



AUDIT

OF

UNCDF PROJECT IN JORDAN

Decentralization and Local Development Support Programme (DLDSP)
(Directly Implemented Project No. 85233, Output No. 92938)

Report No. 1736

Issue Date: 4 January 2017

**Report on the Audit of UNCDF Project in Jordan
Decentralization and Local Development Support Programme (DLDSP)
(Project No. 85233, Output No. 92938)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte & Touche (M.E.), from 31 October to 30 November 2016, conducted an audit of the Decentralization and Local Development Support Programme (DLDSP), Project No. 85233, Output No. 92938 (the Project), which was directly implemented and managed by the UNCDF Office in Jordan (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 October 2014 to 30 September 2016 and the accompanying Funds Utilization Statement as of 30 September 2016 as well as the Statement of Fixed Assets as of 30 September 2016. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNCDF 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:

Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
793	Unqualified	24	Unqualified

**The Project incurred no expenditures from 1 October 2014 to 31 December 2014. Expenditures recorded in the Combined Delivery Report were \$733,525 for 2015, and \$59,160 from 1 January to 30 September 2016.*

Key recommendations: Total = 2, high priority = 2

The two recommendations aim to ensure the achievement of the organization's strategic objectives and the safeguarding of assets.

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. The high (critical) priority recommendations are presented below:

Delays in agreeing on
Project implementation
plan (Issue 1)

Even though the Project was operational for 18 months, there were delays and changes in the implementation plan that negatively impacted the Project's output during that period.

Recommendation 1: UNCDF should agree and coordinate with the Project Partner on the implementation plan in future projects to avoid such delays.

Fixed assets not
transferred to UNCDF
(Issue 2)

Project assets remained at the respective government ministry's premises, even though the Project was suspended as of March 2016. The audit team verified the existence and safeguarding of these assets.

Recommendation 2: UNCDF should ensure appropriate handover procedures for the transfer of these assets from the government ministry to UNCDF.

Management comments and action plan

UNCDF management at Headquarters accepted both recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveiten
Director
Office of Audit and Investigations

**Report on the Financial Audit of
The United Nations Capital Development Fund (UNCDF)
Directly Implemented Project**

Decentralization and Local Development Support Programme (DLDSP)

Award No. 00085233, Project No. 00092938

**Funded by
European Commission**

For the period from October 1, 2014 to September 30, 2016

Issued December 15, 2016

Report on the Financial Audit of The United Nations Capital Development Fund (UNCDF) Directly Implemented Project Decentralization and Local Development Support Programme (DLDSP) Award No.00085233, Project No. 00092938 Funded by European Commission for the period from October 1, 2014 to September 30, 2016.

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List of Abbreviations

CDR	Combined Delivery Report
UNDP	United Nations Development Fund
UNCDF	United Nations Capital Development Fund
DLDSP	Decentralization and Local Development Support Programme
MoI	Ministry of Interior
GoJ	Government of Jordan
IMDA	Indirect Management Delegation Agreement
LDD	Local Development Directorate
EU	European Union
ISA	International Standards on Auditing

Report on the Financial Audit of The United Nations Capital Development Fund (UNCDF) Directly Implemented Project Decentralization and Local Development Support Programme (DLDSP) Award No.00085233, Project No. 00092938 Funded by European Commission for the period from October 1, 2014 to September 30, 2016.

1. Executive Summary

1.1 Project Background:

The Decentralization and Local Development Support programme (DLDSP) is a European Union funded initiative supported through the Financing Agreement (ENPI/2010/021-931) "Support to Democratic Governance", which was signed between the EU and the Government of Jordan (GoJ) on December 19th, 2011. The United Nations Capital Development Fund (UNCDF) was engaged by the EU through an Indirect Management Delegation Agreement (IMDA) to function as the programme's Implementing Partner, which was signed on 20th of October 2014. UNCDF utilizes the Direct Implementation Modality for Programme Implementation. UNCDF is implementing the Programme under the overall political guidance of the Ministry of Interior and through its Local Development Directorate (LDD), which is also its base of operations. The DLDSP is also engaging the Ministry of Municipal Affairs through the Ministry of Interior (MOI) and LDD to ensure a coordinated decentralization strategy development process and to ensure the coherence of the Integrated Local Development Pilot, which is being implemented at the Governorate and Municipal levels.

