



**AUDIT**

**OF**

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

**IN**

**UNDP LEBANON**

**Report No. 2515**  
**Issue Date: 15 August 2022**

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

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 13 to 23 June 2022, 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 Talal Abu-Ghazaleh & Co. in 2021 and covered project expenses from 1 January to 31 December 2020.

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 2021 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2021 as well as Statement of Assets as of 31 December 2021. The audit did not include 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
23,951	Unmodified	272	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$24,023,090. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country (\$72,465).

The audit did not result in any recommendations.

**Implementation status of previous OAI audit recommendations:**

The previous audit (Report No. 2352, issued on 31 August 2021) did not result in any recommendations.

<sup>1</sup> 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.



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**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



# FINAL AUDIT REPORT

## UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project ‘Supporting Lebanese Hosting Communities’

Project ID 65799, Output ID 84708  
Lebanon



# IDENTIFICATION

<b>Project name:</b>	Supporting Lebanese Hosting Communities
<b>Output name:</b>	Supporting Lebanese Hosting Communities
<b>UNDP Country Office:</b>	Lebanon
<b>Atlas Project ID:</b>	65799
<b>Atlas Output ID:</b>	84708
<b>Auditor:</b>	BDO LLP
<b>Period subject to audit:</b>	1 January to 31 December 2021

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# EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of ‘Supporting Lebanese Hosting Communities’ (Project ID 65799 - Output ID 84708) (the project), directly implemented by UNDP Lebanon (‘the Office’) for the year ended 31 December 2021. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

## AUDIT OPINIONS

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

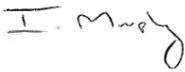
Project Financial Position	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash	Not applicable

## MANAGEMENT LETTER SUMMARY

We have not raised any audit findings or recommendations as a result of the financial audit.

## PRIOR YEAR AUDIT

The project ID 65799 - Output ID 84708 ‘Supporting Lebanese Hosting Communities’ was audited in the prior year (audit ID 2352 - issues on 31 August 2021) and no findings were raised.



**IAN MURPHY**  
PARTNER

For and on behalf of BDO LLP  
55 Baker Street  
London W1U 7EU

12 August 2022



# THE AUDIT ENGAGEMENT

## AUDIT OBJECTIVES AND SCOPE

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2021 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2021 and the accounts receivable and accounts payable as at 31 December 2021 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 2021. This statement must include all assets available as at 31 December 2021 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2021. An opinion on the statement of cash is required only where a dedicated bank account for the DIM project has been established.

The Financial Audit was conducted in accordance with the International Standards on Auditing (ISA), the 700 series. As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2021. 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.
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# AUDIT OPINIONS

## INDEPENDENT AUDITOR'S REPORT TO UNDP - SUPPORTING LEBANESE HOSTING COMMUNITIES

### PROJECT FINANCIAL POSITION

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

#### UNMODIFIED OPINION

We have audited the financial position of the UNDP project ID 65799 - output ID 84708 'Supporting Lebanese Hosting Communities' for the period from 1 January to 31 December 2021 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditure, totalling \$ 24,023,089.65, is comprised of expenditure directly incurred by the UNDP Country Office in Lebanon for an amount of \$ 23,950,624.76 and expenditure incurred by entities other than the Country Office for an amount of \$ 72,464.89. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Lebanon of \$ 23,950,624.76.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 23,950,624.76 directly incurred by the UNDP Country Office in Lebanon and charged to the project for the period from 1 January to 31 December 2021 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

#### BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### MANAGEMENT RESPONSIBILITIES

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.

#### AUDITOR'S RESPONSIBILITIES

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

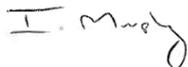
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▮ Identify and assess the risks of material misstatement of the CDR and the Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▮ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## USE OF THIS REPORT

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.



**IAN MURPHY**  
PARTNER

For and on behalf of BDO LLP  
55 Baker Street  
London W1U 7EU

12 August 2022



## INDEPENDENT AUDITOR'S REPORT TO UNDP - SUPPORTING LEBANESE HOSTING COMMUNITIES

### STATEMENT OF FIXED ASSETS

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

#### UNMODIFIED OPINION

We have audited the accompanying statement of fixed assets of the UNDP project 65799 - output ID 84708 'Supporting Lebanese Hosting Communities' as at 31 December 2021.

