



AUDIT

OF

UNDP LIBYA

PROMOTING ELECTIONS FOR THE PEOPLE OF LIBYA
(Directly Implemented Project No. 101893, Output No. 104140)

Report No. 2244

Issue Date: 3 September 2020

Report on the Audit of UNDP Libya
Promoting Elections for the People of Libya (Project No. 101893, Output No. 104140)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 15 June to 26 June 2020, conducted an audit of Promoting Elections for the People of Libya (Project No. 101893, Output No. 104140 (the Project)), which is directly implemented and managed by the UNDP Country Office in Libya (the Office). This was the first audit of the Project.

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 expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). 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:

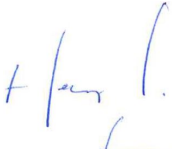
Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
3,896	Unmodified	256	Unmodified

*Expenses recorded in the Combined Delivery Report were \$4,590,774. Excluded from the audit scope were transactions that relate to expenses processed and approved by entities other than the UNDP Country Office (\$695,186).

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
Ostveiten
2020.09.03
03:31:19 -04'00'
Helge S. Ostveiten
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)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented
project ID 000101893 output ID 00104140

Libya

IDENTIFICATION

Project name:	Promoting Elections for the People of Libya (PEPOL)
Output name:	Promoting Elections for the People of Libya (PEPOL)
UNDP Country Office:	Libya
Atlas Project ID:	00101893
Atlas Output ID:	00104140
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 Promoting Elections for the People of Libya (Project ID 00101893 - Output ID 00104140) (the project), directly implemented by UNDP Libya (‘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 00101893 output ID 00104140 was not audited in the prior year.



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

28 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 - Promoting Elections for the People of Libya

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 00101893 - output ID 00104140 “Promoting Elections for the People of Libya”, 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 \$ 4,590,773.90, is comprised of expenditure directly incurred by the UNDP Country Office in Libya for an amount of \$ 3,895,588.04 and expenditure incurred by entities other than the Country Office for an amount of \$ 695,185.86. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Libya of \$ 3,895,588.04.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 3,895,588.04 directly incurred by the UNDP Country Office in Libya 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). 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 skepticism 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

28 August 2020



Independent Auditor’s Report to UNDP -Promoting Elections for the People of Libya

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 project ID 00101893 - output ID 00104140 “Promoting Elections for the People of Libya” 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 Promoting Elections for the People of Libya amounting to \$ 255,711.03 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. 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 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

28 August 2020



Independent Auditor’s Report to UNDP - Promoting Elections for the People of Libya

Statement of Cash

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

We noted that the UNDP project ID 00101893 - output ID 00104140 “Promoting Elections for the People of Libya” 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
55 Baker Street
London W1U 7EU

28 August 2020



Annexes

Annex 1: Combined Delivery Report



UN
DP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 6
Run Time: 06-07-2020 15:07:04

