



Audit

of

**Global Programme for Electoral Cycle Support Phase II in Middle East and North
Africa Region (MENA)
(Directly Implemented Project No. 87857, Output No. 94744)**

by

UNDP Bureau for Policy and Programme Support

Report No. 2337

Issue Date: 19 July 2021

**Report on the Audit of
Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region (MENA)
implemented by the Bureau for Policy and Programme Support
(Project No. 87857, Output No. 94744)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Talal Abu-Ghazaleh & Co. (the audit firm), from 3 to 23 May 2021, conducted an audit of 'Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region (MENA)' (Project No. 87857, Output No. 94744) (the Project), which is directly implemented and managed by the Bureau for Policy and Programme Support (the Bureau). This was the first audit of the Project.

The audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Reports, which include expenses for the period from 1 January 2017 to 31 December 2020 and the accompanying Funds Utilization statements¹ as of 31 December 2020. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of governance, programme, and operations. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside the purview of the Bureau. The audit did not cover the Statement of Assets as no assets were held by the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Overall audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, OAI assessed the management of the Project as **fully satisfactory**, which means, "The assessed governance arrangement, risk management practices and controls as applicable to the Project's financial statements were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area. The details of the audit results are presented in the table below:

| Project Expenses* | |
|--------------------------------|----------------|
| Amount (in \$ '000) | Opinion |
| \$3,608 | Unmodified |

**Expenses included in the Combined Delivery Reports totalled \$6,990,645. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices (\$3,382,970).*

Key recommendation: Total = 1, high priority = 0

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.

The audit did not result in any high (critical) priority recommendations. There is a medium (important) priority recommendation, which means “Actions is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.” This recommendation includes actions to maintain adequate supporting documents for all costs charged to the Project.

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

Management comments and action plan

The Director of the Bureau for Policy and Programme Support accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.

Moncef Ghrib
Moncef Ghrib
Officer-in-Charge
Office of Audit and Investigations

**United Nations Development Programme
(UNDP)**

**Financial and Internal Control Audit of Directly Implemented Project managed by
the Bureau for Policy and Programme Support in New York**

**“Global Programme for Electoral Cycle Support Phase II in Middle East and
North Africa Region (MENA)¹. (Award ID 00087857 - Project ID 00094744)
For the period from 1 January 2017 to 31 December 2020**

13 July 2021

**Talal Abu–Ghazaleh & Co.
Member of Talal Abu–Ghazaleh & Co. International, TAGI
Certified Public Accountants**



1. The MENA Regional Component is managed by a Regional Electoral Advisor for Arab States, assisted by a Regional Electoral Policy Specialist and support staff.”

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1. EXECUTIVE SUMMARY, AUDIT OBJECTIVES AND SCOPE

1.1. Executive Summary:

This report represents the results of the financial and internal control audit conducted by Talal Abu-Ghazaleh & Co. of Award ID 00087857 “Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region” – Project ID 00094744 “GPECS Phase II- MENA” (the project), directly implemented by **Bureau for Policy and Programme Support** for the period from 1 January 2017 to 31 December 2020.

The audit was undertaken on behalf of UNDP Office of Audit and Investigations (OAI) and mandated in accordance with the Contract for Professional Services signed between UNDP and Talal Abu-Ghazaleh & Co. on 11 April 2021.

Audit Opinions:

The following is the summary of the audit opinions provided:

| Report on | Type of Opinion | Notes |
|-----------------------------------|--------------------|--|
| Statement of Expenses (UNDP CDR) | Unmodified | The Office did not provide with the allocation basis of the rent and utilities costs of \$22,501.88 and \$21,968.89 for the period 1 April 2019 to 31 December 2020 respectively. Please note that the related observation number two did not impact the audit opinion. |
| Statement of Assets and Equipment | Not applicable | There were no fixed assets or equipment as of 31 December 2020. Therefore, no audit opinion is provided on the statement of fixed assets. |
| Statement of Cash Position | Not applicable | There was no separate bank account for the project under audit, therefore no audit opinion is provided on the Statement of Cash Position. |
| Internal Controls and Systems | Fully Satisfactory | <ol style="list-style-type: none"> 1. A Tracking System was not maintained for the Used Vehicle. 2. We were not provided with the allocation basis of the rent and utilities costs of the project manager office space in Brussels that were charged on the project. |
| Other Concerns | Not applicable | |

Audit Findings:

As a result of our audit, the following findings were included in the management letter:

| Summary of Audit Findings | Priority | Financial Impact US\$ |
|---|--------------------|-----------------------|
| Tracking System was not Maintained for the used vehicle. The office did not maintain a log-report for the use of the project vehicle, thus we could not verify if the project was only used for UNDP’s official purposes. The vehicle was purchased in 2014 and disposed in 2017. | Medium (Important) | No financial impact |
| Insufficient Supporting Documents. We were not provided with the basis of the allocation for the rent and utilities costs that were charged to the project. | Medium (Important) | No financial impact |

Follow-up of Previous Audit Recommendations:

Award ID 00087857 “Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region” – Project ID 00094744 “GPECS Phase II- MENA was not audited in the prior years.

Sincerely yours,

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Jamal J. Milhem



Talal Abu-Ghazaleh & Co.

License No. 251/1997

Ramallah - Palestine, 18 May 2021

1.2. Audit Objectives

- A. The objective of the financial audit is to express an opinion on the project’s financial position, which includes:
- 1) Expressing an opinion on whether the financial expenses incurred by the project over a specified period as well as the Funds Utilization statement, the accounts receivable and the accounts payable as at the end of a specified period are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official statements upon which the audit opinion should be expressed. Other forms of statement of expenses that may be prepared by a project office are not accepted;
 - 2) Expressing an opinion on whether the statement of fixed assets, at net book value, presents fairly the Net Book Value of assets of the UNDP project as at a given date. This statement must include all assets available as at 31 December 2020 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion; and
 - 3) Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at a given date. Disbursements made against a DIM project are usually financed from the regular Office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the Office bank accounts, this type of opinion is not required.
- B. As may be applicable, provide the progress made in implementing the recommendations raised in a previous year audit report.

The financial audit was conducted in accordance with the International Standards on Auditing (ISA).

1.3. Scope of the Audit:

- A) The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project over a given period. The scope of the audit does 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.
- B) The audit:
- Covered all activities of the project “Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region” (GPECS Phase II), project ID number 00094744 during the period from 1 January 2017 to 31 December 2020;
 - Included a review of project reports and records located at the UNDP Office in Jordan, Amman Regional Hub, and, as applicable, field offices of the project/programme at other field locations; and
 - Covered concerns pertaining to four very specific areas that were raised by the donor of the project, the Swedish International Development Cooperation Agency (SIDA). The areas of concerns pertain to the hiring of a consultant, the management of mobile information and communication technology (tablets and phones), the management of a vehicle and the reassignment of the staff. The coverage of these concerns required the audit of transactions performed earlier than 1 January 2017.

2. INDEPENDENT AUDITORS' REPORTS

2.1. Auditor's Report on Financial Position

**Independent Auditor's Report on the Project Financial Position
of UNDP DIM Award ID 00087857 – Project ID 00094744
“Global Programme for Electoral Cycle Support Phase II in Middle East and North
Africa Region (2017-2020)”**

**To the Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**

We have audited the financial position of UNDP Award ID 00087857 “Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region (2017-2020) - Project ID No. 00094744”, under fund code 30000, henceforth referred to as the Project, for the period from 1 January 2017 to 31 December 2020 which included: (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 expenses totaling \$6,990,644.82 is comprised of expenses incurred by the **Bureau for Policy and Programme Support** amounting to \$3,607,675.31 and expenses processed and approved by other UNDP Office outside of the country amounting to \$3,382,969.51. Our audit only covered the expenditures that are directly incurred by the project in Jordan for an amount of \$3,607,675.31.

Unmodified Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expense of \$3,607,675.31 directly incurred by the **Bureau for Policy and Programme Support** and charged to the project for the period from 1 January 2017 to 31 December 2020 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 (ISA). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of expenses section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management Responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal controls as management determines are 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 statement of expenses 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 ISA 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 ISA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of expenses, 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 controls.
- Obtain an understanding of internal controls 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 controls.

We communicated 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 controls that we identified during our audit.

Jamal Milhem, CPA

Certified Accountant License # (100/98)



Talal Abu –Ghazaleh & Co.