The Programme has a duration of 33 months from signing with an end date in June 2017 but it is anticipated that a no-cost extension will be requested to extend the duration of programme implementation to the end of December 2017. The programme was ended in March 31, 2016 earlier than planned because the project objectives were changed several times that resulted in incurring expenditures with no programme results.

Programme Objectives:

The DLDSP has launched two tracks of activity to generate two distinct but interrelated outcomes. The first focuses on grounding and supporting the process of development of Jordan's National Decentralization Strategy. The second focuses on the implementation of an Integrated Local Development initiative in 3 Governorates (Jarash, Madaba and Karak) and their primary municipalities (Governorate capitals). The project implementation document was changed several times per the request of the Minister of Interior to either include / exclude the municipalities in the project (which were in the proposal and contract with the EU), after amending the project document and getting the approval of the EU to exclude the Municipalities, a new Minister of Interior was appointed who requested to re-include the Municipalities. Based on this, the EU placed an immediate suspension on the programme until the project document is revised again. As there was a whole team of staff under the project, UNCDF informed the EU that they will be letting go of all staff under the project when their contracts come to end (majority of contracts ended in December 2015, 3 or 4 remaining core UNCDF members in May and June 2016).

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1. Executive Summary (continued)

1.1 AUDIT OBJECTIVE

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

1. Expressing an opinion on whether the financial expenses incurred by the project For the period from October 1, 2014 to September 30, 2016, and the funds utilization as at September 30, 2016 are fairly presented in accordance with UNCDF 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 UNCDF; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official statements upon which the audit opinion is expressed.
2. Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNCDF project as at September 30, 2016.
3. Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNCDF project as at September 30, 2016.

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

Financial statements of the UNCDF project include: The statement of expenses with related annexes as well as, where applicable, the statement of assets and the statement of cash position.

Report on the Financial Audit of The United Nations Capital Development Fund (UNCDF) Directly Implemented Project Decentralization and Local Development Support Programme (DLDSP) Award No.00085233, Project No. 00092938 Funded by European Commission for the period from October 1, 2014 to September 30, 2016.

1. Executive Summary (continued)

1.2 SCOPE OF AUDIT

The audit covered all activities of the UNCDF Award no. 85233, Project no. 92938 - "Decentralization and Local Development Support Programme (DLDSP)" during the period from 1 October 2014 to 30 September 2016 and included reviewing of the project's reports and records as maintained by UNDP Country Office in Amman Jordan and electronic supporting documentation from the UNCDF Programme Support Office or Regional UNCDF Office.

The audit also covered the value and existence of the fixed assets held by the UNCDF Award no.85223, Project no. 92938 - "Decentralization and Local Development Support Programme (DLDSP)" as at 30 September 2016.

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 UNCDF Headquarters or UNCDF Regional Office where the supporting documentation is not retained at the level of the UNDP Country Office in Jordan or not available by electronic means.

As such the financial summary is as follows:

Total project expenses	<u>US\$ 792,685</u>
Amount as per CDR for 2015	US\$ 733,525
Amount as per CDR for 2016	<u>US\$ 59,160</u>
Total	<u>US\$ 792,685</u>

Report on the Financial Audit of The United Nations Capital Development Fund (UNCDF) Directly Implemented Project Decentralization and Local Development Support Programme (DLDSP) Award No.00085233, Project No. 00092938 Funded by European Commission for the period from October 1, 2014 to September 30, 2016.

1. Executive Summary (continued)

1.3 AUDIT METHODOLOGY

Our audit was carried out in accordance with International Standards on Auditing in so far as they are applicable to an engagement of this type and included such tests as we considered necessary to meet the audit objective.

1.4 SUMMARY OF AUDIT OPINIONS

I. Combined delivery report and funds utilization statement

The results of our tests did not disclose questioned cost

In our opinion, the attached combined delivery report (CDR) and funds utilization statement present fairly in all material respects the expenditure of US\$ 792,685 incurred by the project for the period from 1 October 2014 to 30 September 2016 in accordance with UNCDF accounting policies and in conformity with the basis of accounting described in note 2 of this report.

II. Statement of fixed assets

The results of our tests did not disclose questioned costs.

In our opinion, the statement of Fixed Assets presents, in all material respects, the balance of inventory of the project No. 00085233 "Decentralization and Local Development Support Programme (DLDSP)" for the period from October 21, 2014 to 30 September, 2016, amounting to USD 24,176 as at 30 September 2016.

