



AUDIT

OF

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

IN

UNDP LEBANON

Report No. 2352
Issue Date: 31 August 2021

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

The UNDP Office of Audit and Investigations (OAI), through Talal Abu-Ghazaleh & Co. (the audit firm), from 1 to 23 July 2021, conducted an audit of ‘Supporting Lebanese Hosting Communities’ (Project No. 65799, Output No. 84708) (the Project), which is directly implemented and managed by the UNDP Country Office in Lebanon (the Office). The last audit of the Project was conducted by OAI, through BDO LLP in 2020 and covered project expenses from 1 January to 31 December 2019.

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 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020 as well as Statement of Assets as of 31 December 2020. 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). In addition, the audit did not cover the Statement of Cash as no separate bank account was established and maintained for the Project.

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

Audit results

Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
19,550	Unmodified	267	Unmodified

*Expenses recorded in the Combined Delivery Report were \$19,868,831. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$263,569). Also excluded were expenses incurred at the “responsible party” level (\$55,283).

The Commitments balance, amounting to \$13,154,893, consisted of 96 purchase orders that were not, or only partly, delivered by 31 December 2020.

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: Report No. 2242, 27 August 2020.

Total recommendations: 1

Implemented: 1

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

Management comments and action plan

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

Helge S. Ostveiten
Director
Office of Audit and Investigations

**United Nations Development Programme
(UNDP)**

**Financial Audit of Directly Implemented Project Managed by
UNDP Country Office in Lebanon**

**“Supporting Lebanese Hosting Communities”
(Project ID 65799 - Output ID 84708)
For the period from 1 January to 31 December 2020**

19 August 2021

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



TABLE OF CONTENTS

1. PART I – EXECUTIVE SUMMARY	1
1.1. Executive Summary:	1
1.2. Audit Objectives	2
1.3. Scope of Audit:.....	2
2. PART II – FINANCIAL AUDIT REPORTS.....	3
1.1. Auditor’s Report on Financial Position.	3
1.2. Combined Delivery Report (CDR) and Funds Utilization statement:.....	5
1.3. Auditors Report on the Statement of Fixed Assets:	18
1.4. Statement of Fixed Assets:	20

1. PART I – EXECUTIVE SUMMARY

1.1. Executive Summary:

This report represents the results of the financial audit conducted by Talal Abu – Ghazaleh & Co. of the Project ID 65799 - Output ID 84708 “Supporting Lebanese Hosting Communities (the project), directly implemented by UNDP for the period from 1 January 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	Note
Financial Position	Unmodified	No issues were identified.
Statement of Fixed Assets	Unmodified	No issues were identified.
Statement of Cash	Not applicable	There was no separate bank account for the project under audit. Therefore, no audit opinion is provided on a Statement of Cash.

- Audit Finding:

There were no reportable findings with medium or high priority ratings, consequently we did not issue a management letter.

- Follow-up on Previous year’s Audit Recommendations:

Project ID 65799 - Output ID 84708 “Supporting Lebanese Hosting Communities was audited in the prior year (Report No. 2242 issued on 27 August 2020). The previous audit report included one recommendation. The recommendation raised and its implementation status is as follows:

Recommendation Title	Implementation
Commitments balance incorrectly recorded	Implemented.

Sincerely yours,

Talal Abu –Ghazaleh & Co.
License No. 251/1997

Jamal Milhem, CPA
Certified Accountant License # (100/98)
Ramallah - Palestine,
30 July 2021



1.2. Audit Objectives

A. The objective of the financial audit is to express an opinion on the project's financial position which include:

- 1) Expressing an opinion on whether the financial expenses incurred by the project for the period from 1 January 2020 to 31 December 2020 and the funds utilization, the accounts receivable and the accounts payable as at 31 December 2020 were 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.
- 2) 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 2020. This statement should include all assets available as at 31 December 2020 and not only those purchased in the year under audit. 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 31 December 2020. It 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 country office bank accounts, this type of opinion is not required.

B. As applicable, providing 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), the 700 series.

1.3. Scope of Audit:

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project for the period from 1 January to 31 December 2020.

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 Centers and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

2. PART II – FINANCIAL AUDIT REPORTS

1.1. Auditor's Report on Financial Position.

**Independent Auditor's Report on the Project Financial Position
of UNDP Project ID 65799– Output ID 84708
“Supporting Lebanese Hosting Communities”**

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

We have audited the financial position of the UNDP project ID 65799 - Output ID 84708 “Supporting Lebanese Hosting Communities” for the period from 1 January to 31 December 2020, which include: (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 expenditures totaling US\$ 19,868,831.26 is comprised of expenditure directly incurred by UNDP Country Office in Lebanon for an amount of US\$ 19,549,979.65 and expenditure incurred by entities other than the Country Office for an amount of US\$ 318,851.61. Our audit only covered the expenditures directly incurred by the UNDP Country Office in Lebanon of US\$ 19,549,979.65.

Unmodified Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization Statement present fairly, in all material respects, the expenses of US\$ 19,549,979.65 directly incurred by the UNDP Country Office in Lebanon and charged to the project for the period from 1 January 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 Unmodified 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 for the audit of the CDR and Funds Utilization 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's Responsibility

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 is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.


As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

Talal Abu –Ghazaleh & Co.
License No. 251/1997




Jamal Milhem, CPA
Certified Accountant License # (100/98)
Ramallah - Palestine, 30 July 2021



1.2. Combined Delivery Report (CDR) and Funds Utilization statement:

"Supporting Lebanese Hosting Communities Project ID 65799– Output ID 84708 for the period from 1 January 2020 to 31 December 2020

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF08



Combined Delivery Report

Project: 00065799 - Supporting Lebanese Hosting Co

Country: Lebanon - Beirut

Period: Quarter 4, 2020

Status: Approved

Report by Output and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00084708 - Lebanese Hosting Communities		55,282.67	19,813,548.59	0.00	19,868,831.26
Fund: 28644 - COVID Country Response		0.00	2,953,688.77	0.00	2,953,688.77
71305	Local Consult - Sht Term-Tech	0.00	6,970.00	0.00	6,970.00
71360	Local Consult-Security	0.00	144.01	0.00	144.01
72105	Svc Co-Construction & Engineer	0.00	2,610,485.24	0.00	2,610,485.24
72160	Svc Co-Education & Health Serv	0.00	74,472.00	0.00	74,472.00
72210	Machinery and Equipment	0.00	10,265.00	0.00	10,265.00
72311	Fuel, petroleum and other oils	0.00	5,406.29	0.00	5,406.29
73406	Maintenance of Equipment	0.00	686.00	0.00	686.00
74110	Audit Fees	0.00	17,986.00	0.00	17,986.00
74215	Promotional Materials and Dist	0.00	140.00	0.00	140.00
74225	Other Media Costs	0.00	18.00	0.00	18.00
74720	Distribution Cost	0.00	448.22	0.00	448.22
75105	Facilities & Admin - Implement	0.00	218,791.77	0.00	218,791.77
75705	Learning costs	0.00	7,876.24	0.00	7,876.24
Fund: 30000 - Programme Cost Sharing		55,282.67	16,859,859.82	0.00	16,915,142.49
33001	Change(s) in accounting policy	0.00	0.00	0.00	0.00
61305	Salaries - TP Staff	0.00	97,460.62	0.00	97,460.62
61310	Post Adjustment - TP Staff	0.00	46,100.77	0.00	46,100.77
62310	Contrib to Jt Staff Pens Rd-TP	0.00	34,708.58	0.00	34,708.58
62315	Contrib. to medical, social in	0.00	304.20	0.00	304.20
62320	Mobility, Hardship, Non-remova	0.00	11,031.95	0.00	11,031.95
62340	Annual Leave Expense - TP	0.00	4,764.82	0.00	4,764.82
63330	Ed Crt Incl Trvl&Allow-TP Stf	0.00	12,480.00	0.00	12,480.00
63335	Home Leave Trvl & Allow-TP Stf	0.00	2,380.00	0.00	2,380.00
63350	Reimb of Income Tax-TP Staff	0.00	4,959.68	0.00	4,959.68
63530	Contribution to EOS Benefits	0.00	5,371.55	0.00	5,371.55
63535	Contribution to Security	0.00	6,963.02	0.00	6,963.02
63540	Contribution to Training	0.00	501.37	0.00	501.37
63545	Contribution to TCT	0.00	2,148.62	0.00	2,148.62
63550	Contributions to MATP	0.00	71.62	0.00	71.62
63555	Contribution to UNJPA	0.00	4,297.22	0.00	4,297.22
63560	Contributions to Appendix D	0.00	358.13	0.00	358.13
64310	Separations - TP Staff	0.00	2,005.40	0.00	2,005.40
64397	Services to projects -CO staff	0.00	480,435.43	0.00	480,435.43
65115	Contributions to ASHT Reserve	0.00	14,252.52	0.00	14,252.52
65135	Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205	Intl Consultants-Sht Term-Tech	0.00	7,550.00	0.00	7,550.00
71211	Intl Consult Security Charge	0.00	156.66	0.00	156.66
71305	Local Consult - Sht Term-Tech	0.00	139,340.60	0.00	139,340.60
71310	Local Consult - Short Term-Supp	22,900.00	0.00	0.00	22,900.00
71360	Local Consult-Security	0.00	4,859.97	0.00	4,859.97
71405	Service Contracts-Individuals	0.00	2,707,920.95	0.00	2,707,920.95
71410	MATP Premiums SC	0.00	1,152.68	0.00	1,152.68
71415	Contribution to Security SC	0.00	109,910.90	0.00	109,910.90
71505	UN Volunteers-Stipend & Allow	0.00	57,215.49	0.00	57,215.49
71520	UNV-Language Allowance	0.00	2,351.64	0.00	2,351.64
71535	UNV-Medical Insurance	0.00	4,687.83	0.00	4,687.83
71540	UNV-Global Charges	0.00	2,240.70	0.00	2,240.70
71541	UNVs-Contribution to security	0.00	2,703.95	0.00	2,703.95

