



AUDIT

OF

EMERGENCY MINE ACTION
(Directly Implemented Project No. 99753, Output No. 103025)

IN

UNDP YEMEN

Report No. 2361

Issue Date: 9 July 2021

**Report on the Audit of UNDP Yemen
Emergency Mine Action (Project No. 99753, Output No. 103025)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 23 to 30 May 2021, conducted an audit of ‘Emergency Mine Action’ (Project No. 99753, Output No. 103025) (the Project), which is directly implemented and managed by the UNDP Country Office in Yemen (the Office). The last audit of the Project was conducted by OAI, through KPMG SA 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. The audit did not include activities and expenses incurred or undertaken at the “responsible party” level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of 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*.

Audit results

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

Project Expenses*	
Amount (in \$ ‘000)	Opinion
9,421	Unmodified

*Expenses recorded in the Combined Delivery Report were \$12,027,625. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country (\$1,273,299). Also excluded were expenses incurred at the “responsible party” level (\$1,332,449), which included the amount of (\$934,320) that were subject to a separate audit conducted by external auditors that resulted in a qualified opinion.

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2258, issued on 30 July 2020) did not result in any recommendations.

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



Management comments and action plan

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

Brett Simpson
Officer-in-Charge
Office of Audit and Investigations



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project ID 00099753 - Output ID 00103025
“Emergency Mine Action”
Yemen
For the period from 01 January to 31 December 2020



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project ID 00099753 - Output ID 00103025 "Emergency Mine Action", directly implemented by UNDP Yemen for the period from 01 January to 31 December 2020. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

We have issued audit opinions as summarized in the table below and as detailed in the next section:

Financial Position	Unmodified
Statement of Fixed Assets	Not Applicable because the project did not have fixed assets
Statement of Cash	Not Applicable because the project did not have a separate bank account

There were no reportable findings with a medium or high priority rating consequently we do not issue a management letter.

The Project ID 00099753 – Output ID 00103025 "Emergency Mine Action" was audited in the prior year (audit ID 2258 – issues on 30 July 2020). The audit did not result in any recommendations for follow up.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 06 July 2021



Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the project financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 01 January and 31 December 2020 as well as the Fund Utilization statement, as at 31 December 2020 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the Statement of Fixed Assets, at Net Book Value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2020. This Statement must include all assets available as at 31 December 2020 and not only those purchased in a given period. The opinion is rendered on the Net Book value balance of the Assets. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash held by the project presents fairly the cash and bank balance of the project as at 31 December 2020. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated 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 country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project, between 01 January and 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 Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



Independent Auditors’ Report
Opinion on Financial Position

**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 00099753 – Output ID 00103025 “Emergency Mine Action” for the period from 01 January to 31 December 2020 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement (“The Statement”); and (c) the project related accounts receivable and accounts payable.

The CDR expenditure totaling USD 12,027,624.96 is comprised of expenditure directly incurred by the UNDP Country Office in Yemen for an amount of USD 9,421,876.07 and expenditure incurred by entities other than the Country Office for an amount of USD 2,605,748.89. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Yemen of USD 9,421,876.07.

Unmodified Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of USD 9,421,876.07 directly incurred by the UNDP Country Office in Yemen and charged to the project for the period from 01 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 for Accountants’ International 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 control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.



Auditor’s responsibilities

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

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

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

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 06 July 2021

Annexes:

Annex 1: Combined Delivery Report and Funds Utilization Statement – Output ID 00103025 (USD)

Combined Delivery Report By Project

UN Development Programme

Report ID: unglcdrp

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Run Time: 01-03-2021 11:03:59

