of Yemen-Central	0.00	25,429.76	0.00	25,429.76
46403 - Rep of Yemen-Crisis Prev &Rcvy	0.00	0.00	0.00	0.00
46404 - Rep of Yemen-Dem. Governance	0.00	10,939,624.50	0.00	10,939,624.50
46405 - Rep of Yemen-Energy &Envimmnt	0.00	- 38,120.46	0.00	- 38,120.46
46406 - Rep of Yemen-HIV/AIDS	0.00	6,813.32	0.00	6,813.32
46408 - Rep of Yemen-Poverty Reduction	0.00	52,414.38	0.00	52,414.38



Funds Utilization

Selection Criteria :

Business Unit : YEM10
Period : Jan-Dec (2013)
Selected Project Id : 00063389
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00084396

Project/Award: 00063389 Support to Elections during Tr

Period : As at Dec 31, 2013

Output #	00084396	Impl. Partner :03474 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Ass@ts			17,448.35
Inventory			0.00
Prepayments			0.00
Commitments			4,799,871.74

Financial audit of the Output ID: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen" for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

**Output ID: 84396 TITLED "SUPPORT TO ELECTIONS DURING THE
TRANSITIONAL PERIOD - PHASE II - YEMEN",**

FOR THE YEAR ENDED 2013

NOTES TO THE COMBINED DELIVERY REPORT (CDR)

Note (1) Basis of Accounting:

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

Note (2) Exchange Rates:

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

3. CERTIFICATION FOR STATEMENT OF FIXED ASSETS - 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 84396, titled "Support to Elections during the Transitional Period - Phase II - Yemen" for the year ended 2013.

Management's Responsibility

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

Auditor's Responsibility

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

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



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Financial audit of the Output ID: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen" for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

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 attached Statement of Assets presents fairly, in all material respects, the balance of fixed assets of the UNDP project "Support to Elections during the Transitional Period - Phase II in Yemen" by the amount of USD 17,448 as at 31 December 2013 in accordance with UNDP accounting policies.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 17 June 2014



Financial audit of the Output ID: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen" for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

**SUPPORT TO ELECTIONS DURING THE TRANSITIONAL PERIOD -
PHASE-II IN YEMEN
STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2013**

Category	No. of Items	Amount USD
Printers	2	13,500
Power Supply	2	4,164
Furniture	1	703
Depreciation Amount		(919)
Total Fixed assets		17,448

Financial audit of the Output ID: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen" for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

3.1. Statement of Fixed Assets - 2013

BUSINE	Asset ID	Profile	Descr	Status	Tag Number	Serial ID	Acq Date	Currenc	Cost	Fund Cd	Operati	DEPTID	Implem	Donar	Project	Locati	Capital	PO No.	PO Line	Line	Receipt N	Receipt	RevDist
YEM10	000000002833	ITC5	Xerox Digital (color) copier/p	In Service	000000002833	396294443	31-03-13	USD	9,000.00	30000	YEM	46404	001981	00210	00084396	YEM084	Y	00000087	3		1'000001200	1	1
YEM10	000000002838	ITC8	Uninterrupted power supply (UP	In Service	000000002838	221IC404F677500004	31-03-13	USD	2,082.00	30000	YEM	46404	001981	00210	00084396	YEM084	Y	00000087	1		1'000001200	1	1
YEM10	000000002877	ITC8	Uninterrupted power supply (UP	In Service	000000002877	PR200AH130430409	02-12-13	USD	2,082.00	04000	YEM	46404	001981	00012	00084396	YEM0040	Y	00000091E	1		1'000001837	1	1
YEM10	000000002878	ITC5	Xerox 7120-B&W/Color Copier,	In Service	000000002878	33210767985	06-12-13	USD	4,500.00	04000	YEM	46404	001981	00012	00084396	YEM0040	Y	000000917	1		1'000001872	1	1
YEM10	000000002884	FURN7	Meeting table Oval shape 180X9	Disposed	000000002884		23-12-13	USD	703.00	30000	YEM	46404	001981	00095	00084396	YEM084	Y	00000092	1		1'000001943	1	1

* Disposed Fixed Assets after 31 December 2013

Depreciation	(919)
Net Fixed Assets	17,448

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Jamal J. Mulla

Financial audit of the Output ID: 84396 titled "Support to Elections during the Transitional Period - Phase II - Yemen" for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

**"SUPPORT TO ELECTIONS DURING THE TRANSITIONAL PERIOD - PHASE
II" IN YEMEN PROJECT
NOTES TO THE STATEMENT OF FIXED ASSETS**

1) Basis of Accounting:

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

2) Depreciation expense:

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

4. CERTIFICATION FOR STATEMENT OF CASH POSITION

REPORT OF THE INDEPENDENT AUDITORS TO UNDP PROJECT "SUPPORT TO ELECTION DURING THE TRANSITIONAL PERIOD - PHASE II" IN YEMEN

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 Output ID 84396 "Support to Elections during the Transitional Period - Phase II - Yemen", as at 31 December 2013 is not applicable due to not establishing a separate bank account for the project's purposes. Accordingly, the project management did not prepare a statement of cash position as at 31 December 2013 and no expression of opinion is stated.

Sincerely Yours

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director



Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 17 June 2014



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Financial audit of the Output ID: 84396 titled “Support to Elections during the Transitional Period - Phase II - Yemen” for the year ended 2013

Funded by: DFID (UK), DENMARK, FRANCE, JAPAN, NETHERLAND, SIDA, KSA, UNDP

Implemented by: United Nation Development Programme in Yemen

5. PART III - MANAGEMENT LETTER

We have not identified reportable condition during our auditing “Support to Elections during the Transitional Period - Phase II - Yemen” implemented by United Nation Development Programme UNDP - Yemen for the Year Ended 31 December 2013.