



AUDIT

OF

UNDP LIBYA

IMMEDIATE STABILIZATION FACILITY FOR LIBYA
(Directly Implemented Project No. 94616, Output Nos. 98720 and 112158)

Report No. 2245

Issue Date: 3 September 2020

**Report on the Audit of UNDP Libya
Immediate Stabilization Facility for Libya
(Project No. 94616, Output Nos. 98720 and 112158)
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 Immediate Stabilization Facility for Libya (Project No. 94616, Output Nos. 98720 and 112158) (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 activities and expenses incurred or undertaken at the "responsible party" level, or 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:

Output ID No.	Project Expenses		Project Assets	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
98720	11,512*	Unmodified	549	Unmodified
112158	7,407**	Unmodified	8	Unmodified

*Expenses recorded in the Combined Delivery Report were \$13,331,065. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$904,566). Also excluded were expenses incurred at the "responsible party" level (\$914,616), of which \$863,261 were subject to a separate audit conducted by external auditors that resulted in an unmodified opinion.

**Expenses recorded in the Combined Delivery Report were \$8,713,647. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$1,306,224).

The audit did not result in any recommendations.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

Management comments and action plan

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

Helge S. Osttveiten
Director
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project
Project ID 00094616 Output ID 00112158

Libya

IDENTIFICATION

Project name:	Immediate Stabilization Facility
Output name:	Stabilization Facility for Libya - Stronger for Libya
UNDP Country Office:	Libya
Atlas Project ID:	00094616
Atlas Output ID:	00112158
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 Stabilization Facility for Libya - Stronger for Libya (project ID 00094616 and output ID 00112158) (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 00094616 and output ID 00112158 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 - Stabilization Facility for Libya - Stronger for 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 00094616 and output ID 00112158 “Stabilization Facility for Libya - Stronger for Libya” for the period 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 \$ 8,713,646.70, is comprised of expenditure directly incurred by the UNDP Country Office in Libya for an amount of \$ 7,407,423.03 and expenditure incurred by entities other than the Country Office for an amount of \$ 1,306,223.67. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Libya of \$ 7,407,423.03.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 7,407,423.03 directly incurred by the UNDP Country Office in Libya and charged to the project for the period 1st of January to 31 of 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

BDO LLP
55 Baker Street
London W1U 7EU

28 August 2020



Independent Auditor’s Report to UNDP - Stabilization Facility for Libya - Stronger for 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 UNDP project ID 00094616 and output ID 00112158 “Stabilization Facility for Libya - Stronger for Libya” for the period 1 January to 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 “Stabilization Facility for Libya - Stronger for Libya” amounting to US\$ 8,142.32 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 - Stabilization Facility for Libya - Stronger for 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 00094616 and output ID 00112158 “Stabilization Facility for Libya - Stronger for 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 and Funds Utilization Statement



Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112158

Project Id : 00094616 Immediate Stabilization Facili	Period :	Jan-Dec (2019)		
Output # : 00112158 SFL Stronger for Libya	Impl. Partner :	99999 UNDP		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 45801 (Libya - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	87,365.33	0.00	87,365.33
61310 - Post Adjustment - IP Staff	0.00	21,025.15	0.00	21,025.15
62305 - Dependency Allowances-IP Staff	0.00	12,287.01	0.00	12,287.01
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	29,973.65	0.00	29,973.65
62315 - Contrib. to medical, social in	0.00	3,389.85	0.00	3,389.85
62320 - Mobility, Hardship, Non-remova	0.00	23,780.19	0.00	23,780.19
62330 - Rental Supplements - IP Staff	0.00	-2,052.59	0.00	-2,052.59
62335 - Hazard Duty Station Allow-IP	0.00	3,050.80	0.00	3,050.80
62340 - Annual Leave Expense - IP	0.00	584.51	0.00	584.51
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	14,309.08	0.00	14,309.08
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,507.00	0.00	3,507.00
63350 - Reimb of Income Tax-IP Staff	0.00	4,865.06	0.00	4,865.06
63365 - Special Oper Living Allow-IP	0.00	21,783.78	0.00	21,783.78
63530 - Contribution to EOS Benefits	0.00	4,054.40	0.00	4,054.40
63535 - Contribution to Security	0.00	6,649.03	0.00	6,649.03
63540 - Contribution to Training	0.00	378.37	0.00	378.37
63545 - Contribution to ICT	0.00	1,621.66	0.00	1,621.66
63550 - Contributions to MAIP	0.00	54.05	0.00	54.05
63555 - Contribution to UN JFA	0.00	3,243.51	0.00	3,243.51
63560 - Contributions to Appendix D	0.00	270.35	0.00	270.35
64310 - Separations - IP Staff	0.00	1,513.62	0.00	1,513.62
64397 - Services to projects -CO staff	0.00	9,840.00	0.00	9,840.00
65115 - Contributions to ASHI Reserve	0.00	10,757.49	0.00	10,757.49
65135 - Payroll Mgt Cost Recovery ATLA	0.00	889.99	0.00	889.99
71205 - Intl Consultants-Sht Term-Tech	0.00	18,000.00	0.00	18,000.00
71211 - Intl Consult Security Charge	0.00	646.59	0.00	646.59
71405 - Service Contracts-Individuals	0.00	10,462.32	0.00	10,462.32
71410 - MAIP Premium SC	0.00	4.20	0.00	4.20
71415 - Contribution to Security SC	0.00	517.55	0.00	517.55
71505 - UN Volunteers-Stipend & Allow	0.00	3,261.87	0.00	3,261.87
71510 - UNV Settling-In-Grant	0.00	3,868.73	0.00	3,868.73
71515 - UNV-Security Allowance	0.00	26,456.43	0.00	26,456.43
71520 - UNV-Language Allowance	0.00	75.00	0.00	75.00
71535 - UNV-Medical Insurance	0.00	-2,050.39	0.00	-2,050.39
71540 - UNV-Global Charges	0.00	162.18	0.00	162.18
71541 - UNVs-Contribution to security	0.00	119.82	0.00	119.82
71545 - UNV-Home Leave Travel & Allowa	0.00	12.78	0.00	12.78
71550 - UNV-Resettlement Allowance	0.00	300.00	0.00	300.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	546.92	0.00	546.92
71605 - Travel Tickets-International	0.00	5,484.58	0.00	5,484.58
71615 - Daily Subsistence Allow-Intl	0.00	50,940.00	0.00	50,940.00
71630 - Shipment	0.00	97,012.97	0.00	97,012.97
71635 - Travel - Other	0.00	7,642.70	0.00	7,642.70
72105 - Svc Co-Construction & Engineer	0.00	199,965.82	0.00	199,965.82

