

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP LIBYA

LIBYA ELECTORAL ASSISTANCE PROJECT

(Directly Implemented Project No. 65426, Output No. 81933)

Report No. 1489

Issue Date: 4 November 2015

**Report on the Audit of UNDP Libya
Libya Electoral Assistance Project (Project No. 65426, Output No. 81933)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), conducted from 14 to 18 September 2015 an audit of the Libya Electoral Assistance Project (Project No. 65426, Output No. 81933) (the Project), which is directly implemented and managed by the UNDP Country Office in Libya (the Office). The last audit of the Project was conducted by OAI in 2013 and covered project expenditure from 1 January to 31 December 2012.

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 2013 to 31 December 2014, and the accompanying Funds Utilization statement¹ as of 31 December 2014 as well as Statement of Assets as of 31 December 2014. The audit did not include activities and expenses incurred or undertaken at the "responsible parties" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Audit results

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

Year	Project Expenditure*		Project Assets	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2013	1,458	Unqualified	441	Unqualified
2014	2,350	Unqualified	373	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$12.3 million. Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies (\$1.6 million) and expenditures processed and approved by other UNDP offices outside of the country (\$6.9 million).

The audit did not result in any recommendations.

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 previous audit (Report No. 1255, issued on 21 February 2014) had one recommendation, and based on OAI's desk review, it was fully implemented.

A handwritten signature in blue ink is enclosed within a rectangular box. The signature is stylized and appears to read 'Antoine Khoury'.

Antoine Khoury
Officer-in-Charge
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
AUDIT REPORT

23 October 2015

**FINANCIAL AUDIT OF THE UNDP DIRECTLY IMPLEMENTED (DIM)
PROJECT**
Libya Electoral Assistance Project (LEAP)

Project name:	Libya Electoral Assistance Project (LEAP)
UNDP Country Office:	Libya
Atlas Project ID:	00065426
Atlas Output number:	00081933
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January 2013 to 31 December 2014

Table of Contents

EXECUTIVE SUMMARY	3
THE AUDIT ENGAGEMENT	4
AUDIT OPINIONS	5
STATEMENT OF EXPENDITURE	5
STATEMENT OF ASSETS AND EQUIPMENT	6
STATEMENT OF ASSETS AND EQUIPMENT	7
STATEMENT OF CASH POSITION	8
MANAGEMENT LETTER	9
ANNEXES	10
ANNEX 1: COMBINED DELIVERY REPORTS 2013 & 2014	10
ANNEX 2: STATEMENT OF ASSETS AND EQUIPMENT 2013 & 2014	30
ANNEX 3: AUDIT FINDING PRIORITY RATINGS	34

EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Libya Electoral Assistance Project (LEAP) Project ID 00065426 and Output 00081933 LEAP, directly implemented by UNDP Libya for the period from 1 January 2013 to 31 December 2014. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as summarised in the table below and as detailed in the next section:

Statement of Expenditure 2013 & 2014	Unqualified
Statement of Fixed Assets 2013	Unqualified
Statement of Fixed Assets 2014	Unqualified
Statement of Cash Position	Not applicable

We have raised no findings as a result of our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

23 October 2015

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project from 1 January 2013 to 31 December 2014 and the funds utilization as at 31 December 2014 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.
- 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 and 2014. This statement must include all assets available as at 31 December 2013 and 2014 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2013 and 2014.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project from 1 January 2013 to 31 December 2014. The scope of the audit did 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 Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Libya Electoral Assistance Project (LEAP)

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Reports (CDR) and Funds Utilization statements totalling US\$ 12,277,834 (2013 US\$ 5,372,456 and 2014 US\$ 6,905,378) ("the statement") of the UNDP project 00065426 Libya Electoral Assistance Project (LEAP) for the period from 1 January 2013 to 31 December 2014. CDR expenditure totalling US\$ 8,469,491 (2013 US\$ 3,914,166 and 2014 US\$ 4,555,325), comprised of other UN agency expenditure of US\$ 1,614,466 (2013 US\$ 1,343,868 and 2014 US\$ 270,598) and expenditure not processed or approved by UNDP Country Office Libya of US\$ 6,855,025 (2013 US\$ 2,570,298 and 2014 US\$ 4,284,727) was not within the scope of our audit.

Management is responsible for the preparation of the statement for the Libya Electoral Assistance 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with 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 statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

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

Unqualified Opinion

In our opinion, the attached Combined Delivery Reports (CDRs) and Funds Utilization statement presents fairly, in all material respects, the expenses of US\$ 3,808,343 (2013 US\$ 1,458,290 and 2014 US\$ 2,350,053) incurred by the project 'Libya Electoral Assistance Project (LEAP) for the period 1 January 2013 to 31 December 2014 in accordance with UNDP accounting policies and were i) in conformity with the approved budget; (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.

Other matter

We draw attention to the fact that we were unable to obtain the original supporting documents for our audit. As agreed with UNDP OAI beforehand, our audit was based on copies of original supporting documents. Our audit opinion is not qualified in respect of this matter.



Mark Henderson
Partner
Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB
23 October 2015

Independent Auditor's Report to UNDP - Libya Electoral Assistance Project (LEAP)

Statement of Assets and Equipment

Unqualified Opinion

We have audited the accompanying Statement of Fixed Assets ('the statement') of the UNDP project 00065426 Libya Electoral Assistance Project (LEAP) as at 31 December 2013.

Management is responsible for the preparation of the statement for 'Libya Electoral Assistance Project' (LEAP) and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

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

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

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

Unqualified Opinion

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP project 'Libya Electoral Assistance Project (LEAP)' amounting to US\$ 441,463 as at 31 December 2013 in accordance with UNDP accounting policies.

Other matter

We draw attention to the fact that we were unable to obtain the original supporting documents for our audit. As agreed with UNDP OAI beforehand, our audit was based on copies of original supporting documents. Our audit opinion is not qualified in respect of this matter.



Mark Henderson

Partner

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23 October 2015

Independent Auditor's Report to UNDP - Libya Electoral Assistance Project (LEAP)

Statement of Assets and Equipment

Unqualified Opinion

We have audited the accompanying Statement of Fixed Assets ('the statement') of the UNDP project 00065426 Libya Electoral Assistance Project (LEAP) as at 31 December 2014.

Management is responsible for the preparation of the statement for 'Libya Electoral Assistance Project' (LEAP) and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

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

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

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

Unqualified Opinion

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP project Libya Electoral Assistance Project (LEAP) amounting to US\$ 372,794 as at 31 December 2014 in accordance with UNDP accounting policies.

Other matter

We draw attention to the fact that we were unable to obtain the original supporting documents for our audit. As agreed with UNDP OAI beforehand, our audit was based on copies of original supporting documents. Our audit opinion is not qualified in respect of this matter



Mark Henderson
Partner

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23 October 2015

Independent Auditor's Report to UNDP - Libya Electoral Assistance Project (LEAP)

Statement of Cash Position

We noted that the UNDP project Libya Electoral Assistance Project (LEAP) did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

We have raised no findings as a result of our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

23 October 2015

Annexes

Annex 1: Combined Delivery Reports 2013 & 2014



Combined Delivery Report by Activity

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2013)
Selected Project Id : 00065426
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2013)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Excution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 20012 (DGTTF on Elect Cycle Support)

74696 - PP&E Expensed Items	0.00	6,932.54	0.00	6,932.54
77630 - Dep Exp Owned - ITC	0.00	253.35	0.00	253.35

Total for Fund 20012	0.00	7,185.89	0.00	7,185.89
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Fund : 30000 (PROGRAMME COST SHARING)

74696 - PP&E Expensed Items	0.00	28,231.10	0.00	28,231.10
75105 - Facilities & Admin - Implement	0.00	5,047.58	0.00	5,047.58
77630 - Dep Exp Owned - ITC	0.00	14,218.71	0.00	14,218.71
77640 - Dep Exp Owned - F&F	0.00	66.53	0.00	66.53
77660 - Dep Exp Owned -Vehicle	0.00	28,397.06	0.00	28,397.06
77670 - Dep Exp-Hvy Mac & Equip	0.00	1,194.87	0.00	1,194.87

Total for Fund 30000	0.00	77,155.85	0.00	77,155.85
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Total for Activity	0.00	84,341.74	0.00	84,341.74
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Activity : ACTIVITY 1 (HNEC operational capacities)

Fund : 30000 (PROGRAMME COST SHARING)