Project Id : 00099753 Emergency Mine Action	Period :	Jan-Dec (2020)		
Output # : 00103025 Emergency Mine Action	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63555 - Contribution to UN JFA	0.00	3,638.28	0.00	3,638.28
63560 - Contributions to Appendix D	0.00	303.19	0.00	303.19
64310 - Separations - IP Staff	0.00	1,697.88	0.00	1,697.88
65115 - Contributions to ASHI Reserve	0.00	12,067.00	0.00	12,067.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71405 - Service Contracts-Individuals	0.00	84,435.42	0.00	84,435.42
71410 - MAIP Premium SC	0.00	22.69	0.00	22.69
71415 - Contribution to Security SC	0.00	2,712.78	0.00	2,712.78
71605 - Travel Tickets-International	0.00	4,463.30	0.00	4,463.30
72125 - Svc Co-Studies & Research Serv	0.00	100.00	0.00	100.00
72405 - Acquisition of Communic Equip	0.00	9,886.50	0.00	9,886.50
75105 - Facilities & Admin - Implement	0.00	29,535.56	0.00	29,535.56
Total for Fund 30000	0.00	398,729.92	0.00	398,729.92
Total for Dept : 46403	0.00	398,729.92	0.00	398,729.92
Dept: 46404 (Rep of Yemen-Governance&RoL)				
Fund : 30000 (Programme Cost Sharing)				
61305 - Salaries - IP Staff	0.00	53,238.32	0.00	53,238.32
61310 - Post Adjustment - IP Staff	0.00	14,161.39	0.00	14,161.39
62225 - Hazard Duty Station Allow-GS	0.00	2,051.40	0.00	2,051.40
62305 - Dependency Allowances-IP Staff	0.00	4,232.44	0.00	4,232.44
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,656.20	0.00	18,656.20
62315 - Contrib. to medical, social in	0.00	2,343.28	0.00	2,343.28
62320 - Mobility, Hardship, Non-remova	0.00	13,768.96	0.00	13,768.96
62330 - Rental Supplements - IP Staff	0.00	-2,887.61	0.00	-2,887.61
62335 - Hazard Duty Station Allow-IP	0.00	6,680.20	0.00	6,680.20
62340 - Annual Leave Expense - IP	0.00	5,694.06	0.00	5,694.06
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	8,745.86	0.00	8,745.86
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,960.00	0.00	1,960.00
63350 - Reimb of Income Tax-IP Staff	0.00	2,662.29	0.00	2,662.29
63365 - Special Oper Living Allow-IP	0.00	13,455.03	0.00	13,455.03
63530 - Contribution to EOS Benefits	0.00	2,527.50	0.00	2,527.50
63535 - Contribution to Security	0.00	4,044.00	0.00	4,044.00
63540 - Contribution to Training	0.00	235.89	0.00	235.89
63545 - Contribution to ICT	0.00	1,010.96	0.00	1,010.96
63550 - Contributions to MAIP	0.00	33.72	0.00	33.72
63555 - Contribution to UN JFA	0.00	2,022.00	0.00	2,022.00
63560 - Contributions to Appendix D	0.00	168.50	0.00	168.50
64310 - Separations - IP Staff	0.00	943.57	0.00	943.57
65115 - Contributions to ASHI Reserve	0.00	6,706.25	0.00	6,706.25
65135 - Payroll Mgt Cost Recovery ATLA	0.00	515.04	0.00	515.04
71405 - Service Contracts-Individuals	0.00	-12,680.00	0.00	-12,680.00
71605 - Travel Tickets-International	0.00	17,118.77	0.00	17,118.77
71615 - Daily Subsistence Allow-Intl	0.00	5,148.00	0.00	5,148.00
71630 - Shipment	0.00	120.00	0.00	120.00
71635 - Travel - Other	0.00	582.00	0.00	582.00
72205 - Office Machinery	0.00	1,831.92	0.00	1,831.92
72505 - Stationery & other Office Supp	0.00	1,403.21	0.00	1,403.21
72805 - Acquis of Computer Hardware	0.00	14,668.00	0.00	14,668.00

KPMG

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Combined Delivery Report By Project

UN Development Programme

Report ID: unglcdrp

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Run Time: 01-03-2021 11:03:59

