



AUDIT

OF

UNDP PROGRAMME OF ASSISTANCE TO THE PALESTINIAN PEOPLE

**STRENGTHENING THE RULE OF LAW IN THE OCCUPIED PALESTINIAN TERRITORY:
JUSTICE AND SECURITY FOR THE PALESTINIAN PEOPLE (2nd PHASE)**
(Directly Implemented Project No. 77565, Output No. 88270)

Report No. 1651

Issue Date: 21 October 2016

**Report on the Audit of UNDP Programme of Assistance to the Palestinian People
Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the
Palestinian People (2nd phase) (Project No. 77565, Output No. 88270)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 17 to 25 July 2016, conducted an audit of Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase) (Project No. 77565, Output No. 88270) (the Project), which is directly implemented and managed by the UNDP Programme of Assistance to the Palestinian People (the Office). The last audit of the Project was conducted by OAI in 2015 and covered project expenditure from 1 January to 31 December 2014.

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 2015 and the accompanying Funds Utilization statement¹ as of 31 December 2015. The audit did not cover the Statement of Assets as no assets were purchased by the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Audit results

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

Project Expenditure	
Amount (in \$ '000)	Opinion
6,719	Unqualified

OAI decided to include in the audit scope the expenditures incurred by the responsible parties totalling \$1.3 million because they were processed and approved at the level of the Office. The audit firm reported that all supporting documents were available in the Office and were reviewed by them.

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. Osttveiten
Director
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)**

AUDIT REPORT

21 October 2016

**FINANCIAL AUDIT OF THE UNDP DIRECTLY
IMPLEMENTED (DIM) PROJECT**

**Strengthening the Rule of Law in the occupied
Palestinian territory: Justice and Security for the
Palestinian People (2nd phase)**

UNDP Office:	Programme of Assistance to the Palestinian People
Atlas Project ID:	77565
Atlas Output ID:	88270
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2015

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase)' (Project ID 77565 - Output ID 88270), directly implemented by UNDP Programme of Assistance to the Palestinian People (PAPP, 'the Office') for the year ended 31 December 2015. 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	Unqualified
Statement of Fixed Assets	Not applicable
Statement of Cash Position	Not applicable

As a result of our audit, we have raised no audit findings.

This output ID 88270 'Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase)' was audited in the prior year but there were no audit findings or recommendations raised.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

21 October 2016

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 between 1 January and 31 December 2015 and the funds utilization as at 31 December 2015 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 2015. This statement must include all assets available as at 31 December 2015 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 2015. In cases where the audited DIM project does not have a dedicated bank account for the project and the cash transactions are made through the country office bank accounts, this type of opinion is not required.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2015. 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.

Independent Auditors' Report to UNDP – Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase)

Statement of Expenditure

To the director of the Office of Audit and Investigations United Nations Development Programme

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$6,718,814.24 (the statement) of the UNDP output ID 88270 'Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase)' for the period from 1 January to 31 December 2015. CDR expenditure totalling \$1,318,785.61 was processed and approved by implementing partners rather than the Office, therefore our audit testing was limited to testing controls and validating payments at the level of the Office.

Management's Responsibility for the Statement of Expenditure

Management is responsible for the preparation of the statement for 'Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase)' 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 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 CDR and Funds Utilization statement presents fairly, in all material respects, the expenses of \$6,718,814.24 incurred by the project 'Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase)' for the period 1 January to 31 December 2015 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.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

21 October 2016

Independent Auditors' Report to UNDP – Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase)

Statement of Assets and Equipment

We noted that the UNDP output ID 88270 'Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase)' had no assets or equipment and accordingly a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP – Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase)

Statement of Cash Position

We noted that the UNDP output ID 88270 'Strengthening the Rule of Law in the occupied Palestinian territory: Justice and Security for the Palestinian People (2nd phase)' 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

As a result of our audit, we have raised no audit findings.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

21 October 2016

Annexes

Annex 1: Combined Delivery Report



Selection Criteria :

Business Unit : PAL10
Period : Jan-Dec (2015)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0700
Selected Outputs : 00088270

Project Id : 00077565 Strengthen ROL 2nd phase in OP		Period :	Jan-Dec (2015)	
Output # : 00088270 Capacity of Justice & Security		Impl. Partner :	02388 UNDP - PAPP	
		Location :	Palestine	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 70001 (PAPP - Central)

Fund : 04950 (PAPP Core Programme)

71605 - Travel Tickets-International	0.00	- 227.92	0.00	- 227.92
71615 - Daily Subsistence Allow-Intl	0.00	227.92	0.00	227.92

Total for Fund 04950	0.00	0.00	0.00	0.00
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Fund : 26920 (CPR TTF-Conflict - Open)