31007 - PriorPeriodAdj_EXP_PPE	0.00	- 14,461.71	0.00	- 14,461.71
61205 - Salaries - GS Staff	0.00	0.00	17,637.56	17,637.56
61305 - Salaries - IP Staff	0.00	77,105.58	5,622.18	82,727.76
61310 - Post Adjustment - IP Staff	0.00	15,538.99	1,491.76	17,030.75
61360 - Other payroll costs IP	0.00	- 15,279.10	0.00	- 15,279.10
62205 - Dependency Allow - GS Staff	0.00	0.00	422.67	422.67
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	0.00	4,110.24	4,110.24
62215 - Contrib. to Medical, social In	0.00	0.00	1,013.41	1,013.41
62220 - Language Allowance - GS Staff	0.00	0.00	678.06	678.06
62240 - Annual Leave Expense - GS	0.00	0.00	526.66	526.66
62305 - Dependency Allowances-IP Staff	0.00	- 9,737.38	0.00	- 9,737.38
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	14,941.70	1,974.48	16,916.18
62315 - Contrib. to medical, social in	0.00	451.33	39.72	491.05
62320 - Mobility, Hardship, Non-remova	0.00	2,586.87	0.00	2,586.87
62325 - Represent Allow (excl hsp pyt)	0.00	0.00	108.00	108.00
62340 - Annual Leave Expense - IP	0.00	1,267.71	1,066.59	2,334.30
63305 - Installation Allowance-IP Stf	0.00	- 38.54	0.00	- 38.54
63335 - Home Leave Trvl & Allow-IP Stf	0.00	886.44	0.00	886.44
63340 - Proc trips/Rest & Recup-IP Stf	0.00	400.00	0.00	400.00
63365 - Special Oper Living Allow-IP	0.00	3,574.05	0.00	3,574.05



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro		Period :		Jan-Dec (2013)	
Output # : 00081933 LEAP		Impl. Partner :		01867 Direct Excution	
		Location :		Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
63530 - Contribution to EOS Benefits	0.00	2,213.70	0.00	2,213.70	
63535 - Contribution to Security	0.00	2,361.29	0.00	2,361.29	
63540 - Contribution to Training	0.00	590.33	177.85	768.18	
63545 - Contribution to ICT	0.00	885.47	0.00	885.47	
63550 - Contributions to MAIP	0.00	118.07	0.00	118.07	
63555 - Contribution to UN JFA	0.00	1,062.59	0.00	1,062.59	
63560 - Contributions to Appendix D	0.00	177.11	0.00	177.11	
63610 - UNOPS CMDC_Supervised Staff	0.00	0.00	0.00	0.00	
63660 - Agency Employee Cost HQ only	0.00	0.00	2,846.51	2,846.51	
64306 - Appointment-Ticket Costs	0.00	- 10,000.00	0.00	- 10,000.00	
64309 - Appointment-Shipments	0.00	10,000.00	0.00	10,000.00	
65115 - Contributions to ASHI Reserve	0.00	4,722.63	0.00	4,722.63	
65135 - Payroll Mgt Cost Recovery ATLA	0.00	343.73	4,646.27	4,990.00	
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	179,262.86	179,262.86	
71215 - IICA Partner personnel	0.00	0.00	238,338.07	238,338.07	
71230 - UNOPS CMDC_Supervised IICA	0.00	0.00	0.00	0.00	
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	85,896.57	85,896.57	
71330 - UNOPS CMDC_Supervised LICA	0.00	0.00	0.00	0.00	
71405 - Service Contracts-Individuals	0.00	17,009.59	0.00	17,009.59	
71410 - MAIP Premium SC	0.00	75.21	0.00	75.21	
71605 - Travel Tickets-International	0.00	14,980.65	6,378.74	21,359.39	
71610 - Travel Tickets-Local	0.00	1,192.77	49.84	1,242.61	
71615 - Daily Subsistence Allow-Intl	0.00	1,386.00	1,641.75	3,027.75	
71635 - Travel - Other	0.00	6,493.00	1,859.84	8,352.84	
72125 - Svc Co-Studies & Research Serv	0.00	3,922.67	0.00	3,922.67	
72305 - Agri & Forestry Products	0.00	113.83	0.00	113.83	
72311 - Fuel, petroleum and other oils	0.00	0.00	400.20	400.20	
72315 - Food & Textile Products	0.00	0.00	4.02	4.02	
72399 - Other Materials and Goods	0.00	512,174.98	0.00	512,174.98	
72405 - Acquisition of Communic Equip	0.00	3,120.00	0.00	3,120.00	
72410 - Acquisition of Audio Visual Eq	0.00	0.00	303.88	303.88	
72425 - Mobile Telephone Charges	0.00	509.02	1,077.24	1,586.26	
72505 - Stationery & other Office Supp	0.00	916.43	1,006.55	1,922.98	
72510 - Publications	0.00	0.00	54.08	54.08	
72515 - Print Media	0.00	2,778.83	0.00	2,778.83	
72715 - Hospitality Catering	0.00	10,414.79	0.00	10,414.79	
72810 - Acquis of Computer Software	0.00	11,734.00	123.28	11,857.28	
73105 - Rent	0.00	0.00	308,299.79	308,299.79	
73107 - Rent - Meeting Rooms	0.00	10,249.28	0.00	10,249.28	
73405 - Rental & Maint-Other Office Eq	0.00	0.00	610.40	610.40	
73410 - Maint, Oper of Transport Equip	0.00	0.00	373.49	373.49	
73610 - UNOPS CMDC_non-person related	0.00	0.00	0.00	0.00	
74105 - Management and Reporting Srvs	0.00	0.00	14,501.93	14,501.93	
74120 - Capacity Assessment	0.00	0.00	115,665.80	115,665.80	
74210 - Printing and Publications	0.00	12,872.26	0.00	12,872.26	
74220 - Translation Costs	0.00	16,060.48	0.00	16,060.48	
74225 - Other Media Costs	0.00	5,402.77	0.00	5,402.77	
74525 - Sundry	0.00	0.00	6,510.40	6,510.40	
74555 - MSA_Management Fee	0.00	0.00	0.00	0.00	
74559 - PDR AOS Fees UNOPS	0.00	0.00	99,094.02	99,094.02	
74696 - PP&E Expensed Items	0.00	- 887.10	0.00	- 887.10	
74725 - Other L.T.S.H.	0.00	198.41	0.00	198.41	
75105 - Facilities & Admin - Implement	0.00	145,055.76	0.00	145,055.76	
75705 - Learning costs	0.00	60,613.16	6,687.00	67,300.16	



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2013)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Excution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75706 - Learning - ticket costs	0.00	1,140.23	0.00	1,140.23
75707 - Learning - subsistence allowan	0.00	12,872.23	0.00	12,872.23
75709 - Learning - training of counter	0.00	8,345.24	0.00	8,345.24
75710 - Participation of counterparts	0.00	13,542.19	10.83	13,553.02
75711 - TrnWrkshp&Conf - Stipends	0.00	3,755.06	0.00	3,755.06
75712 - TrnWrkshp&Conf - Honorariums	0.00	2,313.95	0.00	2,313.95
76125 - Realized Loss	0.00	12.54	15.91	28.45
76135 - Realized Gain	0.00	- 16.61	- 93.39	- 110.00
77305 - Salaries - IP Staff-TA	0.00	52,261.18	0.00	52,261.18
77310 - Post Adjustment - IP Staff-TA	0.00	18,922.55	0.00	18,922.55
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	731.56	0.00	731.56
77320 - Assg hardship & mob allow-TA	0.00	8,268.24	0.00	8,268.24
77335 - Hazard Duty Stat Allow-IP-TA	0.00	1,173.00	0.00	1,173.00
77345 - Dep Allowances-IP Staff-TA	0.00	1,018.15	0.00	1,018.15
77350 - Rental Supplements-IP Staff-TA	0.00	4,513.72	0.00	4,513.72
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	2,424.96	0.00	2,424.96
77365 - Spec Oper Living Allow-IP-TA	0.00	9,360.41	0.00	9,360.41
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	19,635.62	0.00	19,635.62
77385 - Contribution to Security	0.00	2,847.35	0.00	2,847.35
77386 - Contribution to ICT_TA	0.00	1,067.74	0.00	1,067.74
77395 - MAIP Premium TA/IP	0.00	142.35	0.00	142.35
77396 - PAYROLL MGT COST RECOVERY	0.00	772.56	0.00	772.56
77397 - Appendix D TA/IP	0.00	213.55	0.00	213.55
Total for Fund 30000	0.00	1,091,415.42	1,110,435.06	2,201,850.48
Fund : 30071 (Programme Cost Sharing GOV1)				
72125 - Svc Co-Studies & Research Serv	0.00	119,973.84	0.00	119,973.84
72399 - Other Materials and Goods	0.00	943,007.40	0.00	943,007.40
75105 - Facilities & Admin - Implement	0.00	42,519.25	0.00	42,519.25
Total for Fund 30071	0.00	1,105,500.49	0.00	1,105,500.49
Total for Activity ACTIVITY 1	0.00	2,196,915.91	1,110,435.06	3,307,350.97
Activity : ACTIVITY 2 (Civic and voter education)				
Fund : 30000 (PROGRAMME COST SHARING)				
63340 - Proc trips/Rest & Recup-IP Stf	0.00	400.00	0.00	400.00
71205 - Intl Consultants-Sht Term-Tech	0.00	13,000.00	0.00	13,000.00
71605 - Travel Tickets-International	0.00	13,651.28	0.00	13,651.28
72425 - Mobile Telephone Charges	0.00	650.15	0.00	650.15
72515 - Print Media	0.00	507.02	0.00	507.02
75105 - Facilities & Admin - Implement	0.00	1,419.89	0.00	1,419.89
75705 - Learning costs	0.00	2,361.11	0.00	2,361.11
75706 - Learning - ticket costs	0.00	530.42	0.00	530.42
75707 - Learning - subsistence allowan	0.00	19,597.96	0.00	19,597.96
75710 - Participation of counterparts	0.00	759.15	0.00	759.15
76135 - Realized Gain	0.00	- 9.36	0.00	- 9.36



