

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP JORDAN

**MITIGATING THE IMPACT OF THE SYRIAN REFUGEE CRISIS ON JORDANIAN VULNERABLE
HOST COMMUNITIES**

(Directly Implemented Project No. 72487, Output Nos. 94965 and 98935)

Report No. 1930

Issue Date: 26 July 2018

Report on the Audit of UNDP Jordan
Mitigating the Impact of the Syrian Refugee Crisis on Jordanian Vulnerable Host Communities
(Project No. 72487, Output Nos. 94965 and 98935)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG Geneva (the audit firm), from 2 to 20 May 2018, conducted an audit of Mitigating the Impact of the Syrian Refugee Crisis on Jordanian Vulnerable Host Communities (Project No. 72487, Output Nos. 94965 and 98935) (the Project), which is directly implemented and managed by the UNDP Country Office in Jordan (the Office). The last audit of the Project was conducted by OAI through Deloitte in 2017 and covered project expenses from 1 January to 31 December 2016.

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 expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. 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 reports submitted by the audit firm, the results are summarized in the table below:

| Output no. | Project Expenses | | Project Assets | |
|------------|------------------------|-------------|-----------------------|----------------|
| | Amount (in \$ '000) | Opinion | Amount (in \$'000) | Opinion |
| 94965 | 4,019 | Unmodified* | 17 | Unmodified* |
| 98935 | 6,257 | Unmodified* | 0 | Not Applicable |

*Unmodified = unqualified or clean opinion.

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: Report No. 1793, 14 August 2017.

Total recommendations: 1

Implemented: 1

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated 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.

Management comments and action plan

Comments and/or additional information provided have been incorporated into the report, where appropriate.

Helge S. Osttveiten
Director
Office of Audit and Investigations



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Program (UNDP)
Directly Implemented (DIM) Project No. 72487 "Mitigating The
Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable
Host Communities" – Output no. 94965 "Solid Waste
Management"

- Jordan -

For the year ended 31 December 2017



TABLE OF CONTENTS

| | |
|--|----------|
| Executive Summary | 2 |
| Audit Objectives and Scope | 3 |
| Independent Auditors' Report: | |
| Financial Position | 4 |
| Statement of Fixed Assets | 6 |
| Annexes : | |
| Annex 1: Combined Delivery Report and Funds Utilization Statement – output 00094965 | 8 |
| Annex 2: Statement of Fixed Assets | 15 |



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project No. 72487 "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities" – Output no. 94965 "Solid Waste Management" (the project) for the period from 1 January to 31 December 2017. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

Financial Position
Statement of Fixed Assets
Statement of Cash Position

Unmodified
Unmodified
Not Applicable

There was one audit recommendation raised from prior period (report no. 1793, released by OAI on 14 Aug 2017) which was implemented in the period audited. For the current period, there were no reportable findings with a medium or high priority rating consequently we do not issue a management letter

KPMG SA

Pierre-Henri Pigeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 20 July 2018

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the project financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at 31 December 2017 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official Statements. Other forms of Statements of expenses that may be prepared by a project office are not accepted. The CDR and the Funds Utilization statement should be duly signed by authorized representatives of both the audit firm and the UNDP country office.
- Expressing an opinion on whether the Statement of Fixed Assets, at Net Book Value, presents fairly the balance of assets of the UNDP project as at 31 December 2017. This Statement must include all assets available as at 31 December 2017 and not only those purchased in a given period. The opinion is rendered on the Net Book value balance of the Assets. 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 the project as at 31 December 2017. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts this type of opinion is not required.

- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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 2017. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties”, or other UN agencies, 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 Offices and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



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Independent Auditors' Report

Financial Position

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

We have audited the financial position of the UNDP Project No. 72487 "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities" – Output no. 94965 "Solid Waste Management" for the period from 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement ("The Statement"); and (c) the project related accounts receivable and accounts payable.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 4,018,859.99 directly incurred by the UNDP Country Office in Jordan and charged to the project for the period from 1 January to 31 December 2017 in accordance with UNDP accounting policies 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 UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilisation section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilisation statement that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilisation statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.



Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilisation statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 20 July 2018



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Independent Auditors' Report

Statement of Fixed Assets

To: The Director of the Office of Audit and Investigations (OAI),
United Nations Development Programme (UNDP)

We have audited the accompanying statement of fixed assets of the UNDP Project No. 72487 "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities" – Output no. 94965 "Solid Waste Management" as at 31 December 2017.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP Project No. 72487 "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities" – Output no. 94965 "Solid Waste Management" amounting to USD 17,248.29 as at 31 December 2017 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the statement of fixed assets of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 20 July 2018

Annexes:

Annex 1: Combined Delivery Report and Funds Utilization Statement – output 00094965



Combined Delivery Report by Activity

Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094965

| | | | | |
|--|----------|-----------------|-----------------|-----------|
| Project Id : 00072487 Mitigating the impact of the S | | Period : | Jan-Dec (2017) | |
| Output # : 00094965 Solid Waste Management | | Impl. Partner : | 99999 UNDP | |
| | | Location : | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |

Activity : ()

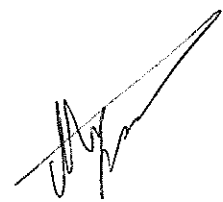

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|----------|------|----------|
| 75105 - Facilities & Admin - Implement | 0.00 | 164.76 | 0.00 | 164.76 |
| 77630 - Dep Exp Owned - ITC | 0.00 | 353.11 | 0.00 | 353.11 |
| 77660 - Dep Exp Owned -Vehicle | 0.00 | 1,706.69 | 0.00 | 1,706.69 |
| Total for Fund 30000 | 0.00 | 2,224.56 | 0.00 | 2,224.56 |
| Total for Activity | 0.00 | 2,224.56 | 0.00 | 2,224.56 |

Activity : ACTIVITY 1 (Project Management)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|------------|------|------------|
| 61305 - Salaries - IP Staff | 0.00 | 54,971.24 | 0.00 | 54,971.24 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 20,764.33 | 0.00 | 20,764.33 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 3,905.40 | 0.00 | 3,905.40 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 16,642.63 | 0.00 | 16,642.63 |
| 62315 - Contrib. to medical, social in | 0.00 | 190.84 | 0.00 | 190.84 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 1,816.68 | 0.00 | 1,816.68 |
| 62340 - Annual Leave Expense - IP | 0.00 | -5,032.08 | 0.00 | -5,032.08 |
| 63330 - Ed Grt Incl Trvl&Allow-IP Stf | 0.00 | 21,274.14 | 0.00 | 21,274.14 |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 2,312.51 | 0.00 | 2,312.51 |
| 63350 - Reimb of Income Tax-IP Staff | 0.00 | 9,144.50 | 0.00 | 9,144.50 |
| 63530 - Contribution to EOS Benefits | 0.00 | 2,679.29 | 0.00 | 2,679.29 |
| 63535 - Contribution to Security | 0.00 | 3,036.57 | 0.00 | 3,036.57 |
| 63540 - Contribution to Training | 0.00 | 571.61 | 0.00 | 571.61 |
| 63545 - Contribution to ICT | 0.00 | 1,071.73 | 0.00 | 1,071.73 |
| 63550 - Contributions to MAIP | 0.00 | 178.60 | 0.00 | 178.60 |
| 63555 - Contribution to UN JFA | 0.00 | 2,322.10 | 0.00 | 2,322.10 |
| 63560 - Contributions to Appendix D | 0.00 | 178.60 | 0.00 | 178.60 |
| 64310 - Separations - IP Staff | 0.00 | 1,000.29 | 0.00 | 1,000.29 |
| 64397 - Services to projects -CO staff | 0.00 | 59,724.58 | 0.00 | 59,724.58 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 6,930.56 | 0.00 | 6,930.56 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 515.04 | 0.00 | 515.04 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 4,400.00 | 0.00 | 4,400.00 |
| 71211 - Intl Consult Security Charge | 0.00 | 187.00 | 0.00 | 187.00 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 143,480.38 | 0.00 | 143,480.38 |
| 71360 - Local Consult-Security | 0.00 | 5,631.50 | 0.00 | 5,631.50 |
| 71405 - Service Contracts-Individuals | 0.00 | 198,671.97 | 0.00 | 198,671.97 |
| 71410 - MAIP Premium SC | 0.00 | 434.39 | 0.00 | 434.39 |
| 71415 - Contribution to Security SC | 0.00 | 7,380.52 | 0.00 | 7,380.52 |
| 71605 - Travel Tickets-International | 0.00 | 1,735.00 | 0.00 | 1,735.00 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 26,528.81 | 0.00 | 26,528.81 |