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Project Id : 00094616 Immediate Stabilization Facili		Period :	Jan-Dec (2019)	
Output # : 00112158 SFL Stronger for Libya		Impl. Partner :	99999 UNDP	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

72120 - Svc Co-Trade and Business Serv	0.00	22,437.31	0.00	22,437.31
72135 - Svc Co-Communications Service	0.00	21,754.17	0.00	21,754.17
72210 - Machinery and Equipment	0.00	423,250.00	0.00	423,250.00
72215 - Transporation Equipment	0.00	2,584,992.34	0.00	2,584,992.34
72220 - Furniture	0.00	3,500.00	0.00	3,500.00
72401 - Prefab structure/other buildin	0.00	274,842.35	0.00	274,842.35
72402 - Building Maintenance	0.00	646,179.46	0.00	646,179.46
72425 - Mobile Telephone Charges	0.00	111.00	0.00	111.00
72440 - Connectivity Charges	0.00	3,375.00	0.00	3,375.00
73104 - Leased Building	0.00	203,516.42	0.00	203,516.42
73105 - Rent	0.00	98,162.46	0.00	98,162.46
73107 - Rent - Meeting Rooms	0.00	3,104.55	0.00	3,104.55
73120 - Utilities	0.00	3,439.88	0.00	3,439.88
73125 - Common Services-Premises	0.00	174,834.86	0.00	174,834.86
73310 - Maint & Licencing of Software	0.00	445.19	0.00	445.19
73410 - Maint, Oper of Transport Equip	0.00	573.42	0.00	573.42
74105 - Management and Reporting Srvs	0.00	29,627.50	0.00	29,627.50
74205 - Audio Visual Productions	0.00	4,754.96	0.00	4,754.96
74220 - Translation Costs	0.00	676.90	0.00	676.90
74505 - Insurance	0.00	577.12	0.00	577.12
74510 - Bank Charges	0.00	140.00	0.00	140.00
74525 - Sundry	0.00	319.00	0.00	319.00
74598 - Direct Project Costs - GOE	0.00	249.00	0.00	249.00
75105 - Facilities & Admin - Implement	0.00	420,891.26	0.00	420,891.26
75705 - Learning costs	0.00	180.25	0.00	180.25
75709 - Learning - training of counter	0.00	40.00	0.00	40.00
75710 - Participation of counterparts	0.00	4,011.85	0.00	4,011.85
76110 - Foreign Exch Translation Loss	0.00	91.34	0.00	91.34
76125 - Realized Loss	0.00	0.53	0.00	0.53
76135 - Realized Gain	0.00	- 8.19	0.00	- 8.19
77305 - Salaries - IP Staff-TA	0.00	35,828.28	0.00	35,828.28
77306 - Appoint-Tk cost-IP Staff-TA	0.00	501.13	0.00	501.13
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	3,750.00	0.00	3,750.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	7,714.20	0.00	7,714.20
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	599.90	0.00	599.90
77353 - Reimb of Income Tax - IP-TA	0.00	901.36	0.00	901.36
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	897.24	0.00	897.24
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	12,252.38	0.00	12,252.38
77385 - Contribution to Security	0.00	4,177.15	0.00	4,177.15
77386 - Contribution to ICT_TA	0.00	653.16	0.00	653.16
77395 - MAIP Premium TA/IP	0.00	21.78	0.00	21.78
77396 - PAYROLL MGT COST RECOVERY	0.00	515.04	0.00	515.04
77397 - Appendix D TA/IP	0.00	108.86	0.00	108.86
77630 - Dep Exp Owned - ITC	0.00	354.02	0.00	354.02
Total for Fund 30000	0.00	5,682,115.79	0.00	5,682,115.79

Fund : 30079 (EUROPEAN COMMISSION)

61305 - Salaries - IP Staff	0.00	157,058.83	0.00	157,058.83
61310 - Post Adjustment - IP Staff	0.00	37,762.23	0.00	37,762.23
62305 - Dependency Allowances-IP Staff	0.00	15,972.64	0.00	15,972.64
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	52,382.89	0.00	52,382.89

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Project Id : 00094616 Immediate Stabilization Facili	Period :	Jan-Dec (2019)		
Output # : 00112158 SFL Stronger for Libya	Impl. Partner :	99999 UNDP		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