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro	Period :	Jan-Dec (2013)
Output # : 00081933 LEAP	Impl. Partner :	01867 Direct Excution
	Location :	Libya
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Total for Fund 30000	0.00	52,867.62	0.00	52,867.62
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Total for Activity ACTIVITY 2	0.00	52,867.62	0.00	52,867.62
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Activity : ACTIVITY3 (Participation, vulnerable grou)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	10,055.00	0.00	10,055.00
71610 - Travel Tickets-Local	0.00	191.08	0.00	191.08
71615 - Daily Subsistence Allow-Intl	0.00	1,402.77	0.00	1,402.77
71625 - Daily Subsist Allow-Mtg Partic	0.00	293.00	0.00	293.00
72505 - Stationery & other Office Supp	0.00	96.72	0.00	96.72
72515 - Print Media	0.00	750.54	0.00	750.54
72715 - Hospitality Catering	0.00	12,253.97	0.00	12,253.97
73107 - Rent - Meeting Rooms	0.00	1,984.13	0.00	1,984.13
74210 - Printing and Publications	0.00	7,129.78	0.00	7,129.78
74220 - Translation Costs	0.00	-4,907.56	0.00	-4,907.56
75105 - Facilities & Admin - Implement	0.00	7,463.22	0.00	7,463.22
75705 - Learning costs	0.00	77,480.50	0.00	77,480.50
75706 - Learning - ticket costs	0.00	3,956.38	0.00	3,956.38
75707 - Learning - subsistence allowan	0.00	-43,984.88	0.00	-43,984.88
75708 - Learning - subcontracts	0.00	4,386.81	0.00	4,386.81
75709 - Learning - training of counter	0.00	427.71	0.00	427.71
75710 - Participation of counterparts	0.00	0.00	0.00	0.00
75711 - TrmWrkshp&Conf - Stipends	0.00	3,928.46	0.00	3,928.46
76125 - Realized Loss	0.00	60.40	0.00	60.40
76135 - Realized Gain	0.00	-3.81	0.00	-3.81

Total for Fund 30000	0.00	82,964.22	0.00	82,964.22
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Total for Activity ACTIVITY3	0.00	82,964.22	0.00	82,964.22
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Activity : ACTIVITY4 (Strengthened national media)

Fund : 30000 (PROGRAMME COST SHARING)

72425 - Mobile Telephone Charges	0.00	833.10	0.00	833.10
72520 - Electronic Media	0.00	2,148.47	0.00	2,148.47
74525 - Sundry	0.00	1,050.08	0.00	1,050.08
75105 - Facilities & Admin - Implement	0.00	282.22	0.00	282.22

Total for Fund 30000	0.00	4,313.87	0.00	4,313.87
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Total for Activity ACTIVITY4	0.00	4,313.87	0.00	4,313.87
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Activity : ACTIVITY5 (Support media monitoring)



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2013)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Excution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

31007 - PriorPeriodAdj_EXP_PPE	0.00	15,101.61	0.00	15,101.61
74696 - PP&E Expensed Items	0.00	- 17,680.00	0.00	- 17,680.00
77630 - Dep Exp Owned - ITC	0.00	- 551.82	0.00	- 551.82
Total for Fund 30000	0.00	- 3,130.21	0.00	- 3,130.21
Total for Activity ACTIVITY5	0.00	- 3,130.21	0.00	- 3,130.21

Activity : ACTIVITY6 (Electoral dispute resolution)

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	1,138.34	0.00	1,138.34
75105 - Facilities & Admin - Implement	0.00	79.68	0.00	79.68
Total for Fund 30000	0.00	1,218.02	0.00	1,218.02
Total for Activity ACTIVITY6	0.00	1,218.02	0.00	1,218.02

Activity : ACTIVITY7 (Electoral security planning)

Fund : 30000 (PROGRAMME COST SHARING)

71215 - IICA Partner personnel	0.00	0.00	202,366.93	202,366.93
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	14,148.55	0.00	14,148.55
Total for Fund 30000	0.00	14,148.55	202,366.93	216,515.48
Total for Activity ACTIVITY7	0.00	14,148.55	202,366.93	216,515.48

Activity : ACTIVITY8 (LEAP Project Management)

Fund : 20012 (DGTTF on Elect Cycle Support)

31007 - PriorPeriodAdj_EXP_PPE	0.00	4,640.63	0.00	4,640.63
74696 - PP&E Expensed Items	0.00	- 6,932.54	0.00	- 6,932.54
77630 - Dep Exp Owned - ITC	0.00	202.21	0.00	202.21
Total for Fund 20012	0.00	- 2,089.70	0.00	- 2,089.70

Fund : 30000 (PROGRAMME COST SHARING)

31007 - PriorPeriodAdj_EXP_PPE	0.00	- 1,789.84	0.00	- 1,789.84
61205 - Salaries - GS Staff	0.00	0.00	0.00	0.00



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2013)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Excution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61305 - Salaries - IP Staff	0.00	168,167.23	0.00	168,167.23
61310 - Post Adjustment - IP Staff	0.00	49,332.49	0.00	49,332.49
61360 - Other payroll costs IP	0.00	37,261.41	0.00	37,261.41
62120 - Hazard Duty Station Allow-NP	0.00	7,277.00	0.00	7,277.00
62205 - Dependency Allow - GS Staff	0.00	0.00	0.00	0.00
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	0.00	0.00	0.00
62215 - Contrib. to Medical, social In	0.00	0.00	0.00	0.00
62220 - Language Allowance - GS Staff	0.00	0.00	0.00	0.00
62240 - Annual Leave Expense - GS	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	976.32	0.00	976.32
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	55,803.62	0.00	55,803.62
62315 - Contrib. to medical, social in	0.00	2,562.82	0.00	2,562.82
62320 - Mobility, Hardship, Non-remova	0.00	15,823.13	0.00	15,823.13
62330 - Rental Supplements - IP Staff	0.00	57,047.50	0.00	57,047.50
62340 - Annual Leave Expense - IP	0.00	31,336.25	0.00	31,336.25
63305 - Installation Allowance-IP Stf	0.00	112.98	0.00	112.98
63335 - Home Leave Trvl & Allow-IP Stf	0.00	7,014.60	0.00	7,014.60
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,200.00	0.00	1,200.00
63365 - Special Oper Living Allow-IP	0.00	58,612.04	0.00	58,612.04
63530 - Contribution to EOS Benefits	0.00	8,156.29	0.00	8,156.29
63535 - Contribution to Security	0.00	8,699.99	0.00	8,699.99
63540 - Contribution to Training	0.00	2,175.01	0.00	2,175.01
63545 - Contribution to ICT	0.00	3,262.48	0.00	3,262.48
63550 - Contributions to MAIP	0.00	434.98	0.00	434.98
63555 - Contribution to UN JFA	0.00	3,915.00	0.00	3,915.00
63560 - Contributions to Appendix D	0.00	652.49	0.00	652.49
63610 - UNOPS CMDC_Supervised Staff	0.00	0.00	0.00	0.00
64306 - Appointment-Ticket Costs	0.00	4,500.83	0.00	4,500.83
64307 - Appointment-Subsistence Allow	0.00	21,085.65	0.00	21,085.65
64308 - Appointments-Lump Sum	0.00	17,099.69	0.00	17,099.69
64309 - Appointment-Shipments	0.00	21,000.00	0.00	21,000.00
64321 - Reassignment-Ticket Costs	0.00	4,680.53	0.00	4,680.53
64322 - Reassignmnts-Subsistence Allow	0.00	7,140.00	0.00	7,140.00
64324 - Reassignments-Shipmt	0.00	19,914.31	0.00	19,914.31
65115 - Contributions to ASHI Reserve	0.00	17,400.01	0.00	17,400.01
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,480.74	0.00	1,480.74
71205 - Intl Consultants-Sht Term-Tech	0.00	71,847.98	0.00	71,847.98
71215 - IICA Partner personnel	0.00	0.00	0.00	0.00
71230 - UNOPS CMDC_Supervised IICA	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	49,761.55	2,055.36	51,816.91
71330 - UNOPS CMDC_Supervised LICA	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	157,519.93	0.00	157,519.93
71410 - MAIP Premium SC	0.00	341.28	0.00	341.28
71605 - Travel Tickets-International	0.00	2,503.33	1,572.92	4,076.25
71610 - Travel Tickets-Local	0.00	3,600.00	0.00	3,600.00
71615 - Daily Subsistence Allow-Intl	0.00	11,324.75	1,261.00	12,585.75
71635 - Travel - Other	0.00	6,531.13	0.00	6,531.13
72125 - Svc Co-Studies & Research Serv	0.00	129.60	0.00	129.60
72140 - Svc Co-Information Technology	0.00	335.94	0.00	335.94
72205 - Office Machinery	0.00	576.39	0.00	576.39
72210 - Machinery and Equipment	0.00	265.63	0.00	265.63
72215 - Transporation Equipment	0.00	5,448.40	0.00	5,448.40
72220 - Furniture	0.00	5,038.33	0.00	5,038.33
72225 - Sale of Equip & Furniture	0.00	931.20	0.00	931.20



