

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP YEMEN

EMERGENCY & CAPACITY DEVELOPMENT
(Directly Implemented Project, Output No. 82516)

Report No. 1377

Issue Date: 11 September 2014

**Report on the audit of UNDP Yemen
Emergency & Capacity Development (Output No. 82516)
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 Emergency & Capacity Development, Output No. 82516 (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 cover 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:


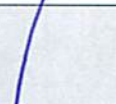
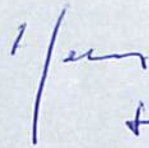
Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1,900*	Unqualified	156	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$4,180,878. Excluded from the audit scope were transactions that relate to expenditures not processed or approved at the Office level (\$2,280,437).

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.



Helge S. Ostveiten
Director
Office of Audit and Investigations

Auditor's Report

Financial audit of “Emergency & Capacity Development” (The Project) implemented by United Nations Development Programme – Yemen for the Year Ended 31 December 2013.

PROJECT TITLE AND ID

Title: “Emergency & Capacity Development”

IDs: Atlas Project ID: 66308, Output ID: 82516

FUNDED BY

Department for International Development (UK), International Narcotics and law Enforcement Affairs, The Republic of Italy, USAID, UNDP.

Talal Abu - Ghazaleh & Co.

Certified Public Accountants



Emergency & Capacity Development - Yemen
Implemented By
United Nations Development Program - Yemen
Funded by: DFID (UK), INL, Italy, USAID, 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: 82516 titled "Emergency & Capacity Development", 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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بناية البرج الاخضر، شارع الشهيد نزيه قوره، ص ب: 1110 رام الله، الضفة الغربية

1. PART I – EXECUTIVE SUMMARY

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

1.1. Background Information about Project

The aim of the project is to provide logistic and technical support to the key National entities (i.e. President and Prime Minister Offices, Ministries of Planning, Finance, Human Rights, Industry and Trade, Preparatory and Advisory Committees for National Dialogue, and National Dialogue Conference Secretariat) for the implementation of the Gulf Cooperation Council Implementation Mechanism and Government Transitional Plan.

The project will mainly focus on boosting of capacities at the Presidential and Prime Minister Offices on one hand to allow these two key organs to be able to overlook the political process as per the requirements of the Gulf Cooperation Council Implementation Mechanism and other hand to guide other key Government institutions and ensure delivery of service to the people of Yemen in a systematic manner.

The project will also provide capacity development of services to the central Government institutions i.e Ministers of Planning and Finance to undertake specific planning tasks during transitional , inter-governmental coordination, building partnership with international community to support Yemen during transitional through organizing "Friends of Yemen" meetings and Consultative Group and post Consultative Group meetings. Specifically, the project will also support the Ministry of industry and Trade to undertake economic assessment during transitional, and Ministry of Human Rights as a Government focal point in facilitating Youth participation to the National Dialogue Conference.

The total budget of the grant is USD 3,746,733. The financial audit covered the amount of USD 1,900,441 of total expenditures incurred locally during the period from 1 January to 31 December 2013.

Financial audit of the Output ID: 82516 titled "Emergency & Capacity Development" for the year ended 31 December 2013

Funded by: DFID (UK), INL, Italy, USAID, 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*	1,600,000	2,352,760
UNDP*	60,000	194,740
US/INL	603,562	491,556
USAID	552,633	422,219
DFID	830,162	676,753
ITALY	100,376	42,850
Total	3,746,733	4,180,878

* The expenditures under the fiscal year 2013 are higher than the current year budget, due to commitments incurred in 2012 that were liquidated in 2013.

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) *
Emergency & Capacity Development – Yemen	82516	66308	3,746,733	4,180,878

* The amount of USD 2,280,437 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 Combined Delivery Report 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 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 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 the project as at a given date. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where dedicated banks account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

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 1,900,441 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: 82516 titled "Emergency & Capacity Development" for the year ended 31 December 2013

Funded by: DFID (UK), INL, Italy, USAID, 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: 82516 during the period from 1 January to 31 December 2013; and
- Include a review of project reports and records located at the UNDP 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 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: 82516 titled "Emergency & Capacity Development" for the year ended 31 December 2013

Funded by: DFID (UK), INL, Italy, USAID, UNDP

Implemented by: United Nation Development Programme in Yemen

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: 82516 titled "Emergency & Capacity Development", for the year ended 31 December 2013.

The total costs incurred by United Nations Development Programme in Yemen on the above mentioned project is USD 1,900,441. The audit approximately covered 61 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	31	1,900,441	1,154,778	61%

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 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 – Year Ended 2013

REPORT OF THE INDEPENDENT AUDITORS TO UNDP ON DIM PROJECT “EMERGENCY & CAPACITY DEVELOPMENT”

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: 82516 titled “Emergency & Capacity Development” 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 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: 82516 titled "Emergency & Capacity Development" for the year ended 31 December 2013

Funded by: DFID (UK), INL, Italy, USAID, 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 Combined Delivery Report and Funds Utilization Statement, presents fairly in all material respects, the expenditure of USD 1,900,441 incurred by the project "Atlas Output ID: 82516", "Emergency & Capacity Development" for the period from 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)

Jamal D. Milhem
Executive Director



Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 17 June 2014

Financial audit of the Output ID: 82516 titled "Emergency & Capacity Development" for the year ended 31 December 2013

Funded by: DFID (UK), INL, Italy, USAID, UNDP

Implemented by: United Nation Development Programme in Yemen

2.2. 2013 CDR Output No. 82516



Selection Criteria :

Business Unit : YEM10
Period : Jan-Dec (2013)
Selected Project Id : 00066308
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00082516

Project Id : 00066308 Emergency & Capacity Developme	Period :	Jan-Dec (2013)		
Output # : 00082516 Emergency & Capacity Developme	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	MDG - YEMEN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 01701 (OAI/Investigations Section)

Fund : 30000 (PROGRAMME COST SHARING)

72810 - Acquis of Computer Software 0.00 0.00 0.00 0.00

Total for Fund 30000 0.00 0.00 0.00 0.00

Total for Dept : 01701 0.00 0.00 0.00 0.00

Dept: 02101 (Quality Assurance & Policy Unit)

Fund : 30000 (PROGRAMME COST SHARING)

72810 - Acquis of Computer Software 0.00 0.00 0.00 0.00

Total for Fund 30000 0.00 0.00 0.00 0.00

Total for Dept : 02101 0.00 0.00 0.00 0.00

Dept: 04015 (BERA/OC/Central)

Fund : 26960 (CPR TTF-Conflict-Country S)