License No. 251/1997

Ramallah - Palestine, 18 May 2021

2.2. Combined Delivery Report (CDR) and Funds Utilization Statement

"Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region (2017-2020)

(Award ID 00087857 - Project ID 00094744)

For the period from 1 January 2017 to 31 December 2020

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UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2017)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983,00094744

| | | | | |
|--|----------|-----------------|--------------------------------|-----------|
| Project Id : 00087857 Global Programme for the Elect | | Period : | Jan-Dec (2017) | |
| Output # : 00094744 GPECS Phase II - MENA | | Impl. Partner : | 02186 UNDP (Direct Execution) | |
| | | Location : | United Nations Development Pro | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |

Dept: 29101 (BPPS - Conflict Prev. & PB)

Fund : 30000 (Programme Cost Sharing)

| | | | | |
|--|-------------|---------------|-------------|---------------|
| 71605 - Travel Tickets-International | 0.00 | 750.00 | 0.00 | 750.00 |
| 75105 - Facilities & Admin - Implement | 0.00 | 60.00 | 0.00 | 60.00 |
| Total for Fund 30000 | 0.00 | 810.00 | 0.00 | 810.00 |
| Total for Dept: 29101 | 0.00 | 810.00 | 0.00 | 810.00 |

Dept: 29102 (BPPS - Inc Political Processes)

Fund : 30000 (Programme Cost Sharing)

| | | | | |
|---|------|------------|------|------------|
| 61205 - Salaries - GS Staff | 0.00 | 62,874.14 | 0.00 | 62,874.14 |
| 61305 - Salaries - IP Staff | 0.00 | 367,576.25 | 0.00 | 367,576.25 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 84,000.92 | 0.00 | 84,000.92 |
| 62205 - Dependency Allow - GS Staff | 0.00 | 536.90 | 0.00 | 536.90 |
| 62210 - Contrib to Jt Staff Pens Fd-GS | 0.00 | 12,404.97 | 0.00 | 12,404.97 |
| 62215 - Contrib. to Medical, social In | 0.00 | 3,527.95 | 0.00 | 3,527.95 |
| 62240 - Annual Leave Expense - GS | 0.00 | 870.53 | 0.00 | 870.53 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 18,701.51 | 0.00 | 18,701.51 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 70,459.57 | 0.00 | 70,459.57 |
| 62315 - Contrib. to medical, social in | 0.00 | 5,394.67 | 0.00 | 5,394.67 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 24,976.82 | 0.00 | 24,976.82 |
| 62330 - Rental Supplements - IP Staff | 0.00 | 40,191.71 | 0.00 | 40,191.71 |
| 62340 - Annual Leave Expense - IP | 0.00 | 180.97 | 0.00 | 180.97 |
| 63330 - Ed Grt Incl Trvl&Allow-IP Stf | 0.00 | 55,650.90 | 0.00 | 55,650.90 |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 7,631.21 | 0.00 | 7,631.21 |
| 63350 - Reimb of Income Tax-IP Staff | 0.00 | 14,545.00 | 0.00 | 14,545.00 |
| 63530 - Contribution to EOS Benefits | 0.00 | 13,451.19 | 0.00 | 13,451.19 |
| 63535 - Contribution to Security | 0.00 | 15,244.58 | 0.00 | 15,244.58 |
| 63540 - Contribution to Training | 0.00 | 2,869.70 | 0.00 | 2,869.70 |
| 63545 - Contribution to ICT | 0.00 | 5,380.37 | 0.00 | 5,380.37 |
| 63550 - Contributions to MAIP | 0.00 | 896.78 | 0.00 | 896.78 |
| 63555 - Contribution to UN JFA | 0.00 | 11,657.76 | 0.00 | 11,657.76 |
| 63560 - Contributions to Appendix D | 0.00 | 896.78 | 0.00 | 896.78 |
| 64210 - Separations - GS Staff | 0.00 | 1,257.50 | 0.00 | 1,257.50 |
| 64308 - Appointments-Lump Sum | 0.00 | 19,458.03 | 0.00 | 19,458.03 |
| 64310 - Separations - IP Staff | 0.00 | 4,141.51 | 0.00 | 4,141.51 |
| 64321 - Reassignment-Ticket Costs | 0.00 | 811.00 | 0.00 | 811.00 |
| 64322 - Reassignments-Subsistence Allow | 0.00 | 7,050.00 | 0.00 | 7,050.00 |
| 64323 - Reassignments-Lump Sum | 0.00 | 10,640.27 | 0.00 | 10,640.27 |
| 64324 - Reassignments-Shipments | 0.00 | 13,000.00 | 0.00 | 13,000.00 |
| 64397 - Services to projects - CO staff | 0.00 | 17,729.70 | 0.00 | 17,729.70 |
| 65115 - Contributions to ASHII Reserve | 0.00 | 34,793.57 | 0.00 | 34,793.57 |

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UN Development Programme
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Combined Delivery Report By Project

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| | | | | |
|--|-------------------------------|---|-----------------|-------------|
| Project Id : 00087857 Global Programme for the Elect | Period : | Jan-Dec (2017) | | |
| Output # : 00094744 GPECS Phase II - MENA | Impl. Partner : Location : | 02186 UNDP (Direct Execution) United Nations Development Pro | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 65135 - Payroll Mgt Cost Recovery ATIA | 0.00 | 2,404.87 | 0.00 | 2,404.87 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 225,536.08 | 0.00 | 225,536.08 |
| 71211 - Intl Consult Security Charge | 0.00 | 5,400.36 | 0.00 | 5,400.36 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 21,158.75 | 0.00 | 21,158.75 |
| 71360 - Local Consult-Security | 0.00 | 776.01 | 0.00 | 776.01 |
| 71405 - Service Contracts-Individuals | 0.00 | 41,194.28 | 0.00 | 41,194.28 |
| 71410 - MAIP Premium SC | 0.00 | 90.32 | 0.00 | 90.32 |
| 71415 - Contribution to Security SC | 0.00 | 1,536.06 | 0.00 | 1,536.06 |
| 71505 - UN Volunteers-Stipend & Allow | 0.00 | 2,396.35 | 0.00 | 2,396.35 |
| 71510 - UNV Settling-In-Grant | 0.00 | 1,073.45 | 0.00 | 1,073.45 |
| 71520 - UNV_Volunteer_Leaming | 0.00 | 111.29 | 0.00 | 111.29 |
| 71535 - UNV-Medical Insurance | 0.00 | 94.65 | 0.00 | 94.65 |
| 71540 - UNV-Global Charges | 0.00 | 127.79 | 0.00 | 127.79 |
| 71541 - UNVs-Contribution to security | 0.00 | 101.85 | 0.00 | 101.85 |
| 71550 - UNV RSA / Exit Allowance | 0.00 | 201.43 | 0.00 | 201.43 |
| 71565 - UNV-Natl Appoint/Sep incl Trvl | 0.00 | 148.31 | 0.00 | 148.31 |
| 71590 - UNV Development Effectiveness | 0.00 | 554.22 | 0.00 | 554.22 |
| 71605 - Travel Tickets-International | 0.00 | 65,014.66 | 0.00 | 65,014.66 |
| 71610 - Travel Tickets-Local | 0.00 | 1,398.31 | 0.00 | 1,398.31 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 30,708.87 | 0.00 | 30,708.87 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 13,138.10 | 0.00 | 13,138.10 |
| 71625 - Daily Substist Allow-Mtg Partic | 0.00 | 1,222.92 | 0.00 | 1,222.92 |
| 71630 - Shipment | 0.00 | 447.00 | 0.00 | 447.00 |
| 71635 - Travel - Other | 0.00 | 11,898.13 | 0.00 | 11,898.13 |
| 72402 - Building Maintenance | 0.00 | 1,049.74 | 0.00 | 1,049.74 |
| 72420 - Land Telephone Charges | 0.00 | 357.14 | 0.00 | 357.14 |
| 72425 - Mobile Telephone Charges | 0.00 | 11,402.53 | 0.00 | 11,402.53 |
| 72430 - Postage and Pouch | 0.00 | - 144.73 | 0.00 | - 144.73 |
| 72435 - E-mail-Subscription | 0.00 | 923.08 | 0.00 | 923.08 |
| 72440 - Connectivity Charges | 0.00 | 788.32 | 0.00 | 788.32 |
| 72445 - Common Services-Communications | 0.00 | 241.61 | 0.00 | 241.61 |
| 72505 - Stationery & other Office Supp | 0.00 | 1,350.20 | 0.00 | 1,350.20 |
| 72510 - Publications | 0.00 | 89.82 | 0.00 | 89.82 |
| 72715 - Hospitality Catering | 0.00 | 730.23 | 0.00 | 730.23 |
| 72805 - Acquis of Computer Hardware | 0.00 | 545.45 | 0.00 | 545.45 |
| 72815 - Inform Technology Supplies | 0.00 | 805.09 | 0.00 | 805.09 |
| 73104 - Leased Building | 0.00 | 21,846.21 | 0.00 | 21,846.21 |
| 73120 - Utilities | 0.00 | 6,766.52 | 0.00 | 6,766.52 |
| 73125 - Common Services-Premises | 0.00 | 10,858.56 | 0.00 | 10,858.56 |
| 73406 - Maintenance of Equipment | 0.00 | 706.21 | 0.00 | 706.21 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 254.23 | 0.00 | 254.23 |
| 74115 - Legal Fees | 0.00 | 50.00 | 0.00 | 50.00 |
| 74210 - Printing and Publications | 0.00 | 5,887.58 | 0.00 | 5,887.58 |
| 74215 - Promotional Materials and Dist | 0.00 | 2,307.69 | 0.00 | 2,307.69 |
| 74220 - Translation Costs | 0.00 | 4,386.66 | 0.00 | 4,386.66 |
| 74505 - Insurance | 0.00 | 600.00 | 0.00 | 600.00 |
| 74515 - Claims and Adjustments | 0.00 | 1,518.51 | 0.00 | 1,518.51 |
| 74525 - Sundry | 0.00 | - 3,070.00 | 0.00 | - 3,070.00 |
| 74596 - Services to projects -GOE | 0.00 | 9,137.87 | 0.00 | 9,137.87 |
| 74725 - Other L.T.S.H. | 0.00 | 27.00 | 0.00 | 27.00 |
| 74910 - Gain/Loss Disposal Fixed Asset | 0.00 | - 3,070.00 | 0.00 | - 3,070.00 |
| 75105 - Facilities & Admin - Implement | 0.00 | 136,321.26 | 0.00 | 136,321.26 |
| 75705 - Leaming costs | 0.00 | 277,941.74 | 0.00 | 277,941.74 |
| 75706 - Leaming - ticket costs | 0.00 | - 16,720.00 | 0.00 | - 16,720.00 |