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

71550	UNV-Resettlement Allowance	0.00	4,595.57	0.00	4,595.57
71565	UNV-Natl Appoint/Sep incl Trvl	0.00	300.00	0.00	300.00
71591	UNV_Cost_Recovery_Deployment	0.00	6,600.00	0.00	6,600.00
71592	UNV_COST_RECOVERY_RECURRING	0.00	9,204.60	0.00	9,204.60
71615	Daily Subsistence Allow-Intl	0.00	1,176.00	0.00	1,176.00
71630	Shipment	0.00	113.07	0.00	113.07
71635	Travel - Other	300.00	86.24	0.00	386.24
72105	Svc Co-Construction & Engineer	0.00	4,523,611.98	0.00	4,523,611.98
72110	Svc Co-Agricultural Management	0.00	658,852.20	0.00	658,852.20
72115	Svc Co-Natural Resources & Env	0.00	443,874.51	0.00	443,874.51
72130	Svc Co-Transportation Services	0.00	800.00	0.00	800.00
72145	Svc Co-Training and Educ Serv	0.00	549,040.03	0.00	549,040.03
72160	Svc Co-Education & Health Serv	0.00	61,588.80	0.00	61,588.80
72175	Svc Co-Urban, Rural & Regional	0.00	550,705.00	0.00	550,705.00
72205	Office Machinery	0.00	519.00	0.00	519.00
72210	Machinery and Equipment	0.00	286,875.00	0.00	286,875.00
72215	Transportation Equipment	0.00	2,421,090.78	0.00	2,421,090.78
72220	Furniture	0.00	12,045.00	0.00	12,045.00
72311	Fuel, petroleum and other oils	0.00	28,266.21	0.00	28,266.21
72330	Medical Products	0.00	7,475.00	0.00	7,475.00
72350	Medical Kits	0.00	118,736.29	0.00	118,736.29
72399	Other Materials and Goods	18,348.87	889,826.29	0.00	908,175.16
72401	Prefab structure/other buildin	0.00	24,932.00	0.00	24,932.00
72402	Building Maintenance	0.00	7,147.34	0.00	7,147.34
72405	Acquisition of Communic Equip	0.00	283,825.01	0.00	283,825.01
72406	Security communication equipme	0.00	705.00	0.00	705.00
72415	Courier Charges	0.00	113.08	0.00	113.08
72420	Land Telephone Charges	0.00	8,017.43	0.00	8,017.43
72425	Mobile Telephone Charges	0.00	24,393.76	0.00	24,393.76
72435	E-mail-Subscription	0.00	14,164.32	0.00	14,164.32
72440	Connectivity Charges	0.00	28,235.00	0.00	28,235.00
72445	Common Services-Communications	0.00	1,350.00	0.00	1,350.00
72505	Stationery & other Office Supp	595.80	2,807.89	0.00	3,403.69
72515	Print Media	0.00	5.80	0.00	5.80
72805	Acquis of Computer Hardware	0.00	13,279.30	0.00	13,279.30
72810	Acquis of Computer Software	0.00	14,596.65	0.00	14,596.65
72815	Inform Technology Supplies	0.00	16,509.82	0.00	16,509.82
73105	Rent	0.00	118,925.24	0.00	118,925.24
73110	Custodial & Cleaning Services	0.00	30,553.80	0.00	30,553.80
73115	Moving Expenses	0.00	495.00	0.00	495.00
73120	Utilities	0.00	32,288.76	0.00	32,288.76
73125	Common Services-Premises	0.00	121,176.17	0.00	121,176.17
73305	Maint & Licensing of Hardware	0.00	2,250.00	0.00	2,250.00
73310	Maint & Licencing of Software	0.00	445.07	0.00	445.07
73405	Rental & Maint-Other Office Eq	0.00	80.00	0.00	80.00
73406	Maintenance of Equipment	0.00	14,367.97	0.00	14,367.97
73410	Maint, Oper of Transport Equip	0.00	15,079.92	0.00	15,079.92
73420	Leased Vehicles	0.00	1,999.34	0.00	1,999.34
74110	Audit Fees	0.00	46,298.00	0.00	46,298.00
74120	Capacity Assessment	0.00	231,136.88	0.00	231,136.88
74125	Investment Management Fees	0.00	2,375.75	0.00	2,375.75
74210	Printing and Publications	6,240.00	30,202.39	0.00	36,442.39
74215	Promotional Materials and Dist	0.00	847.68	0.00	847.68
74220	Translation Costs	0.00	85.00	0.00	85.00
74225	Other Media Costs	0.00	2,161.78	0.00	2,161.78
74230	Audio & Visual Equipment	0.00	400.00	0.00	400.00
74505	Insurance	700.00	15,606.39	0.00	16,306.39
74510	Bank Charges	0.00	285.66	0.00	285.66
74525	Sundry	0.00	34.49	0.00	34.49
74705	Port Operation	0.00	1,055.33	0.00	1,055.33
74720	Distribution Cost	0.00	5,819.56	0.00	5,819.56
74725	Other L.T.S.H.	0.00	12,585.00	0.00	12,585.00
75105	Facilities & Admin - Implement	0.00	1,252,965.95	0.00	1,252,965.95
75705	Learning costs	6,198.00	3,726.38	0.00	9,924.38
75707	Learning - subsistence allowan	0.00	10.61	0.00	10.61
76110	Foreign Exch Translation Loss	0.00	0.11	0.00	0.11
76125	Realized Loss	0.00	135.31	0.00	135.31
76135	Realized Gain	0.00	-33.46	0.00	-33.46
77305	Salaries - IP Staff-TA	0.00	29,722.81	0.00	29,722.81
77310	Post Adjustment - IP Staff-TA	0.00	14,581.36	0.00	14,581.36
77315	Contrib-Med,SocIns-IP Staff-TA	0.00	522.63	0.00	522.63

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

77320	Assg hardship & mob allow-TA	0.00	6,885.69	0.00	6,885.69
77353	Reimb of Income Tax - IP-TA	0.00	1,379.78	0.00	1,379.78
77357	Repat. Grt/Comm Ann Lv-IP-TA	0.00	2,216.30	0.00	2,216.30
77375	Contrib-Jt Staff Pens Fd-IP-TA	0.00	10,153.99	0.00	10,153.99
77385	Contribution to Security	0.00	2,397.97	0.00	2,397.97
77386	Contribution to ICT TA	0.00	660.96	0.00	660.96
77395	MAIP Premium TA/IP	0.00	22.03	0.00	22.03
77396	PAYROLL MGT COST RECOVERY	0.00	450.66	0.00	450.66
77397	Appendix D TA/IP	0.00	110.17	0.00	110.17
77630	Dep Exp Owned - ITC	0.00	535.00	0.00	535.00
77660	Dep Exp Owned -Vehicle	0.00	59,936.99	0.00	59,936.99
Project Total:		55,282.67	19,813,548.59	0.00	19,868,831.26

Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00084708 - Lebanese Hosting Communities		55,282.67	19,813,548.59	0.00	19,868,831.26
Activity: -		0.00	132,899.99	0.00	132,899.99
Fund: 30000 - Programme Cost Sharing		0.00	132,899.99	0.00	132,899.99
33001	Change(s) in accounting policy	0.00	0.00	0.00	0.00
72405	Acquisition of Communic Equip	0.00	62,583.52	0.00	62,583.52
75105	Facilities & Admin - Implement	0.00	9,844.48	0.00	9,844.48
77630	Dep Exp Owned - ITC	0.00	535.00	0.00	535.00
77660	Dep Exp Owned -Vehicle	0.00	59,936.99	0.00	59,936.99
Activity: ACTIVITY1 - Livelihoods		0.00	555,082.63	0.00	555,082.63
Fund: 30000 - Programme Cost Sharing		0.00	555,082.63	0.00	555,082.63
71305	Local Consult- Sht Term-Tech	0.00	20,515.01	0.00	20,515.01
72105	Svc Co-Construction & Engineer	0.00	133,759.78	0.00	133,759.78
72115	Svc Co-Natural Resources & Env	0.00	359,316.00	0.00	359,316.00
74210	Printing and Publications	0.00	374.61	0.00	374.61
75105	Facilities & Admin - Implement	0.00	41,117.23	0.00	41,117.23
Activity: ACTIVITY1.11 - Canada Output 1-componentA		0.00	526,280.85	0.00	526,280.85
Fund: 30000 - Programme Cost Sharing		0.00	526,280.85	0.00	526,280.85
71405	Service Contracts-Individuals	0.00	17,500.00	0.00	17,500.00
72105	Svc Co-Construction & Engineer	0.00	346,353.05	0.00	346,353.05
72145	Svc Co-Training and Educ Serv	0.00	117,000.00	0.00	117,000.00
74120	Capacity Assessment	0.00	4,700.00	0.00	4,700.00
75105	Facilities & Admin - Implement	0.00	38,983.72	0.00	38,983.72
75705	Learning costs	0.00	1,743.49	0.00	1,743.49
76125	Realized Loss	0.00	0.59	0.00	0.59
Activity: ACTIVITY1.12 - Canada Output 1-component B		0.00	503,275.72	0.00	503,275.72
Fund: 30000 - Programme Cost Sharing		0.00	503,275.72	0.00	503,275.72
72105	Svc Co-Construction & Engineer	0.00	369,796.04	0.00	369,796.04
72145	Svc Co-Training and Educ Serv	0.00	96,200.00	0.00	96,200.00
75105	Facilities & Admin - Implement	0.00	37,279.68	0.00	37,279.68
Activity: ACTIVITY1.2 - Canada Output 2		0.00	327,500.47	0.00	327,500.47
Fund: 30000 - Programme Cost Sharing		0.00	327,500.47	0.00	327,500.47
72145	Svc Co-Training and Educ Serv	0.00	303,241.18	0.00	303,241.18
75105	Facilities & Admin - Implement	0.00	24,259.29	0.00	24,259.29
Activity: ACTIVITY11 - KFW 3 Project Management		0.00	41,301.73	0.00	41,301.73
Fund: 30000 - Programme Cost Sharing		0.00	41,301.73	0.00	41,301.73
73105	Rent	0.00	5,925.24	0.00	5,925.24
73125	Common Services-Premises	0.00	32,317.10	0.00	32,317.10
75105	Facilities & Admin - Implement	0.00	3,059.39	0.00	3,059.39
Activity: ACTIVITY11.1 - KFW3 Basic Services		0.00	2,553,587.18	0.00	2,553,587.18
Fund: 30000 - Programme Cost Sharing		0.00	2,553,587.18	0.00	2,553,587.18
72105	Svc Co-Construction & Engineer	0.00	491,497.58	0.00	491,497.58