71305 - Local Consult.-Sht Term-Tech 0.00 0.00 0.00 0.00

Total for Fund 26960 0.00 0.00 0.00 0.00

Total for Dept : 04015 0.00 0.00 0.00 0.00

Dept: 06201 (Evaluation Office)

Fund : 26960 (CPR TTF-Conflict-Country S)

71305 - Local Consult.-Sht Term-Tech 0.00 0.00 0.00 0.00

Total for Fund 26960 0.00 0.00 0.00 0.00

Total for Dept : 06201 0.00 0.00 0.00 0.00

Dept: 06616 (Policy Division)

Fund : 30000 (PROGRAMME COST SHARING)

[Handwritten Signature]
ECDF CIA

720



Project Id : 00066308 Emergency & Capacity Developme		Period :		Jan-Dec (2013)	
Output # : 00062516 Emergency & Capacity Developme		Impl. Partner :		03474 UNDP (Direct Execution)	
		Location :		MDG - YEMEN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
72305 - Agri & Forestry Products	0.00	0.00	0.00	0.00	
Total for Fund 30000	0.00	0.00	0.00	0.00	
Total for Dept : 06616	0.00	0.00	0.00	0.00	
Dept: 06619 (Governance & Rule of Law Group)					
Fund : 30000 (PROGRAMME COST SHARING)					
72810 - Acquis of Computer Software	0.00	0.00	0.00	0.00	
Total for Fund 30000	0.00	0.00	0.00	0.00	
Total for Dept : 06619	0.00	0.00	0.00	0.00	
Dept: 06621 (Country Management Team)					
Fund : 30000 (PROGRAMME COST SHARING)					
72810 - Acquis of Computer Software	0.00	0.00	0.00	0.00	
Total for Fund 30000	0.00	0.00	0.00	0.00	
Total for Dept : 06621	0.00	0.00	0.00	0.00	
Dept: 07901 (BDP/Policy Support&Network Fac)					
Fund : 26960 (CPR TTF-Conflict-Country S)					
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00	
Total for Fund 26960	0.00	0.00	0.00	0.00	
Total for Dept : 07901	0.00	0.00	0.00	0.00	
Dept: 46401 (Rep of Yemen-Central)					
Fund : 04000 (Core Programme, UNU Centre)					
61305 - Salaries - IP Staff	0.00	158,203.30	0.00	158,203.30	
61310 - Post Adjustment - IP Staff	0.00	57,771.76	0.00	57,771.76	
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	50,257.03	0.00	50,257.03	
62315 - Contrib. to medical, social in	0.00	1,104.82	0.00	1,104.82	
62320 - Mobility, Hardship, Non-remova	0.00	24,354.96	0.00	24,354.96	
62335 - Hazard Duty Station Allow-IP	0.00	35,716.20	0.00	35,716.20	
62340 - Annual Leave Expense - IP	0.00	19,845.65	0.00	19,845.65	
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,316.65	0.00	4,316.65	
63340 - Proc trips/Rest & Recup-IP Stf	0.00	7,452.50	0.00	7,452.50	
63360 - Medical Exams(incl Pre-empl)	0.00	197.13	0.00	197.13	

Project Id : 00066308 Emergency & Capacity Developme		Period :		Jan-Dec (2013)	
Output # : 00082516 Emergency & Capacity Developme		Impl. Partner :		03474 UNDP (Direct Execution)	
		Location :		MDG - YEMEN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
63365 - Special Oper Living Allow-IP	0.00	47,643.63	0.00	47,643.63	
63520 - Personal Security Measures	0.00	1,900.00	0.00	1,900.00	
63530 - Contribution to EOS Benefits	0.00	8,099.05	0.00	8,099.05	
63535 - Contribution to Security	0.00	8,639.01	0.00	8,639.01	
63540 - Contribution to Training	0.00	2,159.76	0.00	2,159.76	
63545 - Contribution to ICT	0.00	3,239.60	0.00	3,239.60	
63550 - Contributions to MAIP	0.00	431.96	0.00	431.96	
63555 - Contribution to UN JFA	0.00	3,887.58	0.00	3,887.58	
63560 - Contributions to Appendix D	0.00	647.92	0.00	647.92	
64306 - Appointment-Ticket Costs	0.00	5,340.50	0.00	5,340.50	
64307 - Appointment-Subsistence Allow	0.00	8,700.00	0.00	8,700.00	
64308 - Appointments-Lump Sum	0.00	29,575.62	0.00	29,575.62	
64309 - Appointment-Shipments	0.00	21,500.00	0.00	21,500.00	
64321 - Reassignment-Ticket Costs	0.00	2,462.00	0.00	2,462.00	
64322 - Reassignments-Subsistence Allow	0.00	1,860.00	0.00	1,860.00	
64324 - Reassignments-Shipments	0.00	500.00	0.00	500.00	
65115 - Contributions to ASHI Reserve	0.00	17,278.02	0.00	17,278.02	
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,351.98	0.00	1,351.98	
71205 - Intl Consultants-Sht Term-Tech	0.00	9,080.40	0.00	9,080.40	
71605 - Travel Tickets-International	0.00	- 9.86	0.00	- 9.86	
71635 - Travel - Other	0.00	362.59	0.00	362.59	
72210 - Machinery and Equipment	0.00	172.12	0.00	172.12	
72415 - Courier Charges	0.00	60.04	0.00	60.04	
72505 - Stationery & other Office Supp	0.00	- 432.72	0.00	- 432.72	
74210 - Printing and Publications	0.00	- 1,003.13	0.00	- 1,003.13	
74220 - Translation Costs	0.00	550.00	0.00	550.00	
74599 - UNDP cost recovery chrgs-Bills	0.00	23,254.20	0.00	23,254.20	
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00	
75705 - Learning costs	0.00	- 2,024.96	0.00	- 2,024.96	
77305 - Salaries - IP Staff-TA	0.00	0.00	0.00	0.00	
77310 - Post Adjustment - IP Staff-TA	0.00	0.00	0.00	0.00	
77320 - Assg hardship & mob allow-TA	0.00	0.00	0.00	0.00	
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	0.00	0.00	0.00	
77365 - Spec Oper Living Allow-IP-TA	0.00	0.00	0.00	0.00	
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	0.00	0.00	0.00	
77385 - Contribution to Security	0.00	274.94	0.00	274.94	
77388 - Contribution to ICT_TA	0.00	103.10	0.00	103.10	
77395 - MAIP Premium TA/IP	0.00	13.75	0.00	13.75	
77396 - PAYROLL MGT COST RECOVERY	0.00	64.38	0.00	64.38	
77397 - Appendix D TA/IP	0.00	20.62	0.00	20.62	
77630 - Dep Exp Owned - ITC	0.00	1,370.51	0.00	1,370.51	
Total for Fund 04000	0.00	556,292.61	0.00	556,292.61	
Fund : 11888 (Country Co-Financing CS)					
64307 - Appointment-Subsistence Allow	0.00	4,500.00	0.00	4,500.00	
75105 - Facilities & Admin - Implement	0.00	315.00	0.00	315.00	
Total for Fund 11888	0.00	4,815.00	0.00	4,815.00	
Fund : 26960 (CPR TTF-Conflict-Country S)					
61305 - Salaries - IP Staff	0.00	82,943.30	0.00	82,943.30	