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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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| | | | | |
|--|----------|-----------------|--------------------------------|--------------|
| Project Id : 00087857 Global Programme for the Elect | | Period : | Jan-Dec (2017) | |
| Output # : 00094744 GPECS Phase II - MENA | | Impl. Partner : | 02186 UNDP (Direct Execution) | |
| | | Location : | United Nations Development Pro | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 75711 - TrnWrkshp&Conf - Stipends | 0.00 | 6,274.43 | 0.00 | 6,274.43 |
| 76125 - Realized Loss | 0.00 | 25.82 | 0.00 | 25.82 |
| 77402 - Contrib-Security Share GOE | 0.00 | 316.82 | 0.00 | 316.82 |
| 77630 - Dep Exp Owned - ITC | 0.00 | 2,431.95 | 0.00 | 2,431.95 |
| 77640 - Dep Exp Owned - F&F | 0.00 | 387.95 | 0.00 | 387.95 |
| Total for Fund 30000 | 0.00 | 1,840,362.61 | 0.00 | 1,840,362.61 |
| Total for Dept : 29102 | 0.00 | 1,840,362.61 | 0.00 | 1,840,362.61 |
| Total for Output : 00094744 | 0.00 | 1,841,172.61 | 0.00 | 1,841,172.61 |
| Project Total : | 0.00 | 1,841,172.61 | 0.00 | 1,841,172.61 |

Signed By : Sarah Lister Date : 22-Jun-2021

Signed By : _____ Date : _____

Talal Abu-Ghazaleh & Co.
For identification purposes only

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UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2017)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983,00094744

| Project Id : ALL | Period : Jan-Dec (2017) | | | |
|--|-------------------------------|--------------|-----------------|--------------|
| Output # : ALL | Impl. Partner : Location : | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 29101 - BPPS - Conflict Prev. & PB | 0.00 | 810.00 | 0.00 | 810.00 |
| 29102 - BPPS - Inc Political Processes | 0.00 | 1,840,362.61 | 0.00 | 1,840,362.61 |

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UNDP UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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Funds Utilization

Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2017)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088963,00094744

Project/Award: 00087857 Global Programme for the Elect Period : As at Dec 31, 2017

| Output # | 00094744 | Impl. Partner : 02186 UNDP (Direct Execution) | UNDP AMOUNT |
|-------------------------------|----------|---|-------------|
| Outstanding NEX advances | | | 0.00 |
| Undepreciated Fixed Assets | | | 24,168.96 |
| Unamortized Intangible Assets | | | 0.00 |
| Inventory | | | 0.00 |
| Prepayments | | | 0.00 |
| Commitments | | | 429,782.16 |

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UN Development Programme
Report ID: unglcdip

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2018)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983,00094744

| | |
|--|---|
| Project Id : 00087857 Global Programme for the Elect | Period : Jan-Dec (2018) |
| Output # : 00094744 GPECS Phase II - MENA | Impl. Partner : 02186 UNDP (Direct Execution) |
| | Location : United Nations Development Pro |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|---|-------------|-----------------|-----------------|-----------------|
| Dept: 29101 (BPPS - Conflict Prev. & PB) | | | | |
| Fund : 30000 (Programme Cost Sharing) | | | | |
| 64397 - Services to projects -CO staff | 0.00 | 27.15 | 0.00 | 27.15 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 1,629.00 | 0.00 | 1,629.00 |
| 71635 - Travel - Other | 0.00 | 188.00 | 0.00 | 188.00 |
| 74596 - Services to projects -GOE | 0.00 | 11.64 | 0.00 | 11.64 |
| 75105 - Facilities & Admin - Implement | 0.00 | 148.46 | 0.00 | 148.46 |
| Total for Fund 30000 | 0.00 | 2,004.25 | 0.00 | 2,004.25 |
| Total for Dept : 29101 | 0.00 | 2,004.25 | 0.00 | 2,004.25 |
| Dept: 29102 (BPPS - Inc Political Processes) | | | | |
| Fund : 30000 (Programme Cost Sharing) | | | | |
| 61105 - Salaries - NP Staff | 0.00 | 20,387.00 | 0.00 | 20,387.00 |
| 61205 - Salaries - GS Staff | 0.00 | 65,674.47 | 0.00 | 65,674.47 |
| 61305 - Salaries - IP Staff | 0.00 | 394,430.24 | 0.00 | 394,430.24 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 102,153.59 | 0.00 | 102,153.59 |
| 62105 - Dependency Allowance-NP Staff | 0.00 | 347.48 | 0.00 | 347.48 |
| 62110 - Contrib Joint Staff Pension-NP | 0.00 | 4,133.80 | 0.00 | 4,133.80 |
| 62115 - Contrib to Med,SocIns-NP Staff | 0.00 | 632.00 | 0.00 | 632.00 |
| 62140 - Annual Leave Expense - NO | 0.00 | 2,343.32 | 0.00 | 2,343.32 |
| 62205 - Dependency Allow - GS Staff | 0.00 | 355.92 | 0.00 | 355.92 |
| 62210 - Contrib to Jt Staff Pens Fd-GS | 0.00 | 12,978.83 | 0.00 | 12,978.83 |
| 62215 - Contrib. to Medical, social In | 0.00 | 3,684.05 | 0.00 | 3,684.05 |
| 62240 - Annual Leave Expense - GS | 0.00 | 2,684.93 | 0.00 | 2,684.93 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 24,092.30 | 0.00 | 24,092.30 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 88,889.37 | 0.00 | 88,889.37 |
| 62315 - Contrib. to medical, social in | 0.00 | 7,691.55 | 0.00 | 7,691.55 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 23,681.17 | 0.00 | 23,681.17 |
| 62330 - Rental Supplements - IP Staff | 0.00 | 37,644.53 | 0.00 | 37,644.53 |
| 62340 - Annual Leave Expense - IP | 0.00 | - 7,310.62 | 0.00 | - 7,310.62 |
| 63330 - Ed Grt Incl Trvl&Allow-IP Stf | 0.00 | 36,038.00 | 0.00 | 36,038.00 |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 7,014.56 | 0.00 | 7,014.56 |
| 63350 - Reimb of Income Tax-IP Staff | 0.00 | 18,472.68 | 0.00 | 18,472.68 |
| 63530 - Contribution to EOS Benefits | 0.00 | 17,026.74 | 0.00 | 17,026.74 |
| 63535 - Contribution to Security | 0.00 | 19,296.82 | 0.00 | 19,296.82 |
| 63540 - Contribution to Training | 0.00 | 1,816.11 | 0.00 | 1,816.11 |
| 63545 - Contribution to ICT | 0.00 | 6,810.64 | 0.00 | 6,810.64 |
| 63550 - Contributions to MAIP | 0.00 | 454.09 | 0.00 | 454.09 |
| 63555 - Contribution to UN JFA | 0.00 | 14,756.45 | 0.00 | 14,756.45 |
| 63560 - Contributions to Appendix D | 0.00 | 1,135.06 | 0.00 | 1,135.06 |
| 64110 - Separations - NP Staff | 0.00 | 407.76 | 0.00 | 407.76 |

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UN Development Programme
Report ID: unglcdip