III. Statement of cash

The project does operate a dedicated bank account, consequently there was no statement of cash balance as at 30 September 2016.

Report on the Financial Audit of The United Nations Capital Development Fund (UNCDF) Directly Implemented Project Decentralization and Local Development Support Programme (DLDSP) Award No.00085233, Project No. 00092938 Funded by European Commission for the period from October 1, 2014 to September 30, 2016

1. Executive Summary (continued)

1.5 Summary of findings as per management letter

The findings of the report are summarized as follows:

Ref	Title	Priority
3.1	Delays in agreeing project activity plan leading to suspension of the project	High
3.2	Fixed assets not transferred to UNCDF	High

Use of this Report

This report is solely for the purpose set forth in the above objective and relates only to the report of expenses, fixed assets and cash specified above and does not extend to any financial statement of UNCDF Jordan Country Office, taken as a whole.

We look forward to discussing our report with you and would be pleased to provide any further information or assistance which may be required.


Shafiq Batshon
Deloitte & Touche (M.E)

Amman, Jordan
December 15, 2016

The Director
Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

Dear Sir,

PART 2 Financial Audit Reports

2.0 Independent auditor's report on the combined delivery report and fund utilization statement

We have audited the accompanying Combined Deliver Report (CDR) and Fund Utilization Statement ("the statement") of the UNCDF project "Decentralization and Local Development Support Programme (DLDSP) Award No. 00085233, Project No.00092938" for the period from October 1, 2014 to September 30, 2016.

Management is responsible for the preparation of the statement for Decentralization and Local Development Support Programme (DLDSP) 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 of Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement.

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

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

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement, present fairly in all material respects, the expenses of USD 792,685 incurred by the project Decentralization and Local Development Support Programme (DLDSP), for the period October 1, 2014 to September 30, 2016 in accordance with UNCDF accounting policies and in conformity with the basis of accounting described in note 2 of the report and 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 UNCDF; and (iv) supported by properly approved vouchers and other supporting documents.



Shafiq Batshon
Deloitte & Touche (ME)

Amman, Jordan
15 December 2016

The Director
Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

Dear Sir,

2.1 Independent auditor's report to UNCDF on the statement of fixed assets:

We have audited the accompanying Statement of Assets and Equipment "Annex II" of Decentralization and Local Development Support Programme (DLDSP) Award No. 00085233, Project No. 00092938 as at September 30, 2016.

Management is responsible for the preparation of the statement for Decentralization and Local Development Support Programme project and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

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 plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement.

We believe our audit provides a reasonable basis for our opinion.

In our opinion, the statement of Assets and Equipment presents, in all material respects, the inventory balance of the project amounting to USD 24,176 as at 30 September 2016.



Shafiq Batshon
Deloitte & Touche (ME)

Amman, Jordan
15 December 2016

Report on the Financial Audit of The United Nations Capital Development Fund (UNCDF) Directly Implemented Project Decentralization and Local Development Support Programme (DLDSP) Award No.00085233, Project No. 00092938 Funded by European Commission for the period from October 1, 2014 to September 30, 2016.

2.2 Notes to the financial statement

2.2.1 Significant Accounting Policies:

a. Basis of Preparation:

The financial report comprised the Combined Delivery Report "CDR" (See pages 10 and 11), Statement of Inventory of Non - Expendable Equipment (see page 12), and Statement of Cash Position (this statement was not provided as there was no separate bank account for the project). These financial statements were prepared under the historical cost convention and in accordance with UNCDF reporting policies and procedures.

The project Combined Delivery Report was prepared according to the cash basis of accounting, whereby income is recognized on receipt of cash or equivalent and expenditures are recognized when they are paid according to the cash basis and are adjusted for encumbrances account which represent any open purchase order which is not yet paid at the end of the reporting period.

b. Receipts:

Receipts are recorded when received according to the cash basis of accounting. During the project period, UNCDF received from the European Commission the amount of Euro 587,128.87 equivalent to \$728,310.

c. Expenditures

Disbursements are recognized when they are paid according to the cash basis and are adjusted for encumbrance's account which represents any open purchase order which is not yet paid at end of reporting period.

d. Non-Expendable items "Equipment, Furniture and Vehicles":

Costs of equipment, furniture, vehicles and other capital items are treated as operating costs according to the terms of reference of the grant agreement.