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2013)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Excution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72311 - Fuel, petroleum and other oils	0.00	241.62	300.00	541.62
72315 - Food & Textile Products	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	26,519.61	0.00	26,519.61
72405 - Acquisition of Communic Equip	0.00	16,376.03	0.00	16,376.03
72410 - Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	2,837.55	1,679.69	4,517.24
72445 - Common Services-Communications	0.00	1,858.27	0.00	1,858.27
72505 - Stationery & other Office Supp	0.00	3,385.26	23.44	3,408.70
72810 - Acquis of Computer Software	0.00	410.90	0.00	410.90
72815 - Inform Technology Supplies	0.00	3,706.52	0.00	3,706.52
73105 - Rent	0.00	- 44,287.40	21,651.11	- 22,636.29
73106 - Leased premises alterations	0.00	30,000.00	0.00	30,000.00
73125 - Common Services-Premises	0.00	285,194.58	0.00	285,194.58
73406 - Maintenance of Equipment	0.00	491.18	0.00	491.18
73410 - Maint, Oper of Transport Equip	0.00	1,011.11	0.00	1,011.11
73610 - UNOPS CMDC_non-person related	0.00	0.00	0.00	0.00
74110 - Audit Fees	0.00	16,747.00	0.00	16,747.00
74205 - Audio Visual Productions	0.00	- 1,728.52	0.00	- 1,728.52
74505 - Insurance	0.00	9,244.96	0.00	9,244.96
74510 - Bank Charges	0.00	2,335.55	0.00	2,335.55
74525 - Sundry	0.00	7,128.41	493.20	7,621.61
74555 - MSA_Management Fee	0.00	0.00	0.00	0.00
74559 - PDR AOS Fees UNOPS	0.00	0.00	2,029.05	2,029.05
74696 - PP&E Expensed Items	0.00	- 9,664.00	0.00	- 9,664.00
75105 - Facilities & Admin - Implement	0.00	107,292.64	0.00	107,292.64
75705 - Learning costs	0.00	2,357.14	0.00	2,357.14
75707 - Learning – subsistence allowan	0.00	380.00	0.00	380.00
75711 - TrnWrkshp&Conf - Stipends	0.00	1,190.48	0.00	1,190.48
75712 - TrnWrkshp&Conf - Honorariums	0.00	1,504.69	0.00	1,504.69
76125 - Realized Loss	0.00	7.10	0.00	7.10
76135 - Realized Gain	0.00	- 48.07	0.00	- 48.07
77305 - Salaries - IP Staff-TA	0.00	44,315.59	0.00	44,315.59
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	4,426.66	0.00	4,426.66
77310 - Post Adjustment - IP Staff-TA	0.00	39,317.96	0.00	39,317.96
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	818.61	0.00	818.61
77320 - Assg hardship & mob allow-TA	0.00	15,610.98	0.00	15,610.98
77335 - Hazard Duty Stat Allow-IP-TA	0.00	4,803.66	0.00	4,803.66
77345 - Dep Allowances-IP Staff-TA	0.00	2,452.04	0.00	2,452.04
77350 - Rental Supplements-IP Staff-TA	0.00	10,277.88	0.00	10,277.88
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 2,941.68	0.00	- 2,941.68
77365 - Spec Oper Living Allow-IP-TA	0.00	20,408.77	0.00	20,408.77
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	34,573.63	0.00	34,573.63
77385 - Contribution to Security	0.00	5,893.03	0.00	5,893.03
77386 - Contribution to ICT_TA	0.00	2,209.90	0.00	2,209.90
77395 - MAIP Premium TA/IP	0.00	294.64	0.00	294.64
77396 - PAYROLL MGT COST RECOVERY	0.00	1,351.98	0.00	1,351.98
77397 - Appendix D TA/IP	0.00	441.96	0.00	441.96
77630 - Dep Exp Owned - ITC	0.00	- 201.12	0.00	- 201.12
Total for Fund 30000	0.00	1,597,038.09	31,065.77	1,628,103.86
Total for Activity ACTIVITY8	0.00	1,594,948.39	31,065.77	1,626,014.16



Combined Delivery Report by Activity

UN
DP UN Development Programme
Report ID: unglcdrb

Page 8 of 10
Run Time: 25-06-2014 08:06:20

Project Id : 00065426 Libya Electoral Assistance Pro	Period :	Jan-Dec (2013)		
Output # : 00081933 LEAP	Impl. Partner :	01867 Direct Excution		
	Location :	Libya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Output : 00081933	0.00	4,028,588.11	1,343,867.76	5,372,455.87
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Project Total :	0.00	4,028,588.11	1,343,867.76	5,372,455.87
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Mark Henderson
Partner
Moore Stephens LLP

23 October 2015

Signed By :

Selva Rama Chandran

Date :

25/6/14

Signed By :

Shun

Date :

27/6/14



Combined Delivery Report by Activity

UN
DP UN Development Programme
Report ID: unglcdrb

Page 9 of 10
Run Time: 25-06-2014 08:06:21

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2013)
Selected Project Id : 00065426
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2013)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45801 - Libya - Central	0.00	4,028,271.97	1,343,867.76	5,372,139.73
45807 - Libya - ICT for Development	0.00	316.14	0.00	316.14



Combined Delivery Report by Activity

UN
DP UN Development Programme
Report ID: unglcdrb

Page 10 of 10
Run Time: 25-06-2014 08:06:21

Funds Utilization

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2013)
Selected Project Id : 00065426
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00065426 Libya Electoral Assistance Pro

Period : As Of Dec31,2013

Output #	00081933	Impl. Partner :01867 Direct Excution	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			356,085.36
Inventory			0.00
Prepayments			0.00
Commitments			1,753,443.48



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 9
Run Time: 03-03-2015 12:03:09

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2014)
Selected Project Id : 00065426
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2014)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Excution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

33001 - Change(s) in accounting policy	0.00	51,475.86	0.00	51,475.86
75105 - Facilities & Admin - Implement	0.00	2,020.09	0.00	2,020.09
77630 - Dep Exp Owned - ITC	0.00	159.04	0.00	159.04
77660 - Dep Exp Owned -Vehicle	0.00	28,397.05	0.00	28,397.05
77670 - Dep Exp-Hvy Mac & Equip	0.00	302.35	0.00	302.35
Total for Fund 30000	0.00	82,354.39	0.00	82,354.39

Fund : 30079 (EUROPEAN COMMISSION)

76110 - Foreign Exch Translation Loss	0.00	3.01	0.00	3.01
Total for Fund 30079	0.00	3.01	0.00	3.01