Combined Delivery Report By Project

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| Project Id : 00087857 Global Programme for the Elect Output # : 00094744 GPECS Phase II - MENA | | Period : Impl. Partner : Location : | Jan-Dec (2018) 02186 UNDP (Direct Execution) United Nations Development Pro | |
|---|----------|---|---|------------|
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 64210 - Separatations - GS Staff | 0.00 | 1,313.63 | 0.00 | 1,313.63 |
| 64310 - Separations - IP Staff | 0.00 | 5,151.77 | 0.00 | 5,151.77 |
| 64321 - Reassignment-Ticket Costs | 0.00 | 1,825.00 | 0.00 | 1,825.00 |
| 64322 - Reassignmnts-Subsistence Allow | 0.00 | 10,575.00 | 0.00 | 10,575.00 |
| 64324 - Reassignments-Shipment | 0.00 | 5,000.00 | 0.00 | 5,000.00 |
| 64397 - Services to projects -CO staff | 0.00 | 24,242.63 | 0.00 | 24,242.63 |
| 64399 - Expert Advisory Serv-HQ Staff | 0.00 | 12,623.31 | 0.00 | 12,623.31 |
| 65115 - Contributions to ASHL Reserve | 0.00 | 44,042.05 | 0.00 | 44,042.05 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 3,009.55 | 0.00 | 3,009.55 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 384,659.31 | 0.00 | 384,659.31 |
| 71211 - Intl Consult Security Charge | 0.00 | 10,404.92 | 0.00 | 10,404.92 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 59,534.12 | 0.00 | 59,534.12 |
| 71360 - Local Consult-Security | 0.00 | 1,952.31 | 0.00 | 1,952.31 |
| 71505 - UN Volunteers-Stipend & Allow | 0.00 | 10,523.10 | 0.00 | 10,523.10 |
| 71510 - UNV Settling-In-Grant | 0.00 | 77.58 | 0.00 | 77.58 |
| 71520 - UNV_Volunteer_Learning | 0.00 | 488.71 | 0.00 | 488.71 |
| 71535 - UNV-Medical Insurance | 0.00 | 540.54 | 0.00 | 540.54 |
| 71540 - UNV-Global Charges | 0.00 | 530.49 | 0.00 | 530.49 |
| 71541 - UNVs-Contribution to security | 0.00 | 447.26 | 0.00 | 447.26 |
| 71550 - UNV RSA / Exit Allowance | 0.00 | 891.04 | 0.00 | 891.04 |
| 71590 - UNV Development Effectiveness | 0.00 | 2,433.78 | 0.00 | 2,433.78 |
| 71605 - Travel Tickets-International | 0.00 | 158,422.98 | 0.00 | 158,422.98 |
| 71610 - Travel Tickets-Local | 0.00 | 1,399.57 | 0.00 | 1,399.57 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 56,622.52 | 0.00 | 56,622.52 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 24,109.46 | 0.00 | 24,109.46 |
| 71625 - Daily Subsist Allow-Mtg Partic | 0.00 | 1,677.00 | 0.00 | 1,677.00 |
| 71630 - Shipment | 0.00 | 5,125.00 | 0.00 | 5,125.00 |
| 71635 - Travel - Other | 0.00 | 56,985.69 | 0.00 | 56,985.69 |
| 72120 - Svc Co-Trade and Business Serv | 0.00 | 798.93 | 0.00 | 798.93 |
| 72399 - Other Materials and Goods | 0.00 | 11,471.68 | 0.00 | 11,471.68 |
| 72402 - Building Maintenance | 0.00 | 1,926.00 | 0.00 | 1,926.00 |
| 72415 - Courier Charges | 0.00 | 1,418.28 | 0.00 | 1,418.28 |
| 72420 - Land Telephone Charges | 0.00 | 263.41 | 0.00 | 263.41 |
| 72425 - Mobile Telephone Charges | 0.00 | 6,116.66 | 0.00 | 6,116.66 |
| 72430 - Postage and Pouch | 0.00 | 687.43 | 0.00 | 687.43 |
| 72435 - E-mail-Subscription | 0.00 | 1,258.06 | 0.00 | 1,258.06 |
| 72440 - Connectivity Charges | 0.00 | 1,028.57 | 0.00 | 1,028.57 |
| 72445 - Common Services-Communications | 0.00 | 381.32 | 0.00 | 381.32 |
| 72505 - Stationery & other Office Supp | 0.00 | 3,203.30 | 0.00 | 3,203.30 |
| 72510 - Publications | 0.00 | 1,012.10 | 0.00 | 1,012.10 |
| 72705 - Hospitality-Special Events | 0.00 | 0.00 | 0.00 | 0.00 |
| 72805 - Acquis of Computer Hardware | 0.00 | 688.36 | 0.00 | 688.36 |
| 73104 - Leased Building | 0.00 | 18,654.68 | 0.00 | 18,654.68 |
| 73120 - Utilities | 0.00 | 6,053.15 | 0.00 | 6,053.15 |
| 73125 - Common Services-Premises | 0.00 | 12,035.71 | 0.00 | 12,035.71 |
| 74115 - Legal Fees | 0.00 | 224.00 | 0.00 | 224.00 |
| 74210 - Printing and Publications | 0.00 | 19,092.28 | 0.00 | 19,092.28 |
| 74220 - Translation Costs | 0.00 | 14,915.33 | 0.00 | 14,915.33 |
| 74505 - Insurance | 0.00 | 284.23 | 0.00 | 284.23 |
| 74515 - Claims and Adjustments | 0.00 | 2,023.70 | 0.00 | 2,023.70 |
| 74596 - Services to projects -GOE | 0.00 | 9,709.92 | 0.00 | 9,709.92 |
| 74710 - Land Transport | 0.00 | 298.75 | 0.00 | 298.75 |
| 75105 - Facilities & Admin - Implement | 0.00 | 163,832.23 | 0.00 | 163,832.23 |
| 75705 - Learning costs | 0.00 | 137,659.04 | 0.00 | 137,659.04 |

Report of the Independent Auditor on UNDP Award ID 00087857 "Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region" – Project ID 00094744 for the period from 1 January 2017 to 31 December 2020.

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UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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| Project Id : 00087857 Global Programme for the Elect | Period : | Jan-Dec (2018) | | |
|--|-----------------|--------------------------------|-----------------|--------------|
| Output # : 00094744 GPECS Phase II - MENA | Impl. Partner : | 02186 UNDP (Direct Execution) | | |
| | Location : | United Nations Development Pro | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 75712 - TrnWkshp&Conf - Honorariums | 0.00 | 536.02 | 0.00 | 536.02 |
| 76125 - Realized Loss | 0.00 | 0.00 | 0.00 | 0.00 |
| 76135 - Realized Gain | 0.00 | - 1.12 | 0.00 | - 1.12 |
| 77402 - Contrib-Security Share GOE | 0.00 | 261.15 | 0.00 | 261.15 |
| 77630 - Dep Exp Owned - ITC | 0.00 | 3,181.47 | 0.00 | 3,181.47 |
| 77640 - Dep Exp Owned - F&F | 0.00 | 387.95 | 0.00 | 387.95 |
| Total for Fund 30000 | 0.00 | 2,211,733.75 | 0.00 | 2,211,733.75 |
| Total for Dept : 29102 | 0.00 | 2,211,733.75 | 0.00 | 2,211,733.75 |
| Total for Output : 00094744 | 0.00 | 2,213,738.00 | 0.00 | 2,213,738.00 |
| Project Total : | 0.00 | 2,213,738.00 | 0.00 | 2,213,738.00 |

Signed By: Sarale Lister Date: 22-Jun-2021

Signed By: _____ Date: _____

Jamal J. Makhadmeh

 Tawal Abu-Ghazaleh & Co.
 For identification purposes only

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UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2018)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983,00094744

| Project Id : ALL | Period : Jan-Dec (2018) | | | |
|--|-------------------------------|--------------|-----------------|--------------|
| Output # : ALL | Impl. Partner : Location : | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 29101 - BPPS - Conflict Prev. & PB | 0.00 | 2,004.25 | 0.00 | 2,004.25 |
| 29102 - BPPS - Inc Political Processes | 0.00 | 2,211,733.75 | 0.00 | 2,211,733.75 |

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UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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Funds Utilization

Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2018)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983,00094744

Project/Award: 00087857 Global Programme for the Elect

Period : As at Dec 31, 2018

| Output # | 00094744 | Impl. Partner :02186 UNDP (Direct Execution) | UNDP AMOUNT |
|-------------------------------|----------|--|-------------|
| Outstanding NEX advances | | | 0.00 |
| Undepreciated Fixed Assets | | | 20,599.54 |
| Unamortized Intangible Assets | | | 0.00 |
| Inventory | | | 0.00 |
| Prepayments | | | 0.00 |
| Commitments | | | 159,061.36 |

Report of the Independent Auditor on UNDP Award ID 00087857 “Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region” – Project ID 00094744 for the period from 1 January 2017 to 31 December 2020.

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UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Run Time: 08-06-2021 20:06:38

Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2019)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983,00094744

| | | |
|--|-----------------|--------------------------------|
| Project Id : 00087857 Global Programme for the Elect | Period : | Jan-Dec (2019) |
| Output # : 00094744 GPECS Phase II - MENA | Impl. Partner : | 02186 UNDP (Direct Execution) |
| | Location : | United Nations Development Pro |
| | Govt Exp | UNDP Exp |
| | UN Agencies Exp | Total Exp |

Dept: 29102 (BPPS - Inc Political Processes)

Fund : 30000 (Programme Cost Sharing)