Project Id : 00066308 Emergency & Capacity Developme	Period :	Jan-Dec (2013)		
Output # : 00082516 Emergency & Capacity Developme	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	MDG - YEMEN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61310 - Post Adjustment - IP Staff	0.00	30,287.01	0.00	30,287.01
62305 - Dependency Allowances-IP Staff	0.00	12,075.07	0.00	12,075.07
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	26,162.35	0.00	26,162.35
62315 - Contrib. to medical, social in	0.00	1,208.81	0.00	1,208.81
62320 - Mobility, Hardship, Non-remova	0.00	24,343.95	0.00	24,343.95
62335 - Hazard Duty Station Allow-IP	0.00	6,543.80	0.00	6,543.80
62340 - Annual Leave Expense - IP	0.00	13,457.66	0.00	13,457.66
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	16,040.11	0.00	16,040.11
63335 - Home Leave Trvl & Allow-IP Stf	0.00	10,791.66	0.00	10,791.66
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,026.00	0.00	1,026.00
63365 - Special Oper Living Allow-IP	0.00	21,557.10	0.00	21,557.10
63520 - Personal Security Measures	0.00	600.00	0.00	600.00
63530 - Contribution to EOS Benefits	0.00	4,246.12	0.00	4,246.12
63535 - Contribution to Security	0.00	4,529.20	0.00	4,529.20
63540 - Contribution to Training	0.00	1,132.31	0.00	1,132.31
63545 - Contribution to ICT	0.00	1,698.44	0.00	1,698.44
63550 - Contributions to MAIP	0.00	226.46	0.00	226.46
63555 - Contribution to UN JFA	0.00	2,038.13	0.00	2,038.13
63560 - Contributions to Appendix D	0.00	339.70	0.00	339.70
64307 - Appointment-Subsistence Allow	0.00	4,500.00	0.00	4,500.00
64308 - Appointments-Lump Sum	0.00	8,985.70	0.00	8,985.70
65115 - Contributions to ASHI Reserve	0.00	9,058.41	0.00	9,058.41
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
72425 - Mobile Telephone Charges	0.00	20.94	0.00	20.94
74599 - UNDP cost recovery chrgs-Bills	0.00	2,140.00	0.00	2,140.00
75105 - Facilities & Admin - Implement	0.00	20,070.74	0.00	20,070.74
75115 - Facilities & Admin - OH & Ind	0.00	153,084.09	0.00	153,084.09
Total for Fund 26960	0.00	459,879.62	0.00	459,879.62
Fund : 30000 (PROGRAMME COST SHARING)				
73406 - Maintenance of Equipment	0.00	257.84	0.00	257.84
73410 - Maint, Oper of Transport Equip	0.00	1,400.00	0.00	1,400.00
75105 - Facilities & Admin - Implement	0.00	116.05	0.00	116.05
Total for Fund 30000	0.00	1,773.89	0.00	1,773.89
Total for Dept : 46401	0.00	1,022,761.12	0.00	1,022,761.12
Dept: 46403 (Rep of Yemen-Crisis Prav &Rcvy)				
Fund : 04000 (Core Programme, UNU Centre)				
71615 - Daily Subsistence Allow-Intl	0.00	3,961.00	0.00	3,961.00
71635 - Travel - Other	0.00	554.00	0.00	554.00
Total for Fund 04000	0.00	4,515.00	0.00	4,515.00
Fund : 30000 (PROGRAMME COST SHARING)				
74525 - Sundry	0.00	60.00	0.00	60.00
75105 - Facilities & Admin - Implement	0.00	4.20	0.00	4.20



Project id : 00066308 Emergency & Capacity Developme		Period : Jan-Dec (2013)		
Output # : 00082516 Emergency & Capacity Developme		Impl. Partner : 03474 UNDP (Direct Execution)		
		Location : MDG - YEMEN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	64.20	0.00	64.20
Total for Dept : 46403	0.00	4,579.20	0.00	4,579.20
Dept: 46404 (Rep of Yemen-Dem. Governance)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	18,398.79	0.00	18,398.79
61310 - Post Adjustment - IP Staff	0.00	6,586.77	0.00	6,586.77
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	6,380.71	0.00	6,380.71
62315 - Contrib. to medical, social in	0.00	60.30	0.00	60.30
62320 - Mobilty, Hardship, Non-remova	0.00	3,765.91	0.00	3,765.91
62335 - Hazard Duty Station Allow-IP	0.00	631.00	0.00	631.00
62340 - Annual Leave Expense - IP	0.00	3,151.32	0.00	3,151.32
63335 - Home Leave Trvl & Allow-IP Stf	0.00	308.34	0.00	308.34
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,500.17	0.00	2,500.17
63365 - Special Oper Living Allow-IP	0.00	1,668.83	0.00	1,668.83
63520 - Personal Security Measures	0.00	100.00	0.00	100.00
63530 - Contribution to EOS Benefits	0.00	936.96	0.00	936.96
63535 - Contribution to Security	0.00	999.43	0.00	999.43
63540 - Contribution to Training	0.00	249.86	0.00	249.86
63545 - Contribution to ICT	0.00	374.78	0.00	374.78
63550 - Contributions to MAIP	0.00	49.97	0.00	49.97
63555 - Contribution to UN JFA	0.00	449.74	0.00	449.74
63560 - Contributions to Appendix D	0.00	74.95	0.00	74.95
64305 - Appointments - IP Staff	0.00	-7,060.00	0.00	-7,060.00
64306 - Appointment-Ticket Costs	0.00	1,960.00	0.00	1,960.00
64307 - Appointment-Subsistence Allow	0.00	4,200.00	0.00	4,200.00
64308 - Appointments-Lump Sum	0.00	10,574.18	0.00	10,574.18
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
65115 - Contributions to ASHI Reserve	0.00	1,998.85	0.00	1,998.85
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
71205 - Intl Consultants-Sht Term-Tech	0.00	17,946.22	0.00	17,946.22
71305 - Local Consult.-Sht Term-Tech	0.00	8,418.60	0.00	8,418.60
71405 - Service Contracts-Individuals	0.00	38,976.68	0.00	38,976.68
71410 - MAIP Premium SC	0.00	99.01	0.00	99.01
71605 - Travel Tickets-International	0.00	10,567.39	0.00	10,567.39
71610 - Travel Tickets-Local	0.00	251.80	0.00	251.80
71615 - Daily Subsistence Allow-Intl	0.00	24,333.29	0.00	24,333.29
71620 - Daily Subsistence Allow-Local	0.00	1,374.99	0.00	1,374.99
71635 - Travel - Other	0.00	597.18	0.00	597.18
72120 - Svc Co-Trade and Business Serv	0.00	2,280.00	0.00	2,280.00
72205 - Office Machinery	0.00	575.00	0.00	575.00
72220 - Furniture	0.00	3,860.00	0.00	3,860.00
72311 - Fuel, petroleum and other oils	0.00	4,115.69	0.00	4,115.69
72402 - Building Maintenance	0.00	1,489.06	0.00	1,489.06
72405 - Acquisition of Communic Equip	0.00	13,734.50	0.00	13,734.50
72410 - Acquisition of Audio Visual Eq	0.00	4,300.00	0.00	4,300.00
72425 - Mobile Telephone Charges	0.00	4,826.11	0.00	4,826.11
72435 - E-mail-Subscription	0.00	416.74	0.00	416.74
72440 - Connectivity Charges	0.00	625.00	0.00	625.00



