



AUDIT

OF

UNDP LEBANON

SUPPORTING LEBANESE HOSTING COMMUNITIES
(Directly Implemented Project No. 65799, Output No. 84708)

Report No. 2242

Issue Date: 27 August 2020

**Report on the Audit of UNDP Lebanon
Supporting Lebanese Hosting Communities
(Project No. 65799, Output No. 84708)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 29 June to 10 July 2020, conducted an audit of Supporting Lebanese Hosting Communities (Project No. 65799, Output No. 84708) (the Project), which is directly implemented and managed by the UNDP Country Office in Lebanon (the Office). The last audit of the Project was conducted by OAI, through Moore Stephens LLP in 2018 and covered project expenses from 1 January to 31 December 2017.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2019 and the accompanying Funds Utilization statement¹ as of 31 December 2019 as well as Statement of Assets as of 31 December 2019. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level. 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 Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
26,727	Unmodified	366	Unmodified

*Expenses recorded in the Combined Delivery Report were \$27,145,631. Excluded from the audit scope were expenses incurred at the "responsible party" level in the amount of \$418,519.

At the time this report was being issued, OAI was investigating complaints relating to parties involved with the project.

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." This recommendation includes actions to address incorrectly recorded commitments balances.

The recommendation aims to ensure the reliability and integrity of financial and operational information (Recommendation 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.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 1932, issued on 23 July 2018) did not result in any recommendations.

Management comments and action plan

The Resident representative accepted the recommendation and are in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.

Helge S. Ostveiten
Director
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project ID
00065799 output ID 00084708

Lebanon

IDENTIFICATION

Project name:	Supporting Lebanese Hosting Communities
Output name:	Lebanese Hosting Communities
UNDP Country Office:	Lebanon
Atlas Project ID:	00065799
Atlas Output ID:	00084708
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2019

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of Supporting Lebanese Hosting Communities (Project ID 00065799 - Output ID 00084708) (the project), directly implemented by UNDP Lebanon (‘the Office’) for the year ended 31 December 2019. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

Audit opinions

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash	Not applicable

Management letter summary

As a result of our audit, we have raised one audit finding with nil financial impact as summarised below:

No.	Title	Priority	Net financial impact \$
1	Commitments’ balance incorrectly reported	Medium	-
Total			-

Prior year audit

The project ID 00065799 - Output ID 00084708 was not audited in the prior year.



Mark Henderson
Partner

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26 August 2020



THE AUDIT ENGAGEMENT

Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2019 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2019 and the accounts receivable and accounts payable as at 31 December 2019 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the Statement of Fixed Assets, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2019. This statement must include all assets available as at 31 December 2019 and not only those purchased in a given period. The opinion is given on the net book value balance of the assets. Where a DIM project does not have any assets or equipment, it is not 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 UNDP project as at 31 December 2019. An opinion on the Statement of Cash is required 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.

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

As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year’s audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2019. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties”, unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

AUDIT OPINIONS

Independent Auditor’s Report to UNDP - Supporting Lebanese Hosting Communities

Project Financial Position

To the Director of the Office and Audit and Investigations, United Nations Development Programme

Unmodified opinion

We have audited the financial position of the UNDP project ID 00065799 “Supporting Lebanese Hosting Communities” - output ID 00084708 “Lebanese Hosting Communities” for the period from 1 January to 31 December 2019 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, totalling US\$ 27,145,631.08, is comprised of expenditure directly incurred by the UNDP Country Office in Lebanon for an amount of US\$ 26,727,112.44 and expenditure incurred by entities other than the Country Office for an amount of US\$ 418,518.64. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Lebanon of US\$ 26,727,112.44.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 26,727,112.44 directly incurred by the UNDP Country Office in Lebanon and charged to the project for the period 1 January to 31 December 2019 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’ section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with these requirements. 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and the 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.



Mark Henderson
Partner

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26 August 2020



Independent Auditor’s Report to UNDP - Supporting Lebanese Hosting Communities

Statement of Fixed Assets

To the Director of the Office and Audit and Investigations, United Nations Development Programme

Unmodified Opinion

We have audited the accompanying Statement of Fixed Assets of the UNDP project ID 00065799 “Supporting Lebanese Hosting Communities” - output ID 00084708 “Lebanese Hosting Communities” as at 31 December 2019.

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UNDP project ID 0006579 - output ID 00084708 amounting to US\$ 366,368.30 as at 31 December 2019 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 section of this 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 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

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 the Statement of Fixed Assets.

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.