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00104140

Project Id : 00101893 Promoting Election for the Peo	Period :	Jan-Dec (2019)
Output # : 00104140 Promoting Elections for the Pe	Impl. Partner :	99999 UNDP
	Location :	Libya
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Dept: 45801 (Libya - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	0.00	0.00	0.00
61205 - Salaries - GS Staff	0.00	39,095.28	0.00	39,095.28
61305 - Salaries - IP Staff	0.00	52,513.44	0.00	52,513.44
61310 - Post Adjustment - IP Staff	0.00	12,696.50	0.00	12,696.50
62205 - Dependency Allow - GS Staff	0.00	385.58	0.00	385.58
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	7,742.53	0.00	7,742.53
62215 - Contrib. to Medical, social In	0.00	2,834.43	0.00	2,834.43
62240 - Annual Leave Expense - GS	0.00	- 769.20	0.00	- 769.20
62305 - Dependency Allowances-IP Staff	0.00	4,735.38	0.00	4,735.38
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,200.91	0.00	18,200.91
62315 - Contrib. to medical, social in	0.00	1,536.27	0.00	1,536.27
62320 - Mobility, Hardship, Non-remova	0.00	16,452.36	0.00	16,452.36
62330 - Rental Supplements - IP Staff	0.00	- 2,503.76	0.00	- 2,503.76
62335 - Hazard Duty Station Allow-IP	0.00	4,282.00	0.00	4,282.00
62340 - Annual Leave Expense - IP	0.00	1,195.34	0.00	1,195.34
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	8,216.00	0.00	8,216.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,218.00	0.00	1,218.00
63350 - Reimb of Income Tax-IP Staff	0.00	2,921.97	0.00	2,921.97
63365 - Special Oper Living Allow-IP	0.00	12,151.77	0.00	12,151.77
63370 - Assignment Allowance-IP Staff	0.00	1,492.00	0.00	1,492.00
63530 - Contribution to EOS Benefits	0.00	3,355.22	0.00	3,355.22
63535 - Contribution to Security	0.00	5,619.60	0.00	5,619.60
63540 - Contribution to Training	0.00	313.06	0.00	313.06
63545 - Contribution to ICT	0.00	1,341.92	0.00	1,341.92
63550 - Contributions to MAIP	0.00	44.66	0.00	44.66
63555 - Contribution to UN JFA	0.00	2,684.12	0.00	2,684.12
63560 - Contributions to Appendix D	0.00	223.82	0.00	223.82
64210 - Separatations - GS Staff	0.00	490.75	0.00	490.75
64310 - Separations - IP Staff	0.00	909.19	0.00	909.19
64397 - Services to projects -CO staff	0.00	41,309.11	0.00	41,309.11
65115 - Contributions to ASHI Reserve	0.00	8,902.29	0.00	8,902.29
65135 - Payroll Mgt Cost Recovery ATLA	0.00	848.36	0.00	848.36
71205 - Intl Consultants-Sht Term-Tech	0.00	172,545.43	0.00	172,545.43
71211 - Intl Consult Security Charge	0.00	1,496.28	0.00	1,496.28
71305 - Local Consult.-Sht Term-Tech	0.00	44,900.49	0.00	44,900.49
71405 - Service Contracts-Individuals	0.00	116,579.25	0.00	116,579.25
71410 - MAIP Premium SC	0.00	37.48	0.00	37.48
71415 - Contribution to Security SC	0.00	4,317.49	0.00	4,317.49
71605 - Travel Tickets-International	0.00	44,235.72	0.00	44,235.72
71615 - Daily Subsistence Allow-Intl	0.00	68,545.21	0.00	68,545.21
71620 - Daily Subsistence Allow-Local	0.00	19,373.64	0.00	19,373.64
71625 - Daily Subsist Allow-Mtg Partic	0.00	23,965.19	0.00	23,965.19
71630 - Shipment	0.00	11,111.00	0.00	11,111.00
71635 - Travel - Other	0.00	29,259.35	0.00	29,259.35

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Combined Delivery Report By Project

Project Id : 00101893 Promoting Election for the Peo	Period :	Jan-Dec (2019)
Output # : 00104140 Promoting Elections for the Pe	Impl. Partner :	99999 UNDP
	Location :	Libya

