

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



AUDIT

OF

UNDP LEBANON

INCREASING ACCESS TO WATER IN HOST-COMMUNITIES
(Directly Implemented Project No. 77399, Output No. 88194)

Report No. 2243

Issue Date: 27 August 2020

**Report on the Audit of UNDP Lebanon
Increasing Access to Water in Host-Communities
(Project No. 77399, Output No. 88194)
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 Increasing Access to Water in Host-Communities (Project No. 77399, Output No. 88194) (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”. 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 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
7,063	Unmodified	47	Unmodified

*Expenses recorded in the Combined Delivery Report were \$7,329,201. Excluded from the audit scope were expenses incurred at the “responsible party” level in the amount of \$266,587.

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 1933, issued on 20 July 2018) 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.

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.



 Helge Ostveiten
2020.08.27
11:32:36 -04'00'
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
00077399 output ID 00088194

Lebanon

IDENTIFICATION

Project name:	Increasing Access to Water in Host-Communities
Output name:	Increasing Access to Water in Host-Communities
UNDP Country Office:	Lebanon
Atlas Project ID:	00077399
Atlas Output ID:	00088194
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 Increasing Access to Water in Host-Communities (Project ID 00077399 - Output ID 00088194) (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

We have not raised any audit findings or recommendations as a result of our audit.

Prior year audit

The project ID 00077399 - Output ID 00088194 was not audited in the prior year.



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

6 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 - Increasing Access to Water in Host-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 00077399 - output ID 00088194 “Increasing Access to Water in Host-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\$ 7,329,200.57, is comprised of expenditure directly incurred by the UNDP Country Office in Lebanon for an amount of US\$ 7,062,613.57 and expenditure incurred by entities other than the Country Office for an amount of US\$ 266,587.00. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Lebanon of US\$ 7,062,613.57.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 7,062,613.57 directly incurred by the UNDP Country Office in Lebanon and charged to the project for the period from 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), and 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

BDO LLP
55 Baker Street
London W1U 7EU

6 August 2020



Independent Auditor’s Report to UNDP - Increasing Access to Water in Host-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 00077399 - output ID 00088194 “Increasing Access to Water in Host-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 Increasing Access to Potable Water amounting to US\$ 46,712.81 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

BDO LLP
55 Baker Street
London W1U 7EU

6 August 2020



Independent Auditor’s Report to UNDP - Increasing Access to Water in Host-Communities

Statement of Cash

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

The UNDP project ID 00077399 - Output ID 00088194 “Increasing Access to Water in Host-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

We have not raised any audit findings or recommendations as a result of our audit.



Mark Henderson
Partner

BDO LLP
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6 August 2020



Annexes

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



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 1 of 5
Run Time: 11-02-2020 06:02:20

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00088194

Project Id : 00077399 Increasing Access to Potable W	Period :	Jan-Dec (2019)
Output # : 00088194 Increasing access to water	Impl. Partner :	99999 UNDP
	Location :	Lebanon