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

72130	Svc Co-Transportation Services	0.00	150.00	0.00	150.00
72210	Machinery and Equipment	0.00	42,115.00	0.00	42,115.00
72215	Transportation Equipment	0.00	1,217,394.34	0.00	1,217,394.34
72399	Other Materials and Goods	0.00	605,540.00	0.00	605,540.00
73406	Maintenance of Equipment	0.00	1,100.00	0.00	1,100.00
74210	Printing and Publications	0.00	512.50	0.00	512.50
74215	Promotional Materials and Dist	0.00	375.00	0.00	375.00
74220	Translation Costs	0.00	85.00	0.00	85.00
74225	Other Media Costs	0.00	1,777.00	0.00	1,777.00
74510	Bank Charges	0.00	40.00	0.00	40.00
74725	Other L.T.S.H.	0.00	2,300.00	0.00	2,300.00
75105	Facilities & Admin - Implement	0.00	189,153.59	0.00	189,153.59
75705	Learning costs	0.00	1,533.33	0.00	1,533.33
76125	Realized Loss	0.00	13.84	0.00	13.84
Activity: ACTIVITY12 - Netherland 2 Project MNGT		0.00	1,563.54	0.00	1,563.54
Fund: 30000 - Programme Cost Sharing		0.00	1,563.54	0.00	1,563.54
72425	Mobile Telephone Charges	0.00	1,447.72	0.00	1,447.72
75105	Facilities & Admin - Implement	0.00	115.82	0.00	115.82
Activity: ACTIVITY12.1 - Netherland 2 Basic Services		0.00	103,397.19	0.00	103,397.19
Fund: 30000 - Programme Cost Sharing		0.00	103,397.19	0.00	103,397.19
72105	Svc Co-Construction & Engineer	0.00	61,428.79	0.00	61,428.79
72399	Other Materials and Goods	0.00	29,687.35	0.00	29,687.35
74110	Audit Fees	0.00	4,622.00	0.00	4,622.00
75105	Facilities & Admin - Implement	0.00	7,659.05	0.00	7,659.05
Activity: ACTIVITY12.2 - Netherland 2 Livelihood		0.00	313,845.95	0.00	313,845.95
Fund: 30000 - Programme Cost Sharing		0.00	313,845.95	0.00	313,845.95
72210	Machinery and Equipment	0.00	174,840.00	0.00	174,840.00
72215	Transportation Equipment	0.00	18,400.00	0.00	18,400.00
72399	Other Materials and Goods	0.00	94,292.10	0.00	94,292.10
73115	Moving Expenses	0.00	100.00	0.00	100.00
74110	Audit Fees	0.00	2,605.00	0.00	2,605.00
74210	Printing and Publications	0.00	66.00	0.00	66.00
74220	Translation Costs	0.00	0.00	0.00	0.00
74720	Distribution Cost	0.00	295.00	0.00	295.00
75105	Facilities & Admin - Implement	0.00	23,247.85	0.00	23,247.85
Activity: ACTIVITY12.21 - Netherland 2 - Youth		0.00	47.16	0.00	47.16
Fund: 30000 - Programme Cost Sharing		0.00	47.16	0.00	47.16
75105	Facilities & Admin - Implement	0.00	3.49	0.00	3.49
75705	Learning costs	0.00	43.67	0.00	43.67
Activity: ACTIVITY13.3 - DFID4 CSSF National Level MOSA		0.00	-321.65	0.00	-321.65
Fund: 30000 - Programme Cost Sharing		0.00	-321.65	0.00	-321.65
72311	Fuel, petroleum and other oils	0.00	47.12	0.00	47.12
72810	Acquis of Computer Software	0.00	-344.94	0.00	-344.94
75105	Facilities & Admin - Implement	0.00	-23.83	0.00	-23.83
Activity: ACTIVITY15 - BPRM2 Project Management		0.00	-1,110.24	0.00	-1,110.24
Fund: 30000 - Programme Cost Sharing		0.00	-1,110.24	0.00	-1,110.24
72425	Mobile Telephone Charges	0.00	-778.00	0.00	-778.00
73120	Utilities	0.00	-250.00	0.00	-250.00
75105	Facilities & Admin - Implement	0.00	-82.24	0.00	-82.24
Activity: ACTIVITY15.1 - BPRM 2 Basic Services		0.00	3,205,912.66	0.00	3,205,912.66
Fund: 30000 - Programme Cost Sharing		0.00	3,205,912.66	0.00	3,205,912.66
72105	Svc Co-Construction & Engineer	0.00	1,975,733.81	0.00	1,975,733.81
72130	Svc Co-Transportation Services	0.00	650.00	0.00	650.00
72215	Transportation Equipment	0.00	957,341.33	0.00	957,341.33
72220	Furniture	0.00	12,045.00	0.00	12,045.00
72399	Other Materials and Goods	0.00	3,900.00	0.00	3,900.00
73406	Maintenance of Equipment	0.00	6,900.00	0.00	6,900.00
74210	Printing and Publications	0.00	1,317.50	0.00	1,317.50
74225	Other Media Costs	0.00	225.00	0.00	225.00
74510	Bank Charges	0.00	40.00	0.00	40.00
74725	Other L.T.S.H.	0.00	10,285.00	0.00	10,285.00
75105	Facilities & Admin - Implement	0.00	237,475.02	0.00	237,475.02

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

Activity: ACTIVITY16 - Norway 3 Project Management	0.00	0.00	0.00	0.00
Fund: 30000 - Programme Cost Sharing	0.00	0.00	0.00	0.00
71305 Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
Activity: ACTIVITY16.1 - Norway 3 Basic Services	55,282.67	620,249.75	0.00	675,532.42
Fund: 30000 - Programme Cost Sharing	55,282.67	620,249.75	0.00	675,532.42
64397 Services to projects -CO staff	0.00	6,278.10	0.00	6,278.10
71305 Local Consult.-Sht Term-Tech	0.00	17,270.00	0.00	17,270.00
71310 Local Consult.-Short Term-Supp	22,900.00	0.00	0.00	22,900.00
71360 Local Consult-Security	0.00	697.20	0.00	697.20
71635 Travel - Other	300.00	0.00	0.00	300.00
72105 Svc Co-Construction & Engineer	0.00	143,059.86	0.00	143,059.86
72115 Svc Co-Natural Resources & Env	0.00	71,633.51	0.00	71,633.51
72145 Svc Co-Training and Educ Serv	0.00	28,266.85	0.00	28,266.85
72210 Machinery and Equipment	0.00	67,560.00	0.00	67,560.00
72215 Transporation Equipment	0.00	90,409.11	0.00	90,409.11
72399 Other Materials and Goods	18,348.87	17,850.00	0.00	36,198.87
72401 Prefab structure/other buildin	0.00	24,932.00	0.00	24,932.00
72405 Acquisition of Communic Equip	0.00	91,452.00	0.00	91,452.00
72505 Stationery & other Office Supp	595.80	0.00	0.00	595.80
73115 Moving Expenses	0.00	395.00	0.00	395.00
74110 Audit Fees	0.00	2,605.00	0.00	2,605.00
74210 Printing and Publications	6,240.00	5,871.68	0.00	12,111.68
74215 Promotional Materials and Dist	0.00	375.00	0.00	375.00
74505 Insurance	700.00	0.00	0.00	700.00
74510 Bank Charges	0.00	40.00	0.00	40.00
74720 Distribution Cost	0.00	1,515.00	0.00	1,515.00
75105 Facilities & Admin - Implement	0.00	50,039.44	0.00	50,039.44
75705 Learning costs	6,198.00	0.00	0.00	6,198.00
Activity: ACTIVITY18 - KFW4 Project Management	0.00	545,061.00	0.00	545,061.00
Fund: 30000 - Programme Cost Sharing	0.00	545,061.00	0.00	545,061.00
61305 Salaries - IP Staff	0.00	32,269.64	0.00	32,269.64
61310 Post Adjustment - IP Staff	0.00	14,338.76	0.00	14,338.76
62310 Contrib to Jt Staff Pens Fd-IP	0.00	11,428.06	0.00	11,428.06
62315 Contrib. to medical, social in	0.00	100.80	0.00	100.80
62320 Mobility, Hardship, Non-remova	0.00	2,370.00	0.00	2,370.00
62340 Annual Leave Expense - IP	0.00	2,670.92	0.00	2,670.92
63330 Ed Grt Incl Trvl&Allow-IP Stf	0.00	4,160.00	0.00	4,160.00
63335 Home Leave Trvl & Allow-IP Stf	0.00	560.00	0.00	560.00
63350 Reimb of Income Tax-IP Staff	0.00	1,836.28	0.00	1,836.28
63530 Contribution to EOS Benefits	0.00	1,743.32	0.00	1,743.32
63535 Contribution to Security	0.00	1,859.52	0.00	1,859.52
63540 Contribution to Training	0.00	162.72	0.00	162.72
63545 Contribution to ICT	0.00	697.32	0.00	697.32
63550 Contributions to MAIP	0.00	23.24	0.00	23.24
63555 Contribution to UN JFA	0.00	1,394.64	0.00	1,394.64
63560 Contributions to Appendix D	0.00	116.24	0.00	116.24
64310 Separations - IP Staff	0.00	650.84	0.00	650.84
64397 Services to projects -CO staff	0.00	50,000.00	0.00	50,000.00
65115 Contributions to ASHI Reserve	0.00	4,625.60	0.00	4,625.60
65135 Payroll Mgt Cost Recovery ATLA	0.00	257.52	0.00	257.52
71405 Service Contracts-Individuals	0.00	288,691.03	0.00	288,691.03
71410 MAIP Premium SC	0.00	123.76	0.00	123.76
71415 Contribution to Security SC	0.00	9,907.59	0.00	9,907.59
72105 Svc Co-Construction & Engineer	0.00	2,991.88	0.00	2,991.88
72402 Building Maintenance	0.00	7,147.34	0.00	7,147.34
72440 Connectivity Charges	0.00	18,720.00	0.00	18,720.00
72805 Acquis of Computer Hardware	0.00	6,695.00	0.00	6,695.00
72815 Inform Technology Supplies	0.00	5,600.00	0.00	5,600.00
73120 Utilities	0.00	3,154.70	0.00	3,154.70
73125 Common Services-Premises	0.00	18,469.32	0.00	18,469.32
74110 Audit Fees	0.00	11,464.00	0.00	11,464.00
74505 Insurance	0.00	406.39	0.00	406.39
75105 Facilities & Admin - Implement	0.00	40,370.93	0.00	40,370.93
76125 Realized Loss	0.00	53.64	0.00	53.64
Activity: ACTIVITY18.1 - KFW4 Basic Services	0.00	719,132.33	0.00	719,132.33
Fund: 28644 - COVID Country Response	0.00	717,828.36	0.00	717,828.36