The statement of inventory of Non-expendable equipment was prepared for all Non-expendable items purchased from project funds.

e. Reporting Currency:

The reporting currency of the Combined Delivery Report and the financial summary is the U.S. Dollar which is the currency of the reporting system and the Combined Delivery Report.

Disbursements in Jordanian Dinar or any other currency are converted into USD equivalent using the exchange rate applied by UNCDF on transaction dates.

Report on the Financial Audit of The United Nations Capital Development Fund (UNCDF) Directly Implemented Project Decentralization and Local Development Support Programme (DLDSP) Award No.00085233, Project No. 00092938 Funded by European Commission for the period from October 1, 2014 to September 30, 2016.

2.2 Notes to the financial statement

2.2.1 Summary of expenses

A summary of expenses is as follows:

Output No.	Subtotal UNCDF expenses per CDR		
	Year 2015	Year 2016	Total
1 Decentralization and operating strategy	598,056	59,161	657,217
2 Decentralization Secretariat	76,301		76,301
3 Local administration development	17,231		17,231
6 Decentralization vision policy	105		105
12 Lessons learned and impact	41,832		41,832
Total	733,525	59,161	792,686

There were no expenditures from October 1, 2014 to December 31, 2014.

Report on the Financial Audit of The United Nations Capital Development Fund (UNCDF) Directly Implemented Project Decentralization and Local Development Support Programme (DLDSP) Award No.00085233, Project No. 00092938 Funded by European Commission for the period from October 1, 2014 to September 30, 2016.

PART 3 Management Letter

3.1 Activity Plan / Project Outputs

Observation
The project operated for 18 months however experiencing delays, and changes in the implementation plan and accordingly there was no project output during that period.
Recommendation
We recommend that UNCDF agree and coordinate with the project partner (MoI) on the implementation plan in future projects to avoid such delays.
Significance
High
Management Response
UNCDF has made every effort to agree with the project partners including MOI and the EU on a suitable project document which can guide the implementation of the DLDSP project in Jordan. However, there was no Agreement from MOI on the consecutive revisions submitted by UNCDF and the EU. In this context, UNCDF has signed a letter of Intent with UNDP to transfer the technical implementation of the programme to UNDP. UNCDF has given the green light to a new project document which was drafted by UNDP with inputs from UNCDF and is currently being reviewed by the EU and MOI.

3.2 Project Assets

Observation
The project was suspended since March 2016, until the date of this report the fixed assets procured under this project remains at the Ministry of Interior.
Recommendation
Although we visited the Ministry and physically verified the existence and their safeguarding, these assets are the property of UNCDF and appropriate handover procedures should have been made to transfer the assets to UNCDF.
Significance
High
Management Response
The equipment currently stored at MOI are below the threshold of \$2,500 to be considered assets. However, UNCDF has communicated to UNDP to acquire all the equipment used by UNCDF as they will be in charge of the project implementation. UNDP will coordinate with MOI to take over all the equipment currently being stored at MOI.

Annex I: Combined Delivery Report



UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Selection Criteria:

Business Unit: UNCDF
Period: Jan-Dec (2015)
Selected Award ID: 00085223
Selected Project ID: ALL

Award ID : 00085223	Decentralization and Local Dev	Period :	Jan-Dec (2015)
Project ID : 00092938	Decentralization and Local Dev	Impl. Partner :	UNCDF UNCDF
		Location :	UNCDF Regional Office - Cairo
</			

Activity : OUTPUT1 (DST-ETST & OPER STRATEGY)

Fund : G2950(Cost Sharing)