 9 



Combined Delivery Report by Activity

| | | |
|--|-----------------|----------------|
| Project Id : 00072487 Mitigating the impact of the S | Period : | Jan-Dec (2017) |
| Output # : 00094965 Solid Waste Management | Impl. Partner : | 99999 UNDP |
| | Location : | |
| | Govt Exp | UNDP Exp |
| | UN Agencies Exp | Total Exp |

| | | | | |
|--|-------------|-------------------|-------------|-------------------|
| 71620 - Daily Subsistence Allow-Local | 0.00 | 2,666.10 | 0.00 | 2,666.10 |
| 71635 - Travel - Other | 0.00 | 19,080.11 | 0.00 | 19,080.11 |
| 72120 - Svc Co-Trade and Business Serv | 0.00 | 16,509.97 | 0.00 | 16,509.97 |
| 72220 - Furniture | 0.00 | 716.90 | 0.00 | 716.90 |
| 72305 - Agri & Forestry Products | 0.00 | 35.31 | 0.00 | 35.31 |
| 72311 - Fuel, petroleum and other oils | 0.00 | 5,293.32 | 0.00 | 5,293.32 |
| 72330 - Medical Products | 0.00 | 49.58 | 0.00 | 49.58 |
| 72350 - Medical Kits | 0.00 | 1,038.03 | 0.00 | 1,038.03 |
| 72399 - Other Materials and Goods | 0.00 | 4,592.93 | 0.00 | 4,592.93 |
| 72425 - Mobile Telephone Charges | 0.00 | 498.01 | 0.00 | 498.01 |
| 72505 - Stationery & other Office Supp | 0.00 | 2,208.76 | 0.00 | 2,208.76 |
| 72715 - Hospitality Catering | 0.00 | 201.63 | 0.00 | 201.63 |
| 73110 - Custodial & Cleaning Services | 0.00 | 8,780.96 | 0.00 | 8,780.96 |
| 73120 - Utilities | 0.00 | 0.00 | 0.00 | 0.00 |
| 73305 - Maint & Licensing of Hardware | 0.00 | 98.87 | 0.00 | 98.87 |
| 74105 - Management and Reporting Svcs | 0.00 | 19,353.83 | 0.00 | 19,353.83 |
| 74205 - Audio Visual Productions | 0.00 | 7,802.82 | 0.00 | 7,802.82 |
| 74210 - Printing and Publications | 0.00 | 23,152.89 | 0.00 | 23,152.89 |
| 74225 - Other Media Costs | 0.00 | 2,867.23 | 0.00 | 2,867.23 |
| 74505 - Insurance | 0.00 | 847.46 | 0.00 | 847.46 |
| 74525 - Sundry | 0.00 | 2,464.67 | 0.00 | 2,464.67 |
| 75105 - Facilities & Admin - Implement | 0.00 | 57,974.02 | 0.00 | 57,974.02 |
| 75705 - Learning costs | 0.00 | 8,161.01 | 0.00 | 8,161.01 |
| 75709 - Learning - training of counter | 0.00 | 5,605.94 | 0.00 | 5,605.94 |
| 76125 - Realized Loss | 0.00 | 2.61 | 0.00 | 2.61 |
| 76135 - Realized Gain | 0.00 | - 0.01 | 0.00 | - 0.01 |
| Total for Fund 30000 | 0.00 | 782,651.68 | 0.00 | 782,651.68 |
| Total for Activity ACTIVITY 1 | 0.00 | 782,651.68 | 0.00 | 782,651.68 |

Activity : ACTIVITY 2 (Infrastructure of AI Ekeader)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|-------------|---------------------|-------------|---------------------|
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 4,884.18 | 0.00 | 4,884.18 |
| 71360 - Local Consult-Security | 0.00 | 207.58 | 0.00 | 207.58 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 2,666,125.05 | 0.00 | 2,666,125.05 |
| 75105 - Facilities & Admin - Implement | 0.00 | 213,972.71 | 0.00 | 213,972.71 |
| 75709 - Learning - training of counter | 0.00 | 3,442.09 | 0.00 | 3,442.09 |
| Total for Fund 30000 | 0.00 | 2,888,631.61 | 0.00 | 2,888,631.61 |
| Total for Activity ACTIVITY 2 | 0.00 | 2,888,631.61 | 0.00 | 2,888,631.61 |

Activity : ACTIVITY 3 (Transfer Stations&SW collectio)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--------------------------------------|------|----------|------|----------|
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 4,378.54 | 0.00 | 4,378.54 |
|--------------------------------------|------|----------|------|----------|