Project Id : 00099753 Emergency Mine Action	Period :		Jan-Dec (2020)	
Output # : 00103025 Emergency Mine Action	Impl. Partner :		03474 UNDP (Direct Execution)	
	Location :		UNDP	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74515 - Claims and Adjustments	0.00	120.17	0.00	120.17
74525 - Sundry	0.00	- 15.99	0.00	- 15.99
75105 - Facilities & Admin - Implement	0.00	15,301.23	0.00	15,301.23
76110 - Foreign Exch Translation Loss	0.00	1.08	0.00	1.08
Total for Fund 30000	0.00	206,567.64	0.00	206,567.64
Fund : 30079 (EUROPEAN COMMISSION)				
71635 - Travel - Other	0.00	157.10	0.00	157.10
74515 - Claims and Adjustments	0.00	99.77	0.00	99.77
75105 - Facilities & Admin - Implement	0.00	17.98	0.00	17.98
76135 - Realized Gain	0.00	- 0.26	0.00	- 0.26
Total for Fund 30079	0.00	274.59	0.00	274.59
Total for Dept : 46404	0.00	206,842.23	0.00	206,842.23
Dept: 46405 (Rep of Yemen-PeaceOps Support)				
Fund : 30000 (Programme Cost Sharing)				
61105 - Salaries - NP Staff	9,203.92	0.00	0.00	9,203.92
61305 - Salaries - IP Staff	21,179.65	250,958.34	0.00	272,137.99
61310 - Post Adjustment - IP Staff	0.00	66,754.89	0.00	66,754.89
62305 - Dependency Allowances-IP Staff	0.00	11,433.63	0.00	11,433.63
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	105,846.97	0.00	105,846.97
62315 - Contrib. to medical, social in	0.00	5,575.98	0.00	5,575.98
62320 - Mobility, Hardship, Non-remova	0.00	58,979.82	0.00	58,979.82
62330 - Rental Supplements - IP Staff	0.00	- 2,288.96	0.00	- 2,288.96
62335 - Hazard Duty Station Allow-IP	0.00	7,153.60	0.00	7,153.60
62340 - Annual Leave Expense - IP	0.00	34,948.02	0.00	34,948.02
63125 - Termination indemnity-NP Staff	0.00	0.00	0.00	0.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	35,548.28	0.00	35,548.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,600.00	0.00	5,600.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	10,656.00	0.00	10,656.00
63350 - Reimb of Income Tax-IP Staff	0.00	10,494.44	0.00	10,494.44
63365 - Special Oper Living Allow-IP	0.00	43,212.07	0.00	43,212.07
63515 - Security-related Costs	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	11,983.13	0.00	11,983.13
63535 - Contribution to Security	0.00	19,062.81	0.00	19,062.81
63540 - Contribution to Training	0.00	1,118.38	0.00	1,118.38
63545 - Contribution to ICT	0.00	4,793.23	0.00	4,793.23
63550 - Contributions to MAIP	0.00	159.82	0.00	159.82
63555 - Contribution to UN JFA	0.00	9,586.55	0.00	9,586.55
63560 - Contributions to Appendix D	0.00	798.90	0.00	798.90
64308 - Appointments-Lump Sum	0.00	10,173.37	0.00	10,173.37
64309 - Appointment-Shipments	0.00	11,800.00	0.00	11,800.00
64310 - Separations - IP Staff	0.00	4,473.74	0.00	4,473.74
64340 - Staff related Cost-Others	0.00	0.00	0.00	0.00
64397 - Services to projects -CO staff	0.00	508,778.33	0.00	508,778.33
65115 - Contributions to ASHI Reserve	0.00	31,795.45	0.00	31,795.45
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,253.30	0.00	2,253.30