Mark Henderson
Partner

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55 Baker Street
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26 August 2020



Independent Auditor’s Report to UNDP - Supporting Lebanese Hosting Communities

Statement of Cash

To the Director of the Office and Audit and Investigations, United Nations Development Programme

The UNDP project ID 00065799 “Supporting Lebanese Hosting Communities” - output ID 00084708 “Lebanese Hosting Communities” did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

The audit findings and recommendations arising from the financial audit of the project are set out in our management letter below:

Finding n°: 1	Title: Commitments balance incorrectly recorded
<p>Observation:</p> <p>The Programme and Operations Policies and Procedures (POPP) section on Purchase Orders (Commitments, Maintenance and Closure) article 21 states that “The objective of purchase order (PO) data-cleaning is to ensure the accuracy, completeness, and timeliness of expenses in the General Ledger and Projects module, and commitments in Commitment Control and Projects. Regular maintenance will also help unilateral closure of commitments by the Accounts section at the year-end, avoid incorrect reporting to the donor, and enable UNDP to use resources efficiently.” Furthermore, the office is mandated to ensure that unbudgeted commitments should be removed from the CDR ‘Fund utilization’ section by closing relevant POs before the year-end.</p> <p>The Office recorded 74 POs totalling US\$ 10,396,430 as commitments in the Fund Utilization Statement as at 31 December 2019. These POs were closed during 2020 with no payment or voucher being recorded against them. We noted that US\$ 9,001,579 out of the total commitments balance were not paid after the year-end and the related 51 POs were closed with no further activity. We further noted that in some of the cases noted above the Office had not selected the ‘budget close’ option when the goods or services had been received, and so the commitment remained open.</p> <p>We understand from discussion with the office that the cause of this was that POs were raised with one line for Value Added Tax (VAT), even though there were multiple lines to be disbursed. As the VAT from the disbursements made in 2019 on each PO had been recorded against the VAT budget line, the PO dates could not subsequently be modified to reflect the 2020 disbursement schedule.</p> <p>The impact of the above issue is that the commitments balance is significantly overstated as at 31 December 2019.</p>	
Priority: Medium (Important)	
<p>Recommendation:</p> <p>The Office should improve management of account receivables and commitments balances by:</p> <ol style="list-style-type: none"> ensuring the accuracy, completeness, and timeliness of both expenditure and commitments at the year-end; Closing the POs when all goods and /or services have been received, to ensure the commitments balance is correct; and Ensuring the presentation of VAT in purchase orders does not prevent them being closed in accordance with article 21 of the POPP. 	
<p>Management comments:</p> <p>Currently the CO is issuing a PO with only one budget line for VAT where there might be multiple lines to be disbursed in 2019 and 2020. The VAT line budget date could be only amended by closing the current PO and creating a new requisition in 2020 equivalent to the outstanding amount of the previous PO.</p> <p>For example, the first payment of PO 22781 was issued in November 2019 and the remainder is to be processed in 2020. However, since the VAT line had been partially received in 2019 and can’t be amended to reflect 2020 budget date, the PO was closed, and a new PO was created for the remainder in 2020. Except the PO 22636 which was mistakenly closed, and a new PO issued later in 2020.</p> <p>However, and in order to overcome the current situation in future cases, VAT line will be created originally at requisition level for each milestone rather than a single line for the entire PO.</p>	



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26 August 2020



Annexes

Annex 1: Combined Delivery Report (CDR) and Funds Utilization Statement



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 6
Run Time: 11-02-2020 06:02:59

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00084708

Project Id : 00065799 Early Recovery for Displaced S	Period : Jan-Dec (2019)
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner : 99999 UNDP
	Location : Lebanon

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 45605 (Lebanon - Energy & Environment)				
Fund : 30000 (PROGRAMME COST SHARING)				
72105 - Svc Co-Construction & Engineer	0.00	480,810.50	0.00	480,810.50
74505 - Insurance	0.00	474.00	0.00	474.00
75105 - Facilities & Admin - Implement	0.00	38,502.76	0.00	38,502.76
Total for Fund 30000	0.00	519,787.26	0.00	519,787.26
Total for Dept : 45605	0.00	519,787.26	0.00	519,787.26