Project Id : 00066308 Emergency & Capacity Developme		Period :		Jan-Dec (2013)	
Output # : 00082516 Emergency & Capacity Developme		Impl. Partner :		03474 UNDP (Direct Execution)	
		Location :		MDG - YEMEN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
72505 - Stationery & other Office Supp	0.00	1,129.07	0.00	1,129.07	
72510 - Publications	0.00	-5,764.93	0.00	-5,764.93	
72710 - Hospitality-Vouchered Expenses	0.00	713.95	0.00	713.95	
72805 - Acquis of Computer Hardware	0.00	1,370.00	0.00	1,370.00	
72810 - Acquis of Computer Software	0.00	567,875.50	0.00	567,875.50	
72815 - Inform Technology Supplies	0.00	1,393.05	0.00	1,393.05	
73120 - Utilities	0.00	23.27	0.00	23.27	
73405 - Rental & Maint-Other Office Eq	0.00	3,183.00	0.00	3,183.00	
73410 - Maint, Oper of Transport Equip	0.00	149.31	0.00	149.31	
73420 - Leased Vehicles	0.00	186.05	0.00	186.05	
74210 - Printing and Publications	0.00	3,408.90	0.00	3,408.90	
74220 - Translation Costs	0.00	10,867.28	0.00	10,867.28	
74225 - Other Media Costs	0.00	220.00	0.00	220.00	
74325 - Contrib.To CO Common Security	0.00	8,943.50	0.00	8,943.50	
74525 - Sundry	0.00	6,707.65	0.00	6,707.65	
74599 - UNDP cost recovery chrgs-Billis	0.00	11,382.00	0.00	11,382.00	
75705 - Learning costs	0.00	29,429.52	0.00	29,429.52	
75707 - Learning - subsistence allowan	0.00	3,002.68	0.00	3,002.68	
75708 - Learning - subcontracts	0.00	3,809.83	0.00	3,809.83	
75709 - Learning - training of counter	0.00	2,698.00	0.00	2,698.00	
75710 - Participation of counterparts	0.00	760.00	0.00	760.00	
75712 - TrnWrkshp&Conf - Honorariums	0.00	2,015.81	0.00	2,015.81	
76135 - Realized Gain	0.00	-1.42	0.00	-1.42	
77385 - Contribution to Security	0.00	-948.97	0.00	-948.97	
77396 - PAYROLL MGT COST RECOVERY	0.00	-10,501.09	0.00	-10,501.09	
Total for Fund 04000	0.00	849,828.84	0.00	849,828.84	
Fund : 11888 (Country Co-Financing CS)					
71405 - Service Contracts-Individuals	0.00	654.00	0.00	654.00	
72410 - Acquisition of Audio Visual Eq	0.00	4,300.00	0.00	4,300.00	
73120 - Utilities	0.00	7,156.16	0.00	7,156.16	
75105 - Facilities & Admin - Implement	0.00	847.71	0.00	847.71	
Total for Fund 11888	0.00	12,957.87	0.00	12,957.87	
Fund : 26960 (CPR TTF-Conflict-Country S)					
61305 - Salaries - IP Staff	0.00	111,903.54	0.00	111,903.54	
61310 - Post Adjustment - IP Staff	0.00	43,199.57	0.00	43,199.57	
62305 - Dependency Allowances-IP Staff	0.00	7,128.92	0.00	7,128.92	
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	36,238.28	0.00	36,238.28	
62315 - Contrib. to medical, social in	0.00	-3,889.14	0.00	-3,889.14	
62320 - Mobility, Hardship, Non-remova	0.00	17,053.35	0.00	17,053.35	
62330 - Rental Supplements - IP Staff	0.00	1,600.00	0.00	1,600.00	
62335 - Hazard Duty Station Allow-IP	0.00	9,187.80	0.00	9,187.80	
62340 - Annual Leave Expense - IP	0.00	7,125.09	0.00	7,125.09	
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	7,733.97	0.00	7,733.97	
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,083.33	0.00	3,083.33	
63340 - Proc trips/Rest & Recup-IP Stf	0.00	535.83	0.00	535.83	
63365 - Special Oper Living Allow-IP	0.00	14,979.83	0.00	14,979.83	
63520 - Personal Security Measures	0.00	1,506.07	0.00	1,506.07	
63530 - Contribution to EOS Benefits	0.00	5,816.42	0.00	5,816.42	



