



AUDIT

OF

UNDP IRAQ

SUPPORT TO POST-CONFLICT RECONSTRUCTION
(Directly Implemented Project No. 100485, Output No. 103425)

Report No. 2148

Issue Date: 16 August 2019

**Report on the Audit of UNDP Iraq
Support to Post-Conflict Reconstruction (Project No. 100485, Output No. 103425)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG (the audit firm), from 9 to 23 June 2019, conducted an audit of Support to Post-Conflict Reconstruction (Project No. 100485, Output No. 103425) (the Project), which is directly implemented and managed by the UNDP Country Office in Iraq (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 expenses for the period from 1 January to 31 December 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2018 as well as Statement of Assets as of 31 December 2018. The audit did not include activities and expenses incurred or undertaken at the “responsible party” level. 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 submitted by the audit firm, the results are summarized in the table below:

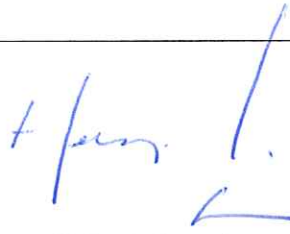
Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
3,075	Unmodified	140	Unmodified

* Expenses recorded in the Combined Delivery Report were \$3,462,831. Excluded from the audit scope were expenses incurred at the “responsible party” level (\$387,912).

The audit did not result in any recommendations.

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

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.



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
The United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project ID 00100485 Support to Post-
Conflict Reconstruction – Output no. 00103425 Post-Conflict
Reconstruction Iraq
- Erbil, Republic of Iraq -
For the period from 1 January to 31 December 2018



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 no.00103425 (USD)	8
Annex 2: Statement of Fixed Assets	15



KPMG SA
Audit Western Switzerland
111 Rue de Lyon
CH-1203 Geneva

PO Box 347
CH-1211 Geneva 13

T +41 58 249 25 15
E infogeneva@kpmg.com

Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project ID 00100485 - Output no. 00103425 for the period from 1 January to 31 December 2018. 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	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash	Not Applicable

There were no reportable findings with a medium or high priority rating consequently we do not issue a management letter. This Project ID 00100485 – Output no. 00103425 was not audited in the prior year.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 30 July 2019



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 2018 as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at 31 December 2018 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.
- Expressing an opinion on whether the Statement of Fixed Assets, at Net Book Value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2018. This Statement must include all assets available as at 31 December 2018 and not only those purchased between 1 January and 31 December 2018. 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; and
- 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 2018. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where 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 may be applicable, provide the progress made in implementing the recommendations raised in a 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 2018. 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.



KPMG SA
Audit Western Switzerland
111 Rue de Lyon
CH-1203 Geneva

PO Box 347
CH-1211 Geneva 13

T +41 58 249 25 15
E infogeneva@kpmg.com

Independent Auditors' Report

Opinion on 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 ID 00100485 Support to Post-Conflict Reconstruction – Output no. 00103425 Post-Conflict Reconstruction Iraq for the period from 1 January to 31 December 2018 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.

The CDR expenditure totaling USD 3,462,830.60, is comprised of expenditure directly incurred by the UNDP Country Office in The Republic of Iraq for an amount of USD 3,074,918.62 and expenditure incurred by entities other than the Country Office for an amount of USD 387,911.98. Our audit only covered the expenditure directly incurred by the UNDP Country Office in The Republic of Iraq of USD 3,074,918.62.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement present fairly, in all material respects, the expenses of USD 3,074,918.62 directly incurred by the UNDP Country Office in the Republic of Iraq and charged to the project for the period from 1 January to 31 December 2018 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 unmodified 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 Utilization 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 Utilization 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 Utilization 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilization 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, 30 July 2019



KPMG SA
Audit Western Switzerland
111 Rue de Lyon
CH-1203 Geneva

PO Box 347
CH-1211 Geneva 13

T +41 58 249 25 15
E infogeneva@kpmg.com

Independent Auditors' Report

Certification for 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 ID 00100485 Support to Post-Conflict Reconstruction – Output no. 00103425 Post-Conflict Reconstruction Iraq as at 31 December 2018.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP Project ID 00100485 – Output no. 00103425 amounting to USD 139,766.56 as at 31 December 2018 in accordance with UNDP accounting policies.