61105 - Salaries - NP Staff	0.00	40,242.07	0.00	40,242.07
61305 - Salaries - IP Staff	0.00	49,937.90	0.00	49,937.90
61310 - Post Adjustment - IP Staff	0.00	17,906.87	0.00	17,906.87
62105 - Dependency Allowance-NP Staff	0.00	1,276.45	0.00	1,276.45
62110 - Contrib Joint Staff Pension-NP	0.00	8,193.54	0.00	8,193.54
62115 - Contrib to Med.SocIns-NP Staff	0.00	4,151.90	0.00	4,151.90
62140 - Annual Leave Expense - NO	0.00	4,717.01	0.00	4,717.01
62305 - Dependency Allowances-IP Staff	0.00	2,878.50	0.00	2,878.50
62310 - Contrib to Jt Staff Pens Fd IP	0.00	15,963.58	0.00	15,963.58
62315 - Contrib. to medical, social in	0.00	4,564.12	0.00	4,564.12
62320 - Mobility, Hardship, Non-remova	0.00	5,120.64	0.00	5,120.64
62340 - Annual Leave Expense - IP	0.00	986.10	0.00	986.10
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	21,252.04	0.00	21,252.04
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,850.00	0.00	1,850.00
63350 - Reimb of Income Tax-IP Staff	0.00	27,535.20	0.00	27,535.20
63530 - Contribution to EOS Benefits	0.00	4,053.33	0.00	4,053.33
63535 - Contribution to Security	0.00	4,863.90	0.00	4,863.90
63540 - Contribution to Training	0.00	814.15	0.00	814.15
63545 - Contribution to ICT	0.00	1,621.31	0.00	1,621.31
63550 - Contributions to MAIP	0.00	432.34	0.00	432.34
63555 - Contribution to UN JFA	0.00	3,242.64	0.00	3,242.64
63560 - Contributions to Appendix D	0.00	324.28	0.00	324.28
64306 - Appointment-Ticket Costs	0.00	2,402.00	0.00	2,402.00
64308 - Appointments-Lump Sum	0.00	27,512.63	0.00	27,512.63
64309 - Appointment-Shipments	0.00	15,000.00	0.00	15,000.00
65115 - Contributions to ASHI Reserve	0.00	8,646.98	0.00	8,646.98
65135 - Payroll Mgt Cost Recovery ATLA	0.00	520.82	0.00	520.82
71405 - Service Contracts-Individuals	0.00	233,680.95	0.00	233,680.95
71410 - MAIP Premium SC	0.00	842.24	0.00	842.24
71415 - Contribution to Security SC	0.00	9,472.12	0.00	9,472.12
71605 - Travel Tickets-International	0.00	3,366.66	0.00	3,366.66
71615 - Daily Subsistence Allow-Intl	0.00	18,537.10	0.00	18,537.10
71620 - Daily Subsistence Allow-Local	0.00	675.85	0.00	675.85
71635 - Travel - Other	0.00	893.85	0.00	893.85
72130 - Svc Co-Transportation Services	0.00	566.38	0.00	566.38
72205 - Office Machinery	0.00	2,046.61	0.00	2,046.61
72215 - Transportation Equipment	0.00	14,498.59	0.00	14,498.59
72405 - Acquisition of Communic Equip	0.00	23,827.68	0.00	23,827.68
72430 - Postage and Pouch	0.00	163.73	0.00	163.73
72810 - Acquis of Computer Software	0.00	2,031.07	0.00	2,031.07
73125 - Common Services-Premises	0.00	2,000.00	0.00	2,000.00
73205 - Premises Alterations	0.00	682.03	0.00	682.03
74210 - Printing and Publications	0.00	169.49	0.00	169.49
74515 - Claims and Adjustments	0.00	924.52	0.00	924.52
74525 - Sundry	0.00	493.93	0.00	493.93
74696 - PP&E Expensed Items	0.00	607.34	0.00	607.34
75705 - Learning costs	0.00	6,565.65	0.00	6,565.65
76125 - Realized Loss	0.00	0.02	0.00	0.02
Total for Fund G2950	0.00	598,056.11	0.00	598,056.11
Total for Activity OUTPUT1	0.00	598,056.11	0.00	598,056.11

Deloitte & Touche (M.E.)
for identification purposes
8 Dec. 2016



UN Capital Development Fund
Report ID : UNGL143G

UNCDF Combined Delivery Report

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Award ID : 00085223 Decentralization and Local Dev
Project ID : 00092938 Decentralization and Local Dev
Period : Jan-Dec (2015)
Impl. Partner : UNCDF UNCDF
Location : UNCDF Regional Office - Cairo