Project Id : 00066308 Emergency & Capacity Developme		Period :	Jan-Dec (2013)	
Output # : 00082516 Emergency & Capacity Developme		Impl. Partner :	03474 UNDP (Direct Execution)	
		Location :	MDG - YEMEN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63535 - Contribution to Security	0.00	6,204.15	0.00	6,204.15
63540 - Contribution to Training	0.00	1,551.04	0.00	1,551.04
63545 - Contribution to ICT	0.00	2,326.53	0.00	2,326.53
63550 - Contributions to MAIP	0.00	310.20	0.00	310.20
63555 - Contribution to UN JFA	0.00	2,791.88	0.00	2,791.88
63560 - Contributions to Appendix D	0.00	465.33	0.00	465.33
65115 - Contributions to ASHI Reserve	0.00	12,408.25	0.00	12,408.25
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,013.97	0.00	1,013.97
71205 - Intl Consultants-Sht Term-Tech	0.00	48,605.05	0.00	48,605.05
71305 - Local Consult.-Sht Term-Tech	0.00	38,987.87	0.00	38,987.87
71405 - Service Contracts-Individuals	0.00	13,641.95	0.00	13,641.95
71410 - MAIP Premium SC	0.00	32.04	0.00	32.04
71605 - Travel Tickets-International	0.00	12,900.99	0.00	12,900.99
71610 - Travel Tickets-Local	0.00	1,169.77	0.00	1,169.77
71615 - Daily Subsistence Allow-Intl	0.00	7,461.00	0.00	7,461.00
71620 - Daily Subsistence Allow-Local	0.00	33,044.78	0.00	33,044.78
71635 - Travel - Other	0.00	11,652.62	0.00	11,652.62
72125 - Svc Co-Studies & Research Serv	0.00	6,749.77	0.00	6,749.77
72205 - Office Machinery	0.00	3,200.00	0.00	3,200.00
72210 - Machinery and Equipment	0.00	17,191.05	0.00	17,191.05
72220 - Furniture	0.00	17,714.05	0.00	17,714.05
72311 - Fuel, petroleum and other oils	0.00	432.56	0.00	432.56
72399 - Other Materials and Goods	0.00	400.00	0.00	400.00
72425 - Mobile Telephone Charges	0.00	1,409.59	0.00	1,409.59
72435 - E-mail-Subscription	0.00	541.86	0.00	541.86
72505 - Stationery & other Office Supp	0.00	2,399.65	0.00	2,399.65
72515 - Print Media	0.00	4,305.00	0.00	4,305.00
72710 - Hospitality-Vouchered Expenses	0.00	880.00	0.00	880.00
72815 - Inform Technology Supplies	0.00	1,777.15	0.00	1,777.15
73107 - Rent - Meeting Rooms	0.00	1,009.30	0.00	1,009.30
73405 - Rental & Maint-Other Office Eq	0.00	1,961.00	0.00	1,961.00
73410 - Maint, Oper of Transport Equip	0.00	3,344.29	0.00	3,344.29
74210 - Printing and Publications	0.00	5,357.28	0.00	5,357.28
74220 - Translation Costs	0.00	5,213.46	0.00	5,213.46
74225 - Other Media Costs	0.00	2,000.00	0.00	2,000.00
74505 - Insurance	0.00	83.72	0.00	83.72
74515 - Claims and Adjustments	0.00	169.77	0.00	169.77
74525 - Sundry	0.00	6,032.60	0.00	6,032.60
74599 - UNDP cost recovery chrgs-Bills	0.00	4,769.82	0.00	4,769.82
74710 - Land Transport	0.00	713.00	0.00	713.00
75105 - Facilities & Admin - Implement	0.00	-176,505.61	0.00	-176,505.61
75705 - Learning costs	0.00	1,500.00	0.00	1,500.00
75707 - Learning - subsistence allowan	0.00	8,104.34	0.00	8,104.34
75709 - Learning - training of counter	0.00	17,500.00	0.00	17,500.00
75712 - TrnWrkshp&Conf - Honorariums	0.00	3,139.15	0.00	3,139.15
76135 - Realized Gain	0.00	-0.14	0.00	-0.14
77630 - Dep Exp Owned - ITC	0.00	43.68	0.00	43.68
Total for Fund 26960	0.00	399,206.62	0.00	399,206.62
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	192,049.26	0.00	192,049.26
61310 - Post Adjustment - IP Staff	0.00	72,996.04	0.00	72,996.04



Combined Delivery Report By Project

Project Id : 00086308 Emergency & Capacity Developme		Period :	Jan-Dec (2013)	
Output # : 00082518 Emergency & Capacity Developme		Impl. Partner :	03474 UNDP (Direct Execution)	
		Location :	MDG - YEMEN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	62,705.55	0.00	62,705.55
62315 - Contrib. to medical, social in	0.00	1,290.58	0.00	1,290.58
62320 - Mobility, Hardship, Non-remova	0.00	40,407.43	0.00	40,407.43
62335 - Hazard Duty Station Allow-IP	0.00	13,741.30	0.00	13,741.30
62340 - Annual Leave Expense - IP	0.00	10,283.02	0.00	10,283.02
63335 - Home Leave Trvl & Allow-IP Stf	0.00	6,937.50	0.00	6,937.50
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,598.34	0.00	2,598.34
63360 - Medical Exams(incl Pre-empl)	0.00	715.41	0.00	715.41
63365 - Special Oper Living Allow-IP	0.00	38,020.50	0.00	38,020.50
63520 - Personal Security Measures	0.00	10,883.70	0.00	10,883.70
63530 - Contribution to EOS Benefits	0.00	9,939.20	0.00	9,939.20
63535 - Contribution to Security	0.00	10,601.86	0.00	10,601.86
63540 - Contribution to Training	0.00	2,650.48	0.00	2,650.48
63545 - Contribution to ICT	0.00	3,975.67	0.00	3,975.67
63550 - Contributions to MAIP	0.00	530.06	0.00	530.06
63555 - Contribution to UN JFA	0.00	4,770.85	0.00	4,770.85
63560 - Contributions to Appendix D	0.00	795.17	0.00	795.17
65115 - Contributions to ASHI Reserve	0.00	21,203.62	0.00	21,203.62
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,689.99	0.00	1,689.99
71305 - Local Consult.-Sht Term-Tech	0.00	6,589.05	0.00	6,589.05
71405 - Service Contracts-Individuals	0.00	131.55	0.00	131.55
71605 - Travel Tickets-International	0.00	3,593.62	0.00	3,593.62
71620 - Daily Subsistence Allow-Local	0.00	5,667.68	0.00	5,667.68
71635 - Travel - Other	0.00	421.48	0.00	421.48
72120 - Svc Co-Trade and Business Serv	0.00	442.17	0.00	442.17
72125 - Svc Co-Studies & Research Serv	0.00	600.00	0.00	600.00
72205 - Office Machinery	0.00	5,872.95	0.00	5,872.95
72210 - Machinery and Equipment	0.00	16,721.50	0.00	16,721.50
72215 - Transportation Equipment	0.00	2,470.00	0.00	2,470.00
72220 - Furniture	0.00	1,961.00	0.00	1,961.00
72305 - Agri & Forestry Products	0.00	735.00	0.00	735.00
72311 - Fuel, petroleum and other oils	0.00	110.47	0.00	110.47
72405 - Acquisition of Communic Equip	0.00	10,438.70	0.00	10,438.70
72415 - Courier Charges	0.00	114.41	0.00	114.41
72425 - Mobile Telephone Charges	0.00	2,156.37	0.00	2,156.37
72435 - E-mail-Subscription	0.00	1,299.00	0.00	1,299.00
72505 - Stationery & other Office Supp	0.00	1,149.01	0.00	1,149.01
72710 - Hospitality-Vouchered Expenses	0.00	49.93	0.00	49.93
72805 - Acquis of Computer Hardware	0.00	848.97	0.00	848.97
72810 - Acquis of Computer Software	0.00	8,991.77	0.00	8,991.77
72815 - Inform Technology Supplies	0.00	2,010.00	0.00	2,010.00
73110 - Custodial & Cleaning Services	0.00	16.74	0.00	16.74
73410 - Maint, Oper of Transport Equip	0.00	1,364.37	0.00	1,364.37
74205 - Audio Visual Productions	0.00	2,100.00	0.00	2,100.00
74210 - Printing and Publications	0.00	1,614.13	0.00	1,614.13
74220 - Translation Costs	0.00	981.49	0.00	981.49
74525 - Sundry	0.00	5,498.66	0.00	5,498.66
74599 - UNDP cost recovery chrgs-Bills	0.00	2,166.00	0.00	2,166.00
74696 - PP&E Expensed Items	0.00	2,500.05	0.00	2,500.05
74965 - Low value equipment	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	41,545.63	0.00	41,545.63
75705 - Learning costs	0.00	1,499.90	0.00	1,499.90
75709 - Learning - training of counter	0.00	400.00	0.00	400.00
75712 - TrmWrkshp&Conf - Honorariums	0.00	161.70	0.00	161.70