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

71305	Local Consult.-Sht Term-Tech	0.00	3,500.00	0.00	3,500.00
72105	Svc Co-Construction & Engineer	0.00	654,386.88	0.00	654,386.88
74110	Audit Fees	0.00	6,769.00	0.00	6,769.00
75105	Facilities & Admin - Implement	0.00	53,172.48	0.00	53,172.48
Fund: 30000 - Programme Cost Sharing		0.00	1,303.97	0.00	1,303.97
71205	Intl Consultants Sht Term-Tech	0.00	0.00	0.00	0.00
71305	Local Consult.-Sht Term-Tech	0.00	4,265.00	0.00	4,265.00
71360	Local Consult-Security	0.00	468.69	0.00	468.69
72105	Svc Co-Construction & Engineer	0.00	-4,459.46	0.00	-4,459.46
72160	Svc Co-Education & Health Serv	0.00	0.00	0.00	0.00
72215	Transportation Equipment	0.00	0.00	0.00	0.00
74120	Capacity Assessment	0.00	483.15	0.00	483.15
74210	Printing and Publications	0.00	450.00	0.00	450.00
75105	Facilities & Admin - Implement	0.00	96.59	0.00	96.59
Activity: ACTIVITY18.1.B - KFW4 Basic Services Bekaa		0.00	85,125.53	0.00	85,125.53
Fund: 30000 - Programme Cost Sharing		0.00	85,125.53	0.00	85,125.53
71305	Local Consult.-Sht Term-Tech	0.00	2,700.00	0.00	2,700.00
72105	Svc Co-Construction & Engineer	0.00	-14,954.95	0.00	-14,954.95
72215	Transportation Equipment	0.00	83,500.00	0.00	83,500.00
72330	Medical Products	0.00	7,475.00	0.00	7,475.00
74225	Other Media Costs	0.00	99.90	0.00	99.90
75105	Facilities & Admin - Implement	0.00	6,305.58	0.00	6,305.58
Activity: ACTIVITY18.1.ML - KFW4 Basic Services Mount Leb		0.00	111,423.60	0.00	111,423.60
Fund: 30000 - Programme Cost Sharing		0.00	111,423.60	0.00	111,423.60
72215	Transportation Equipment	0.00	51,900.00	0.00	51,900.00
72399	Other Materials and Goods	0.00	51,270.00	0.00	51,270.00
75105	Facilities & Admin - Implement	0.00	8,253.60	0.00	8,253.60
Activity: ACTIVITY18.1.N - KFW4 Basic Services North		0.00	35,930.39	0.00	35,930.39
Fund: 30000 - Programme Cost Sharing		0.00	35,930.39	0.00	35,930.39
71305	Local Consult.-Sht Term-Tech	0.00	2,985.00	0.00	2,985.00
71360	Local Consult-Security	0.00	123.88	0.00	123.88
72105	Svc Co-Construction & Engineer	0.00	17,235.00	0.00	17,235.00
72115	Svc Co-Natural Resources & Env	0.00	12,925.00	0.00	12,925.00
75105	Facilities & Admin - Implement	0.00	2,661.51	0.00	2,661.51
Activity: ACTIVITY18.1.S - KFW4 Basic Services South		0.00	1,532.44	0.00	1,532.44
Fund: 30000 - Programme Cost Sharing		0.00	1,532.44	0.00	1,532.44
71305	Local Consult.-Sht Term-Tech	0.00	131.25	0.00	131.25
71360	Local Consult-Security	0.00	5.00	0.00	5.00
72160	Svc Co-Education & Health Serv	0.00	0.00	0.00	0.00
72399	Other Materials and Goods	0.00	1,185.00	0.00	1,185.00
74215	Promotional Materials and Dist	0.00	97.68	0.00	97.68
75105	Facilities & Admin - Implement	0.00	113.51	0.00	113.51
Activity: ACTIVITY18.4 - KFW4 Communication&Monitoring		0.00	75.60	0.00	75.60
Fund: 30000 - Programme Cost Sharing		0.00	75.60	0.00	75.60
74210	Printing and Publications	0.00	70.00	0.00	70.00
75105	Facilities & Admin - Implement	0.00	5.60	0.00	5.60
Activity: ACTIVITY18.5 - KFW 4 E&E		0.00	53,676.00	0.00	53,676.00
Fund: 30000 - Programme Cost Sharing		0.00	53,676.00	0.00	53,676.00
72160	Svc Co-Education & Health Serv	0.00	31,800.00	0.00	31,800.00
72399	Other Materials and Goods	0.00	17,900.00	0.00	17,900.00
75105	Facilities & Admin - Implement	0.00	3,976.00	0.00	3,976.00
Activity: ACTIVITY18.6 - KFW 4 Eng.Design & Supervision		0.00	0.00	0.00	0.00
Fund: 30000 - Programme Cost Sharing		0.00	0.00	0.00	0.00
71305	Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Activity: ACTIVITY18.6.B - KFW4 Engineering Bekaa		0.00	103,205.02	0.00	103,205.02
Fund: 30000 - Programme Cost Sharing		0.00	103,205.02	0.00	103,205.02
71305	Local Consult.-Sht Term-Tech	0.00	810.00	0.00	810.00
72105	Svc Co-Construction & Engineer	0.00	94,750.21	0.00	94,750.21
75105	Facilities & Admin - Implement	0.00	7,644.81	0.00	7,644.81
Activity: ACTIVITY18.6.ML - KFW4 Engineering Mount Lebanon		0.00	24,562.23	0.00	24,562.23