In our opinion, the attached statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 'Supporting Lebanese Hosting Communities' amounting to \$ 272,443.66 as at 31 December 2021 in accordance with UNDP accounting policies.

#### BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the Auditor's responsibilities section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### MANAGEMENT RESPONSIBILITIES

Management is responsible for the preparation of the Statement of Fixed Assets of the project, and for such internal control as management determines is necessary to enable the preparation of a Statement of Fixed Assets that is free from material misstatement, whether due to fraud or error.

#### AUDITOR'S RESPONSIBILITIES

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

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

- | Identify and assess the risks of material misstatement of the Statement of Fixed Assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- | Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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## USE OF THIS REPORT

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.



**IAN MURPHY**  
PARTNER

For and on behalf of BDO LLP  
55 Baker Street  
London W1U 7EU

12 August 2022



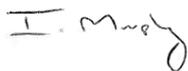
## INDEPENDENT AUDITOR'S REPORT TO UNDP - SUPPORTING LEBANESE HOSTING COMMUNITIES

### NO DEDICATED BANK ACCOUNT FOR AUDITED DIM PROJECT ACTIVITIES

We noted that the UNDP project, 'Supporting Lebanese Hosting Communities', did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

# MANAGEMENT LETTER

We have not raised any audit findings or recommendations as a result of the financial audit.



**IAN MURPHY**  
PARTNER

For and on behalf of BDO LLP  
55 Baker Street  
London W1U 7EU

12 August 2022



# ANNEXES

# ANNEX I: COMBINED DELIVERY REPORT

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UN Development Programme  
Report ID: unglcdrp

## Combined Delivery Report By Project

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Run Time: 14-06-2022 15:06:47

### Selection Criteria :

Business Unit : LBN10  
Period : Jan-Dec (2021)  
Selected Project Id : 00065799  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084708

Project Id : 00065799 Early Recovery for Displaced S	Period :	Jan-Dec (2021)		
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner :	99999 UNDP		
	Location :	Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 45601 (Lebanon - Central)

Fund : 30000 (PROGRAMME COST SHARING)

72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
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<b>Total for Fund 30000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Total for Dept : 45601</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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Dept: 45608 (Lebanon - Poverty Reduction)

Fund : 26960 (CPR TTF-Conflict-Country S)

72215 - Transportation Equipment	0.00	-0.01	0.00	-0.01
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

<b>Total for Fund 26960</b>	<b>0.00</b>	<b>-0.01</b>	<b>0.00</b>	<b>-0.01</b>
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Fund : 28644 (COVID Country Response)

71205 - Intl Consultants-Sht Term-Tech	0.00	12,000.00	0.00	12,000.00
71305 - Local Consult.-Sht Term-Tech	0.00	9,500.00	0.00	9,500.00
71360 - Local Consult-Security	0.00	380.00	0.00	380.00
71605 - Travel Tickets-International	0.00	3,412.15	0.00	3,412.15
71615 - Daily Subsistence Allow-Intl	0.00	5,166.00	0.00	5,166.00
71635 - Travel - Other	0.00	188.00	0.00	188.00
72105 - Svc Co-Construction & Engineer	0.00	3,606,594.67	0.00	3,606,594.67
72110 - Svc Co-Agricultural Management	0.00	133,776.00	0.00	133,776.00
72145 - Svc Co-Training and Educ Serv	0.00	52,040.00	0.00	52,040.00
72160 - Svc Co-Education & Health Serv	0.00	632,313.74	0.00	632,313.74
72445 - Common Services-Communications	0.00	34.60	0.00	34.60
75105 - Facilities & Admin - Implement	0.00	356,432.40	0.00	356,432.40