61305 - Salaries - IP Staff	0.00	4,728.15	0.00	4,728.15
61310 - Post Adjustment - IP Staff	0.00	2,581.58	0.00	2,581.58
62305 - Dependency Allowances-IP Staff	0.00	439.36	0.00	439.36
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	1,500.33	0.00	1,500.33
62315 - Contrib. to medical, social in	0.00	64.74	0.00	64.74
62320 - Mobility, Hardship, Non-remova	0.00	1,037.00	0.00	1,037.00
62340 - Annual Leave Expense - IP	0.00	762.59	0.00	762.59
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,545.07	0.00	3,545.07
63335 - Home Leave Trvl & Allow-IP Stf	0.00	231.24	0.00	231.24
63530 - Contribution to EOS Benefits	0.00	274.11	0.00	274.11
63535 - Contribution to Security	0.00	328.94	0.00	328.94
63540 - Contribution to Training	0.00	87.72	0.00	87.72
63545 - Contribution to ICT	0.00	109.64	0.00	109.64
63550 - Contributions to MAIP	0.00	29.24	0.00	29.24
63555 - Contribution to UN JFA	0.00	219.29	0.00	219.29
63560 - Contributions to Appendix D	0.00	21.92	0.00	21.92
65115 - Contributions to ASHI Reserve	0.00	584.78	0.00	584.78
65135 - Payroll Mgt Cost Recovery ATLA	0.00	38.62	0.00	38.62
71205 - Intl Consultants-Sht Term-Tech	0.00	66,313.72	0.00	66,313.72
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	56.98	0.00	56.98
71620 - Daily Subsistence Allow-Local	0.00	2,230.64	0.00	2,230.64
71635 - Travel - Other	0.00	85.26	0.00	85.26
72105 - Svc Co-Construction & Engineer	0.00	6,748.45	0.00	6,748.45
72425 - Mobile Telephone Charges	0.00	531.10	0.00	531.10
72505 - Stationery & other Office Supp	0.00	1,338.33	0.00	1,338.33
72605 - Grants to Instit & other Benef	0.00	379,271.00	0.00	379,271.00
72705 - Hospitality-Special Events	0.00	582.42	0.00	582.42
72715 - Hospitality Catering	0.00	180.41	0.00	180.41
73107 - Rent - Meeting Rooms	0.00	348.96	0.00	348.96
73108 - Leased office equip and furnit	0.00	103.01	0.00	103.01
73406 - Maintenance of Equipment	0.00	306.85	0.00	306.85
74220 - Translation Costs	0.00	1,808.00	0.00	1,808.00
74525 - Sundry	0.00	2,970.38	0.00	2,970.38
75105 - Facilities & Admin - Implement	0.00	34,302.66	0.00	34,302.66
75705 - Learning costs	0.00	3,819.30	0.00	3,819.30
75709 - Learning - training of counter	0.00	6,759.13	0.00	6,759.13