Combined Delivery Report by Activity

| | | |
|---|------------------------|-----------------------|
| Project Id : 00072487 Mitigating the impact of the S | Period : | Jan-Dec (2017) |
| Output # : 00094965 Solid Waste Management | Impl. Partner : | 99999 UNDP |
| | Location : | |
| | Govt Exp | UNDP Exp |
| | UN Agencies Exp | Total Exp |

| | | | | |
|--|-------------|-----------------|-------------|-----------------|
| 71360 - Local Consult-Security | 0.00 | 186.10 | 0.00 | 186.10 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 3,495.47 | 0.00 | 3,495.47 |
| 72115 - Svc Co-Natural Resources & Env | 0.00 | -3,495.47 | 0.00 | -3,495.47 |
| 74525 - Sundry | 0.00 | 1,382.77 | 0.00 | 1,382.77 |
| 75105 - Facilities & Admin - Implement | 0.00 | 475.79 | 0.00 | 475.79 |
| 76135 - Realized Gain | 0.00 | -0.01 | 0.00 | -0.01 |
| Total for Fund 30000 | 0.00 | 6,423.19 | 0.00 | 6,423.19 |

| | | | | |
|--------------------------------------|-------------|-----------------|-------------|-----------------|
| Total for Activity ACTIVITY 3 | 0.00 | 6,423.19 | 0.00 | 6,423.19 |
|--------------------------------------|-------------|-----------------|-------------|-----------------|

Activity : ACTIVITY 4 (Local Communities Livelihoods)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|-------------|-------------------|-------------|-------------------|
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 8,220.34 | 0.00 | 8,220.34 |
| 71360 - Local Consult-Security | 0.00 | 349.37 | 0.00 | 349.37 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 106,595.08 | 0.00 | 106,595.08 |
| 75105 - Facilities & Admin - Implement | 0.00 | 9,213.19 | 0.00 | 9,213.19 |
| Total for Fund 30000 | 0.00 | 124,377.98 | 0.00 | 124,377.98 |

| | | | | |
|--------------------------------------|-------------|-------------------|-------------|-------------------|
| Total for Activity ACTIVITY 4 | 0.00 | 124,377.98 | 0.00 | 124,377.98 |
|--------------------------------------|-------------|-------------------|-------------|-------------------|

Activity : ACTIVITY 5 (Staff Capacity Building)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|-------------|-----------------|-------------|-----------------|
| 71605 - Travel Tickets-International | 0.00 | 946.33 | 0.00 | 946.33 |
| 75105 - Facilities & Admin - Implement | 0.00 | 75.71 | 0.00 | 75.71 |
| Total for Fund 30000 | 0.00 | 1,022.04 | 0.00 | 1,022.04 |

| | | | | |
|--------------------------------------|-------------|-----------------|-------------|-----------------|
| Total for Activity ACTIVITY 5 | 0.00 | 1,022.04 | 0.00 | 1,022.04 |
|--------------------------------------|-------------|-----------------|-------------|-----------------|

Activity : ACTIVITY 6 (Enhancing Transparency in Publ)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|-----------|------|-----------|
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 14,900.00 | 0.00 | 14,900.00 |
| 71360 - Local Consult-Security | 0.00 | 886.55 | 0.00 | 886.55 |
| 71605 - Travel Tickets-International | 0.00 | 669.01 | 0.00 | 669.01 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 2,062.14 | 0.00 | 2,062.14 |
| 72815 - Inform Technology Supplies | 0.00 | 49,435.03 | 0.00 | 49,435.03 |
| 74210 - Printing and Publications | 0.00 | 77.46 | 0.00 | 77.46 |
| 75105 - Facilities & Admin - Implement | 0.00 | 5,575.15 | 0.00 | 5,575.15 |
| 75711 - TrnWrkshp&Conf - Stipends | 0.00 | 1,659.30 | 0.00 | 1,659.30 |

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Combined Delivery Report by Activity