Project Id : 00066308 Emergency & Capacity Developme		Period : Jan-Dec (2013)		
Output # : 00082516 Emergency & Capacity Developme		Impl. Partner : 03474 UNDP (Direct Execution)		
		Location : MDG - YEMEN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76135 - Realized Gain	0.00	- 0.59	0.00	- 0.59
77270 - Overtime & Night Diff-GS-TA	0.00	65.78	0.00	65.78
77630 - Dep Exp Owned - ITC	0.00	- 162.09	0.00	- 162.09
Total for Fund 30000	0.00	640,911.93	0.00	640,911.93
Total for Dept : 46404	0.00	1,902,905.26	0.00	1,902,905.26
Dept: 46405 (Rep of Yemen-Energy &Environmnt)				
Fund : 26960 (CPR TTF-Conflict-Country S)				
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
Total for Fund 26960	0.00	0.00	0.00	0.00
Total for Dept : 46405	0.00	0.00	0.00	0.00
Dept: 46408 (Rep of Yemen-Poverty Reduction)				
Fund : 04000 (Core Programme, UNU Centre)				
71405 - Service Contracts-Individuals	0.00	500.00	0.00	500.00
72120 - Svc Co-Trade and Business Serv	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	690,890.00	0.00	690,890.00
72410 - Acquisition of Audio Visual Eq	0.00	5,200.00	0.00	5,200.00
72425 - Mobile Telephone Charges	0.00	4,930.20	0.00	4,930.20
72705 - Hospitality-Special Events	0.00	4,854.32	0.00	4,854.32
72805 - Acquis of Computer Hardware	0.00	396.00	0.00	396.00
72815 - Inform Technology Supplies	0.00	60,955.25	0.00	60,955.25
72966 - Licenses and other	0.00	65,924.70	0.00	65,924.70
73405 - Rental & Maint-Other Office Eq	0.00	7,410.00	0.00	7,410.00
74210 - Printing and Publications	0.00	- 800.00	0.00	- 800.00
74220 - Translation Costs	0.00	338.00	0.00	338.00
74510 - Bank Charges	0.00	40.00	0.00	40.00
74525 - Sundry	0.00	- 2,959.75	0.00	- 2,959.75
74599 - UNDP cost recovery chrgs-Bills	0.00	958.65	0.00	958.65
74725 - Other L.T.S.H.	0.00	13,119.50	0.00	13,119.50
75705 - Learning costs	0.00	42,010.00	0.00	42,010.00
76125 - Realized Loss	0.00	5.02	0.00	5.02
Total for Fund 04000	0.00	893,771.89	0.00	893,771.89
Fund : 11888 (Country Co-Financing CS)				
71605 - Travel Tickets-International	0.00	2,157.68	0.00	2,157.68
72125 - Svc Co-Studies & Research Serv	0.00	2,595.00	0.00	2,595.00
72220 - Furniture	0.00	14,768.21	0.00	14,768.21
72401 - Prefab structure/other buildin	0.00	153.59	0.00	153.59
72405 - Acquisition of Communic Equip	0.00	137,865.66	0.00	137,865.66
72815 - Inform Technology Supplies	0.00	7,850.00	0.00	7,850.00
75105 - Facilities & Admin - Implement	0.00	11,577.31	0.00	11,577.31