<b>Total for Fund 28644</b>	<b>0.00</b>	<b>4,811,837.56</b>	<b>0.00</b>	<b>4,811,837.56</b>
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Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	100,452.96	0.00	100,452.96
61310 - Post Adjustment - IP Staff	0.00	60,458.67	0.00	60,458.67
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	35,581.14	0.00	35,581.14
62315 - Contrib. to medical, social in	0.00	306.00	0.00	306.00
62320 - Mobility, Hardship, Non-remova	0.00	14,825.04	0.00	14,825.04
62340 - Annual Leave Expense - IP	0.00	-4,098.65	0.00	-4,098.65
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	12,000.00	0.00	12,000.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,380.00	0.00	2,380.00
63350 - Reimb of Income Tax-IP Staff	0.00	4,411.86	0.00	4,411.86

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DP UN Development Programme  
Report ID: unglcdrp

**Combined Delivery Report By Project**

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Run Time: 14-06-2022 15:06:47

Project Id : 00065799 Early Recovery for Displaced S	Period :	Jan-Dec (2021)		
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner :	99999 UNDP		
	Location :	Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63530 - Contribution to EOS Benefits	0.00	5,615.13	0.00	5,615.13
63535 - Contribution to Security	0.00	6,775.33	0.00	6,775.33
63540 - Contribution to Training	0.00	561.51	0.00	561.51
63545 - Contribution to ICT	0.00	2,406.46	0.00	2,406.46
63550 - Contributions to MAIP	0.00	80.22	0.00	80.22
63555 - Contribution to UN JFA	0.00	3,671.21	0.00	3,671.21
63560 - Contributions to Appendix D	0.00	401.08	0.00	401.08
64310 - Separations - IP Staff	0.00	2,005.38	0.00	2,005.38
64397 - Services to projects -CO staff	0.00	529,627.73	0.00	529,627.73
65115 - Contributions to ASHI Reserve	0.00	15,962.95	0.00	15,962.95
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71305 - Local Consult.-Sht Term-Tech	0.00	261,906.82	0.00	261,906.82
71350 - Internship stipend	0.00	1,557.89	0.00	1,557.89
71360 - Local Consult-Security	0.00	7,007.32	0.00	7,007.32
71405 - Service Contracts-Individuals	0.00	2,285,351.08	0.00	2,285,351.08
71410 - MAIP Premium SC	0.00	979.32	0.00	979.32
71415 - Contribution to Security SC	0.00	83,748.95	0.00	83,748.95
71460 - Int Personnel Srvc Agreement	0.00	41,987.76	0.00	41,987.76
71470 - Natl Personnel Srvc Agreement	0.00	55,042.65	0.00	55,042.65
71505 - UN Volunteers-Stipend & Allow	0.00	77,524.11	0.00	77,524.11
71520 - UNV_Volunteer_Learning	0.00	1,806.27	0.00	1,806.27
71535 - UNV-Medical Insurance	0.00	4,164.78	0.00	4,164.78
71540 - UNV-Global Charges	0.00	2,856.90	0.00	2,856.90
71541 - UNVs-Contribution to security	0.00	2,959.82	0.00	2,959.82
71550 - UNV RSA / Exit Allowance	0.00	4,797.90	0.00	4,797.90
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	11,611.61	0.00	11,611.61
71605 - Travel Tickets-International	0.00	444.00	0.00	444.00
71615 - Daily Subsistence Allow-Intl	0.00	294.00	0.00	294.00
71630 - Shipment	0.00	172.96	0.00	172.96
72105 - Svc Co-Construction & Engineer	0.00	6,413,024.85	0.00	6,413,024.85
72110 - Svc Co-Agricultural Management	0.00	3,104,327.45	0.00	3,104,327.45
72115 - Svc Co-Natural Resources & Env	0.00	84,299.29	0.00	84,299.29
72120 - Svc Co-Trade and Business Serv	0.00	780,000.00	0.00	780,000.00
72135 - Svc Co-Communications Service	0.00	30,000.00	0.00	30,000.00
72140 - Svc Co-Information Technology	0.00	13,129.00	0.00	13,129.00
72145 - Svc Co-Training and Educ Serv	0.00	448,179.22	0.00	448,179.22
72155 - Svc Co-Public Admin, Politics	0.00	5,000.00	0.00	5,000.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	216,372.90	0.00	216,372.90
72175 - Svc Co-Urban, Rural & Regional	0.00	33,999.60	0.00	33,999.60
72210 - Machinery and Equipment	0.00	828,481.77	0.00	828,481.77
72215 - Transporation Equipment	0.00	380,350.00	0.00	380,350.00
72305 - Agri & Forestry Products	0.00	313,272.58	0.00	313,272.58
72311 - Fuel, petroleum and other oils	0.00	32,374.76	0.00	32,374.76
72330 - Medical Products	0.00	19,933.33	0.00	19,933.33
72370 - Security related goods and mat	0.00	3,000.00	0.00	3,000.00
72399 - Other Materials and Goods	0.00	398,883.46	0.00	398,883.46
72401 - Prefab structure/other buildin	0.00	9,000.00	0.00	9,000.00
72405 - Acquisition of Communic Equip	0.00	58,112.20	0.00	58,112.20
72415 - Courier Charges	0.00	133.00	0.00	133.00
72420 - Land Telephone Charges	0.00	6,901.46	0.00	6,901.46
72425 - Mobile Telephone Charges	0.00	19,455.22	0.00	19,455.22
72435 - E-mail-Subscription	0.00	4,122.28	0.00	4,122.28