Total for Activity	0.00	82,357.40	0.00	82,357.40
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Activity : ACTIVITY 1 (HNEC operational capacities)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	61,418.39	0.00	61,418.39
61310 - Post Adjustment - IP Staff	0.00	36,815.70	0.00	36,815.70
62305 - Dependency Allowances-IP Staff	0.00	1,787.12	0.00	1,787.12
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	33,224.43	0.00	33,224.43
62315 - Contrib. to medical, social in	0.00	2,696.21	0.00	2,696.21
62320 - Mobility, Hardship, Non-remova	0.00	18,185.99	0.00	18,185.99
62330 - Rental Supplements - IP Staff	0.00	- 1,454.95	0.00	- 1,454.95
62335 - Hazard Duty Station Allow-IP	0.00	5,724.52	0.00	5,724.52
62340 - Annual Leave Expense - IP	0.00	12,643.91	0.00	12,643.91
63325 - Security Evacuation - IP Staff	0.00	29,100.00	0.00	29,100.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,355.22	0.00	4,355.22
63340 - Proc trips/Rest & Recup-IP Stf	0.00	800.00	0.00	800.00
63365 - Special Oper Living Allow-IP	0.00	15,224.15	0.00	15,224.15
63530 - Contribution to EOS Benefits	0.00	5,178.47	0.00	5,178.47
63535 - Contribution to Security	0.00	6,214.10	0.00	6,214.10
63540 - Contribution to Training	0.00	1,657.11	0.00	1,657.11
63545 - Contribution to ICT	0.00	2,071.37	0.00	2,071.37
63550 - Contributions to MAIP	0.00	690.45	0.00	690.45
63555 - Contribution to UN JFA	0.00	3,176.09	0.00	3,176.09
63560 - Contributions to Appendix D	0.00	414.25	0.00	414.25
64306 - Appointment-Ticket Costs	0.00	1,010.00	0.00	1,010.00
64307 - Appointment-Subsistence Allow	0.00	4,860.00	0.00	4,860.00



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2014)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Excution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64308 - Appointments-Lump Sum	0.00	7,674.21	0.00	7,674.21
64309 - Appointment-Shipments	0.00	21,000.00	0.00	21,000.00
65115 - Contributions to ASHI Reserve	0.00	11,047.30	0.00	11,047.30
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,138.49	0.00	1,138.49
71205 - Intl Consultants-Sht Term-Tech	0.00	158,271.24	0.00	158,271.24
71230 - UNOPS CMDC_Supervised IICA	0.00	0.00	- 26.46	- 26.46
71305 - Local Consult.-Sht Term-Tech	0.00	5,861.51	0.00	5,861.51
71405 - Service Contracts-Individuals	0.00	39,471.30	0.00	39,471.30
71410 - MAIP Premium SC	0.00	151.69	0.00	151.69
71415 - Contribution to Security SC	0.00	1,364.82	0.00	1,364.82
71605 - Travel Tickets-International	0.00	18,196.84	0.00	18,196.84
71610 - Travel Tickets-Local	0.00	166.30	0.00	166.30
71615 - Daily Subsistence Allow-Intl	0.00	36,215.60	0.00	36,215.60
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	152.00	0.00	152.00
72120 - Svc Co-Trade and Business Serv	0.00	1,380.00	0.00	1,380.00
72399 - Other Materials and Goods	0.00	15,897.59	0.00	15,897.59
72810 - Acquis of Computer Software	0.00	19,125.00	0.00	19,125.00
72815 - Inform Technology Supplies	0.00	99,200.00	0.00	99,200.00
73105 - Rent	0.00	3,419.97	0.00	3,419.97
73310 - Maint & Licencing of Software	0.00	168,602.00	0.00	168,602.00
73420 - Leased Vehicles	0.00	408.94	0.00	408.94
73610 - UNOPS CMDC_non-person related	0.00	0.00	1,162.37	1,162.37
73620 - UNOPS LMDC_non-person related	0.00	0.00	115,665.80	115,665.80
74120 - Capacity Assessment	0.00	0.00	- 115,665.80	- 115,665.80
74210 - Printing and Publications	0.00	30,803.33	0.00	30,803.33
74505 - Insurance	0.00	205.62	0.00	205.62
74510 - Bank Charges	0.00	167.88	0.00	167.88
74559 - PDR AOS Fees UNOPS	0.00	0.00	17,691.95	17,691.95
74599 - UNDP cost recovery chrgs-Bills	0.00	0.00	- 20,599.57	- 20,599.57
74725 - Other L.T.S.H.	0.00	415.97	0.00	415.97
75105 - Facilities & Admin - Implement	0.00	76,424.06	0.00	76,424.06
75705 - Learning costs	0.00	32,425.67	0.00	32,425.67
75706 - Learning - ticket costs	0.00	200.16	0.00	200.16
75707 - Learning - subsistence allowan	0.00	12,576.00	0.00	12,576.00
75710 - Participation of counterparts	0.00	48,351.61	0.00	48,351.61
76125 - Realized Loss	0.00	8.34	0.00	8.34
76135 - Realized Gain	0.00	- 14.50	0.00	- 14.50
77305 - Salaries - IP Staff-TA	0.00	47,045.00	0.00	47,045.00
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	3,184.00	0.00	3,184.00
77310 - Post Adjustment - IP Staff-TA	0.00	17,124.40	0.00	17,124.40
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	1,879.28	0.00	1,879.28
77320 - Assg hardship & mob allow-TA	0.00	8,725.00	0.00	8,725.00
77335 - Hazard Duty Stat Allow-IP-TA	0.00	4,116.00	0.00	4,116.00
77350 - Rental Supplements-IP Staff-TA	0.00	- 1,774.17	0.00	- 1,774.17
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 441.51	0.00	- 441.51
77365 - Spec Oper Living Allow-IP-TA	0.00	14,530.00	0.00	14,530.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	14,465.20	0.00	14,465.20
77385 - Contribution to Security	0.00	2,887.60	0.00	2,887.60
77386 - Contribution to ICT_TA	0.00	962.50	0.00	962.50
77395 - MAIP Premium TA/IP	0.00	320.80	0.00	320.80
77396 - PAYROLL MGT COST RECOVERY	0.00	643.80	0.00	643.80
77397 - Appendix D TA/IP	0.00	192.50	0.00	192.50



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2014)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Execution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 30000	0.00	1,169,961.87	- 1,771.71	1,168,190.16
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Fund : 30071 (Programme Cost Sharing GOV1)

71605 - Travel Tickets-International	0.00	3,679.19	0.00	3,679.19
71615 - Daily Subsistence Allow-Intl	0.00	8,694.00	0.00	8,694.00
72125 - Svc Co-Studies & Research Serv	0.00	1,233,892.50	0.00	1,233,892.50
72399 - Other Materials and Goods	0.00	1,330,133.62	0.00	1,330,133.62
74210 - Printing and Publications	0.00	605,322.46	0.00	605,322.46
74510 - Bank Charges	0.00	33.80	0.00	33.80
74720 - Distribution Cost	0.00	8,991.18	0.00	8,991.18
75105 - Facilities & Admin - Implement	0.00	127,629.87	0.00	127,629.87

Total for Fund 30071	0.00	3,318,376.62	0.00	3,318,376.62
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Total for Activity ACTIVITY 1	0.00	4,488,338.49	- 1,771.71	4,486,566.78
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Activity : ACTIVITY 2 (Civic and voter education)

Fund : 30000 (PROGRAMME COST SHARING)

63340 - Proc trips/Rest & Recup-IP Stf	0.00	- 400.00	0.00	- 400.00
71205 - Intl Consultants-Sht Term-Tech	0.00	71,425.00	0.00	71,425.00
75105 - Facilities & Admin - Implement	0.00	4,971.75	0.00	4,971.75

Total for Fund 30000	0.00	75,996.75	0.00	75,996.75
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Total for Activity ACTIVITY 2	0.00	75,996.75	0.00	75,996.75
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Activity : ACTIVITY3 (Participation, vulnerable grou)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	10,234.89	0.00	10,234.89
71615 - Daily Subsistence Allow-Intl	0.00	24,958.08	0.00	24,958.08
71635 - Travel - Other	0.00	274.12	0.00	274.12
73505 - Reimb to UNDP for Supp Svcs	0.00	94.57	0.00	94.57
74510 - Bank Charges	0.00	152.80	0.00	152.80
75105 - Facilities & Admin - Implement	0.00	3,116.58	0.00	3,116.58
75705 - Learning costs	0.00	478.09	0.00	478.09
75706 - Learning - ticket costs	0.00	690.00	0.00	690.00
75712 - TrnWrkshp&Conf - Honorariums	0.00	7,640.00	0.00	7,640.00
76125 - Realized Loss	0.00	8.92	0.00	8.92
76135 - Realized Gain	0.00	- 42.20	0.00	- 42.20