Basis for unmodified 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, 30 July 2019

Annexes:

Annex 1: Combined Delivery Report and Funds Utilization Statement – Project 00103425 (USD)

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 1 of 7
Run Time: 02-08-2019 23:08:50

Selection Criteria :

Business Unit : IRQ10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0460
Selected Outputs : 00103425

Project Id : 00100485 Support to Post-Conflict Recon	Period : Jan-Dec (2018)		
Output #: 00103425 Post-Conflict Recon. Iraq	Impl. Partner: 99999 UNDP		
	Location : UNDP IRAQ		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 45001 (Iraq - Central)

Fund : 04000 (Core Programme, UNU Centre)

71305 - Local Consult.-Sht Term-Tech	0.00	8,000.00	0.00	8,000.00
71610 - Travel Tickets-Local	0.00	1,080.00	0.00	1,080.00
72120 - Svc Co-Trade and Business Serv	0.00	10,400.00	0.00	10,400.00
72135 - Svc Co-Communications Service	0.00	640.00	0.00	640.00
72505 - Stationery & other Office Supp	0.00	15.00	0.00	15.00
74210 - Printing and Publications	0.00	246.00	0.00	246.00
75705 - Learning costs	0.00	7,439.60	0.00	7,439.60
75707 - Learning - subsistence allowan	0.00	14,000.00	0.00	14,000.00
Total for Fund 04000	0.00	41,820.60	0.00	41,820.60

Fund : 28400 (EDRCR-Global)

61305 - Salaries - IP Staff	0.00	36,102.14	0.00	36,102.14
61310 - Post Adjustment - IP Staff	0.00	6,456.05	0.00	6,456.05
62305 - Dependency Allowances-IP Staff	0.00	2,567.04	0.00	2,567.04
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,277.09	0.00	5,277.09
62315 - Contrib. to medical, social in	0.00	697.18	0.00	697.18
62320 - Mobility, Hardship, Non-remova	0.00	9,451.67	0.00	9,451.67
62330 - Rental Supplements - IP Staff	0.00	56,681.28	0.00	56,681.28
62335 - Hazard Duty Station Allow-IP	0.00	4,440.40	0.00	4,440.40
62340 - Annual Leave Expense - IP	0.00	-1,736.50	0.00	-1,736.50
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,429.08	0.00	2,429.08
63335 - Home Leave Trvl & Allow-IP Stf	0.00	616.66	0.00	616.66
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,500.00	0.00	1,500.00
63350 - Reimb of Income Tax-IP Staff	0.00	1,124.33	0.00	1,124.33
63365 - Special Oper Living Allow-IP	0.00	4,134.48	0.00	4,134.48
63530 - Contribution to EOS Benefits	0.00	839.88	0.00	839.88
63535 - Contribution to Security	0.00	1,399.81	0.00	1,399.81
63540 - Contribution to Training	0.00	89.59	0.00	89.59
63545 - Contribution to ICT	0.00	335.95	0.00	335.95
63550 - Contributions to MAIP	0.00	22.39	0.00	22.39
63555 - Contribution to UN JFA	0.00	727.90	0.00	727.90
63560 - Contributions to Appendix D	0.00	56.00	0.00	56.00
64310 - Separations - IP Staff	0.00	313.56	0.00	313.56
65115 - Contributions to ASHI Reserve	0.00	2,172.52	0.00	2,172.52
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
71205 - Intl Consultants-Sht Term-Tech	0.00	142,051.69	0.00	142,051.69
71211 - Intl Consult Security Charge	0.00	740.64	0.00	740.64
71305 - Local Consult.-Sht Term-Tech	0.00	120,506.44	0.00	120,506.44
71405 - Service Contracts-Individuals	0.00	75,162.24	0.00	75,162.24
71410 - MAIP Premium SC	0.00	58.86	0.00	58.86
71415 - Contribution to Security SC	0.00	3,680.25	0.00	3,680.25
71610 - Travel Tickets-Local	0.00	1,743.95	0.00	1,743.95