62315 - Contrib. to medical, social in	0.00	5,771.71	0.00	5,771.71
62320 - Mobility, Hardship, Non-remova	0.00	47,511.77	0.00	47,511.77
62330 - Rental Supplements - IP Staff	0.00	-2,884.10	0.00	-2,884.10
62335 - Hazard Duty Station Allow-IP	0.00	15,319.40	0.00	15,319.40
62340 - Annual Leave Expense - IP	0.00	5,670.36	0.00	5,670.36
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	27,128.33	0.00	27,128.33
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,491.50	0.00	5,491.50
63350 - Reimb of Income Tax-IP Staff	0.00	8,729.59	0.00	8,729.59
63365 - Special Oper Living Allow-IP	0.00	38,445.10	0.00	38,445.10
63530 - Contribution to EOS Benefits	0.00	7,274.66	0.00	7,274.66
63535 - Contribution to Security	0.00	11,893.80	0.00	11,893.80
63540 - Contribution to Training	0.00	678.94	0.00	678.94
63545 - Contribution to ICT	0.00	2,909.81	0.00	2,909.81
63550 - Contributions to MAIP	0.00	97.06	0.00	97.06
63555 - Contribution to UN JFA	0.00	5,819.75	0.00	5,819.75
63560 - Contributions to Appendix D	0.00	485.03	0.00	485.03
64310 - Separations - IP Staff	0.00	2,715.88	0.00	2,715.88
64322 - Reassignmnts-Subsistence Allow	0.00	3,900.00	0.00	3,900.00
64324 - Reassignments-Shipmt	0.00	1,200.00	0.00	1,200.00
64397 - Services to projects -CO staff	0.00	152,851.00	0.00	152,851.00
65115 - Contributions to ASHI Reserve	0.00	19,302.07	0.00	19,302.07
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,695.26	0.00	1,695.26
71205 - Intl Consultants-Sht Term-Tech	0.00	15,937.50	0.00	15,937.50
71211 - Intl Consult Security Charge	0.00	443.54	0.00	443.54
71605 - Travel Tickets-International	0.00	4,676.02	0.00	4,676.02
71615 - Daily Subsistence Allow-Intl	0.00	89,713.63	0.00	89,713.63
71630 - Shipment	0.00	33,376.37	0.00	33,376.37
71635 - Travel - Other	0.00	6,908.92	0.00	6,908.92
72105 - Svc Co-Construction & Engineer	0.00	140,305.18	0.00	140,305.18
72120 - Svc Co-Trade and Business Serv	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	66.16	0.00	66.16
72205 - Office Machinery	0.00	1,706.23	0.00	1,706.23
72210 - Machinery and Equipment	0.00	-91,523.43	0.00	-91,523.43
72215 - Transporation Equipment	0.00	170,638.00	0.00	170,638.00
72311 - Fuel, petroleum and other oils	0.00	379.31	0.00	379.31
72401 - Prefab structure/other buildin	0.00	227,031.61	0.00	227,031.61
72402 - Building Maintenance	0.00	1,008,785.00	0.00	1,008,785.00
72405 - Acquisition of Communic Equip	0.00	143.06	0.00	143.06
72415 - Courier Charges	0.00	10.47	0.00	10.47
72425 - Mobile Telephone Charges	0.00	195.00	0.00	195.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73104 - Leased Building	0.00	26,781.95	0.00	26,781.95
73105 - Rent	0.00	27,393.75	0.00	27,393.75
73107 - Rent - Meeting Rooms	0.00	2,852.89	0.00	2,852.89
73120 - Utilities	0.00	5,182.44	0.00	5,182.44
73125 - Common Services-Premises	0.00	19,270.24	0.00	19,270.24
74115 - Legal Fees	0.00	158.00	0.00	158.00
74120 - Capacity Assessment	0.00	21,066.68	0.00	21,066.68
74210 - Printing and Publications	0.00	17.88	0.00	17.88
74325 - Contrib.To CO Common Security	0.00	993.36	0.00	993.36
74505 - Insurance	0.00	15.52	0.00	15.52
74520 - Storage	0.00	18,222.52	0.00	18,222.52
74598 - Direct Project Costs - GOE	0.00	2,995.00	0.00	2,995.00
74710 - Land Transport	0.00	232.47	0.00	232.47

GAL

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Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: unglcdrp

Page 4 of 7
Run Time: 06-07-2020 15:07:16

Project Id : 00094616 Immediate Stabilization Facili	Period :	Jan-Dec (2019)		
Output # : 00112158 SFL Stronger for Libya	Impl. Partner :	99999 UNDP		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

74725 - Other L.T.S.H.	0.00	218.82	0.00	218.82
75105 - Facilities & Admin - Implement	0.00	193,724.27	0.00	193,724.27
75705 - Learning costs	0.00	20,634.55	0.00	20,634.55
75707 - Learning - subsistence allowan	0.00	436.00	0.00	436.00
75710 - Participation of counterparts	0.00	731.91	0.00	731.91
76125 - Realized Loss	0.00	18.13	0.00	18.13
76135 - Realized Gain	0.00	0.00	0.00	0.00
77305 - Salaries - IP Staff-TA	0.00	177,282.44	0.00	177,282.44
77310 - Post Adjustment - IP Staff-TA	0.00	41,404.85	0.00	41,404.85
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	1,774.17	0.00	1,774.17
77320 - Assg hardship & mob allow-TA	0.00	33,777.41	0.00	33,777.41
77345 - Dep Allowances-IP Staff-TA	0.00	16,951.01	0.00	16,951.01
77350 - Rental Supplements-IP Staff-TA	0.00	- 2,923.53	0.00	- 2,923.53
77353 - Reimb of Income Tax - IP-TA	0.00	4,526.86	0.00	4,526.86
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 2,000.48	0.00	- 2,000.48
77365 - Spec Oper Living Allow-IP-TA	0.00	36,050.87	0.00	36,050.87
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	61,004.02	0.00	61,004.02
77385 - Contribution to Security	0.00	12,465.23	0.00	12,465.23
77386 - Contribution to ICT_TA	0.00	3,280.31	0.00	3,280.31
77395 - MAIP Premium TA/IP	0.00	109.38	0.00	109.38
77396 - PAYROLL MGT COST RECOVERY	0.00	2,060.16	0.00	2,060.16
77397 - Appendix D TA/IP	0.00	546.70	0.00	546.70
Total for Fund 30079	0.00	2,961,231.86	0.00	2,961,231.86

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

62335 - Hazard Duty Station Allow-IP	0.00	1,630.00	0.00	1,630.00
71505 - UN Volunteers-Stipend & Allow	0.00	3,260.46	0.00	3,260.46
71510 - UNV Settling-In-Grant	0.00	967.18	0.00	967.18
71515 - UNV-Security Allowance	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	67.75	0.00	67.75
71535 - UNV-Medical Insurance	0.00	218.39	0.00	218.39
71540 - UNV-Global Charges	0.00	163.28	0.00	163.28
71541 - UNVs-Contribution to security	0.00	116.23	0.00	116.23
71545 - UNV-Home Leave Travel & Allowa	0.00	11.53	0.00	11.53
71550 - UNV-Resettlement Allowance	0.00	270.98	0.00	270.98
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	475.00	0.00	475.00
71591 - UNV_Cost_Recovery_Deployment	0.00	1,025.00	0.00	1,025.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	581.33	0.00	581.33
71615 - Daily Subsistence Allow-Intl	0.00	4,168.00	0.00	4,168.00
71630 - Shipment	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	188.00	0.00	188.00
72402 - Building Maintenance	0.00	18,633.40	0.00	18,633.40
72415 - Courier Charges	0.00	9.96	0.00	9.96
73104 - Leased Building	0.00	8,938.16	0.00	8,938.16
73120 - Utilities	0.00	259.92	0.00	259.92
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
74105 - Management and Reporting Svcs	0.00	24,107.14	0.00	24,107.14
75105 - Facilities & Admin - Implement	0.00	5,207.34	0.00	5,207.34
76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund 32045	0.00	70,299.05	0.00	70,299.05