Combined Delivery Report By Project

UN Development Programme

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Project Id : 00099753 Emergency Mine Action	Period :		Jan-Dec (2020)	
Output # : 00103025 Emergency Mine Action	Impl. Partner :		03474 UNDP (Direct Execution)	
	Location :		UNDP	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71205 - Intl Consultants-Sht Term-Tech	305,453.53	45.00	0.00	305,498.53
71305 - Local Consult.-Sht Term-Tech	279,422.49	5,850.00	0.00	285,272.49
71360 - Local Consult-Security	0.00	359.95	0.00	359.95
71405 - Service Contracts-Individuals	0.00	166,441.36	0.00	166,441.36
71410 - MAIP Premium SC	0.00	45.36	0.00	45.36
71415 - Contribution to Security SC	0.00	81,258.91	0.00	81,258.91
71505 - UN Volunteers-Stipend & Allow	0.00	6,761.92	0.00	6,761.92
71520 - UNV-Language Allowance	0.00	158.67	0.00	158.67
71525 - UNV-Hazard Pay	0.00	1,606.16	0.00	1,606.16
71535 - UNV-Medical Insurance	0.00	706.44	0.00	706.44
71540 - UNV-Global Charges	0.00	273.10	0.00	273.10
71541 - UNVs-Contribution to security	0.00	321.23	0.00	321.23
71550 - UNV-Resettlement Allowance	0.00	448.70	0.00	448.70
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	1,326.81	0.00	1,326.81
71605 - Travel Tickets-International	5,450.54	17,462.40	0.00	22,912.94
71610 - Travel Tickets-Local	0.00	900.00	0.00	900.00
71615 - Daily Subsistence Allow-Intl	0.00	65,022.35	0.00	65,022.35
71620 - Daily Subsistence Allow-Local	11,230.59	3,690,041.42	0.00	3,701,272.01
71625 - Daily Subsist Allow-Mtg Partic	0.00	185,470.31	0.00	185,470.31
71635 - Travel - Other	43,143.33	47,572.62	0.00	90,715.95
71640 - Prepaid Travel Advance	0.00	0.00	0.00	0.00
72120 - Svc Co-Trade and Business Serv	0.00	30,362.40	0.00	30,362.40
72125 - Svc Co-Studies & Research Serv	0.00	200.00	0.00	200.00
72135 - Svc Co-Communications Service	0.00	104.40	0.00	104.40
72170 - Svc Co-Humanitarian Aid & Relf	61,123.72	159,193.80	0.00	220,317.52
72205 - Office Machinery	0.00	30,760.26	0.00	30,760.26
72210 - Machinery and Equipment	22,424.25	35,099.33	0.00	57,523.58
72215 - Transporation Equipment	0.00	24,976.63	0.00	24,976.63
72220 - Furniture	0.00	21,337.73	0.00	21,337.73
72311 - Fuel, petroleum and other oils	0.00	549,099.85	0.00	549,099.85
72320 - Wood & Paper Products	0.00	21,230.00	0.00	21,230.00
72330 - Medical Products	0.00	8,210.00	0.00	8,210.00
72350 - Medical Kits	0.00	12,125.00	0.00	12,125.00
72399 - Other Materials and Goods	0.00	161,103.30	0.00	161,103.30
72401 - Prefab structure/other buildin	0.00	15,900.00	0.00	15,900.00
72402 - Building Maintenance	0.00	102,710.35	0.00	102,710.35
72405 - Acquisition of Communic Equip	0.00	20,884.00	0.00	20,884.00
72415 - Courier Charges	0.00	141.84	0.00	141.84
72420 - Land Telephone Charges	0.00	305.22	0.00	305.22
72425 - Mobile Telephone Charges	0.00	259.88	0.00	259.88
72430 - Postage and Pouch	0.00	27.06	0.00	27.06
72440 - Connectivity Charges	0.00	2,154.02	0.00	2,154.02
72505 - Stationery & other Office Supp	0.00	823.24	0.00	823.24
73105 - Rent	0.00	217,066.73	0.00	217,066.73
73108 - Leased office equip and furnit	0.00	2.49	0.00	2.49
73115 - Moving Expenses	0.00	1,390.00	0.00	1,390.00
73120 - Utilities	0.00	15,393.96	0.00	15,393.96
73125 - Common Services-Premises	5,553.10	368,000.00	0.00	373,553.10
73406 - Maintenance of Equipment	0.00	390.00	0.00	390.00
73410 - Maint, Oper of Transport Equip	0.00	98,317.06	0.00	98,317.06
73420 - Leased Vehicles	11,393.40	0.00	0.00	11,393.40
74110 - Audit Fees	0.00	14,782.00	0.00	14,782.00