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Activity : OUTPUT12 (LESSONS LEARNED & IMPACT)				
Fund : G2950(Cost Sharing)				
72205 - Office Machinery	0.00	677.97	0.00	677.97
72805 - Acquis of Computer Hardware	0.00	23,677.97	0.00	23,677.97
72815 - Inform Technology Supplies	0.00	768.36	0.00	768.36
73310 - Maint & Licencing of Software	0.00	2,937.84	0.00	2,937.84
74696 - PP&E Expensed Items	0.00	5,492.93	0.00	5,492.93
75110 - Facilities & Admin - Services	0.00	8,276.94	0.00	8,276.94
76125 - Realized Loss	0.00	0.01	0.00	0.01
Total for Fund G2950	0.00	41,832.02	0.00	41,832.02
Total for Activity OUTPUT12	0.00	41,832.02	0.00	41,832.02
Activity : OUTPUT2 (DESCENTRALIZATION SECRETARIAT)				
Fund : G2950(Cost Sharing)				
71620 - Daily Subsistence Allow-Local	0.00	36,758.44	0.00	36,758.44
75110 - Facilities & Admin - Services	0.00	39,542.21	0.00	39,542.21
Total for Fund G2950	0.00	76,300.65	0.00	76,300.65
Total for Activity OUTPUT2	0.00	76,300.65	0.00	76,300.65
Activity : OUTPUT3 (LOCAL ADMINISTRATION DEVELOP)				
Fund : G2950(Cost Sharing)				
71205 - Intl Consultants-Sht Term-Tech	0.00	3,372.88	0.00	3,372.88
71605 - Travel Tickets-International	0.00	11,139.69	0.00	11,139.69
71615 - Daily Subsistence Allow-Intl	0.00	2,390.00	0.00	2,390.00
71635 - Travel - Other	0.00	328.00	0.00	328.00
Total for Fund G2950	0.00	17,230.57	0.00	17,230.57
Total for Activity OUTPUT3	0.00	17,230.57	0.00	17,230.57
Activity : OUTPUT6 (DESCENTRALIZ VISION POLICY)				
Fund : G2950(Cost Sharing)				
74525 - Sundry	0.00	105.31	0.00	105.31
Total for Fund G2950	0.00	105.31	0.00	105.31
Total for Activity OUTPUT6	0.00	105.31	0.00	105.31
Total for Project : 00092938	0.00	733,524.66	0.00	733,524.66

Delattre & Tondra (M.E.)
for identification purpose
8 Dec. 2016



UN Capital Development Fund
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UNCDF Combined Delivery Report

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Award ID : 00085223 Decentralization and Local Dev
Project ID : 00092938 Decentralization and Local Dev

Period : Jan-Dec (2015)
Impl. Partner : UNCDF UNCDF
Location : UNCDF Regional Office - Cairo

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Award Total :	0.00	733,524.66	0.00	733,524.66

Signed By

Mohd Albad

Date

1/12/2016

[Signature]

*Deloitte & Touche (M.E.)
For identification Purpose
8 Dec 2016*

Funds Utilization

Selection Criteria :

Business Unit : UNCDF
 Period : Jan-Dec (2015)
 Selected Project ID : 00085223
 Selected Fund Code :
 Selected Dept. IDs : ALL
 Selected Outputs : ALL

Award ID: 00085223 Decentralization and Local Dev Period : As at Dec 31, 2015

Project ID: 00092938 Impl. Partner : UNCDF UNCDF **UNCDF AMOUNT**

Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00

Detavette & Teneke (M.E.)
for identification purposes
8 Dec. 2016

Selection Criteria :

Business Unit: UNCDF
Period: Jan-Sep (2016)
Selected Award Id: 00085223
Selected Project Id: ALL

Award ID : 00085223	Decentralization and Local Dev	Period :	Jan-Sep (2016)
Project ID : 00092938	Decentralization and Local Dev	Impl. Partner :	UNCDF UNCDF
		Location :	UNCDF Regional Office - Cairo
		Prepaid DIM Exp	UNCDF Exp
		Prepaid NIM Exp	Total Exp

Activity : OUTPUT1 (DST-ETST & OPER STRATEGY)

Fund : G2950(Cost Sharing)