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Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: unglcdrp

Page 5 of 7
Run Time: 06-07-2020 15:07:16

Project Id : 00094616 Immediate Stabilization Facili	Period :	Jan-Dec (2019)
Output # : 00112158 SFL Stronger for Libya	Impl. Partner :	99999 UNDP
	Location :	
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Total for Dept : 45801	0.00	8,713,646.70	0.00	8,713,646.70
Total for Output : 00112158	0.00	8,713,646.70	0.00	8,713,646.70

Project Total :	0.00	8,713,646.70	0.00	8,713,646.70
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Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

28 August 2020



Signed By :

Date :

9/07/2020

Signed By :

Project Manager

Date :

13/02/2020





Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: unglcdrp

Page 6 of 7
Run Time: 06-07-2020 15:07:17

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112158

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	8,713,646.70	0.00	8,713,646.70

**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 : 00112158

Project/Award: 00094616 Immediate Stabilization Facili**Period : As at Dec 31, 2019****Output # 00112158 Impl. Partner :99999 UNDP****UNDP AMOUNT**

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	8,142.32
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	7,920,261.49

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Annex 2: Statement of Assets

Property plant and equipment report as of 31 Dec 2019



UNDP Country office: Libya	
Project Title	Funding Facility for stabilization
Project ID:	00112158
Award	00094616

Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Donor
000000000563	ITC4	A Computer printers	000000000563	78C00592AA212G03389		LBYPALM.C	8/23/2019	8/23/2019	4,248.17	4,071.16	1	00117
000000000589	ITC4	A Computer printers	000000000589	78C00592AA212GA03392		LBYPALM.C	8/23/2019	8/23/2019	4,248.17	4,071.16	1	00117
									8,496.34	\$ 8,142.32		

Prepared by

Hussam Baggar
Assets Focal person

Reviewed by

Craig Castro
Project Manager

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

28 August 2020



Ahmed Alyaasery/Project Management Specialist

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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UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project ID
00094616 output ID 00098720

Libya

IDENTIFICATION

Project name:	Immediate Stabilization Facility for Libya
Output name:	Immediate Stabilization Facility for Libya
UNDP Country Office:	Libya
Atlas Project ID:	00094616
Atlas Output ID:	00098720
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 Immediate Stabilization Facility for Libya (Project ID 00094616 and Output ID 00098720) (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 00094616 - output ID 00098720 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 - Immediate Stabilization Facility for 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 00094616 - output ID 00098720, Immediate Stabilization Facility for Libya for the period 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 \$ 13,331,064.84, is comprised of expenditure directly incurred by the UNDP Country Office in Libya for an amount of \$ 11,511,882.53 and expenditure incurred by entities other than the Country Office for an amount of \$ 1,819,182.31. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Libya of \$11,511,882.53.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 11,511,882.53 directly incurred by the UNDP Country Office in Libya 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

BDO LLP
55 Baker Street
London W1U 7EU

28 August 2020



Independent Auditor's Report to UNDP - Immediate Stabilization Facility for 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 UNDP project ID 00094616 - output ID 00098720, Immediate Stabilization Facility for Libya for the period 1 January to 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 Immediate Stabilization Facility for Libya amounting to \$ 549,252.30 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. 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 - Immediate Stabilization Facility for Libya

Statement of Cash

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

The UNDP project ID 00094616 - output ID 00098720 Immediate Stabilization Facility for 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



UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 7
Run Time: 16-07-2020 12:07:11

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098720

Project Id : 00094616 Immediate Stabilization Facili	Period : Jan-Dec (2019)
Output # : 00098720 Immediate Stabilization Facili	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	7,553.17	0.00	7,553.17
61205 - Salaries - GS Staff	0.00	1,832.96	0.00	1,832.96
61305 - Salaries - IP Staff	0.00	173,161.66	0.00	173,161.66
61310 - Post Adjustment - IP Staff	0.00	46,860.00	0.00	46,860.00
62110 - Contrib Joint Staff Pension-NP	0.00	1,732.52	0.00	1,732.52
62115 - Contrib to Med,SocIns-NP Staff	0.00	268.44	0.00	268.44
62120 - Hazard Duty Station Allow-NP	0.00	1,166.96	0.00	1,166.96
62140 - Annual Leave Expense - NO	0.00	978.62	0.00	978.62
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	364.47	0.00	364.47
62215 - Contrib. to Medical, social in	0.00	132.89	0.00	132.89
62225 - Hazard Duty Station Allow-GS	0.00	314.65	0.00	314.65
62240 - Annual Leave Expense - GS	0.00	208.08	0.00	208.08
62305 - Dependency Allowances-IP Staff	0.00	28,150.51	0.00	28,150.51
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	59,497.76	0.00	59,497.76
62315 - Contrib. to medical, social in	0.00	6,685.52	0.00	6,685.52
62320 - Mobility, Hardship, Non-remova	0.00	39,189.61	0.00	39,189.61
62330 - Rental Supplements - IP Staff	0.00	-3,663.57	0.00	-3,663.57
62335 - Hazard Duty Station Allow-IP	0.00	16,637.80	0.00	16,637.80
62340 - Annual Leave Expense - IP	0.00	4,882.71	0.00	4,882.71
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	27,768.00	0.00	27,768.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	7,038.40	0.00	7,038.40
63350 - Reimb of Income Tax-IP Staff	0.00	9,882.29	0.00	9,882.29
63355 - Termination Indemnity-IP Staff	0.00	0.00	0.00	0.00
63360 - Medical Exams(incl Pre-empl)	0.00	258.62	0.00	258.62
63365 - Special Oper Living Allow-IP	0.00	39,105.01	0.00	39,105.01
63530 - Contribution to EOS Benefits	0.00	8,628.60	0.00	8,628.60
63535 - Contribution to Security	0.00	13,457.07	0.00	13,457.07
63540 - Contribution to Training	0.00	806.53	0.00	806.53
63545 - Contribution to ICT	0.00	3,451.03	0.00	3,451.03
63550 - Contributions to MAIP	0.00	116.21	0.00	116.21
63555 - Contribution to UN JFA	0.00	6,908.18	0.00	6,908.18
63560 - Contributions to Appendix D	0.00	575.31	0.00	575.31
64110 - Separations - NP Staff	0.00	172.53	0.00	172.53
64210 - Separations - GS Staff	0.00	36.66	0.00	36.66
64306 - Appointment-Ticket Costs	0.00	2,278.30	0.00	2,278.30
64307 - Appointment-Subsistence Allow	0.00	6,480.00	0.00	6,480.00
64310 - Separations - IP Staff	0.00	3,074.53	0.00	3,074.53
64397 - Services to projects -CO staff	0.00	110,909.63	0.00	110,909.63
65115 - Contributions to ASHI Reserve	0.00	22,885.61	0.00	22,885.61
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,781.04	0.00	1,781.04
71205 - Intl Consultants-Sht Term-Tech	158,571.78	73,439.50	0.00	232,011.28
71211 - Intl Consult Security Charge	0.00	3,106.47	0.00	3,106.47
71305 - Local Consult.-Sht Term-Tech	224,495.35	0.00	0.00	224,495.35
71405 - Service Contracts-Individuals	0.00	128,523.76	0.00	128,523.76