 INITIALED FOR IDENTIFICATION
 PURPOSES ONLY



Combined Delivery Report By Project

Project Id: 00100425 Support to Post-Conflict Recon	Period: Jan-Dec (2018)
Output #: 00103425 Post-Conflict Recon, Iraq	Impl. Partner: 99999 UNDP
	Location: UNDP IRAQ

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71615 - Daily Subsistence Allow-Intl	0.00	1,340.00	0.00	1,340.00
71620 - Daily Subsistence Allow-Local	0.00	7,239.50	0.00	7,239.50
71625 - Daily Subsist Allow-Mtg Partic	0.00	9,374.00	0.00	9,374.00
71635 - Travel - Other	0.00	12,770.01	0.00	12,770.01
72120 - Svc Co-Trade and Business Serv	0.00	24,530.00	0.00	24,530.00
72170 - Svc Co-Humanitarian Aid & Reif	0.00	102,988.00	0.00	102,988.00
72350 - Medical Kits	0.00	32.70	0.00	32.70
72425 - Mobile Telephone Charges	0.00	1,802.52	0.00	1,802.52
72430 - Postage and Pouch	0.00	53.13	0.00	53.13
72440 - Connectivity Charges	0.00	1,076.95	0.00	1,076.95
72445 - Common Services-Communications	0.00	1,005.35	0.00	1,005.35
72605 - Grants to Instit & other Benef	0.00	6,600.00	0.00	6,600.00
73105 - Rent	0.00	8,121.74	0.00	8,121.74
73107 - Rent - Meeting Rooms	0.00	2,433.40	0.00	2,433.40
73125 - Common Services-Premises	0.00	2,188.17	0.00	2,188.17
73410 - Maint, Oper of Transport Equip	0.00	24.15	0.00	24.15
74120 - Capacity Assessment	0.00	39,491.45	0.00	39,491.45
74220 - Translation Costs	0.00	243.59	0.00	243.59
74710 - Land Transport	0.00	142.56	0.00	142.56
75105 - Facilities & Admin - Implement	0.00	108,524.67	0.00	108,524.67
75705 - Learning costs	0.00	208,630.34	0.00	208,630.34
75708 - Learning - ticket costs	0.00	885.00	0.00	885.00
75707 - Learning - subsistence allowan	0.00	6,885.00	0.00	6,885.00
77165 - Hazard Duty Stat Allow-NP-TA	0.00	63.00	0.00	63.00
77305 - Salaries - IP Staff-TA	0.00	10,816.00	0.00	10,816.00
77310 - Post Adjustment - IP Staff-TA	0.00	4,380.48	0.00	4,380.48
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	96.54	0.00	96.54
77320 - Assg hardship & mob allow-TA	0.00	2,906.66	0.00	2,906.66
77335 - Hazard Duty Stat Allow-IP-TA	0.00	1,262.40	0.00	1,262.40
77350 - Rental Supplements-IP Staff-TA	0.00	-291.78	0.00	-291.78
77353 - Reimb of Income Tax - IP-TA	0.00	314.56	0.00	314.56
77357 - Repat. Gr/Comm Ann Lv-IP-TA	0.00	-524.01	0.00	-524.01
77365 - Spec Oper Living Allow-IP-TA	0.00	1,250.00	0.00	1,250.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	3,523.00	0.00	3,523.00
77385 - Contribution to Security	0.00	949.78	0.00	949.78
77386 - Contribution to ICT_TA	0.00	227.94	0.00	227.94
77395 - MAIP Premium TA/IP	0.00	15.20	0.00	15.20
77396 - PAYROLL MGT COST RECOVERY	0.00	128.76	0.00	128.76
77397 - Appendix D TA/IP	0.00	38.00	0.00	38.00
Total for Fund 28400	0.00	1,051,374.47	0.00	1,051,374.47
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	34,991.01	0.00	34,991.01
61310 - Post Adjustment - IP Staff	0.00	22,336.68	0.00	22,336.68
62120 - Hazard Duty Station Allow-NP	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	9,042.87	0.00	9,042.87
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,153.21	0.00	18,153.21
62315 - Contrib. to medical, social in	0.00	2,007.54	0.00	2,007.54
62320 - Mobility, Hardship, Non-remova	0.00	9,589.98	0.00	9,589.98
62330 - Rental Supplements - IP Staff	0.00	-2,754.40	0.00	-2,754.40
62335 - Hazard Duty Station Allow-IP	0.00	25,524.60	0.00	25,524.60
62340 - Annual Leave Expense - IP	0.00	3,002.00	0.00	3,002.00