Project Id : 00066308 Emergency & Capacity Developme	Period :	Jan-Dec (2013)		
Output # : 00082516 Emergency & Capacity Developme	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	MDG - YEMEN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 11888	0.00	176,967.45	0.00	176,967.45
Fund : 26960 (CPR TTF-Conflict-Country S)				
62335 - Hazard Duty Station Allow-IP	0.00	13,237.40	0.00	13,237.40
63340 - Proc trips/Rest & Recup-IP Stf	0.00	3,605.00	0.00	3,605.00
63365 - Special Oper Living Allow-IP	0.00	7,935.20	0.00	7,935.20
63520 - Personal Security Measures	0.00	800.00	0.00	800.00
71405 - Service Contracts-Individuals	0.00	8,526.02	0.00	8,526.02
71410 - MAIP Premium SC	0.00	27.72	0.00	27.72
71605 - Travel Tickets-International	0.00	2,715.00	0.00	2,715.00
71615 - Daily Subsistence Allow-Intl	0.00	2,306.00	0.00	2,306.00
71620 - Daily Subsistence Allow-Local	0.00	670.00	0.00	670.00
72405 - Acquisition of Communic Equip	0.00	3,389.82	0.00	3,389.82
72815 - Inform Technology Supplies	0.00	975.00	0.00	975.00
74220 - Translation Costs	0.00	1,748.00	0.00	1,748.00
74505 - Insurance	0.00	167.44	0.00	167.44
74525 - Sundry	0.00	470.00	0.00	470.00
74599 - UNDP cost recovery chrgs-Bills	0.00	3,149.85	0.00	3,149.85
74696 - PP&E Expensed Items	0.00	1,567.00	0.00	1,567.00
74965 - Low value equipment	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	3,399.10	0.00	3,399.10
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	0.00
Total for Fund 26960	0.00	54,688.55	0.00	54,688.55
Fund : 30000 (PROGRAMME COST SHARING)				
62335 - Hazard Duty Station Allow-IP	0.00	28,751.80	0.00	28,751.80
63340 - Proc trips/Rest & Recup-IP Stf	0.00	5,514.00	0.00	5,514.00
63365 - Special Oper Living Allow-IP	0.00	15,562.80	0.00	15,562.80
63520 - Personal Security Measures	0.00	5,350.00	0.00	5,350.00
71605 - Travel Tickets-International	0.00	1,470.00	0.00	1,470.00
71615 - Daily Subsistence Allow-Intl	0.00	1,644.00	0.00	1,644.00
71635 - Travel - Other	0.00	150.07	0.00	150.07
72215 - Transporation Equipment	0.00	15.84	0.00	15.84
72220 - Furniture	0.00	3,707.17	0.00	3,707.17
72405 - Acquisition of Communic Equip	0.00	726.48	0.00	726.48
72425 - Mobile Telephone Charges	0.00	20.94	0.00	20.94
72435 - E-mail-Subscription	0.00	444.29	0.00	444.29
74220 - Translation Costs	0.00	5,631.00	0.00	5,631.00
74599 - UNDP cost recovery chrgs-Bills	0.00	2,903.34	0.00	2,903.34
74696 - PP&E Expensed Items	0.00	-0.05	0.00	-0.05
74965 - Low value equipment	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	4,992.95	0.00	4,992.95
76135 - Realized Gain	0.00	-31.35	0.00	-31.35
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	0.00
77660 - Dep Exp Owned -Vehicle	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	76,853.08	0.00	76,853.08
Total for Dept : 46408	0.00	1,202,280.97	0.00	1,202,280.97



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 26-03-2014 07:03:41

Project id : 00066308 Emergency & Capacity Developme	Period :	Jan-Dec (2013)
Output # : 00082516 Emergency & Capacity Developme	Impl. Partner :	03474 UNDP (Direct Execution)
	Location :	MDG - YEMEN

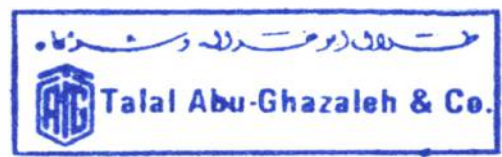
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 46409 (Rep of Yemen-Service Center)				
Fund : 04000 (Core Programme, UNU Centre)				
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	220.11	0.00	220.11
77305 - Salaries - IP Staff-TA	0.00	5,321.65	0.00	5,321.65
77310 - Post Adjustment - IP Staff-TA	0.00	1,920.52	0.00	1,920.52
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	172.81	0.00	172.81
77320 - Assg hardship & mob allow-TA	0.00	1,307.97	0.00	1,307.97
77345 - Dep Allowances-IP Staff-TA	0.00	1,107.06	0.00	1,107.06
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	-407.17	0.00	-407.17
77365 - Spec Oper Living Allow-IP-TA	0.00	1,307.70	0.00	1,307.70
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	1,655.03	0.00	1,655.03
77385 - Contribution to Security	0.00	289.68	0.00	289.68
77386 - Contribution to ICT_TA	0.00	108.61	0.00	108.61
77395 - MAIP Premium TA/IP	0.00	14.48	0.00	14.48
77396 - PAYROLL MGT COST RECOVERY	0.00	57.96	0.00	57.96
77397 - Appendix D TAVIP	0.00	21.73	0.00	21.73
Total for Fund 04000	0.00	13,098.14	0.00	13,098.14
Total for Dept : 46409	0.00	13,098.14	0.00	13,098.14
Dept: 46413 (Rep of Yemen-Procmnt & Travel)				
Fund : 04000 (Core Programme, UNU Centre)				
72105 - Svc Co-Construction & Engineer	0.00	6,395.11	0.00	6,395.11
76125 - Realized Loss	0.00	6,457.17	0.00	6,457.17
77660 - Dep Exp Owned -Vehicle	0.00	22,401.20	0.00	22,401.20
Total for Fund 04000	0.00	35,253.48	0.00	35,253.48
Total for Dept : 46413	0.00	35,253.48	0.00	35,253.48
Total for Output : 00082516	0.00	4,180,878.17	0.00	4,180,878.17

Project Total :	0.00	4,180,878.17	0.00	4,180,878.17
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Signed By :  Date : 10/4/2014

Signed By :  Date : 10/4/2014







Selection Criteria :

Business Unit : YEM10
Period : Jan-Dec (2013)
Selected Project Id : 00066308
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00082516

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

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
01701 - OAI/Investigations Section	0.00	0.00	0.00	0.00
02101 - Quality Assurance & Policy Unit	0.00	0.00	0.00	0.00
04015 - BERA/OC/Central	0.00	0.00	0.00	0.00
06201 - Evaluation Office	0.00	0.00	0.00	0.00
06616 - Policy Division	0.00	0.00	0.00	0.00
06619 - Governance & Rule of Law Group	0.00	0.00	0.00	0.00
06621 - Country Management Team	0.00	0.00	0.00	0.00
07901 - BDP/Policy Support & Network Fac	0.00	0.00	0.00	0.00
46401 - Rep of Yemen-Central	0.00	1,022,761.12	0.00	1,022,761.12
46403 - Rep of Yemen-Crisis Prev & Rcvy	0.00	4,579.20	0.00	4,579.20
46404 - Rep of Yemen-Dem. Governance	0.00	1,902,905.26	0.00	1,902,905.26
46405 - Rep of Yemen-Energy & Envimmnt	0.00	0.00	0.00	0.00
46408 - Rep of Yemen-Poverty Reduction	0.00	1,202,280.97	0.00	1,202,280.97
46409 - Rep of Yemen-Service Center	0.00	13,098.14	0.00	13,098.14
46413 - Rep of Yemen-Procmt & Travel	0.00	35,253.48	0.00	35,253.48



Funds Utilization

Selection Criteria :

Business Unit : YEM10
Period : Jan-Dec (2013)
Selected Project Id : 00066308
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00082516

Project/Award: 00066308 Emergency & Capacity Developme

Period : As at Dec 31, 2013

Output #	00082516	Impl. Partner :03474 UNDP (Direct Execution)	UNDP AMOUNT
Outstandng NEX advances			0.00
Undepreciated Fixed Assets			146,980.48
Inventory			0.00
Prepayments			0.00
Commitments			82,097.40

Financial audit of the Output ID: 82516 titled "Emergency & Capacity Development" for the year ended 31 December 2013

Funded by: DFID (UK), INL, Italy, USAID, UNDP

Implemented by: United Nation Development Programme in Yemen

**OUTPUT ID: 82516 TITLED "EMERGENCY & CAPACITY DEVELOPMENT",
FOR THE YEAR ENDED YEAR 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 when 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: 82516, titled "Emergency & Capacity Development" for the year ended 2013.