Dept: 45608 (Lebanon - Poverty Reduction)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	94,541.64	0.00	94,541.64
61310 - Post Adjustment - IP Staff	0.00	43,774.54	0.00	43,774.54
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	33,139.69	0.00	33,139.69
62315 - Contrib. to medical, social in	0.00	297.90	0.00	297.90
62320 - Mobility, Hardship, Non-remova	0.00	7,125.44	0.00	7,125.44
62340 - Annual Leave Expense - IP	0.00	- 484.46	0.00	- 484.46
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	12,480.00	0.00	12,480.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,680.00	0.00	1,680.00
63350 - Reimb of Income Tax-IP Staff	0.00	6,215.18	0.00	6,215.18
63530 - Contribution to EOS Benefits	0.00	5,179.34	0.00	5,179.34
63535 - Contribution to Security	0.00	5,731.80	0.00	5,731.80
63540 - Contribution to Training	0.00	483.39	0.00	483.39
63545 - Contribution to ICT	0.00	2,071.75	0.00	2,071.75
63550 - Contributions to MAIP	0.00	69.02	0.00	69.02
63555 - Contribution to UN JFA	0.00	4,143.49	0.00	4,143.49
63560 - Contributions to Appendix D	0.00	345.33	0.00	345.33
64310 - Separations - IP Staff	0.00	1,933.64	0.00	1,933.64
64397 - Services to projects -CO staff	0.00	441,781.72	0.00	441,781.72
65115 - Contributions to ASHI Reserve	0.00	13,742.52	0.00	13,742.52
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	43,157.50	0.00	43,157.50
71211 - Intl Consult Security Charge	0.00	622.50	0.00	622.50
71305 - Local Consult.-Sht Term-Tech	0.00	265,615.94	0.00	265,615.94
71310 - Local Consult.-Short Term-Supp	36,739.50	0.00	0.00	36,739.50
71360 - Local Consult-Security	0.00	5,276.76	0.00	5,276.76
71405 - Service Contracts-Individuals	0.00	3,007,143.59	0.00	3,007,143.59
71410 - MAIP Premium SC	0.00	1,288.40	0.00	1,288.40
71415 - Contribution to Security SC	0.00	107,008.05	0.00	107,008.05
71505 - UN Volunteers-Stipend & Allow	0.00	90,028.84	0.00	90,028.84
71520 - UNV-Language Allowance	0.00	4,344.52	0.00	4,344.52
71535 - UNV-Medical Insurance	0.00	6,849.64	0.00	6,849.64



Combined Delivery Report By Project

Project Id : 00065799 Early Recovery for Displaced S		Period :	Jan-Dec (2019)	
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner :	99999 UNDP	
		Location :	Lebanon	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71540 - UNV-Global Charges	0.00	3,443.32	0.00	3,443.32
71541 - UNVs-Contribution to security	0.00	3,854.45	0.00	3,854.45
71550 - UNV-Resettlement Allowance	0.00	7,003.24	0.00	7,003.24
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	75.00	0.00	75.00
71591 - UNV_Cost_Recovery_Deployment	0.00	1,657.24	0.00	1,657.24
71592 - UNV_COST_RECOVERY_RECURRING	0.00	14,233.69	0.00	14,233.69
71605 - Travel Tickets-International	0.00	7,273.00	0.00	7,273.00
71610 - Travel Tickets-Local	0.00	5,172.00	0.00	5,172.00
71615 - Daily Subsistence Allow-Intl	0.00	6,722.72	0.00	6,722.72
71620 - Daily Subsistence Allow-Local	0.00	19,347.65	0.00	19,347.65
71635 - Travel - Other	2,024.00	3,606.48	0.00	5,630.48
72105 - Svc Co-Construction & Engineer	98,170.72	13,329,478.17	0.00	13,427,648.89
72110 - Svc Co-Agricultural Management	0.00	101,936.32	0.00	101,936.32
72115 - Svc Co-Natural Resources & Env	0.00	1,343,202.18	0.00	1,343,202.18
72125 - Svc Co-Studies & Research Serv	0.00	4,200.01	0.00	4,200.01
72126 - Svc Co-Security blast assessme	0.00	3,407.72	0.00	3,407.72
72135 - Svc Co-Communications Service	0.00	855.00	0.00	855.00
72145 - Svc Co-Training and Educ Serv	0.00	204,558.53	0.00	204,558.53
72155 - Svc Co-Public Admin, Politics	0.00	43,697.30	0.00	43,697.30
72160 - Svc Co-Education & Health Serv	0.00	2,396.00	0.00	2,396.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	65,390.00	0.00	65,390.00
72205 - Office Machinery	5,155.00	1,709.00	0.00	6,864.00
72210 - Machinery and Equipment	4,861.76	827,915.25	0.00	832,777.01
72215 - Transporation Equipment	0.00	2,177,269.30	0.00	2,177,269.30
72220 - Furniture	0.00	36,350.30	0.00	36,350.30
72305 - Agri & Forestry Products	597.00	4,770.83	0.00	5,367.83
72311 - Fuel, petroleum and other oils	0.00	37,362.84	0.00	37,362.84
72315 - Food & Textile Products	1,279.82	712.50	0.00	1,992.32
72330 - Medical Products	0.00	127,595.00	0.00	127,595.00
72370 - Security related goods and mat	0.00	3,561.07	0.00	3,561.07
72399 - Other Materials and Goods	25,438.41	769,467.94	0.00	794,906.35
72401 - Prefab structure/other buildin	0.00	42,146.33	0.00	42,146.33
72402 - Building Maintenance	0.00	99.54	0.00	99.54
72405 - Acquisition of Communic Equip	0.00	80,250.44	0.00	80,250.44
72406 - Security communication equipme	0.00	1,055.00	0.00	1,055.00
72410 - Acquisition of Audio Visual Eq	0.00	4,080.00	0.00	4,080.00
72415 - Courier Charges	0.00	366.22	0.00	366.22
72420 - Land Telephone Charges	0.00	10,089.34	0.00	10,089.34
72425 - Mobile Telephone Charges	399.93	25,431.59	0.00	25,831.52
72440 - Connectivity Charges	270.00	5,482.58	0.00	5,752.58
72505 - Stationery & other Office Supp	474.18	10,415.11	0.00	10,889.29
72515 - Print Media	0.00	23.83	0.00	23.83
72520 - Electronic Media	320.00	0.00	0.00	320.00
72705 - Hospitality-Special Events	0.00	4,459.04	0.00	4,459.04
72710 - Hospitality-Vouchered Expenses	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	3,979.64	0.00	3,979.64
72810 - Acquis of Computer Software	0.00	1,514.82	0.00	1,514.82
72815 - Inform Technology Supplies	0.00	13,518.23	0.00	13,518.23
73105 - Rent	0.00	105,287.90	0.00	105,287.90
73110 - Custodial & Cleaning Services	0.00	22,087.74	0.00	22,087.74
73115 - Moving Expenses	0.00	11,670.28	0.00	11,670.28
73120 - Utilities	0.00	21,079.41	0.00	21,079.41
73125 - Common Services-Premises	0.00	146,000.55	0.00	146,000.55
73305 - Maint & Licensing of Hardware	0.00	1,800.00	0.00	1,800.00