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UN Development Programme  
Report ID: unglcdrp

**Combined Delivery Report By Project**

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Run Time: 14-06-2022 15:06:47

Project Id : 00065799 Early Recovery for Displaced S	Period :	Jan-Dec (2021)		
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner :	99999 UNDP		
	Location :	Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72440 - Connectivity Charges	0.00	45,673.80	0.00	45,673.80
72505 - Stationery & other Office Supp	0.00	1,949.03	0.00	1,949.03
72805 - Acquis of Computer Hardware	0.00	3,935.00	0.00	3,935.00
72810 - Acquis of Computer Software	0.00	852.50	0.00	852.50
72815 - Inform Technology Supplies	0.00	6,635.28	0.00	6,635.28
73110 - Custodial & Cleaning Services	0.00	25,111.84	0.00	25,111.84
73115 - Moving Expenses	0.00	600.00	0.00	600.00
73120 - Utilities	0.00	77,820.56	0.00	77,820.56
73125 - Common Services-Premises	0.00	294,513.74	0.00	294,513.74
73305 - Maint & Licencing of Hardware	0.00	2,304.00	0.00	2,304.00
73310 - Maint & Licencing of Software	0.00	6,502.96	0.00	6,502.96
73406 - Maintenance of Equipment	0.00	4,106.23	0.00	4,106.23
73410 - Maint, Oper of Transport Equip	0.00	11,454.90	0.00	11,454.90
73505 - Reimb to UNDP for Supp Srvs	0.00	930.00	0.00	930.00
74110 - Audit Fees	0.00	34,514.00	0.00	34,514.00
74120 - Capacity Assessment	0.00	247,677.75	0.00	247,677.75
74125 - Investment Management Fees	0.00	124.00	0.00	124.00
74210 - Printing and Publications	0.00	17,114.47	0.00	17,114.47
74215 - Promotional Materials and Dist	0.00	13,728.00	0.00	13,728.00
74220 - Translation Costs	0.00	815.00	0.00	815.00
74505 - Insurance	0.00	10,075.00	0.00	10,075.00
74507 - Warranty Expense	0.00	1,000.00	0.00	1,000.00
74710 - Land Transport	0.00	350.72	0.00	350.72
74720 - Distribution Cost	0.00	10,184.46	0.00	10,184.46
74725 - Other L.T.S.H.	0.00	129.75	0.00	129.75
74910 - Gain/Loss Disposal Fixed Asset	0.00	1,643.91	0.00	1,643.91
75105 - Facilities & Admin - Implement	0.00	1,421,678.37	0.00	1,421,678.37
75705 - Learning costs	0.00	18,093.35	0.00	18,093.35
76110 - Foreign Exch Translation Loss	0.00	6,792.37	0.00	6,792.37
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-432.11	0.00	-432.11
77305 - Salaries - IP Staff-TA	0.00	21,313.87	0.00	21,313.87
77310 - Post Adjustment - IP Staff-TA	0.00	11,055.02	0.00	11,055.02
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	356.17	0.00	356.17
77320 - Assg hardship & mob allow-TA	0.00	5,833.74	0.00	5,833.74
77353 - Reimb of Income Tax - IP-TA	0.00	884.65	0.00	884.65
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	2,215.73	0.00	2,215.73
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	7,281.80	0.00	7,281.80
77385 - Contribution to Security	0.00	1,930.14	0.00	1,930.14
77386 - Contribution to ICT_TA	0.00	482.53	0.00	482.53
77395 - MAIP Premium TA/IP	0.00	16.08	0.00	16.08
77396 - PAYROLL MGT COST RECOVERY	0.00	386.28	0.00	386.28
77397 - Appendix D TA/IP	0.00	80.43	0.00	80.43
77630 - Dep Exp Owned - ITC	0.00	535.00	0.00	535.00
77660 - Dep Exp Owned -Vehicle	0.00	37,905.87	0.00	37,905.87
77670 - Dep Exp-Hvy Mac & Equip	0.00	372.56	0.00	372.56
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>19,199,016.84</b>	<b>0.00</b>	<b>19,199,016.84</b>
<b>Fund : 30084 (Prog Resources from 11888)</b>				
72105 - Svc Co-Construction & Engineer	0.00	11,328.94	0.00	11,328.94
75105 - Facilities & Admin - Implement	0.00	906.32	0.00	906.32