2



Project Id : 00077565 Strengthen ROL 2nd phase in OP		Period :		Jan-Dec (2015)	
Output # : 00088270 Capacity of Justice & Security		Impl. Partner :		02388 UNDP - PAPP	
		Location :		Palestine	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
76125 - Realized Loss	0.00	75.11	0.00	75.11	
76135 - Realized Gain	0.00	- 12.08	0.00	- 12.08	
Total for Fund 26920	0.00	524,403.95	0.00	524,403.95	
Fund : 30000 (PROGRAMME COST SHARING)					
61205 - Salaries - GS Staff	0.00	56,758.97	0.00	56,758.97	
61305 - Salaries - IP Staff	0.00	176,937.34	0.00	176,937.34	
61310 - Post Adjustment - IP Staff	0.00	97,268.90	0.00	97,268.90	
62205 - Dependency Allow - GS Staff	0.00	6,191.69	0.00	6,191.69	
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	11,408.48	0.00	11,408.48	
62215 - Contrib. to Medical, social In	0.00	5,250.21	0.00	5,250.21	
62240 - Annual Leave Expense - GS	0.00	- 2,273.72	0.00	- 2,273.72	
62305 - Dependency Allowances-IP Staff	0.00	9,466.63	0.00	9,466.63	
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	56,012.39	0.00	56,012.39	
62315 - Contrib. to medical, social in	0.00	3,487.05	0.00	3,487.05	
62320 - Mobility, Hardship, Non-remova	0.00	22,452.87	0.00	22,452.87	
62330 - Rental Supplements - IP Staff	0.00	5,749.52	0.00	5,749.52	
62340 - Annual Leave Expense - IP	0.00	12,825.87	0.00	12,825.87	
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	24,537.93	0.00	24,537.93	
63335 - Home Leave Trvl & Allow-IP Stf	0.00	7,029.93	0.00	7,029.93	
63360 - Medical Exams(incl Pre-empl)	0.00	152.87	0.00	152.87	
63530 - Contribution to EOS Benefits	0.00	12,411.14	0.00	12,411.14	
63535 - Contribution to Security	0.00	14,893.37	0.00	14,893.37	
63540 - Contribution to Training	0.00	3,290.44	0.00	3,290.44	
63545 - Contribution to ICT	0.00	4,964.44	0.00	4,964.44	
63550 - Contributions to MAIP	0.00	1,323.81	0.00	1,323.81	
63555 - Contribution to UN JFA	0.00	9,928.97	0.00	9,928.97	
63560 - Contributions to Appendix D	0.00	992.89	0.00	992.89	
64306 - Appointment-Ticket Costs	0.00	17,806.00	0.00	17,806.00	
64307 - Appointment-Subsistence Allow	0.00	18,660.00	0.00	18,660.00	
64308 - Appointments-Lump Sum	0.00	10,577.73	0.00	10,577.73	
64309 - Appointment-Shipments	0.00	15,000.00	0.00	15,000.00	
64321 - Reassignment-Ticket Costs	0.00	222.00	0.00	222.00	
64322 - Reassignmnts-Subsistence Allow	0.00	2,799.00	0.00	2,799.00	
65115 - Contributions to ASHI Reserve	0.00	26,477.22	0.00	26,477.22	
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,187.38	0.00	2,187.38	
71205 - Intl Consultants-Sht Term-Tech	0.00	85,977.97	0.00	85,977.97	
71305 - Local Consult.-Sht Term-Tech	0.00	40,737.41	0.00	40,737.41	
71405 - Service Contracts-Individuals	0.00	1,047,336.34	0.00	1,047,336.34	
71410 - MAIP Premium SC	0.00	3,232.60	0.00	3,232.60	
71415 - Contribution to Security SC	0.00	77,232.32	0.00	77,232.32	
71505 - UN Volunteers-Stipend & Allow	0.00	8,473.04	0.00	8,473.04	
71520 - UNV-Language Allowance	0.00	440.00	0.00	440.00	
71535 - UNV-Medical Insurance	0.00	362.62	0.00	362.62	
71540 - UNV-Global Charges	0.00	324.95	0.00	324.95	
71541 - UNVs-Contribution to security	0.00	371.24	0.00	371.24	
71550 - UNV-Resettlement Allowance	0.00	687.47	0.00	687.47	
71590 - UNV Development Effectiveness	0.00	1,056.00	0.00	1,056.00	
71605 - Travel Tickets-International	0.00	19,542.90	0.00	19,542.90	
71615 - Daily Subsistence Allow-Intl	0.00	21,513.40	0.00	21,513.40	
71620 - Daily Subsistence Allow-Local	0.00	6,073.75	0.00	6,073.75	
71635 - Travel - Other	0.00	1,406.90	0.00	1,406.90	




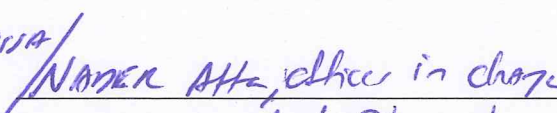
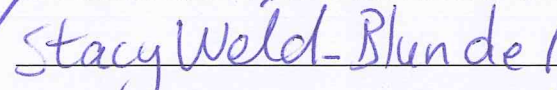
Combined Delivery Report By Project