Total for Fund 30000	0.00	47,605.85	0.00	47,605.85
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Fund : 30079 (EUROPEAN COMMISSION)



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro	Period :	Jan-Dec (2014)
Output # : 00081933 LEAP	Impl. Partner :	01867 Direct Excution
	Location :	Libya

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63408 - Learning-Sub Contracts	0.00	0.01	0.00	0.01
71605 - Travel Tickets-International	0.00	13,245.50	0.00	13,245.50
71610 - Travel Tickets-Local	0.00	2,933.01	0.00	2,933.01
71615 - Daily Subsistence Allow-Intl	0.00	9,139.20	0.00	9,139.20
71635 - Travel - Other	0.00	304.00	0.00	304.00
72815 - Inform Technology Supplies	0.00	2,201.92	0.00	2,201.92
74525 - Sundry	0.00	- 4,672.80	0.00	- 4,672.80
75105 - Facilities & Admin - Implement	0.00	9,038.88	0.00	9,038.88
75705 - Learning costs	0.00	53,539.40	0.00	53,539.40
75706 - Learning - ticket costs	0.00	3,179.70	0.00	3,179.70
75707 - Learning - subsistence allowan	0.00	11,998.00	0.00	11,998.00
75708 - Learning - subcontracts	0.00	32,422.27	0.00	32,422.27
75709 - Learning - training of counter	0.00	3,959.28	0.00	3,959.28
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 349.31	0.00	- 349.31
Total for Fund 30079	0.00	136,939.06	0.00	136,939.06
Total for Activity ACTIVITY3	0.00	184,544.91	0.00	184,544.91

Activity : ACTIVITY4 (Strengthened national media)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
64398 - Direct Project Cost-Staff	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	39,830.00	0.00	39,830.00
75105 - Facilities & Admin - Implement	0.00	2,788.25	0.00	2,788.25
75705 - Learning costs	0.00	2.14	0.00	2.14
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	42,620.39	0.00	42,620.39
Total for Activity ACTIVITY4	0.00	42,620.39	0.00	42,620.39

Activity : ACTIVITY6 (Electoral dispute resolution)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	16,693.01	0.00	16,693.01
71610 - Travel Tickets-Local	0.00	315.38	0.00	315.38
71615 - Daily Subsistence Allow-Intl	0.00	7,538.52	0.00	7,538.52
71635 - Travel - Other	0.00	437.04	0.00	437.04
74599 - UNDP cost recovery chrgs-Bills	0.00	109.87	0.00	109.87
75105 - Facilities & Admin - Implement	0.00	2,514.97	0.00	2,514.97
75707 - Learning - subsistence allowan	0.00	7,945.38	0.00	7,945.38
75710 - Participation of counterparts	0.00	2,889.00	0.00	2,889.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	38,443.17	0.00	38,443.17



Combined Delivery Report by Activity

UN
DP UN Development Programme
Report ID: unglcdrb

Page 5 of 9
Run Time: 03-03-2015 12:03:09

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2014)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Excution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30071 (Programme Cost Sharing GOV1)

74510 - Bank Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30071	0.00	0.00	0.00	0.00

Total for Activity ACTIVITY6	0.00	38,443.17	0.00	38,443.17
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Activity : ACTIVITY8 (LEAP Project Management)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	218,574.69	0.00	218,574.69
61310 - Post Adjustment - IP Staff	0.00	94,164.65	0.00	94,164.65
61360 - Other payroll costs IP	0.00	11,449.86	0.00	11,449.86
62305 - Dependency Allowances-IP Staff	0.00	2,928.96	0.00	2,928.96
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	86,856.90	0.00	86,856.90
62315 - Contrib. to medical, social in	0.00	5,169.35	0.00	5,169.35
62320 - Mobility, Hardship, Non-remova	0.00	34,398.26	0.00	34,398.26
62330 - Rental Supplements - IP Staff	0.00	25,821.83	0.00	25,821.83
62335 - Hazard Duty Station Allow-IP	0.00	- 410.51	0.00	- 410.51
62340 - Annual Leave Expense - IP	0.00	10,081.65	0.00	10,081.65
63310 - Repat. Grant -IP	0.00	11,393.00	0.00	11,393.00
63325 - Security Evacuation - IP Staff	0.00	47,035.60	0.00	47,035.60
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	7,952.85	0.00	7,952.85
63335 - Home Leave Trvl & Allow-IP Stf	0.00	14,954.13	0.00	14,954.13
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,000.00	0.00	2,000.00
63365 - Special Oper Living Allow-IP	0.00	48,215.07	0.00	48,215.07
63505 - Hazard Insurance	0.00	- 9,409.95	0.00	- 9,409.95
63530 - Contribution to EOS Benefits	0.00	13,015.55	0.00	13,015.55
63535 - Contribution to Security	0.00	15,618.72	0.00	15,618.72
63540 - Contribution to Training	0.00	4,165.01	0.00	4,165.01
63545 - Contribution to ICT	0.00	5,206.18	0.00	5,206.18
63550 - Contributions to MAIP	0.00	1,735.37	0.00	1,735.37
63555 - Contribution to UN JFA	0.00	7,982.91	0.00	7,982.91
63560 - Contributions to Appendix D	0.00	1,041.27	0.00	1,041.27
65115 - Contributions to ASHI Reserve	0.00	27,766.50	0.00	27,766.50
65125 - Contrib.Med InsPlan-Retiree IP	0.00	- 5,808.63	0.00	- 5,808.63
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,768.34	0.00	2,768.34
71205 - Intl Consultants-Sht Term-Tech	0.00	68,935.82	120,240.10	189,175.92
71230 - UNOPS CMDC Supervised IICA	0.00	0.00	2,717.14	2,717.14
71305 - Local Consult.-Sht Term-Tech	0.00	10,072.79	- 28,339.98	- 18,267.19
71405 - Service Contracts-Individuals	0.00	174,722.14	0.00	174,722.14
71410 - MAIP Premium SC	0.00	556.30	0.00	556.30
71415 - Contribution to Security SC	0.00	5,007.04	0.00	5,007.04
71605 - Travel Tickets-International	0.00	4,053.04	2,203.21	6,256.25
71610 - Travel Tickets-Local	0.00	557.69	50.00	607.69
71615 - Daily Subsistence Allow-Intl	0.00	40,952.36	0.00	40,952.36
71620 - Daily Subsistence Allow-Local	0.00	0.00	1,947.00	1,947.00
71625 - Daily Substist Allow-Mtg Partic	0.00	582.06	0.00	582.06



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2014)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Excution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71635 - Travel - Other	0.00	272.00	242.00	514.00
72120 - Svc Co-Trade and Business Serv	0.00	0.00	160,080.80	160,080.80
72215 - Transporation Equipment	0.00	545.26	0.00	545.26
72220 - Furniture	0.00	3,238.82	0.00	3,238.82
72311 - Fuel, petroleum and other oils	0.00	1,606.44	0.00	1,606.44
72370 - Security related goods and mat	0.00	681.27	0.00	681.27
72399 - Other Materials and Goods	0.00	18,928.46	0.00	18,928.46
72405 - Acquisition of Communic Equip	0.00	626.51	0.00	626.51
72425 - Mobile Telephone Charges	0.00	4,233.19	0.00	4,233.19
72430 - Postage and Pouch	0.00	14.37	0.00	14.37
72440 - Connectivity Charges	0.00	562.25	0.00	562.25
72505 - Stationery & other Office Supp	0.00	6,296.73	0.00	6,296.73
72815 - Inform Technology Supplies	0.00	549.78	0.00	549.78
73104 - Leased Building	0.00	5,801.10	0.00	5,801.10
73105 - Rent	0.00	88,769.39	77,953.93	166,723.32
73125 - Common Services-Premises	0.00	246,860.40	0.00	246,860.40
73310 - Maint & Licencing of Software	0.00	2,189.98	0.00	2,189.98
73405 - Rental & Maint-Other Office Eq	0.00	409.63	0.00	409.63
73406 - Maintenance of Equipment	0.00	2,487.23	0.00	2,487.23
73410 - Maint, Oper of Transport Equip	0.00	1,719.36	0.00	1,719.36
73420 - Leased Vehicles	0.00	368.05	0.00	368.05
73610 - UNOPS CMDC_non-person related	0.00	0.00	10,235.02	10,235.02
73620 - UNOPS LMDC_non-person related	0.00	0.00	- 95,752.76	- 95,752.76
74210 - Printing and Publications	0.00	775.15	0.00	775.15
74505 - Insurance	0.00	4,236.31	0.00	4,236.31
74510 - Bank Charges	0.00	213.50	0.00	213.50
74515 - Claims and Adjustments	0.00	9,223.44	0.00	9,223.44
74525 - Sundry	0.00	513.81	0.00	513.81
74530 - Staff Welfare	0.00	72.03	0.00	72.03
74598 - Direct Project Costs - GOE	0.00	43.22	0.00	43.22
74599 - UNDP cost recovery chrgs-Bills	0.00	329.61	20,599.57	20,929.18
75105 - Facilities & Admin - Implement	0.00	117,194.10	0.00	117,194.10
75110 - Facilities & Admin - Services	0.00	0.90	0.00	0.90
75705 - Learning costs	0.00	2,576.74	0.00	2,576.74
75706 - Learning - ticket costs	0.00	115.27	0.00	115.27
76125 - Realized Loss	0.00	14.32	193.94	208.26
76135 - Realized Gain	0.00	- 47.20	0.00	- 47.20
77305 - Salaries - IP Staff-TA	0.00	- 1,354.05	0.00	- 1,354.05
77310 - Post Adjustment - IP Staff-TA	0.00	- 490.17	0.00	- 490.17
77320 - Assg hardship & mob allow-TA	0.00	- 172.72	0.00	- 172.72
77335 - Hazard Duty Stat Allow-IP-TA	0.00	1,578.00	0.00	1,578.00
77350 - Rental Supplements-IP Staff-TA	0.00	7,385.82	0.00	7,385.82
77365 - Spec Oper Living Allow-IP-TA	0.00	- 144.08	0.00	- 144.08
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	- 450.97	0.00	- 450.97
77380 - Security Evac - IP Staff-TA	0.00	1,350.00	0.00	1,350.00
77386 - Contribution to ICT_TA	0.00	- 27.66	0.00	- 27.66
77395 - MAIP Premium TA/IP	0.00	- 9.22	0.00	- 9.22
77396 - PAYROLL MGT COST RECOVERY	0.00	0.00	0.00	0.00
77397 - Appendix D TA/IP	0.00	- 5.53	0.00	- 5.53
Total for Fund 30000	0.00	1,519,187.64	272,369.97	1,791,557.61