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

Fund: 30000 - Programme Cost Sharing	0.00	24,562.23	0.00	24,562.23
72105 Svc Co-Construction & Engineer	0.00	22,692.81	0.00	22,692.81
74510 Bank Charges	0.00	50.00	0.00	50.00
75105 Facilities & Admin - Implement	0.00	1,819.42	0.00	1,819.42
Activity: ACTIVITY18.6.N - KFW4 Engineering North	0.00	4,816.22	0.00	4,816.22
Fund: 30000 - Programme Cost Sharing	0.00	4,816.22	0.00	4,816.22
72105 Svc Co-Construction & Engineer	0.00	4,459.46	0.00	4,459.46
75105 Facilities & Admin - Implement	0.00	356.76	0.00	356.76
Activity: ACTIVITY18.6.S - KFW4 Engineering South	0.00	0.00	0.00	0.00
Fund: 30000 - Programme Cost Sharing	0.00	0.00	0.00	0.00
72160 Svc Co-Education & Health Serv	0.00	0.00	0.00	0.00
75105 Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Activity: ACTIVITY19 - ILO 2 Project Management	0.00	661,057.67	0.00	661,057.67
Fund: 30000 - Programme Cost Sharing	0.00	661,057.67	0.00	661,057.67
61305 Salaries - IP Staff	0.00	16,074.82	0.00	16,074.82
61310 Post Adjustment - IP Staff	0.00	7,169.38	0.00	7,169.38
62310 Contrib to Jt Staff Pens Fd-IP	0.00	5,754.58	0.00	5,754.58
62315 Contrib. to medical, social in	0.00	50.40	0.00	50.40
62320 Mobility, Hardship, Non-remova	0.00	1,185.00	0.00	1,185.00
62340 Annual Leave Expense - IP	0.00	2,137.40	0.00	2,137.40
63330 Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,080.00	0.00	2,080.00
63335 Home Leave Trvl & Allow-IP Stf	0.00	280.00	0.00	280.00
63350 Reimb of Income Tax-IP Staff	0.00	918.14	0.00	918.14
63530 Contribution to EOS Benefits	0.00	871.66	0.00	871.66
63535 Contribution to Security	0.00	929.76	0.00	929.76
63540 Contribution to Training	0.00	81.36	0.00	81.36
63545 Contribution to ICT	0.00	348.66	0.00	348.66
63550 Contributions to MAIP	0.00	11.62	0.00	11.62
63555 Contribution to UN JFA	0.00	697.32	0.00	697.32
63560 Contributions to Appendix D	0.00	58.12	0.00	58.12
64310 Separations - IP Staff	0.00	325.42	0.00	325.42
65115 Contributions to ASHI Reserve	0.00	2,312.80	0.00	2,312.80
65135 Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
71405 Service Contracts-Individuals	0.00	445,698.42	0.00	445,698.42
71410 MAIP Premium SC	0.00	193.31	0.00	193.31
71415 Contribution to Security SC	0.00	18,335.68	0.00	18,335.68
71630 Shipment	0.00	113.07	0.00	113.07
71635 Travel - Other	0.00	86.24	0.00	86.24
72105 Svc Co-Construction & Engineer	0.00	232.00	0.00	232.00
72205 Office Machinery	0.00	519.00	0.00	519.00
72311 Fuel, petroleum and other oils	0.00	1,544.38	0.00	1,544.38
72350 Medical Kits	0.00	236.29	0.00	236.29
72399 Other Materials and Goods	0.00	3,991.55	0.00	3,991.55
72405 Acquisition of Communic Equip	0.00	1,098.28	0.00	1,098.28
72406 Security communication equipme	0.00	705.00	0.00	705.00
72415 Courier Charges	0.00	45.44	0.00	45.44
72425 Mobile Telephone Charges	0.00	21,529.61	0.00	21,529.61
72440 Connectivity Charges	0.00	5,465.00	0.00	5,465.00
72445 Common Services-Communications	0.00	1,350.00	0.00	1,350.00
72505 Stationery & other Office Supp	0.00	2,634.94	0.00	2,634.94
72515 Print Media	0.00	5.80	0.00	5.80
72805 Acquis of Computer Hardware	0.00	424.90	0.00	424.90
72810 Acquis of Computer Software	0.00	520.79	0.00	520.79
72815 Inform Technology Supplies	0.00	6,210.22	0.00	6,210.22
73110 Custodial & Cleaning Services	0.00	10,711.68	0.00	10,711.68
73120 Utilities	0.00	17,280.50	0.00	17,280.50
73125 Common Services-Premises	0.00	4,027.09	0.00	4,027.09
73305 Maint & Licensing of Hardware	0.00	900.00	0.00	900.00
73310 Maint & Licencing of Software	0.00	172.47	0.00	172.47
73405 Rental & Maint-Other Office Eq	0.00	80.00	0.00	80.00
73406 Maintenance of Equipment	0.00	129.97	0.00	129.97
73410 Maint, Oper of Transport Equip	0.00	11,814.78	0.00	11,814.78
73420 Leased Vehicles	0.00	1,999.34	0.00	1,999.34
74210 Printing and Publications	0.00	48.92	0.00	48.92
74225 Other Media Costs	0.00	59.88	0.00	59.88
74505 Insurance	0.00	11,040.00	0.00	11,040.00
74510 Bank Charges	0.00	50.00	0.00	50.00

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

74525	Sundry	0.00	34.49	0.00	34.49
74705	Port Operation	0.00	1,055.33	0.00	1,055.33
75105	Facilities & Admin - Implement	0.00	48,965.06	0.00	48,965.06
75705	Learning costs	0.00	293.16	0.00	293.16
75707	Learning - subsistence allowan	0.00	10.61	0.00	10.61
76125	Realized Loss	0.00	62.68	0.00	62.68
76135	Realized Gain	0.00	-33.41	0.00	-33.41
Activity: ACTIVITY19.2 - ILO 2 Livelihood		0.00	419,872.97	0.00	419,872.97
Fund: 28644 - COVID Country Response		0.00	229,217.43	0.00	229,217.43
72105	Svc Co-Construction & Engineer	0.00	212,238.36	0.00	212,238.36
75105	Facilities & Admin - Implement	0.00	16,979.07	0.00	16,979.07
Fund: 30000 - Programme Cost Sharing		0.00	190,655.54	0.00	190,655.54
72105	Svc Co-Construction & Engineer	0.00	176,082.91	0.00	176,082.91
74210	Printing and Publications	0.00	450.00	0.00	450.00
75105	Facilities & Admin - Implement	0.00	14,122.63	0.00	14,122.63
Activity: ACTIVITY19.21 - ILO2 Livelihood Special Interv		0.00	162,000.00	0.00	162,000.00
Fund: 30000 - Programme Cost Sharing		0.00	162,000.00	0.00	162,000.00
72105	Svc Co-Construction & Engineer	0.00	150,000.00	0.00	150,000.00
74210	Printing and Publications	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	12,000.00	0.00	12,000.00
Activity: ACTIVITY20 - ACCD-2 Project Management		0.00	29,589.15	0.00	29,589.15
Fund: 30000 - Programme Cost Sharing		0.00	29,589.15	0.00	29,589.15
71405	Service Contracts-Individuals	0.00	26,442.80	0.00	26,442.80
71410	MAIP Premium SC	0.00	11.78	0.00	11.78
71415	Contribution to Security SC	0.00	942.78	0.00	942.78
75105	Facilities & Admin - Implement	0.00	2,191.79	0.00	2,191.79
Activity: ACTIVITY21 - DFID 5 CSSF Project Management		0.00	182,782.53	0.00	182,782.53
Fund: 30000 - Programme Cost Sharing		0.00	182,782.53	0.00	182,782.53
71405	Service Contracts-Individuals	0.00	162,251.13	0.00	162,251.13
71410	MAIP Premium SC	0.00	68.17	0.00	68.17
71415	Contribution to Security SC	0.00	6,923.79	0.00	6,923.79
75105	Facilities & Admin - Implement	0.00	13,539.44	0.00	13,539.44
Activity: ACTIVITY21.1 - DFID 5 CSSF Basic Services		0.00	1,134,445.29	0.00	1,134,445.29
Fund: 28644 - COVID Country Response		0.00	948,675.10	0.00	948,675.10
71305	Local Consult.-Sht Term-Tech	0.00	3,470.00	0.00	3,470.00
72105	Svc Co-Construction & Engineer	0.00	775,621.12	0.00	775,621.12
72160	Svc Co-Education & Health Serv	0.00	74,472.00	0.00	74,472.00
72210	Machinery and Equipment	0.00	10,265.00	0.00	10,265.00
72311	Fuel, petroleum and other oils	0.00	5,406.29	0.00	5,406.29
73406	Maintenance of Equipment	0.00	686.00	0.00	686.00
74215	Promotional Materials and Dist	0.00	140.00	0.00	140.00
74225	Other Media Costs	0.00	18.00	0.00	18.00
74720	Distribution Cost	0.00	448.22	0.00	448.22
75105	Facilities & Admin - Implement	0.00	70,272.23	0.00	70,272.23
75705	Learning costs	0.00	7,876.24	0.00	7,876.24
Fund: 30000 - Programme Cost Sharing		0.00	185,770.19	0.00	185,770.19
64397	Services to projects -CO staff	0.00	125,375.36	0.00	125,375.36
71305	Local Consult.-Sht Term-Tech	0.00	10,587.50	0.00	10,587.50
71360	Local Consult-Security	0.00	439.77	0.00	439.77
72105	Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72160	Svc Co-Education & Health Serv	0.00	29,788.80	0.00	29,788.80
72210	Machinery and Equipment	0.00	0.00	0.00	0.00
73406	Maintenance of Equipment	0.00	0.00	0.00	0.00
74110	Audit Fees	0.00	3,868.00	0.00	3,868.00
74210	Printing and Publications	0.00	1,950.00	0.00	1,950.00
75105	Facilities & Admin - Implement	0.00	13,760.76	0.00	13,760.76
75705	Learning costs	0.00	0.00	0.00	0.00
Activity: ACTIVITY21.1.ML - DFID5CSSF Basic Services Mount		0.00	127,402.73	0.00	127,402.73
Fund: 30000 - Programme Cost Sharing		0.00	127,402.73	0.00	127,402.73
72105	Svc Co-Construction & Engineer	0.00	30,845.49	0.00	30,845.49
72215	Transportation Equipment	0.00	25,950.00	0.00	25,950.00
72399	Other Materials and Goods	0.00	61,170.00	0.00	61,170.00
75105	Facilities & Admin - Implement	0.00	9,437.24	0.00	9,437.24