| | | | | |
|---|------|------------|------|------------|
| 61105 - Salaries - NP Staff | 0.00 | 65,875.73 | 0.00 | 65,875.73 |
| 61205 - Salaries - GS Staff | 0.00 | 34,605.24 | 0.00 | 34,605.24 |
| 61305 - Salaries - IP Staff | 0.00 | 307,019.17 | 0.00 | 307,019.17 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 80,138.19 | 0.00 | 80,138.19 |
| 62105 - Dependency Allowance-NP Staff | 0.00 | 1,070.63 | 0.00 | 1,070.63 |
| 62110 - Contrib Joint Staff Pension-NP | 0.00 | 13,368.04 | 0.00 | 13,368.04 |
| 62115 - Contrib to Med.SocIns-NP Staff | 0.00 | 2,042.17 | 0.00 | 2,042.17 |
| 62140 - Annual Leave Expense - NO | 0.00 | 2,331.87 | 0.00 | 2,331.87 |
| 62205 - Dependency Allow - GS Staff | 0.00 | - 29.66 | 0.00 | - 29.66 |
| 62210 - Contrib to Jt Staff Pens Fd-GS | 0.00 | 6,862.87 | 0.00 | 6,862.87 |
| 62215 - Contrib. to Medical, social In | 0.00 | 1,243.69 | 0.00 | 1,243.69 |
| 62240 - Annual Leave Expense - GS | 0.00 | 1,335.98 | 0.00 | 1,335.98 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 15,900.90 | 0.00 | 15,900.90 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 70,857.28 | 0.00 | 70,857.28 |
| 62315 - Contrib. to medical, social in | 0.00 | 5,003.83 | 0.00 | 5,003.83 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 12,779.75 | 0.00 | 12,779.75 |
| 62330 - Rental Supplements - IP Staff | 0.00 | 18,066.06 | 0.00 | 18,066.06 |
| 62340 - Annual Leave Expense - IP | 0.00 | 3,557.31 | 0.00 | 3,557.31 |
| 63330 - Ed Grt Incl Trvl&Allow-IP Stf | 0.00 | 28,080.00 | 0.00 | 28,080.00 |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 5,880.00 | 0.00 | 5,880.00 |
| 63350 - Reimb of Income Tax-IP Staff | 0.00 | 12,714.23 | 0.00 | 12,714.23 |
| 63530 - Contribution to EOS Benefits | 0.00 | 14,909.12 | 0.00 | 14,909.12 |
| 63535 - Contribution to Security | 0.00 | 15,893.31 | 0.00 | 15,893.31 |
| 63540 - Contribution to Training | 0.00 | 1,391.44 | 0.00 | 1,391.44 |
| 63545 - Contribution to ICT | 0.00 | 5,963.69 | 0.00 | 5,963.69 |
| 63550 - Contributions to MAIP | 0.00 | 198.75 | 0.00 | 198.75 |
| 63555 - Contribution to UN JFA | 0.00 | 11,927.40 | 0.00 | 11,927.40 |
| 63560 - Contributions to Appendix D | 0.00 | 993.87 | 0.00 | 993.87 |
| 64110 - Separations - NP Staff | 0.00 | 1,317.54 | 0.00 | 1,317.54 |
| 64210 - Separations - GS Staff | 0.00 | 983.23 | 0.00 | 983.23 |
| 64310 - Separations - IP Staff | 0.00 | 3,955.55 | 0.00 | 3,955.55 |
| 64321 - Reassignment-Ticket Costs | 0.00 | 2,802.00 | 0.00 | 2,802.00 |
| 64322 - Reassignments-Subsistence Allow | 0.00 | 40,088.87 | 0.00 | 40,088.87 |
| 64324 - Reassignments-Shipments | 0.00 | 18,000.00 | 0.00 | 18,000.00 |
| 64397 - Services to projects -CO staff | 0.00 | 103.17 | 0.00 | 103.17 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 39,558.97 | 0.00 | 39,558.97 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 2,253.69 | 0.00 | 2,253.69 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 111,342.61 | 0.00 | 111,342.61 |
| 71211 - Intl Consult Security Charge | 0.00 | 2,756.47 | 0.00 | 2,756.47 |
| 71305 - Local Consult-Sht Term-Tech | 0.00 | 66,268.60 | 0.00 | 66,268.60 |
| 71360 - Local Consult-Security | 0.00 | 1,069.83 | 0.00 | 1,069.83 |
| 71605 - Travel Tickets-International | 0.00 | 152,937.78 | 0.00 | 152,937.78 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 58,784.03 | 0.00 | 58,784.03 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 2,715.83 | 0.00 | 2,715.83 |

Report of the Independent Auditor on UNDP Award ID 00087857 "Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region" – Project ID 00094744 for the period from 1 January 2017 to 31 December 2020.

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UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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| | | | | |
|--|----------|-----------------|--------------------------------|--------------|
| Project Id : 00087857 Global Programme for the Elect | | Period : | Jan-Dec (2019) | |
| Output # : 00094744 GPECS Phase II - MENA | | Impl. Partner : | 02186 UNDP (Direct Execution) | |
| | | Location : | United Nations Development Pro | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 71625 - Daily Subst Allow-Mtg Partic | 0.00 | 217.80 | 0.00 | 217.80 |
| 71635 - Travel - Other | 0.00 | 14,966.49 | 0.00 | 14,966.49 |
| 72370 - Security related goods and mat | 0.00 | 3.75 | 0.00 | 3.75 |
| 72399 - Other Materials and Goods | 0.00 | 59.99 | 0.00 | 59.99 |
| 72402 - Building Maintenance | 0.00 | 2,751.43 | 0.00 | 2,751.43 |
| 72420 - Land Telephone Charges | 0.00 | 204.55 | 0.00 | 204.55 |
| 72425 - Mobile Telephone Charges | 0.00 | 2,361.16 | 0.00 | 2,361.16 |
| 72430 - Postage and Pouch | 0.00 | 238.55 | 0.00 | 238.55 |
| 72435 - E-mail-Subscription | 0.00 | 1,164.18 | 0.00 | 1,164.18 |
| 72440 - Connectivity Charges | 0.00 | 1,080.00 | 0.00 | 1,080.00 |
| 72445 - Common Services-Communications | 0.00 | 4,600.38 | 0.00 | 4,600.38 |
| 72505 - Stationery & other Office Supp | 0.00 | 5,178.86 | 0.00 | 5,178.86 |
| 72805 - Acquis of Computer Hardware | 0.00 | 240.00 | 0.00 | 240.00 |
| 73104 - Leased Building | 0.00 | 18,654.68 | 0.00 | 18,654.68 |
| 73105 - Rent | 0.00 | 9,317.56 | 0.00 | 9,317.56 |
| 73110 - Custodial & Cleaning Services | 0.00 | 1,426.94 | 0.00 | 1,426.94 |
| 73120 - Utilities | 0.00 | 6,071.29 | 0.00 | 6,071.29 |
| 73125 - Common Services-Premises | 0.00 | 17,837.27 | 0.00 | 17,837.27 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 45.66 | 0.00 | 45.66 |
| 74210 - Printing and Publications | 0.00 | 30,975.27 | 0.00 | 30,975.27 |
| 74220 - Translation Costs | 0.00 | 27,937.36 | 0.00 | 27,937.36 |
| 74225 - Other Media Costs | 0.00 | 2,030.94 | 0.00 | 2,030.94 |
| 74505 - Insurance | 0.00 | 20.00 | 0.00 | 20.00 |
| 74520 - Storage | 0.00 | 1,025.03 | 0.00 | 1,025.03 |
| 74525 - Sundry | 0.00 | 5.64 | 0.00 | 5.64 |
| 74596 - Services to projects -GOE | 0.00 | 26,008.02 | 0.00 | 26,008.02 |
| 74910 - Gain/Loss Disposal Fixed Asset | 0.00 | 1,053.91 | 0.00 | 1,053.91 |
| 75105 - Facilities & Admin - Implement | 0.00 | 136,217.86 | 0.00 | 136,217.86 |
| 75705 - Learning costs | 0.00 | 276,000.77 | 0.00 | 276,000.77 |
| 75711 - TrnWrkshp&Conf - Stipends | 0.00 | 2,924.17 | 0.00 | 2,924.17 |
| 76125 - Realized Loss | 0.00 | 92.53 | 0.00 | 92.53 |
| 76135 - Realized Gain | 0.00 | -242.22 | 0.00 | -242.22 |
| 77402 - Contrib-Security Share GOE | 0.00 | 240.00 | 0.00 | 240.00 |
| 77630 - Dep Exp Owned - ITC | 0.00 | 2,773.94 | 0.00 | 2,773.94 |
| 77640 - Dep Exp Owned - F&F | 0.00 | 387.95 | 0.00 | 387.95 |
| Total for Fund 30000 | 0.00 | 1,838,790.74 | 0.00 | 1,838,790.74 |
| Total for Dept : 29102 | 0.00 | 1,838,790.74 | 0.00 | 1,838,790.74 |
| Total for Output : 00094744 | 0.00 | 1,838,790.74 | 0.00 | 1,838,790.74 |
| Project Total : | 0.00 | 1,838,790.74 | 0.00 | 1,838,790.74 |

Signed By : Sarah Lister Date : 22-Jun-2021

Signed By : _____ Date : _____

Talal Abu-Ghazaleh
Talal Abu-Ghazaleh & Co.
For identification purposes only

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UN
DP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 3 of 4
Run Time: 08-06-2021 20:06:39

Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2019)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983,00094744

| Project Id : ALL | Period : Jan-Dec (2019) | | | |
|--|-------------------------------|--------------|-----------------|--------------|
| Output # : ALL | Impl. Partner : Location : | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 29102 - BPPS - Inc Political Processes | 0.00 | 1,838,790.74 | 0.00 | 1,838,790.74 |

DocuSign Envelope ID: AEA6404C-5B80-4066-954A-85CF9A9BFB73



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Funds Utilization

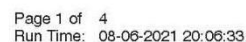
Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2019)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983,00094744

Project/Award: 00087857 Global Programme for the Elect Period : As at Dec 31, 2019

| Output # | 00094744 | Impl. Partner :02186 UNDP (Direct Execution) | UNDP AMOUNT |
|----------|-------------------------------|--|-------------|
| | Outstanding NEX advances | | 0.00 |
| | Undepreciated Fixed Assets | | 16,383.74 |
| | Unamortized Intangible Assets | | 0.00 |
| | Inventory | | 0.00 |
| | Prepayments | | 0.00 |
| | Commitments | | 115,216.05 |

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Business Unit : UNDP1
Period : Jan-Dec (2020)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983.00094744

| | | | | |
|--|----------|-----------------|--------------------------------|-----------|
| Project Id : 00087857 Global Programme for the Elect | | Period : | Jan-Dec (2020) | |
| Output # : 00094744 GPECS Phase II - MENA | | Impl. Partner : | 02186 UNDP (Direct Execution) | |
| | | Location : | United Nations Development Pro | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |

Fund : 30000 (Programme Cost Sharing)

| | | | | |
|--|------|------------|------|------------|
| 33001 - Change(s) in accounting policy | 0.00 | 0.00 | 0.00 | 0.00 |
| 61105 - Salaries - NP Staff | 0.00 | 68,986.39 | 0.00 | 68,986.39 |
| 61205 - Salaries - GS Staff | 0.00 | 40,288.35 | 0.00 | 40,288.35 |
| 61305 - Salaries - IP Staff | 0.00 | 120,377.97 | 0.00 | 120,377.97 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 52,723.53 | 0.00 | 52,723.53 |
| 62105 - Dependency Allowance-NP Staff | 0.00 | 1,089.47 | 0.00 | 1,089.47 |
| 62110 - Contrib Joint Staff Pension-NP | 0.00 | 14,031.53 | 0.00 | 14,031.53 |
| 62115 - Contrib to Med.SocIns-NP Staff | 0.00 | 2,138.60 | 0.00 | 2,138.60 |
| 62140 - Annual Leave Expense - NO | 0.00 | 3,225.35 | 0.00 | 3,225.35 |
| 62210 - Contrib to Jt Staff Pens Fd-GS | 0.00 | 8,002.54 | 0.00 | 8,002.54 |
| 62215 - Contrib. to Medical, social in | 0.00 | 1,571.24 | 0.00 | 1,571.24 |
| 62240 - Annual Leave Expense - GS | 0.00 | 3,662.53 | 0.00 | 3,662.53 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 4,825.95 | 0.00 | 4,825.95 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 41,507.48 | 0.00 | 41,507.48 |
| 62315 - Contrib. to medical, social in | 0.00 | 3,007.78 | 0.00 | 3,007.78 |
| 62330 - Rental Supplements - IP Staff | 0.00 | 12,959.72 | 0.00 | 12,959.72 |
| 62340 - Annual Leave Expense - IP | 0.00 | 13,091.56 | 0.00 | 13,091.56 |
| 63330 - Ed Grt Incl Trvl&Allow-IP Stf | 0.00 | 16,640.00 | 0.00 | 16,640.00 |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 3,640.00 | 0.00 | 3,640.00 |
| 63350 - Reimb of Income Tax-IP Staff | 0.00 | 5,645.19 | 0.00 | 5,645.19 |
| 63530 - Contribution to EOS Benefits | 0.00 | 10,455.87 | 0.00 | 10,455.87 |
| 63535 - Contribution to Security | 0.00 | 11,152.96 | 0.00 | 11,152.96 |
| 63540 - Contribution to Training | 0.00 | 975.79 | 0.00 | 975.79 |
| 63545 - Contribution to ICT | 0.00 | 4,182.43 | 0.00 | 4,182.43 |
| 63550 - Contributions to MAIP | 0.00 | 139.33 | 0.00 | 139.33 |
| 63555 - Contribution to UN JFA | 0.00 | 8,364.80 | 0.00 | 8,364.80 |
| 63560 - Contributions to Appendix D | 0.00 | 697.10 | 0.00 | 697.10 |
| 64110 - Separations - NP Staff | 0.00 | 1,379.72 | 0.00 | 1,379.72 |
| 64210 - Separations - GS Staff | 0.00 | 805.78 | 0.00 | 805.78 |
| 64310 - Separations - IP Staff | 0.00 | 2,373.71 | 0.00 | 2,373.71 |
| 64397 - Services to projects -CO staff | 0.00 | 22,066.77 | 0.00 | 22,066.77 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 27,743.14 | 0.00 | 27,743.14 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 1,567.92 | 0.00 | 1,567.92 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 138,467.82 | 0.00 | 138,467.82 |
| 71211 - Intl Consult Security Charge | 0.00 | 3,380.90 | 0.00 | 3,380.90 |
| 71305 - Local Consult -Sht Term-Tech | 0.00 | 10,758.44 | 0.00 | 10,758.44 |
| 71360 - Local Consult-Security | 0.00 | 60.42 | 0.00 | 60.42 |
| 71405 - Service Contracts-Individuals | 0.00 | 15,235.94 | 0.00 | 15,235.94 |
| 71410 - MAIP Premium SC | 0.00 | 6.68 | 0.00 | 6.68 |
| 71415 - Contribution to Security SC | 0.00 | 533.64 | 0.00 | 533.64 |
| 71605 - Travel Tickets-International | 0.00 | 70,898.95 | 0.00 | 70,898.95 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 16,185.89 | 0.00 | 16,185.89 |
| 71635 - Travel - Other | 0.00 | 2,442.00 | 0.00 | 2,442.00 |
| 72165 - Svc Co-Social Svcs. Social Sci | 0.00 | 0.00 | 0.00 | 0.00 |

Report of the Independent Auditor on UNDP Award ID 00087857 "Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region" – Project ID 00094744 for the period from 1 January 2017 to 31 December 2020.

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UN Development Programme
Report ID: unglcdrip

Combined Delivery Report By Project

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Run Time: 08-06-2021 20:06:34

| | | | | |
|--|----------|-----------------|--------------------------------|--------------|
| Project Id : 00087857 Global Programme for the Elect | | Period : | Jan-Dec (2020) | |
| Output # : 00094744 GPECS Phase II - MENA | | Impl. Partner : | 02186 UNDP (Direct Execution) | |
| | | Location : | United Nations Development Pro | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 72220 - Furniture | 0.00 | 6,858.13 | 0.00 | 6,858.13 |
| 72370 - Security related goods and mat | 0.00 | 41.02 | 0.00 | 41.02 |
| 72402 - Building Maintenance | 0.00 | 2,751.43 | 0.00 | 2,751.43 |
| 72405 - Acquisition of Communic Equip | 0.00 | 17,886.41 | 0.00 | 17,886.41 |
| 72406 - Security communication equipme | 0.00 | 69.32 | 0.00 | 69.32 |
| 72415 - Courier Charges | 0.00 | 111.65 | 0.00 | 111.65 |
| 72420 - Land Telephone Charges | 0.00 | 159.29 | 0.00 | 159.29 |
| 72425 - Mobile Telephone Charges | 0.00 | 2,367.84 | 0.00 | 2,367.84 |
| 72430 - Postage and Pouch | 0.00 | 206.21 | 0.00 | 206.21 |
| 72435 - E-mail-Subscription | 0.00 | 1,129.87 | 0.00 | 1,129.87 |
| 72440 - Connectivity Charges | 0.00 | 548.51 | 0.00 | 548.51 |
| 72445 - Common Services-Communications | 0.00 | 894.78 | 0.00 | 894.78 |
| 72505 - Stationery & other Office Supp | 0.00 | 6,576.65 | 0.00 | 6,576.65 |
| 72805 - Acquis of Computer Hardware | 0.00 | 7,096.23 | 0.00 | 7,096.23 |
| 72810 - Acquis of Computer Software | 0.00 | 1,015.40 | 0.00 | 1,015.40 |
| 72815 - Inform Technology Supplies | 0.00 | 2,631.95 | 0.00 | 2,631.95 |
| 73104 - Leased Building | 0.00 | 19,586.44 | 0.00 | 19,586.44 |
| 73105 - Rent | 0.00 | 8,276.21 | 0.00 | 8,276.21 |
| 73110 - Custodial & Cleaning Services | 0.00 | 2,344.20 | 0.00 | 2,344.20 |
| 73120 - Utilities | 0.00 | 521.12 | 0.00 | 521.12 |
| 73125 - Common Services-Premises | 0.00 | 27,416.74 | 0.00 | 27,416.74 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 113.19 | 0.00 | 113.19 |
| 74210 - Printing and Publications | 0.00 | -2,494.42 | 0.00 | -2,494.42 |
| 74215 - Promotional Materials and Dist | 0.00 | 422.54 | 0.00 | 422.54 |
| 74220 - Translation Costs | 0.00 | 29,528.88 | 0.00 | 29,528.88 |
| 74505 - Insurance | 0.00 | 718.15 | 0.00 | 718.15 |
| 74596 - Services to projects -GOE | 0.00 | 0.00 | 0.00 | 0.00 |
| 74599 - UNDP cost recovery chrgs-Bills | 0.00 | 311.35 | 0.00 | 311.35 |
| 74705 - Port Operation | 0.00 | 5,000.00 | 0.00 | 5,000.00 |
| 74725 - Other L.T.S.H. | 0.00 | 100.00 | 0.00 | 100.00 |
| 75105 - Facilities & Admin - Implement | 0.00 | 81,253.91 | 0.00 | 81,253.91 |
| 75705 - Learning costs | 0.00 | 106,193.78 | 0.00 | 106,193.78 |
| 76125 - Realized Loss | 0.00 | 20.65 | 0.00 | 20.65 |
| 76135 - Realized Gain | 0.00 | -5.14 | 0.00 | -5.14 |
| Total for Fund 30000 | 0.00 | 1,096,943.47 | 0.00 | 1,096,943.47 |
| Total for Dept : 29102 | 0.00 | 1,096,943.47 | 0.00 | 1,096,943.47 |
| Total for Output : 00094744 | 0.00 | 1,096,943.47 | 0.00 | 1,096,943.47 |
| Project Total : | 0.00 | 1,096,943.47 | 0.00 | 1,096,943.47 |