Fund : 30079 (EUROPEAN COMMISSION)



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2014)	
Output # : 00081933 LEAP		Impl. Partner :	01867 Direct Excution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61305 - Salaries - IP Staff	0.00	66,974.66	0.00	66,974.66
62335 - Hazard Duty Station Allow-IP	0.00	33,439.31	0.00	33,439.31
63365 - Special Oper Living Allow-IP	0.00	16,530.37	0.00	16,530.37
63505 - Hazard Insurance	0.00	9,409.95	0.00	9,409.95
65125 - Contrib.Med InsPlan-Retiree IP	0.00	5,808.63	0.00	5,808.63
71210 - Intl Consultants-Sht Term-Supp	0.00	6,412.00	0.00	6,412.00
71305 - Local Consult.-Sht Term-Tech	0.00	50,884.43	0.00	50,884.43
71605 - Travel Tickets-International	0.00	400.00	0.00	400.00
74510 - Bank Charges	0.00	105.36	0.00	105.36
75105 - Facilities & Admin - Implement	0.00	13,326.78	0.00	13,326.78
Total for Fund 30079	0.00	203,291.49	0.00	203,291.49
Total for Activity ACTIVITY8	0.00	1,722,479.13	272,369.97	1,994,849.10
Total for Output : 00081933	0.00	6,634,780.24	270,598.26	6,905,378.50
Project Total :	0.00	6,634,780.24	270,598.26	6,905,378.50

Mark Henderson
Partner
Moore Stephens LLP

23 October 2015

Signed By :

Selva Ramachandran

Date :

23/4/15

Signed By :

Date :

23/4/15

D P
Bene

Report ID: ungicarb

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2014)

Selected Project Id : 00065426

Selected Fund Code : ALL

Selected Dept. IDs : ALL

Selected Outputs : ALL

Project Id : ALL		Period : Jan-Dec (2014)	
Output # : ALL		Impl. Partner : Location :	
	Govt Exp	UNDP Exp	UN Agencies Exp
			Total Exp
45801 - Libya - Central	0.00	6,634,464.16	270,598.26
45807 - Libya - ICT for Development	0.00	316.08	0.00
			6,905,062.42
			316.08



Combined Delivery Report by Activity

UN
DP UN Development Programme
Report ID: unglcdrb

Page 9 of 9
Run Time: 03-03-2015 12:03:35

Funds Utilization

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2014)
Selected Project Id : 00065426
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00065426 Libya Electoral Assistance Pro

Period : As Of Dec31,2014

Output #	00081933	Impl. Partner :01867 Direct Excution	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			275,751.06
Inventory			0.00
Prepayments			0.00
Commitments			41,399.60

Annex 2: Statement of Assets and Equipment 2013 & 2014

Statement of Assets and Equipment

as at 31 December 2013

UNDP Country Office: Libya

Project title: LEAP

Project No: 00081933

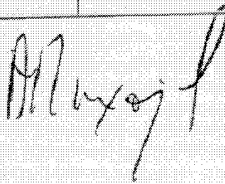
Output No:

Period covered from inception of project: (05 March 2012) to 31 December 2013

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/ENTITY	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	REMARKS
000000000226	07/05/2012	A Tables	00081933	30000	good		LBY-10207	N/A	\$ 1,040.00		
000000000227	10/04/2012	Toshiba Satellite Laptop	00081933	30000	good		LBY-10006	Toshiba	\$ 992.06	2C083880W	
000000000240	09/07/2012	Toyota Prado with accessories	00081933	30000	good		Tunis, Tunisia	Toyota	43408.94	JTEBD9FJ-10K008545	
000000000255	09/07/2012	Toyota Prado with accessories	00081933	30000	good		Tunis, Tunisia	Toyota	43408.94	JTEBD9FJ-X0K007670	
000000000276	09/07/2012	HP CP5525N Color laserjet	00081933	11300	good		Tripoli, Libya	HP	3160.16	CNFTD341V3	
000000000277	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10207	N/A	\$ 505.87	GMG054W1	
000000000278	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10004	N/A	\$ 505.87	26Z0DS1	
000000000279	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	JTEBD9FJ-10K008545	
000000000280	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10203	N/A	\$ 505.87	11Z0DS1	
000000000281	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10204	N/A	\$ 505.87	B5Z0DS1	
000000000282	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10001	N/A	\$ 505.87	31Z0DS1	
000000000283	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10201	N/A	\$ 505.87	J591DS1	
000000000284	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	JTEBD9FJ-X0K007670	
000000000285	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10202	N/A	\$ 505.87		
000000000286	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10201	N/A	\$ 505.87		
000000000287	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10201	N/A	\$ 505.87		
000000000288	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10110	N/A	\$ 505.87	257455	
000000000289	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-20009	N/A	\$ 505.87	KMHCT41DBDV256058	
000000000290	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10203	N/A	\$ 505.87		
000000000291	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10204	N/A	\$ 505.87		
000000000292	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-20003	N/A	\$ 505.87		
000000000293	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-20001	N/A	\$ 505.87		
000000000294	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10204	N/A	\$ 505.87		
000000000295	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10208	N/A	\$ 505.87		
000000000296	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-20001	N/A	\$ 505.87		
000000000297	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-20001	N/A	\$ 505.87		
000000000298	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-20001	N/A	\$ 505.87		
000000000299	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-12101	N/A	\$ 505.87	1103A-33G	
000000000300	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10208	N/A	\$ 505.87		
000000000301	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-20001	N/A	\$ 505.87		
000000000302	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10106	N/A	\$ 505.87		
000000000303	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-20107	N/A	\$ 505.87		
000000000304	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-10208	N/A	\$ 505.87		
000000000305	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-UNEST	N/A	\$ 505.87	CNFTD341V3	
000000000306	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00277	
000000000307	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00279	
000000000308	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00279	
000000000309	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00280	
000000000310	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00281	
000000000311	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00282	
000000000312	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00283	
000000000313	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00284	
000000000314	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00285	
000000000315	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00286	
000000000316	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00287	
000000000317	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00288	
000000000318	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00289	
000000000319	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00290	
000000000320	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87	BV00291	
000000000321	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87		
000000000322	25/09/2012	Ballistic Vest VDFY-R017 with	00081933	30000	good		LBY-PALM.C	N/A	\$ 505.87		
000000000335	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-PALM.C	Toshiba	\$ 920.00		
000000000337	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-PALM.C	Toshiba	\$ 920.00		