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**UNDP** UN Development Programme  
Report ID: unglcdrp

**Combined Delivery Report By Project**

Page 4 of 6  
Run Time: 14-06-2022 15:06:48

<b>Project Id : 00065799 Early Recovery for Displaced S</b>	<b>Period :</b>	<b>Jan-Dec (2021)</b>		
<b>Output # : 00084708 Lebanese Hosting Communities</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>		
	<b>Location :</b>	<b>Lebanon</b>		
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>
<b>Total for Fund 30084</b>	0.00	12,235.26	0.00	12,235.26
<b>Total for Dept : 45608</b>	0.00	24,023,089.65	0.00	24,023,089.65
<b>Total for Output : 00084708</b>	0.00	24,023,089.65	0.00	24,023,089.65
<b>Project Total :</b>	<b>0.00</b>	<b>24,023,089.65</b>	<b>0.00</b>	<b>24,023,089.65</b>

DocuSigned by:

*I. Murphy*

**IAN MURPHY**  
PARTNER

For and on behalf of BDO LLP  
55 Baker Street  
London W1U 7EU

12 August 2022



DocuSigned by:

*Mohammed Salih*

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Signed By :

**Mohammed Salih, Deputy Resident Representative**

Date :

15-Jun-2022

Signed By :

Date :

DS DS

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**UN Development Programme**  
 Report ID: unglcdrp

**Combined Delivery Report By Project**

Page 5 of 6  
 Run Time: 14-06-2022 15:06:48

**Selection Criteria :**

Business Unit : LBN10  
 Period : Jan-Dec (2021)  
 Selected Project Id : 00065799  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00084708

Project Id : ALL	Period : Jan-Dec (2021)			
Output # : ALL	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45601 - Lebanon - Central	0.00	0.00	0.00	0.00
45608 - Lebanon - Poverty Reduction	0.00	24,023,089.65	0.00	24,023,089.65

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**UN Development Programme**  
Report ID: unglcdrp

**Combined Delivery Report By Project**

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Run Time: 14-06-2022 15:06:52

**Funds Utilization**

**Selection Criteria :**

**Business Unit :** LBN10  
**Period :** Jan-Dec (2021)  
**Selected Project Id :** 00065799  
**Selected Fund Code :** ALL  
**Selected Dept. IDs :** ALL  
**Selected Outputs :** 00084708