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72105 - Svc Co-Construction & Engineer	0.00	603,943.86	0.00	603,943.86
72120 - Svc Co-Trade and Business Serv	0.00	195.00	0.00	195.00
72130 - Svc Co-Transportation Services	0.00	700.31	0.00	700.31
72215 - Transporation Equipment	0.00	1,252.60	0.00	1,252.60
72220 - Furniture	0.00	955.00	0.00	955.00
72311 - Fuel, petroleum and other oils	0.00	748.13	0.00	748.13
72370 - Security related goods and mat	0.00	38,200.00	0.00	38,200.00
72399 - Other Materials and Goods	0.00	100.00	0.00	100.00
72402 - Building Maintenance	0.00	253,392.55	0.00	253,392.55
72405 - Acquisition of Communic Equip	0.00	169,235.40	0.00	169,235.40
72406 - Security communication equipme	0.00	19,479.12	0.00	19,479.12
72410 - Acquisition of Audio Visual Eq	0.00	1,322.00	0.00	1,322.00
72415 - Courier Charges	0.00	1,667.47	0.00	1,667.47
72425 - Mobile Telephone Charges	0.00	254.54	0.00	254.54
72440 - Connectivity Charges	0.00	9,201.12	0.00	9,201.12
72445 - Common Services-Communications	0.00	118,800.00	0.00	118,800.00
72505 - Stationery & other Office Supp	0.00	5,066.97	0.00	5,066.97
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	166.86	0.00	166.86
72810 - Acquis of Computer Software	0.00	15,640.00	0.00	15,640.00
72815 - Inform Technology Supplies	0.00	94,117.82	0.00	94,117.82
73104 - Leased Building	0.00	54,248.54	0.00	54,248.54
73105 - Rent	0.00	54,787.51	0.00	54,787.51
73110 - Custodial & Cleaning Services	0.00	7,286.76	0.00	7,286.76
73120 - Utilities	0.00	36.61	0.00	36.61
73125 - Common Services-Premises	0.00	142,564.67	0.00	142,564.67
73410 - Maint, Oper of Transport Equip	0.00	22.01	0.00	22.01
74115 - Legal Fees	0.00	118.61	0.00	118.61
74210 - Printing and Publications	0.00	25,108.86	0.00	25,108.86
74220 - Translation Costs	0.00	863.69	0.00	863.69
74325 - Contrib.To CO Common Security	0.00	6,716.28	0.00	6,716.28
74505 - Insurance	0.00	35.46	0.00	35.46
74510 - Bank Charges	0.00	25.75	0.00	25.75
74598 - Direct Project Costs - GOE	0.00	311.00	0.00	311.00
74710 - Land Transport	0.00	89.41	0.00	89.41
75105 - Facilities & Admin - Implement	0.00	208,189.34	0.00	208,189.34
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	143.06	0.00	143.06
75709 - Learning - training of counter	0.00	181.26	0.00	181.26
75710 - Participation of counterparts	0.00	164,385.99	0.00	164,385.99
76110 - Foreign Exch Translation Loss	0.00	15.20	0.00	15.20
76125 - Realized Loss	0.00	289.26	0.00	289.26
76135 - Realized Gain	0.00	- 12.53	0.00	- 12.53
77630 - Dep Exp Owned - ITC	0.00	830.50	0.00	830.50
77660 - Dep Exp Owned -Vehicle	0.00	23,367.42	0.00	23,367.42
Total for Fund 30000	0.00	2,810,848.84	0.00	2,810,848.84
Fund : 30079 (EUROPEAN COMMISSION)				
61105 - Salaries - NP Staff	0.00	21,703.83	0.00	21,703.83
61305 - Salaries - IP Staff	0.00	97,378.76	0.00	97,378.76
61310 - Post Adjustment - IP Staff	0.00	25,508.95	0.00	25,508.95
62105 - Dependency Allowance-NP Staff	0.00	286.32	0.00	286.32

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Combined Delivery Report By Project

Project Id : 00101893 Promoting Election for the Peo	Period : Jan-Dec (2019)
Output # : 00104140 Promoting Elections for the Pe	Impl. Partner : 99999 UNDP
	Location : Libya