Combined Delivery Report By Project

UN Development Programme

Report ID: unglcdrp

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Project Id : 00099753 Emergency Mine Action	Period :	Jan-Dec (2020)		
Output # : 00103025 Emergency Mine Action	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74205 - Audio Visual Productions	0.00	203.37	0.00	203.37
74210 - Printing and Publications	1,111.44	15,977.73	0.00	17,089.17
74220 - Translation Costs	0.00	202.00	0.00	202.00
74225 - Other Media Costs	2,680.93	0.00	0.00	2,680.93
74310 - Contributions to JIU	0.00	104,000.00	0.00	104,000.00
74325 - Contrib.To CO Common Security	0.00	156,333.33	0.00	156,333.33
74505 - Insurance	5,356.49	2,484.96	0.00	7,841.45
74507 - Warranty Expense	0.00	45.19	0.00	45.19
74510 - Bank Charges	218.76	0.00	0.00	218.76
74515 - Claims and Adjustments	0.00	148.00	0.00	148.00
74520 - Storage	0.00	7,193.50	0.00	7,193.50
74525 - Sundry	0.00	- 417.89	0.00	- 417.89
74596 - Services to projects -GOE	0.00	251,726.67	0.00	251,726.67
74599 - UNDP cost recovery chrgs-Bills	214,262.67	0.00	0.00	214,262.67
74705 - Port Operation	0.00	27,782.36	0.00	27,782.36
74725 - Other L.T.S.H.	0.00	9,229.25	0.00	9,229.25
75105 - Facilities & Admin - Implement	0.00	730,955.53	0.00	730,955.53
75110 - Facilities & Admin - Services	24,188.53	0.00	0.00	24,188.53
75705 - Learning costs	82,690.69	9,161.37	0.00	91,852.06
75707 - Learning – subsistence allowan	0.00	2,738.60	0.00	2,738.60
75709 - Learning - training of counter	130,273.07	8,808.00	0.00	139,081.07
75710 - Participation of counterparts	0.00	606.07	0.00	606.07
75712 - TrnWrkshp&Conf - Honorariums	0.00	1,221.93	0.00	1,221.93
76110 - Foreign Exch Translation Loss	0.00	102.35	0.00	102.35
76125 - Realized Loss	0.00	3,954.01	0.00	3,954.01
76135 - Realized Gain	0.00	- 13,074.54	0.00	- 13,074.54
77305 - Salaries - IP Staff-TA	0.00	75,675.71	0.00	75,675.71
77306 - Appoint-Tk cost-IP Staff-TA	0.00	1,441.00	0.00	1,441.00
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	7,830.00	0.00	7,830.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	29,198.98	0.00	29,198.98
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	1,395.96	0.00	1,395.96
77320 - Assg hardship & mob allow-TA	0.00	5,662.04	0.00	5,662.04
77350 - Rental Supplements-IP Staff-TA	0.00	- 732.83	0.00	- 732.83
77353 - Reimb of Income Tax – IP-TA	0.00	3,713.28	0.00	3,713.28
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	4,232.50	0.00	4,232.50
77365 - Spec Oper Living Allow-IP-TA	0.00	1,989.94	0.00	1,989.94
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	22,267.04	0.00	22,267.04
77385 - Contribution to Security	0.00	4,831.79	0.00	4,831.79
77386 - Contribution to ICT_TA	0.00	1,545.53	0.00	1,545.53
77395 - MAIP Premium TA/IP	0.00	51.48	0.00	51.48
77396 - PAYROLL MGT COST RECOVERY	0.00	1,030.08	0.00	1,030.08
77397 - Appendix D TA/IP	0.00	257.55	0.00	257.55
Total for Fund 30000	1,236,361.10	8,930,495.19	0.00	10,166,856.29
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	48,486.17	0.00	48,486.17
61310 - Post Adjustment - IP Staff	0.00	12,897.30	0.00	12,897.30
62305 - Dependency Allowances-IP Staff	0.00	3,683.03	0.00	3,683.03
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	17,278.82	0.00	17,278.82
62315 - Contrib. to medical, social in	0.00	828.94	0.00	828.94
62320 - Mobility, Hardship, Non-remova	0.00	12,350.85	0.00	12,350.85