Project Id : 00065799 Early Recovery for Displaced S		Period : Jan-Dec (2019)		
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner : 99999 UNDP		
		Location : Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73310 - Maint & Licencing of Software	0.00	1,474.98	0.00	1,474.98
73405 - Rental & Maint-Other Office Eq	0.00	6,465.00	0.00	6,465.00
73406 - Maintenance of Equipment	0.00	1,559.72	0.00	1,559.72
73410 - Maint, Oper of Transport Equip	0.00	27,515.47	0.00	27,515.47
73420 - Leased Vehicles	0.00	299.70	0.00	299.70
74105 - Management and Reporting Svcs	119,182.57	0.00	0.00	119,182.57
74110 - Audit Fees	0.00	6,924.00	0.00	6,924.00
74120 - Capacity Assessment	0.00	173,613.46	0.00	173,613.46
74205 - Audio Visual Productions	3,613.14	2,900.00	0.00	6,513.14
74210 - Printing and Publications	3,050.35	51,637.38	0.00	54,687.73
74215 - Promotional Materials and Dist	0.00	10,339.15	0.00	10,339.15
74220 - Translation Costs	0.00	6,271.46	0.00	6,271.46
74225 - Other Media Costs	3,154.75	13,686.24	0.00	16,840.99
74230 - Audio & Visual Equipment	0.00	10,431.50	0.00	10,431.50
74505 - Insurance	0.00	16,091.00	0.00	16,091.00
74510 - Bank Charges	395.00	822.16	0.00	1,217.16
74515 - Claims and Adjustments	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	381.46	0.00	381.46
74705 - Port Operation	0.00	1,750.40	0.00	1,750.40
74710 - Land Transport	0.00	65.00	0.00	65.00
74720 - Distribution Cost	0.00	31,903.03	0.00	31,903.03
75105 - Facilities & Admin - Implement	0.00	1,972,306.87	0.00	1,972,306.87
75705 - Learning costs	7,306.75	48,035.70	0.00	55,342.45
76110 - Foreign Exch Translation Loss	0.00	2.54	0.00	2.54
76120 - Unrealized Loss	0.00	293.15	0.00	293.15
76125 - Realized Loss	0.00	71.75	0.00	71.75
76130 - Unrealized Gain	0.00	- 487.61	0.00	- 487.61
76135 - Realized Gain	0.00	- 179.10	0.00	- 179.10
77630 - Dep Exp Owned - ITC	0.00	13,556.67	0.00	13,556.67
77660 - Dep Exp Owned -Vehicle	0.00	40,257.99	0.00	40,257.99
Total for Fund 30000	312,432.88	26,313,410.94	0.00	26,625,843.82
Fund : 30084 (Prog Resources from 11888)				
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71505 - UN Volunteers-Stipend & Allow	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71541 - UNVs-Contribution to security	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance	0.00	0.00	0.00	0.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	0.00	0.00	0.00
73105 - Rent	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30084	0.00	0.00	0.00	0.00
Total for Dept : 45608	312,432.88	26,313,410.94	0.00	26,625,843.82



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 4 of 6
Run Time: 11-02-2020 06:02:59

Project Id : 00065799 Early Recovery for Displaced S		Period :	Jan-Dec (2019)	
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner :	99999 UNDP	
		Location :	Lebanon	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Output : 00084708	312,432.88	26,833,198.20	0.00	27,145,631.08
Project Total :	312,432.88	26,833,198.20	0.00	27,145,631.08

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

26 August 2020



Signed By :

CIA / *Naama do Giudice* *Naama do Giudice* 28-2-2020

Signed By :