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Combined Delivery Report By Project

Project Id : 00094616 Immediate Stabilization Facili		Period :	Jan-Dec (2019)	
Output # : 00098720 Immediate Stabilization Facili		Impl. Partner :	99999 UNDP	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71410 - MAIP Premium SC	0.00	45.02	0.00	45.02
71415 - Contribution to Security SC	0.00	5,436.86	0.00	5,436.86
71505 - UN Volunteers-Stipend & Allow	0.00	83,311.34	0.00	83,311.34
71510 - UNV Settling-In-Grant	0.00	4,178.22	0.00	4,178.22
71520 - UNV-Language Allowance	0.00	1,806.23	0.00	1,806.23
71525 - UNV-Hazard Pay	0.00	5,333.33	0.00	5,333.33
71535 - UNV-Medical Insurance	0.00	8,929.80	0.00	8,929.80
71540 - UNV-Global Charges	0.00	4,276.73	0.00	4,276.73
71541 - UNVs-Contribution to security	0.00	3,181.48	0.00	3,181.48
71545 - UNV-Home Leave Travel & Allowa	0.00	307.23	0.00	307.23
71550 - UNV-Resettlement Allowance	0.00	7,224.79	0.00	7,224.79
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	7,125.00	0.00	7,125.00
71590 - UNV Development Effectiveness	0.00	96.64	0.00	96.64
71591 - UNV_Cost_Recovery_Deployment	0.00	7,175.00	0.00	7,175.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	14,797.15	0.00	14,797.15
71605 - Travel Tickets-International	72,381.40	27,871.52	0.00	100,252.92
71610 - Travel Tickets-Local	0.00	424.69	0.00	424.69
71615 - Daily Subsistence Allow-Intl	34,569.92	111,783.14	0.00	146,353.06
71620 - Daily Subsistence Allow-Local	14,614.28	2,680.40	0.00	17,294.68
71630 - Shipment	0.00	171,655.61	0.00	171,655.61
71635 - Travel - Other	15,630.30	20,815.06	0.00	36,445.36
72105 - Svc Co-Construction & Engineer	0.00	291,682.01	0.00	291,682.01
72120 - Svc Co-Trade and Business Serv	0.00	68,331.83	0.00	68,331.83
72135 - Svc Co-Communications Service	0.00	4,105.62	0.00	4,105.62
72165 - Svc Co-Social Svcs, Social Sci	0.00	657,475.18	0.00	657,475.18
72210 - Machinery and Equipment	0.00	2,749,795.01	0.00	2,749,795.01
72215 - Transporation Equipment	0.00	-23,701.40	0.00	-23,701.40
72311 - Fuel, petroleum and other oils	0.00	109.33	0.00	109.33
72401 - Prefab structure/other buildin	0.00	59,000.00	0.00	59,000.00
72402 - Building Maintenance	0.00	1,671,167.45	0.00	1,671,167.45
72425 - Mobile Telephone Charges	1,366.62	322.77	0.00	1,689.39
72440 - Connectivity Charges	0.00	15,533.59	0.00	15,533.59
72505 - Stationery & other Office Supp	1,398.85	1,167.00	0.00	2,565.85
72605 - Grants to Instit & other Benef	80,166.92	0.00	0.00	80,166.92
72705 - Hospitality-Special Events	15,574.32	-15,574.32	0.00	0.00
72710 - Hospitality-Vouchered Expenses	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	4,952.23	5,354.19	0.00	10,306.42
73104 - Leased Building	0.00	285,046.37	0.00	285,046.37
73105 - Rent	23,412.64	301,318.29	0.00	324,730.93
73107 - Rent - Meeting Rooms	16,971.38	2,342.05	0.00	19,313.43
73110 - Custodial & Cleaning Services	1,205.90	18,158.42	0.00	19,364.32
73120 - Utilities	387.47	864.00	0.00	1,251.47
73125 - Common Services-Premises	0.00	401,137.17	0.00	401,137.17
73216 - Construction Cost	0.00	18,135.00	0.00	18,135.00
73406 - Maintenance of Equipment	0.00	946.55	0.00	946.55
73410 - Maint, Oper of Transport Equip	0.00	829.31	0.00	829.31
74110 - Audit Fees	0.00	17,856.00	0.00	17,856.00
74115 - Legal Fees	2,350.52	0.00	0.00	2,350.52
74120 - Capacity Assessment	0.00	89,077.42	0.00	89,077.42
74210 - Printing and Publications	0.00	3,097.64	0.00	3,097.64
74220 - Translation Costs	1,652.70	7,207.17	0.00	8,859.87
74225 - Other Media Costs	3,589.00	1,950.00	0.00	5,539.00
74325 - Contrib.To CO Common Security	0.00	5,847.32	0.00	5,847.32