Signed By : Sarah Lister Date : 22-Jun-2021

Signed By : _____ Date : _____

Jamal J. Makhadmeh

 Total Abu-Ghazaleh & Co.
 For Identification purposes only

HJ

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UNDP UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 08-06-2021 20:08:34

Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2020)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983,00094744

| Project Id : ALL | Period : Jan-Dec (2020) | | | |
|--|-------------------------------|--------------|-----------------|--------------|
| Output # : ALL | Impl. Partner : Location : | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 29102 - BPPS - Inc Political Processes | 0.00 | 1,095,943.47 | 0.00 | 1,095,943.47 |

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UN Development Programme
Report ID: unglcdip

Combined Delivery Report By Project

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Run Time: 09-06-2021 20:06:34

Funds Utilization

Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2020)
Selected Project Id : 00087857
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00088983,00094744

Project/Award: 00087857 Global Programme for the Elect

Period : As at Dec 31, 2020

| Output # | 00094744 | Impl. Partner :02186 UNDP (Direct Execution) | UNDP AMOUNT |
|-------------------------------|----------|--|-------------|
| Outstanding NEX advances | | | 0.00 |
| Undepreciated Fixed Assets | | | 0.00 |
| Unamortized Intangible Assets | | | 0.00 |
| Inventory | | | 0.00 |
| Prepayments | | | 0.00 |
| Commitments | | | 137,959.13 |

3. ASSESSMENT OF INTERNAL CONTROLS AND SYSTEMS

We have assessed the reliability and integrity of the project’s financial and operational information, effectiveness and efficiency of the project’s operations, safeguarding of project’s assets and compliance with legislative mandates, regulations and rules, policies and procedures as well as with the donor agreement.

We have assessed the internal controls in the following areas:

- Organization and Staffing.
- Programme and Project Management.
- Human Resources.
- Finance.
- Procurement.
- Asset Management.
- Cash Management.
- Information Systems.
- General Administration.

The results of our assessment of the internal control systems in the areas as discussed above are produced briefly along with standard audit ratings. Based on our assessment, the overall rating is categorized as **Fully Satisfactory**.

1. Organization and Staffing:

We have assessed the overall project structure for effective workflows and management arrangements, including assignment of authority, accountability, and responsibilities of staff. In addition, a specific review in the decision for reallocation of the project manager to the regional Hub in Istanbul and subsequently to Brussels and whether the associated cost incurred in accordance with the project’s plan documents and the donor agreement.

The objectives of the audit were to:

- a. Provide assurance that processes and instruments in place for the delegation of authorities in the project comply with the requirements of applicable UNDP policies and donor; and
 - b. To assess the effectiveness of controls supporting the ongoing management and exercise of the authorities.
- We have reviewed and read the official documents related to the authorities and delegations of responsibilities, and made inquiries about them, moreover, we assured the implementation of proper delegation while reviewing the implementing partner’s accounting records and assessed their adequacy for maintaining accurate and complete records of receipts and disbursements.

- The project has an overall adequate framework for managing the delegation of authorities. There is a formal Delegated Authorities Chart where authorities are delegated to positions aligned with the organizational/project structure. There are documented policies and procedures in this matter.

Based on our assessment of this area, we rate it as **Fully Satisfactory**.

2. Programme and Project Management:

We have assessed the management aspects in terms of approval of the project, financial management of the project's funds, and monitoring of implementation towards the achievement of the project's objectives. This includes reporting to the, steering committee, project board and/or donors.

Our specific procedures included the following:

- We reviewed the monitoring progress of key project elements and objectives.
- Reviewed whether the deliverables comply with the content and requirements.
- The Project Manager and the regional Electoral Policy specialist were approved for the acceptance of services.

Based on our assessment of this area, we rate it as **Fully Satisfactory**.

3. Human Resources:

We have Assessed the competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.

Our specific procedures included the following:

- Reviewed the competitiveness, transparency and effectiveness of the recruitment procedures for internal controls relating to performance appraisal, attendance control and management of personnel records.
- Specific procedures included the review of the process for recruiting the project's personnel and consultants and assessed whether the process was transparent and competitive.
- Reviewed personnel files of the project's personnel and policy to assess the proper management of the personnel.
- The remuneration was based on the UNDP scale which determines the salary according to the effectiveness and performance of the employee.

Based on our assessment of this area, we rate it as **Fully Satisfactory**.

4. Finance

We have assessed the compliance with the UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures

against the approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.

Our specific procedures included the following:

- Reviewed the project’s accounting records and assessed their adequacy for maintaining accurate and complete records of receipts and disbursements of cash; and for supporting the preparation of the quarterly financial report.
- Reviewed expenditures made by the project and assessed whether these were in accordance with the UNDP User Guide.
- Reviewed the records of requests for direct payments and ensured that they were signed and approved by the authorized government and UNDP country office officials.

The Finding in this specific area is as follows:

We were not provided with the allocation basis of the rent and utilities costs of \$22,501.88 for the period 1 April 2019 to 31 December 2019, and at an amount of \$21,968.89 from 1 January 2020 to 31 December 2020 of the Project Manager office space in Brussels that were charged on the project (Finding No. 2).

Based on our assessment of this area, we rate it as **Satisfactory / Some Improvement needed**

5. Procurement

- a. We have assessed whether the procurement for the services of individual contracts are processed in line with UNDP rules and regulations including an assessment of determination of their agreed lump sum fees or daily rates in accordance with the UNDP individual contract policy; and
- b. Whether goods, services and civil works for the project were procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes the management of obligations and appropriate assessment of goods or services delivered and the monitoring of the contractors performance before payments are issued.

Our specific procedures included the following:

- Reviewed the delegations of authorities, procurement thresholds, call for bids and proposals, competitive bids were collected or not, an evaluation of bids and proposals and approval/signature of contracts and purchase orders.

Based on our assessment of this area, we rank it as **Fully Satisfactory**.

6. Asset Management

- a. We have assessed whether the project’s assets were adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence; and
- b. Determined if assets required were for the use of the project and in compliance with the donor’s agreement.

Our specific procedures included the following:

- We reviewed the policy related to the assets threshold and whether the transactions were recorded correctly as assets in case the cost exceeds \$ 2500.
- We reviewed the adequacy of the procedures for receipt, storage, and disposal of the equipment including vehicles and office equipment purchased for the use of the Project.
- Specific procedures included revision of the use, control and disposal of non-expendable equipment and assessed whether they were in compliance with UNDP User Guide on Results Management; and also whether the equipment procured met the identified needs and whether their use were in line with the intended purposes.

Findings in this specific area are as follows:

- A Tracking system was not maintained for the used vehicle prior to disposing the project’s vehicle in 2017, (Finding No. 1).

Based on our assessment of this area, we rank it as **Fully Satisfactory**.

7. Cash Management

We have reviewed the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP regional Hub office or at the project field offices, including cash held as advances or impressed in any sub-office or field office.

Our specific procedures included the following:

- We reviewed the adequacy of the operational and internal controls relating to cash funds held by the Project and reviewed procedures for the safeguarding of cash.

Based on our assessment of this area, we rank it as **Fully Satisfactory**.

8. Information Systems

We have assessed the efficiency and security of the information systems established and maintained from the project’s funds and their adequacy to meet the management and reporting requirements of the projects.

Our specific procedures included the following:

- We assessed the adequacy, efficiency and security of the information systems, particularly those established and maintained from the project funds to meet the management and reporting requirements of the Project.

Based on our assessment of this area, we rank it as **Fully Satisfactory**.

9. General Administration

These include areas of operations not specifically covered above and for which expenses were charged to the project covering such areas as: travel of the project staff, use, management and maintenance of the project’s vehicles, lease, rent, and maintenance of office premises.

Our specific procedures included the following:

- We reviewed the operational and internal controls relating to the travel activities, office premises and lease management, office communications, and records maintenance.

Based on our assessment of this area, we rank it as **Fully Satisfactory**.

Definition of Standard Audit Ratings

| Standard Rating | Definition |
|--|---|
| Fully Satisfactory | The assessed governance arrangement, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area. |
| Satisfactory / Some Improvement needed | The assessed governance arrangement, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area. |
| Partially Satisfactory / Major Improvement needed | The assessed governance arrangement, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area. |
| Unsatisfactory | The assessed governance arrangement, risk management practices and controls were either not adequately established or not functioning well, Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area. |

4. MANAGEMENT LETTER

Current year Audit Findings and Recommendations

To the Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

Introduction

Under International Standards on Auditing, auditors are encouraged to report various matters concerning an entity's internal control structure noted during their audit, and are required to report certain of those matters. Matters that are required to be reported are "significant deficiencies in the design or operation of the internal control structure that, in the auditor's judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements".

As part of our audit of the Project's financial position of "Global Programme for Electoral Cycle Support Phase II in Middle East and North Africa Region (2017-2020) – Project ID No. 00094744" for the period from 1 January 2017 to 31 December 2020, we considered UNDP's internal control structure and compliance with its accounting policies in determining the scope of our audit procedures for the purpose of rendering an opinion on the financial statements. Our purpose was not to provide assurance on the internal control structure.

We emphasize that the responsibility for a sound system of internal controls rests with management and work performed by external audit should not be relied upon to identify all strengths and weaknesses that may exist, neither should our work be relied upon to identify all circumstances of irregularity should there be any, although our audit procedures have been designed so that any material irregularity has a reasonable probability of discovery.