Combined Delivery Report By Project

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Run Time: 01-03-2021 11:03:00

Project Id : 00099753 Emergency Mine Action	Period :	Jan-Dec (2020)		
Output # : 00103025 Emergency Mine Action	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62340 - Annual Leave Expense - IP	0.00	108.57	0.00	108.57
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	8,320.00	0.00	8,320.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	910.00	0.00	910.00
63350 - Reimb of Income Tax-IP Staff	0.00	2,445.90	0.00	2,445.90
63365 - Special Oper Living Allow-IP	0.00	10,725.00	0.00	10,725.00
63530 - Contribution to EOS Benefits	0.00	2,833.12	0.00	2,833.12
63535 - Contribution to Security	0.00	3,683.03	0.00	3,683.03
63540 - Contribution to Training	0.00	264.40	0.00	264.40
63545 - Contribution to ICT	0.00	1,133.20	0.00	1,133.20
63550 - Contributions to MAIP	0.00	37.76	0.00	37.76
63555 - Contribution to UN JFA	0.00	2,266.48	0.00	2,266.48
63560 - Contributions to Appendix D	0.00	188.88	0.00	188.88
64310 - Separations - IP Staff	0.00	1,057.68	0.00	1,057.68
64397 - Services to projects -CO staff	0.00	41,760.41	0.00	41,760.41
65115 - Contributions to ASHI Reserve	0.00	7,517.12	0.00	7,517.12
65135 - Payroll Mgt Cost Recovery ATLA	0.00	418.46	0.00	418.46
71305 - Local Consult.-Sht Term-Tech	0.00	4,675.00	0.00	4,675.00
71360 - Local Consult-Security	0.00	288.00	0.00	288.00
71505 - UN Volunteers-Stipend & Allow	0.00	7,458.00	0.00	7,458.00
71520 - UNV-Language Allowance	0.00	175.00	0.00	175.00
71525 - UNV-Hazard Pay	0.00	1,771.50	0.00	1,771.50
71535 - UNV-Medical Insurance	0.00	426.38	0.00	426.38
71540 - UNV-Global Charges	0.00	287.16	0.00	287.16
71541 - UNVs-Contribution to security	0.00	354.30	0.00	354.30
71550 - UNV-Resettlement Allowance	0.00	496.10	0.00	496.10
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	75.00	0.00	75.00
71591 - UNV_Cost_Recovery_Deployment	0.00	1,650.00	0.00	1,650.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	1,405.56	0.00	1,405.56
71615 - Daily Subsistence Allow-Intl	0.00	7,034.00	0.00	7,034.00
71620 - Daily Subsistence Allow-Local	0.00	580,837.00	0.00	580,837.00
71635 - Travel - Other	0.00	4,556.00	0.00	4,556.00
72120 - Svc Co-Trade and Business Serv	0.00	18,197.60	0.00	18,197.60
72125 - Svc Co-Studies & Research Serv	0.00	4,400.00	0.00	4,400.00
72205 - Office Machinery	0.00	5,987.34	0.00	5,987.34
72210 - Machinery and Equipment	0.00	14,267.00	0.00	14,267.00
72220 - Furniture	0.00	180.00	0.00	180.00
72305 - Agri & Forestry Products	0.00	24,966.00	0.00	24,966.00
72320 - Wood & Paper Products	0.00	7,486.10	0.00	7,486.10
72350 - Medical Kits	0.00	26,151.00	0.00	26,151.00
72405 - Acquisition of Communic Equip	0.00	40,660.00	0.00	40,660.00
72420 - Land Telephone Charges	0.00	284.56	0.00	284.56
72435 - E-mail-Subscription	0.00	3,750.00	0.00	3,750.00
72440 - Connectivity Charges	0.00	438.14	0.00	438.14
72505 - Stationery & other Office Supp	0.00	788.20	0.00	788.20
73105 - Rent	0.00	4,154.00	0.00	4,154.00
73115 - Moving Expenses	0.00	8,700.00	0.00	8,700.00
73125 - Common Services-Premises	0.00	94,666.67	0.00	94,666.67
73410 - Maint, Oper of Transport Equip	0.00	20,666.67	0.00	20,666.67
74120 - Capacity Assessment	0.00	16,083.31	0.00	16,083.31
74205 - Audio Visual Productions	0.00	882.37	0.00	882.37
74210 - Printing and Publications	0.00	893.36	0.00	893.36
74220 - Translation Costs	0.00	4,173.60	0.00	4,173.60
74230 - Audio & Visual Equipment	0.00	292.96	0.00	292.96
74325 - Contrib.To CO Common Security	0.00	15,333.34	0.00	15,333.34