Management's Responsibility

Management is responsible for the preparation of the statement for the project titled: Emergency & Capacity Development 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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Ramallah Office: Tel.: (+970) 229 88 220/ 1 , Fax: (+970) 229 88 219

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

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

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

Financial audit of the Output ID: 82516 titled "Emergency & Capacity Development" for the year ended 31 December 2013

Funded by: DFID (UK), INL, Italy, USAID, 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 modified 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 output ID: 82516 "Emergency & Capacity Development" by the amount of USD 155,606 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: 82516 titled "Emergency & Capacity Development" for the year ended 31 December 2013

Funded by: DFID (UK), INL, Italy, USAID, UNDP

Implemented by: United Nation Development Programme in Yemen

**EMERGENCY & CAPACITY DEVELOPMENT
STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2013**

<u>Category</u>	<u>No of items</u>	<u>Amount USD</u>
Computers	12	23,165
Vehicles	1	131,842
Camera	1	599
Total Fixed assets		155,606

There is a difference with the amount of USD 8,626, between the un-depreciated assets (USD 146,980) in the CDR and total assets in the list of fixed assets (USD 155,606) due to data entry errors in ATLAS related to depreciation of fixed assets which cannot be reconcile by the project management.

Financial audit of the Output ID: 82516 titled "Emergency & Capacity Development" for the year ended 2013

Funded by: DFID (UK), INL, Italy, USAID, UNDP

Implemented by: United Nation Development Programme in Yemen

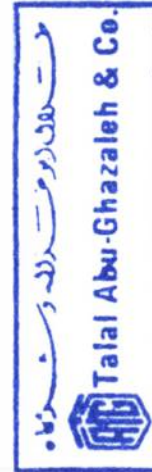
3.1. Statement of Fixed Assets - 2013



Asset Details												
BUSINESS	Profile ID	Descr	Status	Acq Date	Current Cost	Fund Code	Operating	DEPTID	Implement	Donor	Project ID	Location
YEM10	ITC1	A) Notebook computers	In Service	12/22/2012 USD	2075.000 04000	YEM	46401	001981	00012	00082516	YEM0082516	
YEM10	ITC1	A) Notebook computers	In Service	12/22/2012 USD	2075.000 04000	YEM	46401	001981	00012	00082516	YEM0082516	
YEM10	ITC1	A) Notebook computers	In Service	12/22/2012 USD	2075.000 04000	YEM	46401	001981	00012	00082516	YEM0082516	
YEM10	ITC1	A) Notebook computers	In Service	12/22/2012 USD	2075.000 04000	YEM	46401	001981	00012	00082516	YEM0082516	
YEM10	OPS_ICT1	Notebook Dell latitude E6330 i	* Disposed	4/28/2013 USD	1695.000 30000	YEM	46404	001981	00137	00082516	YEM0082516	
YEM10	OPS_ICT1	Notebook Dell latitude E6330 i	* Disposed	4/28/2013 USD	1695.000 30000	YEM	46408	001981	00137	00082516	YEM0082516	
YEM10	OPS_ICT1	Notebook Dell latitude E6330 i	* Disposed	4/28/2013 USD	1695.000 30000	YEM	46404	001981	00137	00082516	YEM0082516	
YEM10	OPS_ICT1	Notebook Dell latitude E6330 i	* Disposed	4/28/2013 USD	1695.000 30000	YEM	46404	001981	00137	00082516	YEM0082516	
YEM10	OPS_ICT1	Notebook Dell latitude E6330 i	* Disposed	4/28/2013 USD	1695.000 30000	YEM	46404	001981	00137	00082516	YEM0082516	
YEM10	OPS_ICT1	Notebook Dell latitude E6330 i	* Disposed	4/28/2013 USD	1695.000 30000	YEM	46404	001981	00137	00082516	YEM0082516	
YEM10	OPS_ICT1	Notebook Dell latitude E6330 i	* Disposed	4/28/2013 USD	1695.000 30000	YEM	46404	001981	00137	00082516	YEM0082516	
YEM10	OPS_ICT1	Notebook Dell latitude E6330 i	* Disposed	4/28/2013 USD	1695.000 30000	YEM	46404	001981	00137	00082516	YEM0082516	
YEM10	MTRV4	TOYOTA FORTUNER	* Disposed	4/28/2013 USD	1695.000 30000	YEM	46404	001981	00137	00082516	YEM10	
YEM10	ITC1	Dell Precision M4700 N-series.	In Service	4/28/2013 USD	15.640 30000	YEM	46408	001981	00137	00082516	YEM0082516	
YEM10	ITC13	Sony Digital Camera 20 Mega 50	* Disposed	2/19/2013 USD	3000.000 04000	YEM	46401	001981	00012	00082516	YEM0082516	
YEM10	MTRV5	Additional Options - Armored	In Service	6/26/2013 USD	599.000 26960	YEM	46404	001981	11710	00082516	YEM0084396	
YEM10	MTRV5	Armored Toyota LC200, VR6 pro	In Service	5/16/2013 USD	5145.290 04000	YEM	46413	001981	00012	00082516	YEM0082516	
YEM10	MTRV5		In Service	10/31/2012 USD	126680.760 04000	YEM	46413	001981	00012	00082516	YEM0082516	
					155605.690							

* Disposed fixed assets after 31 December 2013

Jamal D. Mulla



Abel

Financial audit of the Output ID: 82516 titled "Emergency & Capacity Development" for the year ended 2013

Funded by: DFID (UK), INL, Italy, USAID, UNDP

Implemented by: United Nation Development Programme in Yemen

**"EMERGENCY & CAPACITY DEVELOPMENT" 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 DIM PROJECT
"EMERGENCY & CAPACITY DEVELOPMENT" IN YEMEN

To Mr. Helge Osttveiten

Director

Office of Audit and Investigations

United Nations Development Programme

The Statement of Cash Position for the Output ID: 82516 "Emergency & Capacity Development", 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 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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5. PART III - MANAGEMENT LETTER

We have not identified reportable condition during our auditing of output ID: 82516 "Emergency & Capacity Development" implemented by United Nations Development Programme UNDP - Yemen for the Year Ended 31 December 2013.