GAL



Combined Delivery Report By Project

Project Id : 00094616 Immediate Stabilization Facili	Period :	Jan-Dec (2019)		
Output # : 00098720 Immediate Stabilization Facili	Impl. Partner :	99999 UNDP		
	Location :	Libya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

74505 - Insurance	0.00	3,731.48	0.00	3,731.48
74510 - Bank Charges	354.86	0.00	0.00	354.86
74520 - Storage	0.00	14,144.45	0.00	14,144.45
74525 - Sundry	219,936.47	185.79	0.00	220,122.26
74596 - Services to projects -GOE	0.00	24,970.83	0.00	24,970.83
74598 - Direct Project Costs - GOE	0.00	2,093.00	0.00	2,093.00
74705 - Port Operation	0.00	568.83	0.00	568.83
74710 - Land Transport	998.00	0.00	0.00	998.00
74725 - Other L.T.S.H.	0.00	24,481.22	0.00	24,481.22
75105 - Facilities & Admin - Implement	0.00	751,497.35	0.00	751,497.35
75705 - Learning costs	0.00	3,774.92	0.00	3,774.92
75710 - Participation of counterparts	20,035.55	49,060.23	0.00	69,095.78
76125 - Realized Loss	0.00	6.91	0.00	6.91
76135 - Realized Gain	0.00	- 298.11	0.00	- 298.11
77305 - Salaries - IP Staff-TA	0.00	120,832.05	0.00	120,832.05
77306 - Appoint-Tk cost-IP Staff-TA	0.00	7,893.60	0.00	7,893.60
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	10,230.00	0.00	10,230.00
77309 - Appoint-shipment-IP Staff-TA	0.00	3,600.00	0.00	3,600.00
77310 - Post Adjustment - IP Staff-TA	0.00	28,363.31	0.00	28,363.31
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	2,024.06	0.00	2,024.06
77320 - Assg hardship & mob allow-TA	0.00	20,459.28	0.00	20,459.28
77345 - Dep Allowances-IP Staff-TA	0.00	18,796.63	0.00	18,796.63
77350 - Rental Supplements-IP Staff-TA	0.00	- 3,795.42	0.00	- 3,795.42
77353 - Reimb of Income Tax - IP-TA	0.00	3,088.32	0.00	3,088.32
77357 - Regat. Grt/Comm Ann Lv-IP-TA	0.00	7,012.48	0.00	7,012.48
77365 - Spec Oper Living Allow-IP-TA	0.00	16,788.79	0.00	16,788.79
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	41,800.40	0.00	41,800.40
77385 - Contribution to Security	0.00	25,056.03	0.00	25,056.03
77386 - Contribution to ICT_TA	0.00	2,237.95	0.00	2,237.95
77395 - MAIP Premium TA/IP	0.00	74.67	0.00	74.67
77396 - PAYROLL MGT COST RECOVERY	0.00	1,331.51	0.00	1,331.51
77397 - Appendix D TA/IP	0.00	372.93	0.00	372.93
77630 - Dep Exp Owned - ITC	0.00	3,779.61	0.00	3,779.61
77660 - Dep Exp Owned -Vehicle	0.00	28,345.43	0.00	28,345.43
Total for Fund 30000	914,616.46	9,196,182.78	0.00	10,110,799.24

Fund : 30079 (EUROPEAN COMMISSION)

61105 - Salaries - NP Staff	0.00	469.95	0.00	469.95
61205 - Salaries - GS Staff	0.00	- 1,832.96	0.00	- 1,832.96
61310 - Post Adjustment - IP Staff	0.00	- 121.10	0.00	- 121.10
62110 - Contrib Joint Staff Pension-NP	0.00	- 18.72	0.00	- 18.72
62115 - Contrib to Med,SocIns-NP Staff	0.00	- 94.37	0.00	- 94.37
62120 - Hazard Duty Station Allow-NP	0.00	- 68.26	0.00	- 68.26
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	- 364.47	0.00	- 364.47
62215 - Contrib. to Medical, social In	0.00	- 132.89	0.00	- 132.89
62225 - Hazard Duty Station Allow-GS	0.00	- 314.65	0.00	- 314.65
62240 - Annual Leave Expense - GS	0.00	- 208.08	0.00	- 208.08
62335 - Hazard Duty Station Allow-IP	0.00	- 376.00	0.00	- 376.00
63335 - Home Leave Trvl & Allow-IP Str	0.00	647.60	0.00	647.60
63530 - Contribution to EOS Benefits	0.00	- 91.36	0.00	- 91.36
63535 - Contribution to Security	0.00	- 152.27	0.00	- 152.27
63540 - Contribution to Training	0.00	- 9.75	0.00	- 9.75