M/S Mohammed Salih *DRR*





Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00084708

Project Id : ALL	Period : Jan-Dec (2019)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45605 - Lebanon - Energy & Environmnt	0.00	519,787.26	0.00	519,787.26
45608 - Lebanon - Poverty Reduction	312,432.88	26,313,410.94	0.00	26,625,843.82



Funds Utilization

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00084708

Project/Award: 00065799 Early Recovery for Displaced S

Period : As at Dec 31, 2019

Output # 00084708 Impl. Partner :99999 UNDP

UNDP AMOUNT

Outstanding NEX advances	58,098.34
Undepreciated Fixed Assets	366,368.30
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	10,396,429.98

Annex 2: Statement of Assets

Statement of Assets

As at 31 December 2019



Project Title: LHSP #84708

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location
Toshiba S-2935-P300 pro business series-super slim laptop- 3rd gen Intel core, 13.3", 128 GB	5D022978H	A Notebook computers	000000001369	000000001369	334.69	10/22/2013	\$1,530	LHSP Office	LBNAAF1 Arab African Intl Bank Buildg
Toshiba Z935-ST40N5	8D172683H	A Notebook computers	000000001370	000000001370	411.25	10/29/2013	\$1,880	LHSP Office	LBNAAF4404 Arab African Intl Bank Buildg
Toshiba Portege Z30-A1237 Laptop	YE101928H	A Notebook computers	000000001543	000000001543	806.25	8/14/2015	\$1,800	LHSP Office	LBNAAB100 Arab African Intl Bank Buildg
A Notebook computers	5F075950H	A Notebook computers	000000001555	000000001555	913.56	12/1/2015	\$1,866	LHSP Office	LBNAAB100 Arab African Intl Bank Buildg
Laptop lenovo Yoga9 900	PF0FNWCF	A Notebook computers	PF0FNWCF	000000001567	916.20	2/29/2016	\$1,795	LHSP Office	LBNAAF1 Arab African Intl Bank Buildg
TOSHIBA I230T-A1301- INTEL CORE I5	5E105262H	A Notebook computers	000000001455	000000001455	692.71	12/23/2014	\$1,900	LHSP Office	LBNAAB100 Arab African Intl Bank Buildg
Toshiba Z935-ST40N5	9C127326H	A Notebook computers	000000001372	000000001372	411.25	10/29/2013	\$1,880	LHSP Office	LBNAAF1 Arab African Intl Bank Buildg
Qosmio Exterm X75-A7290, 32GB RAM, 17", VGA up to 10GB	6D062252C	A Notebook computers	000000001378	000000001378	646.87	12/13/2013	\$2,700	Layal Attieh	LBNAAF4405 Arab African Intl Bank Buildg
Toshiba Z30 - 13.3 inch display Intel Core I7,256 GB SSD+High Speed Port Replicator(I/I) (PAS116V-1PRP)	4E130457H	A Notebook computers	4E130457H	000000001410	610.16	10/14/2014	\$1,775	Raghad Assi	LBNAAB100 Arab African Intl Bank Buildg
Toshiba Laptop	2G033718H	A Notebook computers	000000001650	000000001650	1,434.37	10/23/2018	\$1,700	Nada Sweidan	LBNAAF4405 Arab African Intl Bank Buildg
Sony Vaio -SVT 13128CX Core I7-3511U, 1.9GHZ, 256GB, S508G, 13.3", touch screen, LED backlight, 4000HDMI, Webcam, Win8 Silver	275459913000721	A Notebook computers	C904C032	000000001392	522.71	3/24/2014	\$1,930	Najlaa Tamim	LBNAAF1 Arab African Intl Bank Buildg
A Notebook computers	5F025027H	A Notebook computers	1587	000000001587	1,080.21	2/8/2017	\$1,700	Najlaa Tamim	LBNAAF1 Arab African Intl Bank Buildg
Sony Vaio -SVT 13128CX Core I7-3511U, 1.9GHZ, 256GB, S508G, 13.3", touch screen, LED backlight, 4000HDMI, Webcam, Win8 Silver	275459913001580	A Notebook computers	C904JZQN	000000001393	522.71	3/24/2014	\$1,930	Lilane el Khoury	LBNAAF1 Arab African Intl Bank Buildg
Toshiba S-2935-	D117871H	A Notebook computers	000000001396	000000001396	508.99	2/10/2014	\$1,955	Marina Lo Giudice	ALBARTGOLD Arab African Intl Bank Buildg
Toshiba Laptop	8F026815H	A Notebook computers	000000001652	000000001652	1,434.37	10/23/2018	\$1,700	Josephine Pharaon	LBNAAF1 Arab African Intl Bank Buildg
A Notebook computers	4G038258H	A Notebook computers	1621	1621	1,331.25	12/19/2017	\$1,800	Marco Pasquini	LBNAAF1 Italy
A Notebook computers	XCO24487H	A Notebook computers	000000001402	000000001402	525.00	5/2/2014	\$1,800	Hassan el zein	LBNAAF4405 Arab African Intl Bank Buildg