Project Id : 00077565 Strengthen ROL 2nd phase in OP		Period :	Jan-Dec (2015)	
Output # : 00088270 Capacity of Justice & Security		Impl. Partner :	02388 UNDP - PAPP	
		Location :	Palestine	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72105 - Svc Co-Construction & Engineer	1,318,785.61	298,228.53	0.00	1,617,014.14
72145 - Svc Co-Training and Educ Serv	0.00	3,670.80	0.00	3,670.80
72170 - Svc Co-Humanitarian Aid & Relf	0.00	- 11,272.53	0.00	- 11,272.53
72215 - Transporation Equipment	0.00	26.23	0.00	26.23
72220 - Furniture	0.00	9,108.56	0.00	9,108.56
72311 - Fuel, petroleum and other oils	0.00	- 162.04	0.00	- 162.04
72315 - Food & Textile Products	0.00	60.16	0.00	60.16
72370 - Security related goods and mat	0.00	355.44	0.00	355.44
72402 - Building Maintenance	0.00	1,934.75	0.00	1,934.75
72405 - Acquisition of Communic Equip	0.00	13,660.15	0.00	13,660.15
72425 - Mobile Telephone Charges	0.00	15,998.34	0.00	15,998.34
72435 - E-mail-Subscription	0.00	300.00	0.00	300.00
72445 - Common Services-Communications	0.00	2,334.00	0.00	2,334.00
72505 - Stationery & other Office Supp	0.00	5,266.47	0.00	5,266.47
72515 - Print Media	0.00	382.17	0.00	382.17
72520 - Electronic Media	0.00	3,383.80	0.00	3,383.80
72605 - Grants to Instit & other Benef	0.00	1,843,633.56	0.00	1,843,633.56
72705 - Hospitality-Special Events	0.00	8,457.44	0.00	8,457.44
72710 - Hospitality-Vouchered Expenses	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	2,940.66	0.00	2,940.66
72815 - Inform Technology Supplies	0.00	17,387.34	0.00	17,387.34
73101 - Leased/rented land	0.00	2,193.91	0.00	2,193.91
73105 - Rent	0.00	66,327.38	0.00	66,327.38
73107 - Rent - Meeting Rooms	0.00	902.99	0.00	902.99
73204 - Building	0.00	135.96	0.00	135.96
73406 - Maintenance of Equipment	0.00	1,677.45	0.00	1,677.45
73410 - Maint, Oper of Transport Equip	0.00	2,729.03	0.00	2,729.03
74110 - Audit Fees	0.00	10,188.00	0.00	10,188.00
74210 - Printing and Publications	0.00	13,405.51	0.00	13,405.51
74220 - Translation Costs	0.00	18,673.50	0.00	18,673.50
74505 - Insurance	0.00	3,417.22	0.00	3,417.22
74507 - Warranty Expense	0.00	12,349.78	0.00	12,349.78
74525 - Sundry	0.00	28,646.47	0.00	28,646.47
74599 - UNDP cost recovery chrgs-Bills	0.00	1,486.16	0.00	1,486.16
74710 - Land Transport	0.00	1,642.53	0.00	1,642.53
75105 - Facilities & Admin - Implement	0.00	405,243.22	0.00	405,243.22
75705 - Learning costs	0.00	51,384.60	0.00	51,384.60
75706 - Learning - ticket costs	0.00	7,468.14	0.00	7,468.14
75707 - Learning - subsistence allowan	0.00	946.68	0.00	946.68
75708 - Learning - subcontracts	0.00	2,500.00	0.00	2,500.00
75709 - Learning - training of counter	0.00	73,350.11	0.00	73,350.11
75710 - Participation of counterparts	0.00	5,723.48	0.00	5,723.48
76120 - Unrealized Loss	0.00	443.04	0.00	443.04
76125 - Realized Loss	0.00	924.16	0.00	924.16
76130 - Unrealized Gain	0.00	- 1,401.20	0.00	- 1,401.20
76135 - Realized Gain	0.00	- 78.39	0.00	- 78.39
Total for Fund 30000	1,318,785.61	4,875,533.79	0.00	6,194,319.40
Total for Dept : 70001	1,318,785.61	5,399,937.74	0.00	6,718,723.35
Dept: 70014 (PAPP - General Services)				



Project Id : 00077565 Strengthen ROL 2nd phase in OP		Period :	Jan-Dec (2015)	
Output # : 00088270 Capacity of Justice & Security		Impl. Partner :	02388 UNDP - PAPP	
		Location :	Palestine	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 26920 (CPR TTF-Conflict - Open)				
72430 - Postage and Pouch	0.00	84.94	0.00	84.94
75105 - Facilities & Admin - Implement	0.00	5.95	0.00	5.95
Total for Fund 26920	0.00	90.89	0.00	90.89
Total for Dept : 70014	0.00	90.89	0.00	90.89
Total for Output : 00088270	1,318,785.61	5,400,028.63	0.00	6,718,814.24
Project Total :	1,318,785.61	5,400,028.63	0.00	6,718,814.24


Mark Henderson
Partner
Moore Stephens LLP
21 October 2016

Signed By :  Nasser Al-Hajj, officer in charge Date : 21/oct/2016
Signed By :  Stacy Weld-Blunde II, Technical Specialist Date : 21/oct./2016



Selection Criteria :

Business Unit : PAL10
Period : Jan-Dec (2015)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0700
Selected Outputs : 00088270

Project Id : ALL Output # : ALL	Period : Jan-Dec (2015)			
	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
70001 - PAPP - Central	1,318,785.61	5,399,937.74	0.00	6,718,723.35
70014 - PAPP - General Services	0.00	90.89	0.00	90.89



Funds Utilization

Selection Criteria :

Business Unit : PAL10
Period : Jan-Dec (2015)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0700
Selected Outputs : 00088270

Project/Award: 00077565 Strengthen ROL 2nd phase in OP

Period : As at Dec 31, 2015

Output #	00088270	Impl. Partner :02388 UNDP - PAPP	UNDP AMOUNT
Outstanding NEX advances			403,188.80
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			55,291.00

Annex 2: 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.