| | | | | |
|--|----------|-----------------|-----------------|--------------|
| Project Id : 00072487 Mitigating the impact of the S | | Period : | Jan-Dec (2017) | |
| Output # : 00094965 Solid Waste Management | | Impl. Partner : | 99999 UNDP | |
| | | Location : | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| Total for Fund 30000 | 0.00 | 75,264.64 | 0.00 | 75,264.64 |
| Total for Activity ACTIVITY 6 | 0.00 | 75,264.64 | 0.00 | 75,264.64 |
| Activity : ACTIVITY 7 (Composting) | | | | |
| Fund : 30000 (PROGRAMME COST SHARING) | | | | |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 10,999.00 | 0.00 | 10,999.00 |
| 71360 - Local Consult-Security | 0.00 | 467.46 | 0.00 | 467.46 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 34,463.15 | 0.00 | 34,463.15 |
| 72210 - Machinery and Equipment | 0.00 | 31,323.09 | 0.00 | 31,323.09 |
| 72215 - Transporation Equipment | 0.00 | 20,833.33 | 0.00 | 20,833.33 |
| 72220 - Furniture | 0.00 | 4,447.18 | 0.00 | 4,447.18 |
| 72350 - Medical Kits | 0.00 | 462.57 | 0.00 | 462.57 |
| 72399 - Other Materials and Goods | 0.00 | 812.15 | 0.00 | 812.15 |
| 72405 - Acquisition of Communic Equip | 0.00 | 939.27 | 0.00 | 939.27 |
| 72410 - Acquisition of Audio Visual Eq | 0.00 | 805.08 | 0.00 | 805.08 |
| 72505 - Stationery & other Office Supp | 0.00 | 4,560.59 | 0.00 | 4,560.59 |
| 72715 - Hospitality Catering | 0.00 | 22.60 | 0.00 | 22.60 |
| 72810 - Acquis of Computer Software | 0.00 | 388.42 | 0.00 | 388.42 |
| 72815 - Inform Technology Supplies | 0.00 | 254.24 | 0.00 | 254.24 |
| 73406 - Maintenance of Equipment | 0.00 | 17,244.34 | 0.00 | 17,244.34 |
| 75105 - Facilities & Admin - Implement | 0.00 | 10,241.82 | 0.00 | 10,241.82 |
| 76125 - Realized Loss | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Fund 30000 | 0.00 | 138,264.29 | 0.00 | 138,264.29 |
| Total for Activity ACTIVITY 7 | 0.00 | 138,264.29 | 0.00 | 138,264.29 |
| Total for Output : 00094965 | 0.00 | 4,018,859.99 | 0.00 | 4,018,859.99 |
| Project Total : | 0.00 | 4,018,859.99 | 0.00 | 4,018,859.99 |

Signed By :

[Signature]

Nedal Auran
Programme Specialist

Date :

11/4/2018

Signed By :

[Signature]

Majida Al Assaf
OIC

Date :

11/4/2018

[Signature]

[Signature]



Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
20 July 2018

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
20 July 2018





Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094965

| | | | | |
|------------------------------------|----------|-------------------------------|-----------------|--------------|
| Project Id : ALL | | Period : Jan-Dec (2017) | | |
| Output # : ALL | | Impl. Partner : Location : | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 45201 - Jordan - Central | 0.00 | 540.00 | 0.00 | 540.00 |
| 45204 - Jordan - Dem. Governance | 0.00 | 23,486.27 | 0.00 | 23,486.27 |
| 45208 - Jordan - Poverty Reduction | 0.00 | 3,994,833.72 | 0.00 | 3,994,833.72 |

13





Funds Utilization

Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094965

Project/Award: 00072487 Mitigating the impact of the S

Period : As Of Dec31,2017

| Output # | 00094965 | Impl. Partner :99999 UNDP | UNDP AMOUNT |
|----------|-------------------------------|---------------------------|-------------|
| | Outstanding NEX advances | | 0.00 |
| | Undepreciated Fixed Assets | | 17,248.29 |
| | Unamortized Intangible Assets | | 0.00 |
| | Inventory | | 0.00 |
| | Prepayments | | 0.00 |
| | Commitments | | 24,717.51 |



Annex 2: Statement of Fixed Assets

Assets management in service report as of 31 Dec.2017

Project ID: 72487

| # | Output | Assets ID | Profile ID | Description | TAG Number | Serial Number | Model | Location | Acquisition Date | Currency | Cost | Depreciation | Book value | Quantity | Donor | Fund Code |
|-------|--------|-----------|------------|----------------------------|------------|-------------------|-------|------------|------------------|----------|-----------|--------------|------------|----------|-------|-----------|
| 1 | 94965 | 488 | ITC5 | Xerox Color WorkCentre7120 | 488 | 3325321112 | | JOR3.L.6 | 10/10/2013 | USD | 3,531.07 | 1,500.72 | 2030.35 | 1 | 12113 | 30000 |
| 2 | 94965 | 533 | MTRV5 | Mitsubishi Pickup L200GL 4 | 533 | MMBJNKB40FD007244 | | JORMAIN000 | 12/10/2014 | USD | 20,480.23 | 5,262.29 | 15,217.94 | 1 | 12113 | 30000 |
| TOTAL | | | | | | | | | | | USD | 24,011.3 | 17,248.29 | | | |