Toshiba Laptop	2G033717H	A Notebook computers	000000001651	000000001651	1,434.37	10/23/2018	\$1,700	Hassan El Zein	LBNAAF1 Arab African Intl Bank Buildg
MAC BOOK PRO	CO2NCONPG3QD	A Notebook computers	000000001440	000000001440	1,527.60	12/10/2014	\$4,190	Rana Sweidan	LBNAAB100 Arab African Intl Bank Buildg
MAC BOOK PRO	CO2XTCAZIGSJ	A Notebook computers	1672	1672	2,385.98	7/15/2019	2,545.05	Rana Sweidan	Arab African Intl Bank Buildg
MAC BOOK PRO	CO2P445KG3QD	A Notebook computers	000000001526	000000001526	1,633.21	3/12/2015	\$4,126	Antoine Maalouf	LBNAAB100 Arab African Intl Bank Buildg
Lenovo Legion Y520	PF0ZLQ9H	A Notebook computers	000000001665	000000001665	1,452.08	11/23/2018	1,700.00	Antoine Maalouf -Mount lebanon Communication	LBNSLDMOUN Arab African Intl Bank Buildg
Lenovo Legion Y520	PF0W5C3B	A Notebook computers	000000001668	000000001668	1,452.08	11/23/2018	1,700.00	Antoine Maalouf - was with South Communication	LBNSOUTHAG Arab African Intl Bank Buildg
Lenovo Legion Y520	PF0ZMW3H	A Notebook computers	000000001667	000000001667	1,452.08	11/23/2018	1,700.00	Antoine Maalouf was with Bekaa Communication-Edmond Khoury	LBNEKAAOF Arab African Intl Bank Buildg
Lenovo Legion Y520	PF0ZH25M	A Notebook computers	000000001666	000000001666	1,452.08	11/23/2018	1,700.00	Antoine Maalouf was with North Communication	LBNNORTHAG Arab African Intl Bank Buildg
Laptop	5CD7070IT4	A Notebook computers	1607	1607	27,027.017	27/07/2017	\$2,050	Antoine Maalouf	Arab African Intl Bank Buildg
A Notebook computers	PCOCX3UD	A Notebook computers	000000001583	000000001583	866.25	7/12/2016	\$1,540	Maher Itani	LBNAAF1 Arab African Intl Bank Buildg
A Notebook computers	K1709N0010998	A Notebook computers	1657	1657	1,383.33	12/11/2018	\$1,600	was with Jimmy Abyad given to Maher on 28 june 2019	Arab African Intl Bank Buildg
A Notebook computers	5F023195H	A Notebook computers	1588	000000001588	1,080.21	2/8/2017	\$1,700	Nivine Dandachy	LBNAAF1 Arab African Intl Bank Buildg
A Notebook computers	5F025095H	A Notebook computers	1589	000000001589	1,080.21	2/8/2017	\$1,700	Nadine Makarem	LBNAAF1 Arab African Intl Bank Buildg
Toshiba Protegee	YG137212H	A Notebook computers	1643	1643	1,363.54	5-jun-18	\$1,700	Leen Chamamah	Arab African Intl Bank Buildg
Toshiba	31148310H	A Notebook computers	1656	1656	1,540.62	23/11/2018	\$1,700	Sawsan Nourallah	Arab African Intl Bank Buildg
HP JetT120, 24" CQ891A-Stand for HP JetT120, 24"	CN4195M004	A Notebook computers	000000001411	000000001411	717.25	10/10/2014	\$1,510	LHSP Office	LBNAAB100 Arab African Intl Bank Buildg
Toshiba Copier Black & WhiteE Studio 307	CECKE44118	Information and Telecom ICT	000000001582	000000001582	1,283.33	6/13/2016	\$2,000	LHSP Office	LBNAAF1 Arab African Intl Bank Buildg
Cameras	21334022000390	Information and Telecom ICT	000000001528	000000001528	1,096.87	4/27/2015	\$2,700	Rana Sweidan	LBNAAB100 Arab African Intl Bank Buildg
Canon Lens EF 70-200mm f/2.8L IS II	1604	Information and Telecom ICT	1604	1604	1,157.71	12/9/2016	\$1,900	Rana Sweidan	LBNAAF1 Arab African Intl Bank Buildg
A Cameras	303057003899	Camera	000000001664	1664	2,036.46	2/21/2019	\$2,300	Rana Sweidan	Arab African Intl Bank Buildg
VEHICLE TRAIL BLAZER	IGND2135172187363	Vehicles	289/57	1505	-	5/3/2007	\$22,000	LHSP Office (Rabih El Riz)	LBNAAB100 Arab African Intl Bank Buildg
VEHICLE TRAIL BLAZER	IGND6135072228162	Vehicles	289/61	000000001508	-	5/3/2007	\$22,000	LHSP Office (Rabih El Riz)	LBNAAB100 Arab African Intl Bank Buildg
Toyota RAV4 STD	JTMBF9EV9J060434	Vehicles	289/32	000000001580	17,361.12	5/31/2016	\$25,000	LHSP Office (Rabih El Riz)	LBNSOUTHAG Arab African Intl Bank Buildg
Armoured Vehicle Toyota LC200	JTMMX01J1H4137183	Vehicles	289/40	000000001601	125,945.66	3/30/2017	\$131,435	LHSP Office (Rabih El Riz)	LBNAAF1 Arab African Intl Bank Buildg
Requested Options							\$33,439		
Subtotal National					\$ 182,914.59		\$307,275.33		