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 45603 (Lebanon - Crisis Prev & Rcvry)				
Fund : 30000 (PROGRAMME COST SHARING)				
72311 - Fuel, petroleum and other oils	0.00	195.08	0.00	195.08
75105 - Facilities & Admin - Implement	0.00	15.61	0.00	15.61
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	210.69	0.00	210.69
Total for Dept : 45603	0.00	210.69	0.00	210.69
Dept: 45605 (Lebanon - Energy & Envirnmnt)				
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	22,896.92	0.00	22,896.92
61310 - Post Adjustment - IP Staff	0.00	10,531.39	0.00	10,531.39
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,688.53	0.00	7,688.53
62315 - Contrib. to medical, social in	0.00	790.00	0.00	790.00
62320 - Mobility, Hardship, Non-remova	0.00	2,640.73	0.00	2,640.73
62340 - Annual Leave Expense - IP	0.00	- 135.32	0.00	- 135.32
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	5,672.18	0.00	5,672.18
63335 - Home Leave Trvl & Allow-IP Stf	0.00	385.00	0.00	385.00
63350 - Reimb of Income Tax-IP Staff	0.00	1,495.27	0.00	1,495.27
63530 - Contribution to EOS Benefits	0.00	1,246.13	0.00	1,246.13
63535 - Contribution to Security	0.00	1,379.00	0.00	1,379.00
63540 - Contribution to Training	0.00	116.28	0.00	116.28
63545 - Contribution to ICT	0.00	498.39	0.00	498.39
63550 - Contributions to MAIP	0.00	16.58	0.00	16.58
63555 - Contribution to UN JFA	0.00	996.88	0.00	996.88
63560 - Contributions to Appendix D	0.00	83.12	0.00	83.12
64310 - Separations - IP Staff	0.00	465.23	0.00	465.23
64397 - Services to projects -CO staff	0.00	139,218.20	0.00	139,218.20
65115 - Contributions to ASHI Reserve	0.00	3,306.22	0.00	3,306.22
65135 - Payroll Mgt Cost Recovery ATLA	0.00	321.90	0.00	321.90
71405 - Service Contracts-Individuals	0.00	276,861.82	0.00	276,861.82
71410 - MAIP Premium SC	0.00	117.94	0.00	117.94
71415 - Contribution to Security SC	0.00	9,801.77	0.00	9,801.77
71505 - UN Volunteers-Stipend & Allow	0.00	26,010.13	0.00	26,010.13
71520 - UNV-Language Allowance	0.00	4,820.17	0.00	4,820.17
71535 - UNV-Medical Insurance	0.00	1,704.24	0.00	1,704.24
71540 - UNV-Global Charges	0.00	1,100.19	0.00	1,100.19
71541 - UNVs-Contribution to security	0.00	1,044.54	0.00	1,044.54
71550 - UNV-Resettlement Allowance	0.00	1,048.77	0.00	1,048.77
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	300.00	0.00	300.00
71591 - UNV_Cost_Recovery_Deployment	0.00	6,591.54	0.00	6,591.54



Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: unglcdrp

Page 2 of 5
Run Time: 11-02-2020 06:02:20

Project Id : 00077399 Increasing Access to Potable W	Period :	Jan-Dec (2019)		
Output # : 00088194 Increasing access to water	Impl. Partner :	99999 UNDP		
	Location :	Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71592 - UNV_COST_RECOVERY_RECURRING	0.00	4,463.65	0.00	4,463.65
72105 - Svc Co-Construction & Engineer	0.00	5,803,413.14	0.00	5,803,413.14
72115 - Svc Co-Natural Resources & Env	0.00	89,444.14	0.00	89,444.14
72135 - Svc Co-Communications Service	0.00	190.00	0.00	190.00
72220 - Furniture	0.00	387.39	0.00	387.39
72311 - Fuel, petroleum and other oils	0.00	4,975.84	0.00	4,975.84
72370 - Security related goods and mat	0.00	302.85	0.00	302.85
72399 - Other Materials and Goods	0.00	164.36	0.00	164.36
72410 - Acquisition of Audio Visual Eq	0.00	261.26	0.00	261.26
72425 - Mobile Telephone Charges	0.00	3,473.36	0.00	3,473.36
72445 - Common Services-Communications	0.00	905.00	0.00	905.00
72805 - Acquis of Computer Hardware	0.00	6,360.00	0.00	6,360.00
72815 - Inform Technology Supplies	0.00	79.37	0.00	79.37
73110 - Custodial & Cleaning Services	0.00	76.06	0.00	76.06
73120 - Utilities	0.00	9.92	0.00	9.92
73216 - Construction Cost	0.00	677.28	0.00	677.28
73305 - Maint & Licensing of Hardware	0.00	69.45	0.00	69.45
73406 - Maintenance of Equipment	0.00	78.05	0.00	78.05
73410 - Maint, Oper of Transport Equip	0.00	3,042.44	0.00	3,042.44
74210 - Printing and Publications	0.00	66.14	0.00	66.14
74505 - Insurance	0.00	2,061.99	0.00	2,061.99
75105 - Facilities & Admin - Implement	0.00	516,552.51	0.00	516,552.51
75705 - Learning costs	0.00	154.06	0.00	154.06
76110 - Foreign Exch Translation Loss	0.00	5.28	0.00	5.28
76125 - Realized Loss	0.00	6.47	0.00	6.47
76135 - Realized Gain	0.00	- 4.19	0.00	- 4.19
77630 - Dep Exp Owned - ITC	0.00	97.57	0.00	97.57
77660 - Dep Exp Owned -Vehicle	0.00	7,139.53	0.00	7,139.53
Total for Fund 30000	0.00	6,973,466.66	0.00	6,973,466.66
Fund : 30084 (Prog Resources from 11888)				
72105 - Svc Co-Construction & Engineer	0.00	52,050.00	0.00	52,050.00
75105 - Facilities & Admin - Implement	0.00	4,164.00	0.00	4,164.00
Total for Fund 30084	0.00	56,214.00	0.00	56,214.00
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
64397 - Services to projects -CO staff	0.00	2,802.00	0.00	2,802.00
71405 - Service Contracts-Individuals	0.00	6,276.65	0.00	6,276.65
71410 - MAIP Premium SC	0.00	2.80	0.00	2.80
71415 - Contribution to Security SC	0.00	219.71	0.00	219.71
71605 - Travel Tickets-International	9,124.00	0.00	0.00	9,124.00
72125 - Svc Co-Studies & Research Serv	0.00	1,250.00	0.00	1,250.00
72399 - Other Materials and Goods	119,187.00	0.00	0.00	119,187.00
74105 - Management and Reporting Svcs	117,691.00	0.00	0.00	117,691.00
74205 - Audio Visual Productions	10,927.00	0.00	0.00	10,927.00
74505 - Insurance	0.00	0.01	0.00	0.01
75105 - Facilities & Admin - Implement	0.00	22,171.05	0.00	22,171.05
75705 - Learning costs	9,658.00	0.00	0.00	9,658.00
Total for Fund 32045	266,587.00	32,722.22	0.00	299,309.22