Prepared by : Fatima Abu Snaineh ; Procurement Associate

F. Snaineh

Reviewed by : Yana Hamtini- Finance Associate

Yana Hamtini

Approved by : Hiba Sabaneck; Operations Manager

H. Sabaneck

P. Pigeon

Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
20 July 2018

H. Mwaniki

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
20 July 2018



Jan 2018



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Program (UNDP)
Directly Implemented (DIM) Project No. 72487 "Mitigating The
Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable
Host Communities" – Output no. 98935 "CVE and Skills
Exchange"
- Jordan -
For the year ended 31 December 2017



TABLE OF CONTENTS

| | |
|--|----------|
| Executive Summary | 2 |
| Audit Objectives and Scope | 3 |
| Independent Auditors' Report: | |
| Financial Position | 4 |
| Annex: | |
| Annex 1: Combined Delivery Report and Funds Utilization Statement – output 00098935 | 6 |



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project No. 72487 "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities" – Output no. 98935 "CVE and Skills Exchange" (the project) for the period from 1 January to 31 December 2017. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

Financial Position
Statement of Fixed Assets
Statement of Cash Position

Unmodified
Not applicable
Not Applicable

There was one audit recommendation raised from prior period (report no. 1793, released by OAI on 14 Aug 2017) which was implemented in the period audited. For the current period, there were no reportable findings with a medium or high priority rating consequently we do not issue a management letter.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 20 July 2018

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the project financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at 31 December 2017 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official Statements. Other forms of Statements of expenses that may be prepared by a project office are not accepted. The CDR and the Funds Utilization statement should be duly signed by authorized representatives of both the audit firm and the UNDP country office.
- Expressing an opinion on whether the Statement of Fixed Assets, at Net Book Value, presents fairly the balance of assets of the UNDP project as at 31 December 2017. This Statement must include all assets available as at 31 December 2017 and not only those purchased in a given period. The opinion is rendered on the Net Book value balance of the Assets. 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 the project as at 31 December 2017. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts this type of opinion is not required.

- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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 2017. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties”, or other UN agencies, 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 Offices and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



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Independent Auditors' Report

Financial Position

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

We have audited the financial position of the UNDP Project No. 72487 "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities" – Output no. 98935 "CVE and Skills Exchange" for the period from 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement ("The Statement"); and (c) the project related accounts receivable and accounts payable.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 6,257,230.26 directly incurred by the UNDP Country Office in Jordan and charged to the project for the period 1 January to 31 December 2017 in accordance with UNDP accounting policies 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 UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilisation section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilisation statement that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilisation statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.



Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilisation statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 20 July 2018

Annex:

Annex 1: Combined Delivery Report and Funds Utilization Statement – output 00098935



Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098935

| | | | | |
|--|----------|-----------------|-----------------|-----------|
| Project Id : 00072487 Mitigating the impact of the S | | Period : | Jan-Dec (2017) | |
| Output # : 00098935 PVE and Skills Exchange | | Impl. Partner : | 99999 UNDP | |
| | | Location : | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |

Dept: 45208 (Jordan - Poverty Reduction)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