South										
Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location	
VEHICLE TRAIL BLAZER	1GNDT13S272232939	Vehicles	289/60	000000001507	-	5/3/2007	\$22,000	Chekrallah Abou Jaoude	LBNSOUTHAG	South Office
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570258	Vehicles	289/29	000000001577	18,303.84	1/20/2016	\$27,456	Chekrallah Abou Jaoude	LBNSOUTHAG	South Office
Nissan PATROL 4.8 GRX AT Model Nissan X-trail	JN1TFSY61Z0570242	Vehicles	289/12	000000001579	18,303.84	1/20/2016	\$27,456	Chekrallah Abou Jaoude	LBNSOUTHAG	South Office
	JN1TBN30Z0003895	Vehicles	440621/B					Chekrallah Abou Jaoude	LBNSOUTHAG	South Office
Konica Minolta Bizhub 367	A7K021018876	Information and Telecom ICT	000000001611	1611	1,705.00	10/2/2017	\$2,200	Chekrallah Abou Jaoude	LBNSOUTHAG	South Office
Sony Vaio -SVT 13128CX Core I7-351U, 1.9GHZ, 256GB, SSD8G, 13.3", touch screen, LED backlight, 4000HDMI, Webcam, Win8 Silver	275459913002584	A Notebook computers	C904TXCT	000000001386	522.71	3/24/2014	\$1,930	Nivine Dandachy given to Ibrahim Hamza on 3 April 2019	LBNAAF1	South Office
Sony Vaio -SVT 13128CX Core I7-351U, 1.9GHZ, 256GB, SSD8G, 13.3", touch screen, LED backlight, 4000HDMI, Webcam, Win8 Silver	275459913003795	A Notebook computers	C904TARM	000000001385	542.81	4/4/2014	\$1,930	was with Hussein Nasrallah , with investigator	LBNSOUTHAG	South Office
Toshiba Protege	YG137208H	A Notebook computers	1634	1634	1,363.54	5-Jun-18	\$1,700	Safaa Taleb	LBNSOUTHAG	South Office
Sub-Total South					40,741.74		\$84,672			

Mount Lebanon										
Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location	
Toshiba	ZC053278H	A Notebook computers	000000001401	000000001401	525.00	5/2/2014	\$1,800	Abdallah Muhieddine	LBNSLDMOUN	Mount Lebanon Office
Toshiba S-Z935-	7D056919H	A Notebook computers	LHSPMOURAM	000000001404	543.75	6/26/2014	\$1,800	Mouna Ramadan	LBNSLDMOUN	Mount Lebanon Office
A Photocopiers	3666811592	Information and Telecom ICT	000000001554	000000001554	3,165.42	12/11/2015	\$5,350	Abdallah Muhieddine	LBNSLDMOUN	Mount Lebanon Office
CAR NISSAN SUNNY	JN1CFAN16Z0131105	Vehicles	289/70	000000001510	3,698.74	1/10/2011	\$14,795	Abdallah Muhieddine	LBNSLDMOUN	Mount Lebanon Office
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570252	Vehicles	289/23	000000001578	18,303.84	1/20/2016	\$27,456	Abdallah Muhieddine	LBNSLDMOUN	Mount Lebanon Office
Nissan X-Trail 4 WD	JN1BT2MW5JW011457	Vehicles	289/94	000000001637	19,952.00	9/10/2018	\$22,446	Abdallah Muhieddine	LBNSLDMOUN	Mount Lebanon Office
Sub-Total Mount Lebanon					46,189		\$73,647			