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

Activity: ACTIVITY21.1.N - DFID5CSSF Basic Services North		0.00	33,073.14	0.00	33,073.14
Fund: 30000 - Programme Cost Sharing		0.00	33,073.14	0.00	33,073.14
71305	Local Consult.-Sht Term-Tech	0.00	585.00	0.00	585.00
71360	Local Consult-Security	0.00	24.28	0.00	24.28
72105	Svc Co-Construction & Engineer	0.00	25,682.00	0.00	25,682.00
72145	Svc Co-Training and Educ Serv	0.00	4,332.00	0.00	4,332.00
75105	Facilities & Admin - Implement	0.00	2,449.86	0.00	2,449.86
Activity: ACTIVITY21.1.S - DFID5CSSF Basic Services South		0.00	56,448.51	0.00	56,448.51
Fund: 30000 - Programme Cost Sharing		0.00	56,448.51	0.00	56,448.51
72105	Svc Co-Construction & Engineer	0.00	52,267.14	0.00	52,267.14
75105	Facilities & Admin - Implement	0.00	4,181.37	0.00	4,181.37
Activity: ACTIVITY21.11 - DFID 5 CSSF Technic.Assistance		0.00	467,380.41	0.00	467,380.41
Fund: 30000 - Programme Cost Sharing		0.00	467,380.41	0.00	467,380.41
71405	Service Contracts-Individuals	0.00	392,959.36	0.00	392,959.36
71410	MAIP Premium SC	0.00	169.03	0.00	169.03
71415	Contribution to Security SC	0.00	16,369.35	0.00	16,369.35
71505	UN Volunteers-Stipend & Allow	0.00	16,611.32	0.00	16,611.32
71520	UNV-Language Allowance	0.00	420.00	0.00	420.00
71535	UNV-Medical Insurance	0.00	864.96	0.00	864.96
71540	UNV-Global Charges	0.00	630.38	0.00	630.38
71541	UNVs-Contribution to security	0.00	787.43	0.00	787.43
71550	UNV-Resettlement Allowance	0.00	1,365.62	0.00	1,365.62
71592	UNV_COST_RECOVERY RECURRING	0.00	2,582.19	0.00	2,582.19
75105	Facilities & Admin - Implement	0.00	34,620.77	0.00	34,620.77
Activity: ACTIVITY21.12 - DFID5 percep.study&annual eval		0.00	155,926.75	0.00	155,926.75
Fund: 30000 - Programme Cost Sharing		0.00	155,926.75	0.00	155,926.75
71305	Local Consult.-Sht Term-Tech	0.00	9,480.00	0.00	9,480.00
71360	Local Consult-Security	0.00	393.42	0.00	393.42
74120	Capacity Assessment	0.00	134,503.20	0.00	134,503.20
75105	Facilities & Admin - Implement	0.00	11,550.13	0.00	11,550.13
Activity: ACTIVITY21.3 - DFID 5 CSSF MOSA		0.00	124,794.48	0.00	124,794.48
Fund: 30000 - Programme Cost Sharing		0.00	124,794.48	0.00	124,794.48
72210	Machinery and Equipment	0.00	1,250.00	0.00	1,250.00
72405	Acquisition of Communic Equip	0.00	24,676.35	0.00	24,676.35
72815	Inform Technology Supplies	0.00	4,620.00	0.00	4,620.00
74120	Capacity Assessment	0.00	82,014.18	0.00	82,014.18
74125	Investment Management Fees	0.00	2,375.75	0.00	2,375.75
74210	Printing and Publications	0.00	614.18	0.00	614.18
75105	Facilities & Admin - Implement	0.00	9,244.03	0.00	9,244.03
76135	Realized Gain	0.00	-0.01	0.00	-0.01
Activity: ACTIVITY21.4 - DFID 5 CSSF Communication		0.00	4,132.05	0.00	4,132.05
Fund: 30000 - Programme Cost Sharing		0.00	4,132.05	0.00	4,132.05
74210	Printing and Publications	0.00	3,425.97	0.00	3,425.97
74230	Audio & Visual Equipment	0.00	400.00	0.00	400.00
75105	Facilities & Admin - Implement	0.00	306.08	0.00	306.08
Activity: ACTIVITY22 - DFID 5 ECOP Project Management		0.00	638,921.32	0.00	638,921.32
Fund: 30000 - Programme Cost Sharing		0.00	638,921.32	0.00	638,921.32
71405	Service Contracts-Individuals	0.00	351,816.39	0.00	351,816.39
71410	MAIP Premium SC	0.00	148.99	0.00	148.99
71415	Contribution to Security SC	0.00	14,058.55	0.00	14,058.55
71505	UN Volunteers-Stipend & Allow	0.00	11,935.61	0.00	11,935.61
71520	UNV-Language Allowance	0.00	1,201.45	0.00	1,201.45
71535	UNV-Medical Insurance	0.00	686.80	0.00	686.80
71540	UNV-Global Charges	0.00	470.12	0.00	470.12
71541	UNVs-Contribution to security	0.00	607.72	0.00	607.72
71550	UNV-Resettlement Allowance	0.00	871.68	0.00	871.68
71565	UNV-Natl Appoint/Sep incl Trvl	0.00	150.00	0.00	150.00
71591	UNV_Cost_Recovery_Deployment	0.00	3,300.00	0.00	3,300.00
71592	UNV_COST_RECOVERY RECURRING	0.00	1,933.30	0.00	1,933.30
72210	Machinery and Equipment	0.00	1,110.00	0.00	1,110.00
72399	Other Materials and Goods	0.00	1,873.05	0.00	1,873.05
72440	Connectivity Charges	0.00	4,050.00	0.00	4,050.00
72805	Acquis of Computer Hardware	0.00	3,731.40	0.00	3,731.40

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

73105	Rent	0.00	113,000.00	0.00	113,000.00
73110	Custodial & Cleaning Services	0.00	6,075.00	0.00	6,075.00
73120	Utilities	0.00	6,861.12	0.00	6,861.12
73125	Common Services-Premises	0.00	66,362.66	0.00	66,362.66
73305	Maint & Licensing of Hardware	0.00	1,350.00	0.00	1,350.00
75105	Facilities & Admin - Implement	0.00	47,327.48	0.00	47,327.48
Activity: ACTIVITY22.2 - DFID 5 ECOP Livelihood		0.00	467,867.37	0.00	467,867.37
Fund: 28644 - COVID Country Response		0.00	99,142.93	0.00	99,142.93
71305	Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71360	Local Consult-Security	0.00	144.01	0.00	144.01
72105	Svc Co-Construction & Engineer	0.00	86,240.00	0.00	86,240.00
74110	Audit Fees	0.00	5,415.00	0.00	5,415.00
75105	Facilities & Admin - Implement	0.00	7,343.92	0.00	7,343.92
Fund: 30000 - Programme Cost Sharing		0.00	368,724.44	0.00	368,724.44
64397	Services to projects -CO staff	0.00	298,781.97	0.00	298,781.97
72105	Svc Co-Construction & Engineer	0.00	25,140.00	0.00	25,140.00
74110	Audit Fees	0.00	0.00	0.00	0.00
74210	Printing and Publications	0.00	13,480.00	0.00	13,480.00
74720	Distribution Cost	0.00	4,009.56	0.00	4,009.56
75105	Facilities & Admin - Implement	0.00	27,312.92	0.00	27,312.92
76135	Realized Gain	0.00	-0.01	0.00	-0.01
Activity: ACTIVITY22.2.B - DFID 5 ECOP Livelihood Bekaa		0.00	95,378.15	0.00	95,378.15
Fund: 30000 - Programme Cost Sharing		0.00	95,378.15	0.00	95,378.15
71305	Local Consult.-Sht Term-Tech	0.00	2,275.00	0.00	2,275.00
71360	Local Consult-Security	0.00	94.41	0.00	94.41
72105	Svc Co-Construction & Engineer	0.00	85,943.69	0.00	85,943.69
75105	Facilities & Admin - Implement	0.00	7,065.05	0.00	7,065.05
Activity: ACTIVITY22.2.N - DFID 5 ECOP Livelihood North		0.00	22,957.02	0.00	22,957.02
Fund: 30000 - Programme Cost Sharing		0.00	22,957.02	0.00	22,957.02
72105	Svc Co-Construction & Engineer	0.00	21,256.50	0.00	21,256.50
75105	Facilities & Admin - Implement	0.00	1,700.52	0.00	1,700.52
Activity: ACTIVITY22.2.S - DFID 5 ECOP Livelihood South		0.00	119,936.30	0.00	119,936.30
Fund: 30000 - Programme Cost Sharing		0.00	119,936.30	0.00	119,936.30
72105	Svc Co-Construction & Engineer	0.00	111,052.13	0.00	111,052.13
75105	Facilities & Admin - Implement	0.00	8,884.17	0.00	8,884.17
Activity: ACTIVITY22.21 - DFID 5 ECOP Technic.Assistance		0.00	1,162,340.75	0.00	1,162,340.75
Fund: 30000 - Programme Cost Sharing		0.00	1,162,340.75	0.00	1,162,340.75
61305	Salaries - IP Staff	0.00	49,116.16	0.00	49,116.16
61310	Post Adjustment - IP Staff	0.00	24,592.63	0.00	24,592.63
62310	Contrib to Jt Staff Pens Fd-IP	0.00	17,525.94	0.00	17,525.94
62315	Contrib. to medical, social in	0.00	153.00	0.00	153.00
62320	Mobility, Hardship, Non-remova	0.00	7,476.95	0.00	7,476.95
62340	Annual Leave Expense - IP	0.00	-43.50	0.00	-43.50
63330	Ed Grt Incl Trvl&Allow-IP Stf	0.00	6,240.00	0.00	6,240.00
63335	Home Leave Trvl & Allow-IP Stf	0.00	1,540.00	0.00	1,540.00
63350	Reimb of Income Tax-IP Staff	0.00	2,205.26	0.00	2,205.26
63530	Contribution to EOS Benefits	0.00	2,756.57	0.00	2,756.57
63535	Contribution to Security	0.00	4,173.74	0.00	4,173.74
63540	Contribution to Training	0.00	257.29	0.00	257.29
63545	Contribution to ICT	0.00	1,102.64	0.00	1,102.64
63550	Contributions to MAIP	0.00	36.76	0.00	36.76
63555	Contribution to UN JFA	0.00	2,205.26	0.00	2,205.26
63560	Contributions to Appendix D	0.00	183.77	0.00	183.77
64310	Separations - IP Staff	0.00	1,029.14	0.00	1,029.14
65115	Contributions to ASHI Reserve	0.00	7,314.12	0.00	7,314.12
65135	Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71205	Intl Consultants-Sht Term-Tech	0.00	7,550.00	0.00	7,550.00
71211	Intl Consult Security Charge	0.00	156.66	0.00	156.66
71305	Local Consult.-Sht Term-Tech	0.00	11,287.50	0.00	11,287.50
71405	Service Contracts-Individuals	0.00	778,674.50	0.00	778,674.50
71410	MAIP Premium SC	0.00	332.83	0.00	332.83
71415	Contribution to Security SC	0.00	33,263.49	0.00	33,263.49
71505	UN Volunteers-Stipend & Allow	0.00	28,668.56	0.00	28,668.56
71520	UNV-Language Allowance	0.00	730.19	0.00	730.19
71535	UNV-Medical Insurance	0.00	3,136.07	0.00	3,136.07