| | | | | |
|--|------|------------|------|------------|
| 61305 - Salaries - IP Staff | 0.00 | 50,701.78 | 0.00 | 50,701.78 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 16,015.40 | 0.00 | 16,015.40 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 1,952.72 | 0.00 | 1,952.72 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 17,767.47 | 0.00 | 17,767.47 |
| 62315 - Contrib. to medical, social in | 0.00 | 246.40 | 0.00 | 246.40 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 5,198.32 | 0.00 | 5,198.32 |
| 62330 - Rental Supplements - IP Staff | 0.00 | 729.96 | 0.00 | 729.96 |
| 62340 - Annual Leave Expense - IP | 0.00 | 3,222.66 | 0.00 | 3,222.66 |
| 63330 - Ed Grt Incl Trvl&Allow-IP Stf | 0.00 | 9,972.34 | 0.00 | 9,972.34 |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 1,046.23 | 0.00 | 1,046.23 |
| 63350 - Reimb of Income Tax-IP Staff | 0.00 | 1,774.50 | 0.00 | 1,774.50 |
| 63530 - Contribution to EOS Benefits | 0.00 | 2,496.27 | 0.00 | 2,496.27 |
| 63535 - Contribution to Security | 0.00 | 3,170.37 | 0.00 | 3,170.37 |
| 63540 - Contribution to Training | 0.00 | 532.55 | 0.00 | 532.55 |
| 63545 - Contribution to ICT | 0.00 | 998.51 | 0.00 | 998.51 |
| 63550 - Contributions to MAIP | 0.00 | 166.42 | 0.00 | 166.42 |
| 63555 - Contribution to UN JFA | 0.00 | 2,163.44 | 0.00 | 2,163.44 |
| 63560 - Contributions to Appendix D | 0.00 | 166.42 | 0.00 | 166.42 |
| 64310 - Separations - IP Staff | 0.00 | 931.93 | 0.00 | 931.93 |
| 64397 - Services to projects -CO staff | 0.00 | 262,720.19 | 0.00 | 262,720.19 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 6,457.04 | 0.00 | 6,457.04 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 515.04 | 0.00 | 515.04 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 75,993.36 | 0.00 | 75,993.36 |
| 71211 - Intl Consult Security Charge | 0.00 | 1,578.08 | 0.00 | 1,578.08 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 163,194.91 | 0.00 | 163,194.91 |
| 71360 - Local Consult-Security | 0.00 | 7,520.27 | 0.00 | 7,520.27 |
| 71405 - Service Contracts-Individuals | 0.00 | 462,372.93 | 0.00 | 462,372.93 |
| 71410 - MAIP Premium SC | 0.00 | 989.19 | 0.00 | 989.19 |
| 71415 - Contribution to Security SC | 0.00 | 16,808.67 | 0.00 | 16,808.67 |
| 71505 - UN Volunteers-Stipend & Allow | 0.00 | 21,801.75 | 0.00 | 21,801.75 |
| 71510 - UNV Settling-In-Grant | 0.00 | 4,329.34 | 0.00 | 4,329.34 |
| 71520 - UNV-Language Allowance | 0.00 | 792.10 | 0.00 | 792.10 |
| 71535 - UNV-Medical Insurance | 0.00 | 902.26 | 0.00 | 902.26 |
| 71536 - UNVs - Medical Evacuation | 0.00 | 148.31 | 0.00 | 148.31 |
| 71540 - UNV-Global Charges | 0.00 | 1,126.21 | 0.00 | 1,126.21 |
| 71541 - UNVs-Contribution to security | 0.00 | 871.74 | 0.00 | 871.74 |
| 71545 - UNV-Home Leave Travel & Allowa | 0.00 | 22.93 | 0.00 | 22.93 |
| 71550 - UNV-Resettlement Allowance | 0.00 | 1,742.98 | 0.00 | 1,742.98 |
| 71560 - UNV-Intl Appoint/Sep incl Trvl | 0.00 | 1,800.00 | 0.00 | 1,800.00 |
| 71590 - UNV Development Effectiveness | 0.00 | 4,947.97 | 0.00 | 4,947.97 |
| 71605 - Travel Tickets-International | 0.00 | 3,571.16 | 0.00 | 3,571.16 |
| 71610 - Travel Tickets-Local | 0.00 | 730.60 | 0.00 | 730.60 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 32,432.43 | 0.00 | 32,432.43 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 17,039.78 | 0.00 | 17,039.78 |