INITIALED FOR IDENTIFICATION
PURPOSES ONLY



Combined Delivery Report By Project

Project Id : 00100485 Support to Post-Conflict Recon	Period :	Jan-Dec (2018)		
Output# : 00103425 Post-Conflict Recon, Iraq	Impl. Partner :	9999 UNDP		
	Location :	UNDP IRAQ		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	8,766.00	0.00	8,766.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,774.97	0.00	2,774.97
63340 - Proc trips/Rest & Recup-IP Stf	0.00	5,250.00	0.00	5,250.00
63350 - Reimb of Income Tax-IP Staff	0.00	3,889.95	0.00	3,889.95
63365 - Special Oper Living Allow-IP	0.00	14,850.00	0.00	14,850.00
63530 - Contribution to EOS Benefits	0.00	2,905.83	0.00	2,905.83
63535 - Contribution to Security	0.00	4,843.08	0.00	4,843.08
63540 - Contribution to Training	0.00	309.96	0.00	309.96
63545 - Contribution to ICT	0.00	1,162.32	0.00	1,162.32
63550 - Contributions to MAIP	0.00	77.49	0.00	77.49
63555 - Contribution to UN JFA	0.00	2,518.38	0.00	2,518.38
63560 - Contributions to Appendix D	0.00	193.74	0.00	193.74
64310 - Separations - IP Staff	0.00	1,084.83	0.00	1,084.83
64397 - Services to projects -CO staff	0.00	33,860.12	0.00	33,860.12
65115 - Contributions to ASHI Reserve	0.00	7,516.47	0.00	7,516.47
65135 - Payroll Mgt Cost Recovery ATLA	0.00	579.42	0.00	579.42
71205 - Intl Consultants-Sht Term-Tech	0.00	88,291.00	0.00	88,291.00
71211 - Intl Consult Security Charge	0.00	2,094.94	0.00	2,094.94
71305 - Local Consult.-Sht Term-Tech	0.00	108,049.88	0.00	108,049.88
71360 - Local Consult-Security	0.00	1,822.54	0.00	1,822.54
71405 - Service Contracts-Individuals	30,442.50	79,803.53	0.00	110,246.03
71410 - MAIP Premium SC	0.00	63.43	0.00	63.43
71415 - Contribution to Security SC	0.00	3,964.97	0.00	3,964.97
71605 - Travel Tickets-International	961.28	0.00	0.00	961.28
71610 - Travel Tickets-Local	0.00	5,459.00	0.00	5,459.00
71615 - Daily Subsistence Allow-Intl	1,794.87	3,528.00	0.00	5,322.87
71620 - Daily Subsistence Allow-Local	0.00	45,663.72	0.00	45,663.72
71625 - Daily Subsist Allow-Mtg Partic	0.00	10,167.70	0.00	10,167.70
71635 - Travel - Other	84.13	15,224.35	0.00	15,308.48
71810 - Contractual Svcs-Indiv ImpPtnr	113,011.00	0.00	0.00	113,011.00
72120 - Svc Co-Trade and Business Serv	0.00	25,523.50	0.00	25,523.50
72125 - Svc Co-Studies & Research Serv	26,222.25	0.00	0.00	26,222.25
72130 - Svc Co-Transportation Services	0.00	48.30	0.00	48.30
72135 - Svc Co-Communications Service	0.00	1,290.00	0.00	1,290.00
72145 - Svc Co-Training and Educ Serv	156,129.00	221,809.00	0.00	377,938.00
72170 - Svc Co-Humanitarian Aid & Relf	0.00	56,122.00	0.00	56,122.00
72330 - Medical Products	0.00	288.40	0.00	288.40
72350 - Medical Kits	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	28,454.40	0.00	28,454.40
72425 - Mobile Telephone Charges	0.00	2,396.21	0.00	2,396.21
72440 - Connectivity Charges	0.00	2,030.43	0.00	2,030.43
72505 - Stationery & other Office Supp	0.00	1,718.90	0.00	1,718.90
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	8,494.20	0.00	8,494.20
72815 - Inform Technology Supplies	0.00	5,729.60	0.00	5,729.60
73104 - Leased Building	0.00	7,004.70	0.00	7,004.70
73105 - Rent	0.00	54,191.48	0.00	54,191.48
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	357.63	0.00	357.63
73410 - Maint, Oper of Transport Equip	0.00	144.90	0.00	144.90
74105 - Management and Reporting Srvs	28,877.25	5,370.00	0.00	34,247.25
74120 - Capacity Assessment	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	80,485.28	0.00	80,485.28
74210 - Printing and Publications	0.00	2,090.00	0.00	2,090.00