North										
Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location	
VEHICLE TRAIL BLAZER	1GNDT13S782160105	Vehicles	289/62	000000001503	-	12/17/2007	\$22,000	Alain Chatry	LBNNORTHAG	North Office
Vehicle X Trail	JN1T8NT30Z0147156	Vehicles	289/75	1502	3,886.81	6/5/2010	\$19,300	Alain Chatry	LBNNORTHAG	North Office
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570237	Vehicles	289/9	000000001576	18,303.84	1/20/2016	\$27,456	Alain Chatry	LBNNORTHAG	North Office
Nissan X-Trail 4 WD	J1BT2MW4JW011577	Vehicles	289/95	000000001638	19,952.00	9/10/2018	\$22,446	Alain Chatry	LBNNORTHAG	North Office
Photocopier Nachuatec	M4481400107	Information and Telecom ICT	1514	1514	-	3/18/2009	\$6,250	Pauline El khoury	LBNNORTHAG	North Office
A Notebook computers	3g024178H	A Notebook computers	000000001602	000000001602	1,133.33	5/2/2017	\$1,700	Alain Chatry	LBNAGTR001	North Office
Toshiba Protege	YG137218H	A Notebook computers	1639	1639	1,363.54	5-Jun-18	\$1,700	Jinane Mayta	LBNNORTHAG	North Office
Toshiba Protege	YG137220H	A Notebook computers	1640	1640	1,363.54	5-Jun-18	\$1,700	North Coordination Officer	LBNNORTHAG	North Office
Toshiba Protege	YG137211H	A Notebook computers	1641	1641	1,363.54	5-Jun-18	\$1,700	North Agri-Engineer	LBNNORTHAG	North Office
Toshiba Protege	YG137225H	A Notebook computers	1642	1642	1,363.54	5-Jun-18	\$1,700	North Project Assistant	LBNNORTHAG	North Office
A Notebook computers	K1709N0011136	A Notebook computers	1660	1660	1,383.33	12/11/2018	\$1,600	George Bteich	LBNNORTHAG	North Office
Sub-total North					50,113.47		\$107,552			

Bekaa										
Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location	
VEHICLE TRAIL BLAZER	1GNDT13S172232043	Vehicles	289/58	000000001506	-	5/3/2007	\$22,000	Garabed Haroutunian	LBNBEKAAAG	Bekaa Office
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570244	Vehicles	289/13	000000001574	18,303.84	1/20/2016	\$27,456	Garabed Haroutunian	LBNNORTHAG	Bekaa Office
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570247	Vehicles	289/21	000000001575	18,303.84	1/20/2016	\$27,456	Garabed Haroutunian	LBNBEKAAOF	Bekaa Office
Toshiba Intel CORE i7	5F025007H	A Notebook computers	000000001593	000000001593	1,111.98	2/17/2017	\$1,750	Garabed Haroutunian	LBNBEKAAOF	Bekaa Office
Toshiba Intel CORE i7	5F025051H	A Notebook computers	000000001594	000000001594	1,111.98	2/17/2017	\$1,750	Amin Bekai Bekaa	LBNBEKAAOF	Bekaa Office
Toshiba Intel CORE i7	5F024524H	A Notebook computers	000000001595	000000001595	1,111.98	2/17/2017	\$1,750	Richard Riachy	LBNBEKAAOF	Bekaa Office
Toshiba Intel CORE i7	5F025010H	A Notebook computers	000000001596	000000001596	1,111.98	2/17/2017	\$1,750	Rami Mershad	LBNBEKAAOF	Bekaa Office
Laptop Toshiba (Silver)	YG137216H	A Notebook computers	1644	1644	1,363.54	5-Jun-18	\$1,700	Ghada Sukkarieh Bekaa	LBNBEKAAOF	Bekaa Office
Laptop Toshiba (Silver)	YG137206H	A Notebook computers	1645	1645	1,363.54	5-Jun-18	\$1,700	Bekaa Coordination Officer	LBNBEKAAOF	Bekaa Office
Laptop Toshiba (Silver)	2G089884H	A Notebook computers	1646	1646	1,363.54	5-Jun-18	\$1,700	Fatima Al Dimassi	LBNBEKAAOF	Bekaa Office
Laptop Toshiba (Silver)	YG137213H	A Notebook computers	1647	1647	1,363.54	5-Jun-18	\$1,700	Mohammed Al Sayah	LBNBEKAAOF	Bekaa Office
Sub-Total Bekaa					46,510		\$90,712			

TOTAL (USD)	366,368	\$663,857
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The physical verification of the items was done by:

Name: **Firas Kaedbey**
Title: ICT Support Assistant, UNDP Country Office

Signature:
Date:  23-07-2020


Name: **Assaad Kayal**
Title: Facilities and Bldg. Management Supervisor, UNDP Country Office

Signature:
Date:  23-07-2020

Approved by:
Name: **Marina Lo Giudice**
Title: Chief Technical Advisor,LHSP

Signature:
Date:  23-07-2020

Name: **Raghd Assi**
Title: SLD Program Manager

Signature:
Date:  23-07-2020

Name: **Celine Moyroud**
Title: Resident Representative

Signature:
Date:  23-07-2020



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

26 August 2020



Annex 3: Audit finding priority ratings

The following categories of priorities are used:

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

FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

<https://www.bdo.co.uk/en-gb/services/advisory/consulting/international-institutions-and-donor-assurance>

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