| Project Id : 00072487 Mitigating the impact of the S | | Period : | | Jan-Dec (2017) | |
|--|----------|-----------------|-----------------|----------------|--|
| Output # : 00098935 PVE and Skills Exchange | | Impl. Partner : | | 99999 UNDP | |
| | | Location : | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp | |
| 71635 - Travel - Other | 0.00 | 63,653.40 | 0.00 | 63,653.40 | |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 2,816,123.42 | 0.00 | 2,816,123.42 | |
| 72120 - Svc Co-Trade and Business Serv | 0.00 | 82,642.26 | 0.00 | 82,642.26 | |
| 72210 - Machinery and Equipment | 0.00 | 13,951.16 | 0.00 | 13,951.16 | |
| 72220 - Furniture | 0.00 | 37,789.54 | 0.00 | 37,789.54 | |
| 72305 - Agri & Forestry Products | 0.00 | 152.10 | 0.00 | 152.10 | |
| 72311 - Fuel, petroleum and other oils | 0.00 | 12,714.97 | 0.00 | 12,714.97 | |
| 72399 - Other Materials and Goods | 0.00 | 36,126.89 | 0.00 | 36,126.89 | |
| 72401 - Prefab structure/other buildin | 0.00 | 2,848.48 | 0.00 | 2,848.48 | |
| 72405 - Acquisition of Communic Equip | 0.00 | 1,553.67 | 0.00 | 1,553.67 | |
| 72420 - Land Telephone Charges | 0.00 | 696.61 | 0.00 | 696.61 | |
| 72425 - Mobile Telephone Charges | 0.00 | 10,163.18 | 0.00 | 10,163.18 | |
| 72440 - Connectivity Charges | 0.00 | 1,008.88 | 0.00 | 1,008.88 | |
| 72505 - Stationery & other Office Supp | 0.00 | 6,634.55 | 0.00 | 6,634.55 | |
| 72605 - Grants to Instit & other Benef | 0.00 | 943,472.01 | 0.00 | 943,472.01 | |
| 72715 - Hospitality Catering | 0.00 | 2,695.23 | 0.00 | 2,695.23 | |
| 73110 - Custodial & Cleaning Services | 0.00 | 2,648.24 | 0.00 | 2,648.24 | |
| 73120 - Utilities | 0.00 | 17,937.62 | 0.00 | 17,937.62 | |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 494.35 | 0.00 | 494.35 | |
| 73420 - Leased Vehicles | 0.00 | 838.04 | 0.00 | 838.04 | |
| 74105 - Management and Reporting Srvs | 0.00 | 50,290.91 | 0.00 | 50,290.91 | |
| 74110 - Audit Fees | 0.00 | 39,587.00 | 0.00 | 39,587.00 | |
| 74210 - Printing and Publications | 0.00 | 1,227.18 | 0.00 | 1,227.18 | |
| 74225 - Other Media Costs | 0.00 | 3,559.32 | 0.00 | 3,559.32 | |
| 74505 - Insurance | 0.00 | 1,440.67 | 0.00 | 1,440.67 | |
| 74510 - Bank Charges | 0.00 | 50.00 | 0.00 | 50.00 | |
| 74525 - Sundry | 0.00 | 2,608.82 | 0.00 | 2,608.82 | |
| 75105 - Facilities & Admin - Implement | 0.00 | 463,453.60 | 0.00 | 463,453.60 | |
| 75705 - Learning costs | 0.00 | 8,401.13 | 0.00 | 8,401.13 | |
| 75709 - Learning - training of counter | 0.00 | 488,239.85 | 0.00 | 488,239.85 | |
| 75711 - TrnWrkshp&Conf - Stipends | 0.00 | - 67,796.61 | 0.00 | - 67,796.61 | |
| 76125 - Realized Loss | 0.00 | 607.71 | 0.00 | 607.71 | |
| 76135 - Realized Gain | 0.00 | - 1.01 | 0.00 | - 1.01 | |
| 77630 - Dep Exp Owned - ITC | 0.00 | 526.16 | 0.00 | 526.16 | |
| 77660 - Dep Exp Owned -Vehicle | 0.00 | 1,228.00 | 0.00 | 1,228.00 | |
| Total for Fund 32045 | 0.00 | 6,257,230.26 | 0.00 | 6,257,230.26 | |
| Total for Dept : 45208 | 0.00 | 6,257,230.26 | 0.00 | 6,257,230.26 | |
| Total for Output : 00098935 | 0.00 | 6,257,230.26 | 0.00 | 6,257,230.26 | |

| | | | | |
|------------------------|-------------|---------------------|-------------|---------------------|
| Project Total : | 0.00 | 6,257,230.26 | 0.00 | 6,257,230.26 |
|------------------------|-------------|---------------------|-------------|---------------------|

Signed By: Noor Ikhras
Senior Prog. Officer

Date: 11/4/2018

Signed By: Majida Alawad
OIC

Date: 1/4/2018



Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
20 July 2018

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
20 July 2018



Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098935

| | | | | |
|------------------------------------|-------------------------------|--------------|-----------------|--------------|
| Project Id : ALL | Period : Jan-Dec (2017) | | | |
| Output # : ALL | Impl. Partner : Location : | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 45208 - Jordan - Poverty Reduction | 0.00 | 6,257,230.26 | 0.00 | 6,257,230.26 |



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 4 of 4

Funds Utilization

Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098935

Project/Award: 00072487 Mitigating the impact of the S

Period : As at Dec 31, 2017

| Output # | 00098935 | Impl. Partner :99999 UNDP | UNDP AMOUNT |
|-------------------------------|----------|---------------------------|-------------|
| Outstanding NEX advances | | | 0.00 |
| Undepreciated Fixed Assets | | | 0.00 |
| Unamortized Intangible Assets | | | 0.00 |
| Inventory | | | 0.00 |
| Prepayments | | | 0.00 |
| Commitments | | | 482,308.10 |

Handwritten signature/initials