KPMG

INITIALED FOR IDENTIFICATION
PURPOSES ONLY



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 4 of 7
Run Time: 02-08-2019 23:08:50

Project Id: 00100485 Support to Post-Conflict Recon
Output #: 00103425 Post-Conflict Recon Iraq
Period: Jan-Dec (2018)
Impl. Partner: 00000 UNDP
Location: UNDP IRAQ

Table with 4 columns: Govt Exp, UNDP Exp, UN Agencies Exp, Total Exp. Rows include various cost categories like Promotional Materials, Translation Costs, Insurance, etc., with values ranging from 0.00 to 1,920,815.41.

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



Combined Delivery Report By Project

Project Id : 00100485 Support to Post-Conflict Recon	Period : Jan-Dec (2018)
Output #: 00103425 Post-Conflict Recon, Iraq	Impl Partner: 99999 UNDP
	Location: UNDP IRAQ

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
83550 - Contributions to MAIP	0.00	18.88	0.00	18.88
83555 - Contribution to UN JFA	0.00	613.74	0.00	613.74
83580 - Contributions to Appendix D	0.00	47.22	0.00	47.22
84310 - Separations - IP Staff	0.00	284.38	0.00	284.38
85115 - Contributions to ASHI Reserve	0.00	1,831.80	0.00	1,831.80
85135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
71305 - Local Consult.-Sht Term-Tech	0.00	23,401.50	0.00	23,401.50
71405 - Service Contracts-Individuals	0.00	32,835.00	0.00	32,835.00
71410 - MAIP Premium SC	0.00	23.02	0.00	23.02
71415 - Contribution to Security SC	0.00	1,438.23	0.00	1,438.23
71605 - Travel Tickets-International	0.00	2,511.53	0.00	2,511.53
71610 - Travel Tickets-Local	0.00	190.00	0.00	190.00
71620 - Daily Subsistence Allow-Local	0.00	8,705.48	0.00	8,705.48
71635 - Travel - Other	0.00	3,756.32	0.00	3,756.32
72125 - Svc Co-Studies & Research Serv	0.00	4,342.44	0.00	4,342.44
73104 - Leased Building	0.00	5,601.37	0.00	5,601.37
73410 - Maint, Oper of Transport Equip	0.00	363.00	0.00	363.00
74215 - Promotional Materials and Dist	0.00	10,657.60	0.00	10,657.60
75105 - Facilities & Admin - Implement	0.00	46,362.34	0.00	46,362.34
75705 - Learning costs	0.00	204,879.89	0.00	204,879.89
77305 - Salaries - IP Staff-TA	0.00	19,258.93	0.00	19,258.93
77310 - Post Adjustment - IP Staff-TA	0.00	7,799.87	0.00	7,799.87
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	185.46	0.00	185.46
77320 - Assg hardship & mob allow-TA	0.00	5,095.01	0.00	5,095.01
77350 - Rental Supplements-IP Staff-TA	0.00	-593.22	0.00	-593.22
77353 - Reimb of Income Tax - IP-TA	0.00	560.12	0.00	560.12
77357 - Repat. Gr/Comm Ann Lv-IP-TA	0.00	1,657.08	0.00	1,657.08
77385 - Spec Oper Living Allow-IP-TA	0.00	2,191.09	0.00	2,191.09
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	6,277.49	0.00	6,277.49
77385 - Contribution to Security	0.00	1,691.18	0.00	1,691.18