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

71540	UNV-Global Charges	0.00	1,140.20	0.00	1,140.20
71541	UNVs-Contribution to security	0.00	1,308.80	0.00	1,308.80
71550	UNV-Resettlement Allowance	0.00	2,358.27	0.00	2,358.27
71565	UNV-Natl Appoint/Sep incl Trvl	0.00	150.00	0.00	150.00
71591	UNV_Cost_Recovery_Deployment	0.00	3,300.00	0.00	3,300.00
71592	UNV_COST_RECOVERY_RECURRING	0.00	4,689.11	0.00	4,689.11
71615	Daily Subsistence Allow-Intl	0.00	1,176.00	0.00	1,176.00
74120	Capacity Assessment	0.00	959.44	0.00	959.44
75105	Facilities & Admin - Implement	0.00	86,099.05	0.00	86,099.05
76125	Realized Loss	0.00	3.72	0.00	3.72
77305	Salaries - IP Staff-TA	0.00	29,722.81	0.00	29,722.81
77310	Post Adjustment - IP Staff-TA	0.00	14,581.36	0.00	14,581.36
77315	Contrib-Med,SocIns-IP Staff-TA	0.00	522.63	0.00	522.63
77320	Assg hardship & mob allow-TA	0.00	6,885.69	0.00	6,885.69
77353	Reimb of Income Tax - IP-TA	0.00	1,379.78	0.00	1,379.78
77357	Repat. Grt/Comm Ann Lv-IP-TA	0.00	2,216.30	0.00	2,216.30
77375	Contrib-Jt Staff Pens Fd-IP-TA	0.00	10,153.99	0.00	10,153.99
77385	Contribution to Security	0.00	2,397.97	0.00	2,397.97
77386	Contribution to ICT_TA	0.00	660.96	0.00	660.96
77395	MAIP Premium TA/IP	0.00	22.03	0.00	22.03
77396	PAYROLL MGT COST RECOVERY	0.00	450.66	0.00	450.66
77397	Appendix D TA/IP	0.00	110.17	0.00	110.17
Activity: ACTIVITY22.2ML - DFID5ECOP Livelihood Mount Leb		0.00	125,459.56	0.00	125,459.56
Fund: 30000 - Programme Cost Sharing		0.00	125,459.56	0.00	125,459.56
72105	Svc Co-Construction & Engineer	0.00	116,166.26	0.00	116,166.26
75105	Facilities & Admin - Implement	0.00	9,293.30	0.00	9,293.30
Activity: ACTIVITY22.4 - DFID 5 ECOP Communication		0.00	1,688.12	0.00	1,688.12
Fund: 30000 - Programme Cost Sharing		0.00	1,688.12	0.00	1,688.12
74210	Printing and Publications	0.00	1,563.07	0.00	1,563.07
75105	Facilities & Admin - Implement	0.00	125.05	0.00	125.05
Activity: ACTIVITY22.5 - DFID5 ECOP E&E		0.00	127,980.00	0.00	127,980.00
Fund: 30000 - Programme Cost Sharing		0.00	127,980.00	0.00	127,980.00
72350	Medical Kits	0.00	118,500.00	0.00	118,500.00
75105	Facilities & Admin - Implement	0.00	9,480.00	0.00	9,480.00
Activity: ACTIVITY23 - DFID 5 Forest Mngt project Mgt		0.00	83,972.10	0.00	83,972.10
Fund: 30000 - Programme Cost Sharing		0.00	83,972.10	0.00	83,972.10
71305	Local Consult.-Sht Term-Tech	0.00	4,129.35	0.00	4,129.35
71360	Local Consult-Security	0.00	171.36	0.00	171.36
71405	Service Contracts-Individuals	0.00	12,987.33	0.00	12,987.33
71410	MAIP Premium SC	0.00	5.13	0.00	5.13
71415	Contribution to Security SC	0.00	615.52	0.00	615.52
72311	Fuel, petroleum and other oils	0.00	41.13	0.00	41.13
72399	Other Materials and Goods	0.00	1,032.89	0.00	1,032.89
72405	Acquisition of Communic Equip	0.00	364.86	0.00	364.86
72415	Courier Charges	0.00	67.64	0.00	67.64
72425	Mobile Telephone Charges	0.00	2,194.43	0.00	2,194.43
72435	E-mail-Subscription	0.00	14,164.32	0.00	14,164.32
72505	Stationery & other Office Supp	0.00	172.95	0.00	172.95
72805	Acquis of Computer Hardware	0.00	2,428.00	0.00	2,428.00
72810	Acquis of Computer Software	0.00	1,004.80	0.00	1,004.80
72815	Inform Technology Supplies	0.00	79.60	0.00	79.60
73110	Custodial & Cleaning Services	0.00	13,767.12	0.00	13,767.12
73120	Utilities	0.00	5,242.44	0.00	5,242.44
73310	Maint & Licencing of Software	0.00	272.60	0.00	272.60
73410	Maint, Oper of Transport Equip	0.00	3,265.14	0.00	3,265.14
74110	Audit Fees	0.00	11,464.00	0.00	11,464.00
74210	Printing and Publications	0.00	7.96	0.00	7.96
74505	Insurance	0.00	4,160.00	0.00	4,160.00
74510	Bank Charges	0.00	0.66	0.00	0.66
75105	Facilities & Admin - Implement	0.00	6,220.16	0.00	6,220.16
75705	Learning costs	0.00	112.73	0.00	112.73
76135	Realized Gain	0.00	-0.02	0.00	-0.02
Activity: ACTIVITY23.2 - DFID 5 Forest Mngt activities		0.00	903,007.60	0.00	903,007.60
Fund: 30000 - Programme Cost Sharing		0.00	903,007.60	0.00	903,007.60
71305	Local Consult.-Sht Term-Tech	0.00	41,784.99	0.00	41,784.99