61105 - Salaries - NP Staff	0.00	6,412.20	0.00	6,412.20
62105 - Dependency Allowance-NP Staff	0.00	203.39	0.00	203.39
62110 - Contrib Joint Staff Pension-NP	0.00	1,305.56	0.00	1,305.56
62115 - Contrib to Med.SocIns-NP Staff	0.00	593.13	0.00	593.13
62140 - Annual Leave Expense - NO	0.00	737.03	0.00	737.03
63530 - Contribution to EOS Benefits	0.00	240.47	0.00	240.47
63535 - Contribution to Security	0.00	288.55	0.00	288.55
63545 - Contribution to ICT	0.00	96.19	0.00	96.19
63550 - Contributions to MAIP	0.00	16.03	0.00	16.03
63555 - Contribution to UN JFA	0.00	208.39	0.00	208.39
63560 - Contributions to Appendix D	0.00	16.03	0.00	16.03
64306 - Appointment-Ticket Costs	0.00	351.78	0.00	351.78
65115 - Contributions to ASHI Reserve	0.00	512.98	0.00	512.98
65135 - Payroll Mgt Cost Recovery ATLA	0.00	22.41	0.00	22.41
71405 - Service Contracts-Individuals	0.00	43,691.50	0.00	43,691.50
71410 - MAIP Premium SC	0.00	95.12	0.00	95.12
71415 - Contribution to Security SC	0.00	1,615.77	0.00	1,615.77
72130 - Svc Co-Transportation Services	0.00	2,754.24	0.00	2,754.24
Total for Fund G2950	0.00	59,160.77	0.00	59,160.77
Total for Activity OUTPUT1	0.00	59,160.77	0.00	59,160.77
Total for Project : 00092938	0.00	59,160.77	0.00	59,160.77
Award Total :	0.00	59,160.77	0.00	59,160.77

Signed By :

Mohd Abadi

Date :

1 December 2016

Detected & Touched (M.E.)
For identification purposes
8 Dec. 2016

[Handwritten signature]

Annex II – Fixed Assets List

List of Laptops UNCDF Jordan

Serial Number ID	Description	Equipment	Quantity	Staff	Price in JOD	Price in USD
Service Tag S/N 2G1np12	Dell Latitude E 6440	Laptop	1	Thamer Maasraweh	JOD 1,070 \$	1,511
Service Tag S/N J21nc12	Dell Latitude E 6440	Laptop	1	Mohammed Al-Jeh	JOD 1,070 \$	1,511
Service Tag S/N J630M32	Dell Latitude E 7250	Laptop	1	Zana Qudsh	JOD 1,070 \$	1,511
Service Tag S/N 1K0532	Dell Latitude E 7450	Laptop	1	Areej Alkousel	JOD 1,070 \$	1,511
50M2M32	Dell Latitude E 7250, 8192MB RAM	Laptop	1	UNCDF	JOD 1,070 \$	1,511
HP6RN32	Dell, Bk, Latitude E7250, 8192MB RAM	Laptop	1	MCI (Sara Al-Amourji)	JOD 1,070 \$	1,511
	Dell, Bk, Latitude E7250, 8192MB RAM	Laptop	1	MCI (Sadi Irtimeth)	JOD 1,070 \$	1,511
	Dell, Bk, Latitude E7250, 8192MB RAM	Laptop	1	MCI (Mahmoud Alkhamar)	JOD 1,070 \$	1,511
	Dell, Bk, Latitude E7250, 8192MB RAM	Laptop	1	MCI (Ahmed Al-Arsheneh)	JOD 1,070 \$	1,511
1G1MP12	Dell, Bk, Latitude E7250, 8192MB RAM	Laptop	1	MCI (Salam Al-Nahar)	JOD 1,070 \$	1,511
	Dell, Bk, Latitude E7250, 8192MB RAM	Laptop	1	MCI (Mohammad Rayanah)	JOD 1,070 \$	1,511
	Dell, Bk, Latitude E7250, 8192MB RAM	Laptop	1	MCI (Shouq Alhasnani)	JOD 1,070 \$	1,511
	Dell, Bk, Latitude E7250, 8192MB RAM	Laptop	1	MCI (Ayman Ben Saed)	JOD 1,070 \$	1,511
	Dell, Bk, Latitude E7250, 8192MB RAM	Laptop	1	MCI (Hoda Al-Zoubi)	JOD 1,070 \$	1,511
	Dell, Bk, Latitude E7250, 8192MB RAM	Laptop	1	MCI (Mohammad Fahmeleh)	JOD 1,070 \$	1,511
Service Tag S/N 2D6n32	Dell Latitude E7450	Laptop	1	Cabinet	JOD 1,120 \$	1,511
				TOTAL	JOD 17,120 \$	24,176

Mohammad Al-Jeh
Local Development Programme Manager
UNCDF

- Laptops used by UNCDF staff
- Inventory accounted for at HOI
- The inventory list above is not considered as assets as it is below the \$2,500 threshold of UNCDF



Detected & Found (The E.)
for identification purpose
15/12/2016