77386 - Contribution to ICT_TA	0.00	405.88	0.00	405.88
77395 - MAIP Premium TA/IP	0.00	27.06	0.00	27.06
77396 - PAYROLL MGT COST RECOVERY	0.00	257.52	0.00	257.52
77397 - Appendix D TA/IP	0.00	67.65	0.00	67.65
Total for Fund 30084	0.00	448,820.12	0.00	448,820.12
Total for Dept : 45001	387,911.98	3,074,918.62	0.00	3,462,830.60
Total for Output : 00103425	387,911.98	3,074,918.62	0.00	3,462,830.60

Project Total :	387,911.98	3,074,918.62	0.00	3,462,830.60
------------------------	-------------------	---------------------	-------------	---------------------



Signed By : Abdelmoneim Mustafa, Project Manager Date : 04 August 2019

Signed By : Vakhtang Svanidze, DRR-Operations Date : 4/8/19

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
30 July 2019

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
30 July 2019

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 6 of 7
Run Time: 02-08-2019 23:08:50

Selection Criteria :

Business Unit : IRQ10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0450
Selected Outputs : 00103425

Project Id : ALL	Period : Jan-Dec (2018)
Output# : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45001 - Iraq - Central	387,911.98	3,074,918.62	0.00	3,462,830.60



INITIALED FOR IDENTIFICATION
PURPOSES ONLY



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 7 of 7
Run Time: 02-08-2019 23:08:53

Funds Utilization

Selection Criteria :

Business Unit : IRQ10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0450
Selected Outputs : 00103425

Project/Award: 00100485 Support to Post-Conflict Recon Period: As at Dec 31, 2018

Output#	00103425	Impl. Partner: 99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			139,766.56
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			134,420.86



INITIALED FOR IDENTIFICATION
PURPOSES ONLY

Annex 2: Statement of Fixed Assets



Asset Management Detail Report

UN Development Programme
Project ID: 00103425

Operating Unit	Asset ID	Profile ID	Description	Serial Number	Location	Acquisition Date	Cost,USD
IRQ	000000001850	ITC1	Notebook Dell Latitude E 7450	B8LTF72	IRQERB	2/9/2016	1,735.00
IRQ	000000001863	ITC1	Notebook Dell Latitude E 7450	CSWVF72	IRQERB	2/9/2016	1,735.00
IRQ	000000001911	MTRV5	Toyota Cruiser 200 4.6 L	JTMHX09JF408955	IRQERB	12/6/2015	185,129.72

Total Value

188,599.72

Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
1,102.45	1	45001	001981	00117	00103425	30000
1,102.45	1	45001	001981	00117	00103425	30000
137,561.66	1	45001	001981	00117	103425	30000

Total: USD 139'766.56

Saz Baban
31/12/2018
Asset Management
Focal Point.

002,2



[Signature]

[Signature]

Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
30 July 2019

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
30 July 2019