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Run Time: 01-03-2021 11:03:00

Project Id : 00099753 Emergency Mine Action	Period :	Jan-Dec (2020)		
Output # : 00103025 Emergency Mine Action	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74525 - Sundry	0.00	- 394.10	0.00	- 394.10
74596 - Services to projects -GOE	0.00	54,411.00	0.00	54,411.00
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	81,209.69	0.00	81,209.69
75705 - Learning costs	0.00	2,035.20	0.00	2,035.20
76135 - Realized Gain	0.00	- 13.43	0.00	- 13.43
Total for Fund 30079	0.00	1,241,334.70	0.00	1,241,334.70
Total for Dept : 46405	1,236,361.10	10,171,829.89	0.00	11,408,190.99
Dept: 46406 (Rep of Yemen-Comms & Advocacy)				
Fund : 30000 (Programme Cost Sharing)				
72399 - Other Materials and Goods	0.00	9,210.77	0.00	9,210.77
75105 - Facilities & Admin - Implement	0.00	736.86	0.00	736.86
Total for Fund 30000	0.00	9,947.63	0.00	9,947.63
Total for Dept : 46406	0.00	9,947.63	0.00	9,947.63
Total for Output : 00103025	1,236,361.10	10,791,263.86	0.00	12,027,624.96
Project Total :	1,236,361.10	10,791,263.86	0.00	12,027,624.96


 Pierre-Henri Pigeon, Partner
 KPMG SA, Geneva
 06 July 2021


 Henri Mwaniki, Senior Manager
 KPMG SA, Geneva
 06 July 2021

Stephen Bryant CTA



08-Jun-2021

Tsunetaka Tsuchiya Team Leader POS



08-Jun-2021

Amal Ali Head of PSU



08-Jun-2021

Signed By : _____

Date: _____

Auke Lootsma

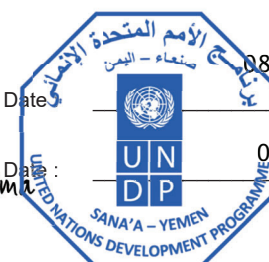
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08-Jun-2021

Signed By : _____

Date: _____



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 PURPOSES ONLY

Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: unglcdrp

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Selection Criteria :

Business Unit : YEM10
Period : Jan-Dec (2020)
Selected Project Id : 00099753
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00103025

Project Id : ALL	Period : Jan-Dec (2020)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46401 - Rep of Yemen-Central	0.00	3,565.45	0.00	3,565.45
46402 - Rep of Yemen-RCO	0.00	348.74	0.00	348.74
46403 - Rep of Yemen-Early Recovery	0.00	398,729.92	0.00	398,729.92
46404 - Rep of Yemen-Governance&RoL	0.00	206,842.23	0.00	206,842.23
46405 - Rep of Yemen-PeaceOps Support	1,236,361.10	10,171,829.89	0.00	11,408,190.99
46406 - Rep of Yemen-Comms & Advocacy	0.00	9,947.63	0.00	9,947.63

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Funds Utilization**Selection Criteria :**

Business Unit : YEM10
Period : Jan-Dec (2020)
Selected Project Id : 00099753
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00103025

Project/Award: 00099753 Emergency Mine Action

Period : As at Dec 31, 2020

Output #	00103025	Impl. Partner :03474 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			127,688.16
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			976,924.29