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62110 - Contrib Joint Staff Pension-NP	0.00	4,365.56	0.00	4,365.56
62115 - Contrib to Med,SocIns-NP Staff	0.00	1,573.52	0.00	1,573.52
62120 - Hazard Duty Station Allow-NP	0.00	- 176.00	0.00	- 176.00
62140 - Annual Leave Expense - NO	0.00	2,451.30	0.00	2,451.30
62305 - Dependency Allowances-IP Staff	0.00	8,401.41	0.00	8,401.41
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	33,520.53	0.00	33,520.53
62315 - Contrib. to medical, social in	0.00	2,648.01	0.00	2,648.01
62320 - Mobility, Hardship, Non-remova	0.00	23,498.24	0.00	23,498.24
62330 - Rental Supplements - IP Staff	0.00	- 1,686.21	0.00	- 1,686.21
62340 - Annual Leave Expense - IP	0.00	- 2,395.60	0.00	- 2,395.60
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	15,276.28	0.00	15,276.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,414.00	0.00	1,414.00
63350 - Reimb of Income Tax-IP Staff	0.00	5,523.72	0.00	5,523.72
63365 - Special Oper Living Allow-IP	0.00	12,799.79	0.00	12,799.79
63530 - Contribution to EOS Benefits	0.00	5,417.15	0.00	5,417.15
63535 - Contribution to Security	0.00	8,189.17	0.00	8,189.17
63540 - Contribution to Training	0.00	505.57	0.00	505.57
63545 - Contribution to ICT	0.00	2,166.76	0.00	2,166.76
63550 - Contributions to MAIP	0.00	72.20	0.00	72.20
63555 - Contribution to UN JFA	0.00	4,333.70	0.00	4,333.70
63560 - Contributions to Appendix D	0.00	361.20	0.00	361.20
64110 - Separations - NP Staff	0.00	434.09	0.00	434.09
64310 - Separations - IP Staff	0.00	1,718.55	0.00	1,718.55
64397 - Services to projects -CO staff	0.00	38,174.00	0.00	38,174.00
65115 - Contributions to ASHI Reserve	0.00	14,373.13	0.00	14,373.13
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,077.85	0.00	1,077.85
71205 - Intl Consultants-Sht Term-Tech	0.00	108,602.66	0.00	108,602.66
71305 - Local Consult.-Sht Term-Tech	0.00	31,046.98	0.00	31,046.98
71405 - Service Contracts-Individuals	0.00	35,321.47	0.00	35,321.47
71410 - MAIP Premium SC	0.00	14.18	0.00	14.18
71415 - Contribution to Security SC	0.00	1,742.98	0.00	1,742.98
71605 - Travel Tickets-International	0.00	3,013.39	0.00	3,013.39
71615 - Daily Subsistence Allow-Intl	0.00	54,891.67	0.00	54,891.67
71620 - Daily Subsistence Allow-Local	0.00	4,324.03	0.00	4,324.03
71630 - Shipment	0.00	61,244.29	0.00	61,244.29
72105 - Svc Co-Construction & Engineer	0.00	101,022.09	0.00	101,022.09
72215 - Transporation Equipment	0.00	43,739.02	0.00	43,739.02
72311 - Fuel, petroleum and other oils	0.00	418.59	0.00	418.59
72399 - Other Materials and Goods	0.00	174,628.96	0.00	174,628.96
72402 - Building Maintenance	0.00	745,282.27	0.00	745,282.27
72425 - Mobile Telephone Charges	0.00	56.75	0.00	56.75
72445 - Common Services-Communications	0.00	- 59,100.00	0.00	- 59,100.00
73105 - Rent	0.00	2,749.32	0.00	2,749.32
73120 - Utilities	0.00	214.37	0.00	214.37
73125 - Common Services-Premises	0.00	3,012.41	0.00	3,012.41
74210 - Printing and Publications	0.00	576.00	0.00	576.00
74505 - Insurance	0.00	104.38	0.00	104.38
74598 - Direct Project Costs - GOE	0.00	687.00	0.00	687.00
74705 - Port Operation	0.00	799.09	0.00	799.09
74725 - Other L.T.S.H.	0.00	11,177.25	0.00	11,177.25
75105 - Facilities & Admin - Implement	0.00	116,457.31	0.00	116,457.31
76110 - Foreign Exch Translation Loss	0.00	6.19	0.00	6.19
76125 - Realized Loss	0.00	1.70	0.00	1.70
76135 - Realized Gain	0.00	- 216.16	0.00	- 216.16

GAL



UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 06-07-2020 15:07:05

Project Id : 00101893 Promoting Election for the Peo	Period :	Jan-Dec (2019)
Output # : 00104140 Promoting Elections for the Pe	Impl. Partner :	99999 UNDP
	Location :	Libya

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77305 - Salaries - IP Staff-TA	0.00	4,597.79	0.00	4,597.79
77310 - Post Adjustment - IP Staff-TA	0.00	1,123.58	0.00	1,123.58
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	57.68	0.00	57.68
77320 - Assg hardship & mob allow-TA	0.00	1,269.58	0.00	1,269.58
77350 - Rental Supplements-IP Staff-TA	0.00	- 416.38	0.00	- 416.38
77353 - Reimb of Income Tax - IP-TA	0.00	118.42	0.00	118.42
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 181.65	0.00	- 181.65
77365 - Spec Oper Living Allow-IP-TA	0.00	545.98	0.00	545.98
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	1,556.83	0.00	1,556.83
77385 - Contribution to Security	0.00	351.87	0.00	351.87
77386 - Contribution to ICT_TA	0.00	85.81	0.00	85.81
77395 - MAIP Premium TA/IP	0.00	2.87	0.00	2.87
77396 - PAYROLL MGT COST RECOVERY	0.00	64.40	0.00	64.40
77397 - Appendix D TA/IP	0.00	14.31	0.00	14.31
Total for Fund 30079	0.00	1,779,925.06	0.00	1,779,925.06
Total for Dept : 45801	0.00	4,590,773.90	0.00	4,590,773.90
Total for Output : 00104140	0.00	4,590,773.90	0.00	4,590,773.90
Project Total :	0.00	4,590,773.90	0.00	4,590,773.90