Combined Delivery Report By Project

Project Id : 00094616 Immediate Stabilization Facili		Period :	Jan-Dec (2019)	
Output # : 00098720 Immediate Stabilization Facili		Impl. Partner :	99999 UNDP	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63545 - Contribution to ICT	0.00	- 36.55	0.00	- 36.55
63550 - Contributions to MAIP	0.00	- 2.43	0.00	- 2.43
63555 - Contribution to UN JFA	0.00	- 79.19	0.00	- 79.19
63560 - Contributions to Appendix D	0.00	- 6.08	0.00	- 6.08
64110 - Separations - NP Staff	0.00	- 12.07	0.00	- 12.07
64210 - Separations - GS Staff	0.00	- 36.66	0.00	- 36.66
64307 - Appointment-Subsistence Allow	0.00	5,182.00	0.00	5,182.00
64308 - Appointments-Lump Sum	0.00	7,137.00	0.00	7,137.00
64309 - Appointment-Shipments	0.00	13,000.00	0.00	13,000.00
65115 - Contributions to ASHI Reserve	0.00	- 236.34	0.00	- 236.34
65135 - Payroll Mgt Cost Recovery ATLA	0.00	- 16.80	0.00	- 16.80
72105 - Svc Co-Construction & Engineer	0.00	- 609.09	0.00	- 609.09
72120 - Svc Co-Trade and Business Serv	0.00	9,398.45	0.00	9,398.45
72210 - Machinery and Equipment	0.00	182,548.67	0.00	182,548.67
72215 - Transporation Equipment	0.00	149,549.71	0.00	149,549.71
72311 - Fuel, petroleum and other oils	0.00	234.22	0.00	234.22
72401 - Prefab structure/other buildin	0.00	0.00	0.00	0.00
72402 - Building Maintenance	0.00	116,981.56	0.00	116,981.56
72815 - Inform Technology Supplies	0.00	147,915.00	0.00	147,915.00
73115 - Moving Expenses	0.00	17,400.00	0.00	17,400.00
73120 - Utilities	0.00	41,579.95	0.00	41,579.95
74210 - Printing and Publications	0.00	78.01	0.00	78.01
74220 - Translation Costs	0.00	473.04	0.00	473.04
74505 - Insurance	0.00	35.46	0.00	35.46
74520 - Storage	0.00	17,400.00	0.00	17,400.00
74720 - Distribution Cost	0.00	3,650.00	0.00	3,650.00
75105 - Facilities & Admin - Implement	0.00	49,802.53	0.00	49,802.53
75705 - Learning costs	0.00	2,604.26	0.00	2,604.26
Total for Fund 30079	0.00	761,267.32	0.00	761,267.32
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71205 - Intl Consultants-Sht Term-Tech	0.00	34,705.00	0.00	34,705.00
71615 - Daily Subsistence Allow-Intl	0.00	28,352.28	0.00	28,352.28
71630 - Shipment	0.00	19,473.90	0.00	19,473.90
72105 - Svc Co-Construction & Engineer	0.00	317,514.51	0.00	317,514.51
72120 - Svc Co-Trade and Business Serv	0.00	73,713.05	0.00	73,713.05
72210 - Machinery and Equipment	0.00	80,105.58	0.00	80,105.58
72215 - Transporation Equipment	0.00	905,556.83	0.00	905,556.83
72402 - Building Maintenance	0.00	555,379.69	0.00	555,379.69
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	673.76	0.00	673.76
73125 - Common Services-Premises	0.00	110,864.32	0.00	110,864.32
74120 - Capacity Assessment	0.00	29,699.07	0.00	29,699.07
74210 - Printing and Publications	0.00	4,330.00	0.00	4,330.00
74220 - Translation Costs	0.00	1,548.81	0.00	1,548.81
74505 - Insurance	0.00	573.93	0.00	573.93
74520 - Storage	0.00	75,273.96	0.00	75,273.96
74725 - Other L.T.S.H.	0.00	11,010.10	0.00	11,010.10
75105 - Facilities & Admin - Implement	0.00	181,475.85	0.00	181,475.85
75705 - Learning costs	0.00	18,638.34	0.00	18,638.34
75710 - Participation of counterparts	0.00	1,035.00	0.00	1,035.00



UN
DP UN Development Programme
Report ID: ungldrp

Combined Delivery Report By Project

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Run Time: 16-07-2020 12:07:11

Project Id : 00094616 Immediate Stabilization Facili	Period :	Jan-Dec (2019)		
Output # : 00098720 Immediate Stabilization Facili	Impl. Partner :	99999 UNDP		
	Location :	Libya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76125 - Realized Loss	0.00	411.54	0.00	411.54
76135 - Realized Gain	0.00	- 0.10	0.00	- 0.10
Total for Fund 32045	0.00	2,450,335.42	0.00	2,450,335.42
Total for Dept : 45801	914,616.46	12,407,785.52	0.00	13,322,401.98
Dept: 45850 (Libya-UN Sister Agency)				
Fund : 30000 (PROGRAMME COST SHARING)				
71505 - UN Volunteers-Stipend & Allow	0.00	5,683.50	0.00	5,683.50
71520 - UNV-Language Allowance	0.00	119.35	0.00	119.35
71535 - UNV-Medical Insurance	0.00	362.18	0.00	362.18
71540 - UNV-Global Charges	0.00	264.33	0.00	264.33
71541 - UNVs-Contribution to security	0.00	191.29	0.00	191.29
71545 - UNV-Home Leave Travel & Allowa	0.00	20.29	0.00	20.29
71550 - UNV-Resettlement Allowance	0.00	477.42	0.00	477.42
71592 - UNV_COST_RECOVERY_RECURRING	0.00	902.81	0.00	902.81
75105 - Facilities & Admin - Implement	0.00	641.69	0.00	641.69
Total for Fund 30000	0.00	8,662.86	0.00	8,662.86
Total for Dept : 45850	0.00	8,662.86	0.00	8,662.86
Total for Output : 00098720	914,616.46	12,416,448.38	0.00	13,331,064.84
Project Total :	914,616.46	12,416,448.38	0.00	13,331,064.84

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

28 August 2020



Signed By : 
Craig Castro/ Project Manager

Date : 20/07/2020

Signed By : 
Gerardo NOTO/ Resident Representative

Date : 21/07/2020

GMC



UN
DIP UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Run Time: 16-07-2020 12:07:11

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098720

Project Id : ALL	Period : Jan-Dec (2019)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45801 - Libya - Central	914,616.46	12,407,785.52	0.00	13,322,401.98
45850 - Libya-UN Sister Agency	0.00	8,662.86	0.00	8,662.86

GAL



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 : 00098720

Project/Award: 00094616 Immediate Stabilization Facili

Period : As at Dec 31, 2019

Output #	00098720	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			549,252.26
Unamortized Intangible Assets			0.00
Inventory			43,479.00
Prepayments			0.01
Commitments			1,622,405.11

G.M.