000000000338	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-PALM.C	Toshiba	\$	920.00		
000000000340	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-PALM.C	Toshiba	\$	920.00		
000000000341	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-PALM.C	Toshiba	\$	920.00		
000000000342	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-PALM.C	Toshiba	\$	920.00		
000000000343	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-20000	Toshiba	\$	920.00		
000000000344	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-20000	Toshiba	\$	920.00		
000000000346	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-20000	Toshiba	\$	920.00		
000000000347	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-20000	Toshiba	\$	920.00		
000000000348	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-20000	Toshiba	\$	920.00		
000000000349	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-20000	Toshiba	\$	920.00		
000000000350	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-20000	Toshiba	\$	920.00		
000000000351	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-10001	Toshiba	\$	920.00		
000000000352	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-10001	Toshiba	\$	920.00		
000000000353	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-10001	Toshiba	\$	920.00		
000000000356	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-10001	Toshiba	\$	920.00		
000000000357	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-10110	Toshiba	\$	920.00		
000000000358	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-10110	Toshiba	\$	920.00		
000000000359	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-111001	Toshiba	\$	920.00		
000000000360	09/05/2012	Notebook Toshiba	00081933	30000	good		LBY-111001	Toshiba	\$	920.00		
000000000363	23/05/2012	IPAD Samsung Galaxy 10.1	00081933	30000	good		LBY-111001	Samsung	\$	576.00		
000000000366	23/05/2012	IPAD Samsung Galaxy 10.1	00081933	30000	good		LBY-111001	Samsung	\$	576.00		
000000000368	23/05/2012	IPAD Samsung Galaxy 10.1	00081933	30000	good		LBY-10110	Samsung	\$	576.00		
000000000370	23/05/2012	IPAD Samsung Galaxy 10.1	00081933	30000	good		LBY-10110	Sony	\$	1,400.00		
000000000371	13/05/2012	Notebook Sony Vale	00081933	11300	good		Tripoli, Libya	Ford		16934.92	WF0MXXGCBMCG71131	
000000000372	09/07/2012	Ford Car - 209135	00081933	11300	good		Tunis, Tunisia	Ford		16934.93	WF0MXXGCBMCG71093	
000000000373	09/07/2012	Ford Car - 209187	00081933	11300	good		Tripoli, Libya	Toyota		118449.52	JTMJ03J4B4049078	
000000000374	09/07/2012	Armoured Toyota Land Cruiser	00081933	11300	good		Zarzis, Tunisia	Toyota		118449.52	JTMJ03J7B4051598	
000000000375	09/07/2012	Armoured Toyota Land Cruiser	00081933	11300	good		Tripoli, Libya	HP		6000	CNCQD3WCQ	
000000000425	09/07/2012	Digital Sender HP9250c	00081933	11300	good		Tripoli, Libya	Perkins		6047	OLY00000KMMT00833	
000000000429	09/07/2012	A Diesel generators	00081933	11300	good		LBY-30001	Toshiba	\$	892.00		
000000000449	21/05/2012	Notebook Toshiba	00081933	30000	good		LBY-30001	Toshiba	\$	892.00		
000000000450	21/05/2012	Notebook Toshiba	00081933	30000	good		LBY-20107	Toshiba	\$	892.00		
000000000451	21/05/2012	Notebook Toshiba	00081933	30000	good		LBY-10006	Toshiba	\$	892.00		
000000000452	21/05/2012	Notebook Toshiba	00081933	30000	good		LBY-13101	Toshiba	\$	892.00		
IT-LEAP-122	20/05/2012	Toshiba Satellite Laptop	00081933	30000	good		LBY-13101	Toshiba	\$	892.00		
IT-LEAP-123	20/05/2012	Toshiba Satellite Laptops	00081933	30000	good		LBY-111001	Toshiba	\$	892.00		
IT-LEAP-124	20/05/2012	Toshiba Satellite Laptops	00081933	30000	good		LBY-13101	Toshiba	\$	892.00		
IT-LEAP-125	20/05/2012	Toshiba Satellite Laptop	00081933	30000	good		LBY-10110	Toshiba	\$	892.00		
IT-LEAP-126	20/05/2012	Toshiba Satellite Laptops	00081933	30000	good		LBY-13101	Toshiba	\$	892.00		
IT-LEAP-132	20/05/2012	Toshiba Satellite Laptop	00081933	30000	good		LBY-13101	Toshiba	\$	892.00		
IT-LEAP-134	20/05/2012	Toshiba Satellite Laptop	00081933	30000	good		LBY-10006	Canon	\$	936.80		
IT-LEAP-139	28/05/2012	Canon iR1133A Photocopier	00081933	30000	good		LBY-30001	Beng	\$	946.40		
IT-LEAP-142	28/05/2012	Beng Projector MX860	00081933	30000	good		LBY-30001	Thuraya	\$	980.00		
IT-LEAP-144	22/05/2012	Satellite Phone - SO2510	00081933	30000	good		LBY-13101	Thuraya	\$	980.00		
IT-LEAP-145	22/05/2012	Satellite Phone - SO2510	00081933	30000	good		LBY-30001	Toshiba	\$	892.00		
IT-LEAP-146	20/05/2012	Toshiba Satellite Laptops	00081933	30000	good		LBY-UNEST	Toshiba	\$	892.00		
IT-LEAP-147	20/05/2012	Toshiba Satellite Laptops	00081933	30000	good		LBY-30001	Toshiba	\$	892.00		
IT-LEAP-148	20/05/2012	Toshiba Satellite Laptops	00081933	30000	good		LBY-UNEST	Toshiba	\$	892.00		
IT-LEAP-149	20/05/2012	Toshiba Satellite Laptops	00081933	30000	good		LBY-13101	Toshiba	\$	892.00		
IT-LEAP-150	20/05/2012	Toshiba Satellite Laptops	00081933	30000	good		LBY-10110	Toshiba	\$	892.00		
IT-LEAP-69	20/05/2012	Toshiba Satellite Laptop	00081933	30000	good		LBY-30001	Toshiba	\$	992.06		
IT-LEAP-70	22/04/2012	Toshiba Sat Laptop	00081933	30000	good							
TOTAL VALUE									\$	441,453.27		

Signed by: signature
Name: Aleksandar Mihajlov
Title: Operations Manager
Date:



Signed by: signature
Name: Eric Overvest
Title: UNDP CD
Date:

Certified by: signature
Name:
Title: Senior Partner
Name of the Audit Firm:
Date:



Mark Henderson
Partner
Moore Stephens LLP
23 October 2015

PHYSICAL VERIFICATION FOR LEAP PROJECT ASSETS AS OF YEAR END 2014

BUSINESS UNIT	PROFILE ID (electricals, vehicles etc)	TAG NUMBER	SERIAL ID	DESCRIPTION	LOCATION (physical)	CUSTODIAN NAME	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost	Currency (Should Always be USD)
LBY10	Vehicles	240	JTEBD9FJ-10K008545	Toyota Prado with accessories	Tunis	LEAP Project	07/09/12	1	43,408.94	USD
LBY10	Vehicles	255	JTEBD9FJ-X0K007670	Toyota Prado with accessories	Tunis	LEAP Project	07/09/12	1	43,408.94	USD
LBY10	Information and telecomm ICT	276	CNFTD341V3	HP CP5525N color laserjet	LBY-UNEST	LEAP Project	08/29/12	1	3160.16	USD
LBY10	Vehicles	372	WF0MXXGCBMCG71131	Ford car - 209185	LBY-CO	LEAP Project	22/05/2012	1	16,934.92	USD
LBY10	Vehicles	373	WF0MXXGCBMCG71093	Ford car - 209187	Tunis	LEAP Project	22/05/2012	1	16,934.92	USD
LBY10	Vehicles	374	JTMJU03J4B4049078	Armoured Toyota Land Cruiser	LBY-CO	LEAP Project	17/09/2012	1	118,449.52	USD
LBY10	Vehicles	375	JTMJU03J7B4051598	Armoured Toyota Land Cruiser	Tunis	LEAP Project	17/09/2012	1	118,449.52	USD
LBY10	Information and telecomm ICT	425	CNCQD3WCQ	Digital Sender HP9250C	LBY-20107	LEAP Project	28/05/2012	1	6000	USD
LBY10	Heavy Machinery	429	OLY00000KMMT00833	A Diesel Generator	LBY-20009		06/11/2013	1	6,047	USD

\$372794

PVT NAME:

ON LEAP PROJECT

Signature

Mark Henderson
Partner
Moore Stephens LLP

23 October 2015

None Elected as of 31 Dec 2014

Abdhamad Ben ALA3 as of 31 Dec 2014

Asset focal point as of 31 DEC. 2014

Annex 3: Audit finding priority ratings

The following categories of priorities are used:

High (Critical)	Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.
Medium (Important)	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
Low	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.