Mark Henderson

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

28 August 2020



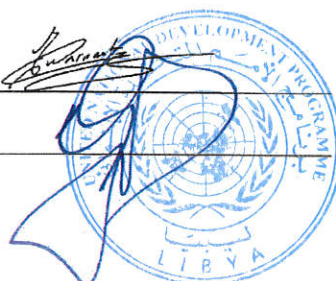
PEPOL CTA / Project Manager

Signed By: *Felip Warranta*

Date : 7-7-2020

Signed By: *Gerardo Noto*
UNDP Libya Resident Representative

Date : 23-07-2020





UN
DP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 06-07-2020 15:07:05

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00104140

Project Id : ALL	Period : Jan-Dec (2019)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45801 - Libya - Central	0.00	4,590,773.90	0.00	4,590,773.90



Funds Utilization

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00104140

Project/Award: 00101893 Promoting Election for the Peo

Period : As at Dec 31, 2019

Output #	00104140	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			255,711.03
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			2,169,863.01

Annex 2: Statement of Assets and Equipment

Property plant and equipment report as of 31 Dec 2019

Project Output - 104140

Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quant	Departm	Impl Agen	Donor	Project	Fund code
000000000456	ITC1	Dell Latitude	000000000456	77HZWY1	E6440	LB10 TUN	12/31/2013	12/31/2013	1,549.00	371.11	1	45801	001981	00182	00104140	30000
000000000460	ITC1	Dell Latitude	000000000460	425ZWY1	E6440	LB10208	12/31/2013	12/31/2013	1,549.00	371.11	1	45801	001981	00182	00104140	30000
000000000465	ITC1	Dell Latitude Laptop	000000000465	HDHZWY1	E6440	LB10208	12/31/2013	12/31/2013	1,549.00	371.11	1	45801	001981	00182	00104140	30000
000000000487	ITC9	A Computer servers	000000000487	3B9-0904-A08		LB10007	3/24/2014	3/24/2014	1,841.47	946.31	1	45801	001981	00182	00104140	30000
000000000503	ITC1	A Notebook computers	000000000503	J65XZ1		LB10207	7/8/2014	7/8/2014	1,722.00	538.12	1	45801	001981	00182	00104140	30000
000000000521	MTRV4	Toyota Land Cruiser Prado	RET-240	JTEBD9FJ-10K008545		LB10-PALM.C	7/9/2012	7/9/2012	43,408.94	16,278.36	1	45801	001981	00182	00104140	30000
000000000522	MTRV4	Toyota Land Cruiser Prado	RET-255	JTEBD9FJ-X0K007670		LB10-PALM.C	7/9/2012	7/9/2012	43,408.94	16,278.36	1	45801	001981	00182	00104140	30000
000000000547	MTRV5	Toyota Land Cruiser 200 4.0L	187/3	JTMHU01J904162569		LB10-PALM.C	8/24/2018	10/26/2018	118,500.00	106,156.25	1	45801	001981	00137	00104140	30000
000000000548	MTRV5	Toyota Land Cruiser 200 4.0L	188/3	JTMHU01J504165159		LB10-PALM.C	10/25/2018	10/25/2018	118,500.00	106,156.25	1	45801	001981	00117	00104140	30000
000000000549	ITC4	A Computer printers	000000000549	911492C00692AB21XTU0		LB10-PALM.C	12/6/2018	12/6/2018	1,199.10	1,069.20	0.3	45801	001981	00182	00104140	30000
000000000565	ITC1	A Notebook computers	000000000565	1PDMXT2		LB10	8/23/2019	8/23/2019	1,513.81	1,434.97	1	45801	001981	00112	00104140	30000
000000000566	ITC1	A Notebook computers	000000000566	9QDMXT2		LB10	8/23/2019	8/23/2019	1,513.81	1,434.97	1	45801	001981	00112	00104140	30000
000000000576	ITC1	A Notebook computers	000000000576	5DSPXT2		LB10	8/23/2019	8/23/2019	1,513.81	1,434.97	1	45801	001981	00112	00104140	30000
000000000584	ITC1	A Notebook computers	000000000584	117MXT2		LB10	8/23/2019	8/23/2019	1,513.81	1,434.97	1	45801	001981	00112	00104140	30000
000000000595	ITC1	A Notebook computers	000000000595	8KDMXT2		LB10	8/23/2019	8/23/2019	1,513.81	1,434.97	1	45801	001981	00112	00104140	30000
Totals of Net book Values									340,796.50	\$ 295,711.03						

Prepared by

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Assets Focal person

Reviewed by

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28 August 2020



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