Annex 2: Statement of Assets and Equipment

Statement of Fixed Assets of the Project
Property plant and equipment report as of 31 Dec 2019



Business Unit: LBY10 (UNDP Libya)
Operating Unit: LBY
Award/Project ID 94616
Project Output ID 98720

	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value USD	Quantity	Department	Impl Agency	Donor	Project	Fund code
1	000000000373	MTRV 4	Ford Car - 209187	000000000373	WF0MXXGCBMCG71093		LBY-PALM.C	22/05/2012	12/07/2012	16,934.93	5,964.05	1	45801	001981	00187	00098720	30000
2	000000000375	MTRV 5	Armoured Toyota Land Cruiser	000000000375	JTMJU03J7B4051598		LBY-PALM.C	41169	41169	118449.52	44221.13	1	45801	001981	00187	00098720	30000
3	000000000425	ITC12	Digital Sender HP9250c	IT-LEAP-135 000000000469	CNCQD3WCQ		LBY10_TUN	41057	41057	6000	227.27	1	45801	001981	00187	00098720	30000
4	000000000469	ITC1	Dell Latitude Laptop	9	FFTZWY1	E6440	LBY10_TUN	41639	41639	1549	371.11	1	45801	001981	00137	00098720	30000
5	000000000470	ITC1	Dell Latitude	0	7BNZWY1	E6440	LBY-20105	41639	41639	1549	371.11	1	45801	001981	00137	00098720	30000
6	000000000475	ITC1	Dell Latitude	5	37HZWY1	E6440	LBY10_TUN	41639	41639	1549	371.11	1	45801	001981	00137	00098720	30000
7	000000000483	MTRV 5	Armor Toyota Land Cruiser 200	000000000483	JTMJV03J8D411159		LBY-PALM.C	41621	41621	89317.5	44038.49	0.5	45801	001981	00137	00098720	30000
8	000000000498	ITC5	A Photocopiers	8	N2Q3326630		LBY10_TUN	41794	41794	8433.73	3724.91	1	45801	001981	00137	00098720	30000
9	000000000502	ITC1	A Notebook computers	2	6QR5XZ1		LBY10_TUN	41828	41828	1722	538.12	1	45801	001981	00137	00098720	30000
10	000000000504	ITC1	A Notebook computers	4	HGH5XZ1		LBY10_TUN	41828	41828	1722	538.12	1	45801	001981	00137	00098720	30000
11	000000000506	ITC1	A Notebook computers	6	5RR5XZ1		LBY10_TUN	41828	41828	1722	538.12	1	45801	001981	00137	00098720	30000
12	000000000514	MTRV 5	Armored Vehicle B6/TYT/HZJ76L	000000000514	JTGEB73J8B9003881		LBY-PALM.C	41728	41728	60606	31144.75	1	45801	001981	00182	00098720	30000
13	000000000516	MTRV 5	Armored Vehicle B6/TYT/HZJ76L	000000000516	JTGEB73J8B9003839		LBY-PALM.C	41728	41728	60606	31144.75	1	45801	001981	00137	00098720	30000
14	000000000532	ITC4	A Computer printers	DX-2500N 000000000549	53003199		LBY10_TUN	42528	42528	3160.25	2027.83	1	45801	001981	00137	00098720	30000
15	000000000549	ITC4	A Computer printers	9	911492C00692AB21XTU0		LBY-PALM.C	43440	43440	1598.8	1425.6	0.4	45801	001981	00717	00098720	30000
16	000000000571	ITC1	A Notebook computers	1	6Z6MXT2		LBY10	43700	43700	1513.81	1434.97	1	45801	001981	11410	00098720	30000
17	000000000581	ITC1	A Notebook computers	1	2P1MXT2		LBY10	43700	43700	1513.81	1434.97	1	45801	001981	11410	00098720	30000
18	000000000582	ITC1	A Notebook computers	2	H57MXT2		LBY10	43700	43700	1513.81	1434.97	1	45801	001981	11410	00098720	30000
19	000000000587	ITC1	A Notebook computers	7	13ZPXT2		LBY10	43700	43700	1513.81	1434.97	1	45801	001981	11410	00098720	30000
20	000000000588	ITC1	A Notebook computers	8	9NDMXT2		LBY10	43700	43700	1513.81	1434.97	1	45801	001981	11410	00098720	30000
21	000000000592	ITC1	A Notebook computers	2	197MXT2		LBY10	43700	43700	1513.81	1434.97	1	45801	001981	11410	00098720	30000
22	000000000593	ITC1	A Notebook computers	3	357MXT2		LBY10	43700	43700	1513.81	1434.97	1	45801	001981	11410	00098720	30000
*23	000000000559	MTRV 5	A Armored Vehicles including	203-3	JTMHV01J6K5045618	Land Cruiser 200 VR7	LBY-PALM.C	43892	43892	124187	124187	1	45801	001981	00095	00098720	30000

*24	000000000560	MTRV 5	A Armored Vehicles including	202-3	JTMHV01J6K5045610	Land Cruiser 200 VR7	LBY-PALM.C	43892	43892	124187	124187	1	45801	001981	00182	00098720	30000
*25	000000000561	MTRV 5	A Armored Vehicle including a	204-3	JTMHV01J6K504557	Land Cruiser 200 VR7	LBY-PALM.C	43892	43892	124187	124187	1	45801	001981	10480	00098720	30000
	Total no. of								Totals USD	758077.4	549252.3						

*Note Asset ID 559, 560 and 561 (Items 23 to 25) were procured per Incoterms FCA (Free Carrier). The vehicles were delivered 'FCA Jebel Ali', which means that the transfer of risk and benefits and ownership of the propriety of the assets occurs once the seller delivers them to a named place, which in this case was Jebel Ali port in the UAE. The vehicles were received at port of loading on 19 June 2019 at Jebel Ali port in the UAE and were received in country in Libya with effective in service date 3 Feb 2020. Depreciation started to accumulate once the items were in use, as from March 2020.

Prepare 

Hussam Baggar
Assets Focal person

Reviewed by

Craig Castro
Project Manager



Ahmed Alyaasery/Project Management Specialist



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

28 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

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