The matters raised in this part are those, which came to our attention during the audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be needed. Recommendations for improvements should be assessed by management for their full business impact before they are implemented. Effective implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Internal Control Audit Result: Fully Satisfactory

We did not identify significant deficiencies or material weaknesses in internal controls over financial reporting that we considered to be material deficiencies, although other normal deficiencies are reported in the management letter.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Talal Abu -Ghazaleh & Co.

License No. 251/1997

Ramallah – Palestine, 18 May 2021



Jamal J. Milhem

Finding No. 1

Title:

A Tracking System was not maintained for the used vehicle.

Criteria:

UNDP Programme and Operations Policies and Procedures (POPP) states that *“UNDP Vehicles will only be used for UNDP official business except in instances where the use is approved by the head of office and full costs are recovered which include, fuel, insurance and vehicle wear and tear”*.

Observation

During the audit, we noticed that there was no car log report maintained prior to disposing the project’s car in 2017, not allowing our team to verify if the used vehicle in the project was only used for the UNDP’s official purposes or if it had been used for private purposes without the recovery of the related costs from the user.

This occurred since the office did not maintain a vehicle log-report in order to control the used vehicles in the project’s implementation period.

The lack of a tracking system could weaken the controls over vehicles and the related costs which include, fuel, insurance, vehicle wear and tear, etc.

Priority

Medium (Important).

Note:

There is no recommendation for this observation since the project does not have a car anymore. However, when there is a vehicle for use in future, the office should use a tracking system to strengthen the controls over vehicles and the related costs and to ensure that the use of the UNDP vehicles is in UNDP’s best interests.

Management’s Response:

All the car expenses including the fuel which should be measured through the car log are recorded in the AAA report which was submitted to the auditors. The car was purchased in 2014 for \$5,000 (project number 00076419) and was sold at the end of 2017 for \$3,070 with the amount credited to the current project (00094744).

The expense for the car during the audited period (2017 onwards) is \$254.23, while the entire expenses from 2014-2017 was \$3,415.97. The total cost of the car to the project (phase I and II) is only \$ 345.97. Given the limited use of the car, a car log was not maintained.

Further Auditor’s Comment:

Although the amount that was charged to the project was insignificant, a tracking system should be maintained to strengthen the controls over vehicles and to ensure that the use of the UNDP vehicles is in UNDP’s best interests.

Finding No. 2

Title:

Lack of allocation basis for reassignment rent and utilities cost

Criteria:

Best practices and sounds of internal controls, UNDP Programme and Operations Policies and Procedures (POPP).

Observation

During the audit, we were not provided with the allocation basis of the rent and utilities costs of \$22,501.88 for the period 1 April 2019 to 31 December 2019, and at an amount of \$21,968.89 from 1 January 2020 to 31 December 2020 for the Project Manager office space in Brussels that were charged to the project, accordingly, we could not verify if the total costs for rent and utilities that have been charged to the project were properly calculated and justified. During the period 1 December 2019 to 29 November 2020 the Project Manager was managing the project remotely. Hence it was not clear the basis of the utilities cost charged to the project during this period.

The lack of proper supporting documentation may weaken the internal controls over payments made from the project’s fund.

Priority

Medium (Important).

Recommendation:

The office should ensure that adequate supporting documents are maintained for their disbursements to support all costs declared in the project’s financial statement.

Management’s Response:

The UNDP Brussels office is a Representation office and it is considered as an HQ, it follows UNDP’s rules and regulations including the policy of rent and utilities. UNDP office in Brussels has signed an MOU for common premises on behalf of all UN agencies in Brussels and all UN bodies are following the agreement in terms of space allocation.

And for utilities, as other UN/UNDP agencies, the office cost is distributed based on the office residents of UN personnel. Also you may notice that the 2020 expenses were decrease in comparison to the 2019 and this is due to the reduced use of the office utilities during the lock down in 2020, and this clarifies that the cost of utilities is the actual expenses that are distributed over the office residents based on UNDP rules and regulations.

Further Auditor’s Comment:

Adequate approvals should be properly documented and the calculation for the allocation basis of the rent and utilities should be clear and justifiable. The recommendation is still valid.

Priorities of Audit Recommendations

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. |

5. CONCERNS RAISED BY THE DONOR OF THE GPECS PHASE II (SIDA)

To the Director of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP)

We have performed additional audit steps to address and cover the concerns that were raised by the donor of the project, (Swedish International Development Cooperation Agency- SIDA).

The areas of concerns that were raised by the donor are summarized as follows:

1. Hiring of Consultants and/or Individual Contractors.

We have reviewed the procedures of the selection process that were used for hiring consultants i.e. selection process, setting of fees, delivery of services, etc.

Regarding the specific concern of hiring one individual contractor that has been paid more than US\$ 1,000 /day for several years, we noticed that two contracts for the services of an Individual Contractor were signed with the international consultant (Senior election advisor) for the years 2017 – 2021.

| Contract | Year | Contractor Type | Amount (Consultancy +Travel) |
|--------------------------|---|--|------------------------------------|
| Contract 1 +amendment | 19 July 2017 till 31 December 2019 | Contracts for the services of an Individual Contractor. | US\$ 233,087.82 |
| Contract 2 +amendment | 1 October 2020 till 15 December 2021 | Contracts for the services of an Individual Contractor. | US\$ 87,599.00 |

The paid amounts for the international consultant as of 31 December 2020 were as follows:

| Description /Year | 2017 | 2018 | 2019 | 2020 | Total |
|------------------------|------------------|------------------|------------------|------------------|-------------------|
| | US\$ | US\$ | US\$ | US\$ | US\$ |
| Professional Fees* | 64,512.00 | 80,640.00 | 51,968.00 | 32,256.00 | 229,376.00 |
| Travel Costs ** | 10,267.15 | 11,988.67 | 5,707.00 | 0.00 | 27,962.82 |
| Total fees paid | 74,779.15 | 92,628.67 | 57,675.00 | 32,256.00 | 257,338.82 |

* Professional Fees were paid according the agreed deliverables in the signed contracts and the total consultancy fees were calculated using the rate of US\$ 896/per day.

** Travel Cost was paid according to the actual travel Costs. (i.e. DSA, tickets etc.)

We have reviewed the selection and the procurement process, UNDP scale, the signed service contracts, authorization and approvals and the paid fees.

The result of our audit revealed no reportable or noncompliance issues with UNDP policies and procedures.

2. Procurement and Use of Mobile ICT Equipment Such as Tablets and Phones.

Three mobile phones were used in 2014; (they were purchased by other project) one of these mobiles is still in use by the project’s operation team. A second mobile device has been purchased in 2020 for the use of the Deputy Project Manager at an amount of JD 1,110.00 (equivalent to US\$ 1,565.58). Moreover, three iPads in 2016 were purchased from the project’s fund at an amount of JD 1,995.00 (equivalent to US\$ 2,813.82). The three iPads are still in use.

We have reviewed the procurement and use of the mobile ICT equipment (i.e. the purchase process, reasonability of the prices with the market price, evaluation process, authorization and approvals, compliance with the policies, etc.)

The result of our audit revealed no reportable or noncompliance issues with UNDP policies and procedures.

3. Vehicle.

The Project purchased a used vehicle (Nissan Patrol Model 2003) from a project in another UNDP Country Office in 2014 amounting to \$5,000. The Project disposed the vehicle in 2017 through sale to an individual for the amount of \$3,070. The amount was deposited to the project’s bank account and recorded in UNDP’s financial system (Atlas).

We have reviewed the documents related to the Vehicle (i.e. the transfer of assets, bid evaluation for the vehicle disposal, etc.).

During the audit, we noted that no car log was maintained, accordingly, we could not verify if the vehicle was used only for the UNDP’s official purposes or had been primarily used for private purposes without the recovery of the related costs from the user.

UNDP Programme and Operations Policies and Procedures (POPP) states that *“UNDP Vehicles will only be used for UNDP official business except in instances where the use is approved by the head of office and full costs are recovered which include, fuel, insurance and vehicle wear and tear”*.

Except of what was mentioned above, the result of our audit revealed no reportable or noncompliance issues with UNDP policies and procedures.

4. Staff reassignment.

The project manager was reassigned twice, from Amman, Jordan to Istanbul, Turkey (Reassignment letter date was dated 3 November 2017) and then from Istanbul, Turkey to Brussels, Belgium (Reassignment letter date was dated 15 March 2019). The total cost related to the reassignment was US\$ 68,586.00, which was charged to the project.

The rent and utilities for the office space used by the project manager in Brussels were charged to the project at an amount of US\$ 22,501.88 from 1 April 2019 to 31 December 2019, and at an amount of US\$ 21,968.89 from 1 January 2020 to 31 December 2020.

The project manager left Brussels on a detailed assignment to Bolivia from 1 December 2019 to 29 November 2020 however, the project manager’s Duty Station was still in Brussels. During this period, the project manager was managing the Electoral Project for MENA remotely, however, 8 months of his salary (approximately US\$ 179,577.58) was charged to Bolivia’s country office.

We have reviewed the Staff reassignment process (i.e. Reassignment letter, Reassignment letter payments, Bolivia reversals, etc.).

We were not provided with the basis of the allocation for the rent and utilities costs.

Except of what was mentioned above, the result of our audit revealed no reportable or noncompliance issues with UNDP policies and procedures.