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

71360	Local Consult-Security	0.00	2,441.96	0.00	2,441.96
72110	Svc Co-Agricultural Management	0.00	658,852.20	0.00	658,852.20
72405	Acquisition of Communic Equip	0.00	103,650.00	0.00	103,650.00
72810	Acquis of Computer Software	0.00	13,416.00	0.00	13,416.00
73406	Maintenance of Equipment	0.00	6,238.00	0.00	6,238.00
74110	Audit Fees	0.00	9,670.00	0.00	9,670.00
74510	Bank Charges	0.00	65.00	0.00	65.00
75105	Facilities & Admin - Implement	0.00	66,889.45	0.00	66,889.45
Activity: ACTIVITY23.21 - DFID 5 Forest Mngt Tech.Assist		0.00	150,763.36	0.00	150,763.36
Fund: 30000 - Programme Cost Sharing		0.00	150,763.36	0.00	150,763.36
71405	Service Contracts-Individuals	0.00	133,790.75	0.00	133,790.75
71410	MAIP Premium SC	0.00	57.87	0.00	57.87
71415	Contribution to Security SC	0.00	5,747.08	0.00	5,747.08
75105	Facilities & Admin - Implement	0.00	11,167.66	0.00	11,167.66
Activity: ACTIVITY24 - KFW5 Project Management		0.00	-25,708.32	0.00	-25,708.32
Fund: 30000 - Programme Cost Sharing		0.00	-25,708.32	0.00	-25,708.32
72215	Transporation Equipment	0.00	-23,804.00	0.00	-23,804.00
75105	Facilities & Admin - Implement	0.00	-1,904.32	0.00	-1,904.32
Activity: ACTIVITY24.1 - KFW5 Basic Services		0.00	958,824.95	0.00	958,824.95
Fund: 28644 - COVID Country Response		0.00	958,824.95	0.00	958,824.95
72105	Svc Co-Construction & Engineer	0.00	881,998.88	0.00	881,998.88
74110	Audit Fees	0.00	5,802.00	0.00	5,802.00
75105	Facilities & Admin - Implement	0.00	71,024.07	0.00	71,024.07
Fund: 30000 - Programme Cost Sharing		0.00	0.00	0.00	0.00
72105	Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Activity: ACTIVITY24.5 - KFW 5 E&E		0.00	686,129.40	0.00	686,129.40
Fund: 30000 - Programme Cost Sharing		0.00	686,129.40	0.00	686,129.40
72105	Svc Co-Construction & Engineer	0.00	84,600.00	0.00	84,600.00
72175	Svc Co-Urban, Rural & Regional	0.00	550,705.00	0.00	550,705.00
75105	Facilities & Admin - Implement	0.00	50,824.40	0.00	50,824.40
Activity: ACTIVITY3 - Social Cohesian		0.00	1,819.00	0.00	1,819.00
Fund: 30000 - Programme Cost Sharing		0.00	1,819.00	0.00	1,819.00
71305	Local Consult.-Sht Term-Tech	0.00	1,700.00	0.00	1,700.00
75105	Facilities & Admin - Implement	0.00	119.00	0.00	119.00
Activity: ACTIVITY4 - National Level		0.00	-1,819.00	0.00	-1,819.00
Fund: 30000 - Programme Cost Sharing		0.00	-1,819.00	0.00	-1,819.00
71305	Local Consult.-Sht Term-Tech	0.00	-1,700.00	0.00	-1,700.00
75105	Facilities & Admin - Implement	0.00	-119.00	0.00	-119.00
Activity: ACTIVITY5 - Project Management		0.00	166,958.54	0.00	166,958.54
Fund: 30000 - Programme Cost Sharing		0.00	166,958.54	0.00	166,958.54
71305	Local Consult.-Sht Term-Tech	0.00	10,535.00	0.00	10,535.00
71405	Service Contracts-Individuals	0.00	97,004.24	0.00	97,004.24
71410	MAIP Premium SC	0.00	41.81	0.00	41.81
71415	Contribution to Security SC	0.00	3,747.07	0.00	3,747.07
72311	Fuel, petroleum and other oils	0.00	26,633.58	0.00	26,633.58
72399	Other Materials and Goods	0.00	134.35	0.00	134.35
72420	Land Telephone Charges	0.00	8,017.43	0.00	8,017.43
73410	Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74120	Capacity Assessment	0.00	8,476.91	0.00	8,476.91
75105	Facilities & Admin - Implement	0.00	12,367.21	0.00	12,367.21
76110	Foreign Exch Translation Loss	0.00	0.11	0.00	0.11
76125	Realized Loss	0.00	0.84	0.00	0.84
76135	Realized Gain	0.00	-0.01	0.00	-0.01
Activity: ACTIVITY9 - Norway 2 Project Management		0.00	113.40	0.00	113.40
Fund: 30000 - Programme Cost Sharing		0.00	113.40	0.00	113.40
71405	Service Contracts-Individuals	0.00	105.00	0.00	105.00
75105	Facilities & Admin - Implement	0.00	8.40	0.00	8.40
Project Total:		55,282.67	19,813,548.59	0.00	19,868,831.26

Financial audit of Directly implemented Project ID 65799- Output ID 84708 "Supporting Lebanese Hosting Communities" for the period from 1 January to 31 December 2020.

DocuSign Envelope ID: 60834652-39FC-4863-95C6-04E932AEFF09

Funds Utilization

Output: 00084708 - Lebanese Hosting Communities Implementing Partner: 99999 - UNDP	UNDP Amount
Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	267,116.79
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	0.00
Commitments:	13,164,892.84

Signed on behalf of UNDP:

Hassan Jaber
hassan.jaber@undp.org

Date: Mar 03, 2021



Celine Moyroud
Resident Representative

Signed on behalf of Implementing Partner:

Marina LoGiudice
Chief Technical Advisor
UNDP

Date: Mar 04, 2021



1.3. Auditors Report on the Statement of Fixed Assets:

**Independent Auditor's Report on the Statement of Fixed Assets
of UNDP Project ID 65799– Output ID 84708
“Supporting Lebanese Hosting Communities”
Project ID 65799– Output ID 84708**

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

We have audited the accompanying statement of fixed assets of the UNDP Project ID 65799 - Output ID 84708 “Supporting Lebanese Hosting Communities as at 31 December 2020.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly in all material respects the assets status of the Project ID 65799 – Output ID 84708 amounting to US\$ 267,116.79 as at 31 December 2020 in accordance with UNDP accounting policies.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. 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's Responsibility

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 the statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the audit

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 these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

Jamal Milhem, CPA

Certified Accountant License # (100/98)



Jamal J. Milhem

Talal Abu –Ghazaleh & Co.

License No. 251/1997

Ramallah – Palestine, 30 July 2021

1.4. Statement of Fixed Assets:

“Supporting Lebanese Hosting Communities” (Project ID 65799– Output ID 84708) as at 31 December 2020

Doc 1593a - Evaluation ID: T0665-D93-0251-458-E-0108-896A-F064-A6F1

Asset List

As at 31 Dec 2020

Project Title: LHSP #64708

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location
VEHICLE TRAIL BLAZER	IGND2135372187363	Vehicles	289/57	1505	-	5/3/2007	\$22,000	LHSP Office (Rabih El Riz)	Arab Africa n Intl Bank Buildg
VEHICLE TRAIL BLAZER	IGND6135072228162	Vehicles	289/61	000000001508	-	5/3/2007	\$22,000	LHSP Office (Rabih El Riz)	Arab African Intl Bank Buildg
Toyota RAV4 STD	JTMBP9EV90J060434	Vehicles	289/32	000000001580	15,277.79	5/31/2016	\$25,000	LHSP Office (Rabih El Riz)	Arab African Intl Bank Buildg
Armoured Vehicle Toyota LC200	JTMHX01J1H4137183	Vehicles	289/40	000000001601	112,206.13	3/30/2017	\$131,435	LHSP Office (Rabih El Riz)	Arab Africa n Intl Bank Buildg
Requested Options							\$33,439		Arab African Intl Bank Buildg
					127,484		\$233,874.33		

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location
VEHICLE TRAIL BLAZER	JGNDT135272252999	Vehicles	289/60	000000001507	-	5/3/2007	\$22,000	Chekrallah Abou Jaoude	LBNSOUTHAG
Nissan PATROL 4.3 GRX AT Model	JN1TFSY6120570258	Vehicles	289/29	000000001577	16,015.86	1/20/2016	\$27,456	Chekrallah Abou Jaoude	LBNSOUTHAG
Nissan PATROL 4.3 GRX AT Model	JN1TFSY6120570242	Vehicles	289/12	000000001579	16,015.86	1/20/2016	\$27,456	Chekrallah Abou Jaoude	LBNSOUTHAG
Nissan X-trail	JN1TBN3020003895	Vehicles	440621/B					Chekrallah Abou Jaoude	LBNSOUTHAG
Sub-Total South					32,031.72		\$76,912		

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location
A Photocopiers	3666811592	Information and Telecom ICT	000000001554	000000001554	2,630.42	12/11/2015	\$5,350	Abdallah Muhieddine	LBNSLDMOUN
CAR NISSAN SUNNY	JN1CFAN1620131305	Vehicles	289/70	000000001580	2,465.83	1/30/2011	\$14,795	Abdallah Muhieddine	LBNSLDMOUN
Nissan PATROL 4.3 GRX AT Model	JN1TFSY6120570252	Vehicles	289/23	000000001578	16,015.86	1/20/2016	\$27,456	Abdallah Muhieddine	LBNSLDMOUN
Nissan X-Trail 4 WD	JN1BT2MW51W011457	Vehicles	289/94	000000001637	18,081.50	9/30/2018	\$22,446	Abdallah Muhieddine	LBNSLDMOUN
Sub-Total Mount Lebanon					39,194		\$76,047		

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location
VEHICLE TRAIL BLAZER	JGNDT135782160105	Vehicles	289/62	000000001503	-	12/17/2007	\$22,000	Alain Chatry	LBNNORTHAG
Vehicle X Trail	JN1TBN13020147156	Vehicles	289/75	1502	2,278.47	6/5/2010	\$19,300	Alain Chatry	LBNNORTHAG
Nissan PATROL 4.3 GRX AT Model	JN1TFSY6120570237	Vehicles	289/9	000000001576	16,015.86	1/20/2016	\$27,456	Alain Chatry	LBNNORTHAG
Nissan X-Trail 4 WD	J1BT2MW4JW011577	Vehicles	289/95	000000001638	18,081.50	9/30/2018	\$22,446	Alain Chatry	LBNNORTHAG
Photocopier Nacuares	M4481400107	Information and Telecom ICT	1514	1514	-	3/18/2009	\$6,250	Pauline El khoury	LBNNORTHAG
Sub-total North					36,375.83		\$97,452		

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location
VEHICLE TRAIL BLAZER	JGNDT135172252043	Vehicles	289/58	000000001506	-	5/3/2007	\$22,000	Garabed Haroutunian	LBNEKAAAG
Chevrolet Trail Blazer	IGNET16566159119	Vehicles	289/33		-	12/21/2006	\$23,804		
Nissan PATROL 4.3 GRX AT Model	JN1TFSY6120570244	Vehicles	289/13	000000001574	16,015.86	1/20/2016	\$27,456	Garabed Haroutunian	LBNNORTHAG
Nissan PATROL 4.3 GRX AT Model	JN1TFSY6120570247	Vehicles	289/21	000000001575	16,015.86	1/20/2016	\$27,456	Garabed Haroutunian	LBNEKAAOF
Sub-Total Bekaa					32,032		\$100,716		

TOTAL (USD)

267,117

\$579,000

Approved by:
Name: Marina Le Gaudice
Title: Chief Technical Advisor-LHSP

Marina Le Gaudice
03-08-2021



Garabed Haroutunian
Tahar Al-Gharabed & Co
For identification purposes only