Combined Delivery Report By Project

Project Id : 00077399 Increasing Access to Potable W	Period :	Jan-Dec (2019)		
Output # : 00088194 Increasing access to water	Impl. Partner :	99999 UNDP		
	Location :	Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Dept : 45605	266,587.00	7,062,402.88	0.00	7,328,989.88
Total for Output : 00088194	266,587.00	7,062,613.57	0.00	7,329,200.57
Project Total :	266,587.00	7,062,613.57	0.00	7,329,200.57



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

6 August 2020



Project Manager

Signed By : Nicolas Gharib Nicolas Gharib Date : 27 Feb 2020

Signed By : Jihan Seoud Date : 28 02 2020
Jihan Seoud, Programme Manager





Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00088194

Project Id : ALL	Period : Jan-Dec (2019)
Output # : ALL	Impl. Partner : Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45603 - Lebanon - Crisis Prev & Rcvry	0.00	210.69	0.00	210.69
45605 - Lebanon - Energy & Envirnmnt	266,587.00	7,062,402.88	0.00	7,328,989.88



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 : 00088194

Project/Award: 00077399 Increasing Access to Potable W

Period : As at Dec 31, 2019

Output #	00088194	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			46,712.81
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			215,635.00

Annex 2: Statement of Assets

Project ID 00077399 - Output ID 00088194: Statement of Assets as of 31 December 2019

Project	Output	Department ID	Implementing Agency	Donor	Fund	Business Unit	Operating Unit
00077399	00088194	45605	001981	10283	30000	LBN10	LBN

Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quantity
1443	MTRV4	A SUV	1443	1FM5K8B85EGC30239	LBNCEDF1	11/21/2014	11/21/2014	34,725.45	19,774.20	1
1474	MTRV4	TOYOTA LAND CRUISER	463550	JTEBM2YJ130023890	LBNMOEWGF	12/16/2003	12/16/2003	22,204.00	0	1
1475	MTRV4	PEUGOT 307	257548	VF33CNFUE2Y013392	LBNMOEWGF	10/15/2002	10/15/2002	14,325.00	0	1
1487	MTRV4	NISSAN X-TRAIL COMFORT	1487	JN1TBNT30Z0145087	LBNCEDF1	10/22/2009	10/22/2009	20,856.00	3,041.50	1
1490	MTRV4	TOYOTA FORTUNER	1490	MHFYU59G807007570	LBNMOEF7	1/22/2009	1/22/2009	28,050.00	2,337.50	1
1529	MTRV4	Ford Explorer - SUV	KFW01	1FM5K8B86FGA23196	LBNTRPF6	4/7/2015	4/7/2015	32,900.00	19,877.07	1
1617	ITC1	A Notebook computers	1617	C02TJ382GTFM	LBNCEDF1	10/6/2017	10/6/2017	2,340.91	1,682.54	1
Total								155,401.36	46,712.81	

Jihan Seoud
 Programme Manager
 Energy and Environment Programme
 23-Jul-20





Mark Henderson
 Partner

BDO LLP
 55 Baker Street
 London W1U 7EU

6 August 2020



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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