**Project/Award:** 00065799 Early Recovery for Displaced S **Period :** As at Dec 31, 2021

Output #	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		272,443.66
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		10,963,918.12

# ANNEX II: STATEMENT OF ASSETS AND EQUIPMENT

## ASSET LIST

As at:31 Dec 2021



Project Title: LHSP # 00084708

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Physical Location
Nissan Patrol Station Wagon	JN1TFSY61Z0573871	Vehicles	289/48	1700	\$24,801	3/25/2021	\$26,068	Arab African Intl Bank Buildg
VEHICLE TRAIL BLAZER	IGND213S172187363	Vehicles	289/57	1505	-	5/3/2007	\$22,000	Arab African Intl Bank Buildg
Vehicle trail blazer	1GNDT13S482182949	Vehicles	289/63	1500	\$917	12/23/2010	\$12,000	Arab African Intl Bank Buildg
Toyota RAV4 STD	JTMBF9EV90J060434	Vehicles	289/32	000000001580	\$13,194	5/31/2016	\$25,000	Arab African Intl Bank Buildg
Armoured Vehicle Toyota LC200	JTMHX01J1H4137183	Vehicles	289/40	000000001601	\$ 98,466.60	3/30/2017	\$131,435	Arab African Intl Bank Buildg
Requested Options							\$33,439	Arab African Intl Bank Buildg
					137,379		\$249,942.31	

## South

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Physical Location
VEHICLE TRAIL BLAZER	1GNDT13S272232939	Vehicles	289/60	000000001507	-	5/3/2007	\$22,000	South Office
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570258	Vehicles	289/29	000000001577	\$13,728	1/20/2016	\$27,456	South Office
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570242	Vehicles	289/12	000000001579	\$13,728	1/20/2016	\$27,456	South Office
Nissan X-trail	JN1TBN30Z0003895	Vehicles	440621/B					South Office
<b>Sub-Total South</b>					<b>27,455.76</b>		<b>\$76,912</b>	

## Mount Lebanon

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Physical Location
5 KVA Prime Power Generators	5766690	A Diesel generators	1703	1703	\$8,715	8/11/2021	8,900.90	Mount Lebanon Office
A Photocopiers	3666811592	Information and Telecom ICT	000000001554	000000001554	\$2,095	12/11/2015	\$5,350	Mount Lebanon Office
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570252	Vehicles	289/23	000000001578	\$13,728	1/20/2016	\$27,456	Mount Lebanon Office
Nissan X-Trail 4 WD	JN1BT2MW5JW011457	Vehicles	289/94	000000001637	\$16,211	9/10/2018	\$22,446	Mount Lebanon Office
<b>Sub-Total Mount Lebanon</b>					<b>40,750</b>		<b>\$64,153</b>	

**North**

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Physical Location
5 KVA Prime Power Generators	4FY0086	A Diesel generators	1702	1702	\$8,795	8/11/2021	\$8,982	North Office
VEHICLE TRAIL BLAZER	1GNDDT13S782160105	Vehicles	289/62	000000001503	\$0	12/17/2007	\$22,000	North Office
Vehicle X Trail	JN1TBNT30Z0147156	Vehicles	289/75	1502	\$670	6/5/2010	\$19,300	North Office
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570237	Vehicles	289/9	000000001576	\$13,728	1/20/2016	\$27,456	North Office
Nissan X-Trail 4 WD	J1BT2MW4JW011577	Vehicles	289/95	000000001638	\$16,211	9/10/2018	\$22,446	North Office
Photocopier Nachuatec	M4481400107	Information and Telecom ICT	1514	1514	\$0	3/18/2009	\$6,250	North Office
<b>Sub-total North</b>					<b>\$39,404</b>		<b>\$106,434</b>	

**Bekaa**

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Atlas)	Net Book Value	Acquisition date	Acquisition cost (USD)	Physical Location
VEHICLE TRAIL BLAZER	1GNDDT13S172232043	Vehicles	289/58	000000001506	\$0	5/3/2007	\$22,000	Bekaa Office
Chevrolet Trail Blazer	IGNET16S566159119	Vehicles	289/33	1693	\$0	12/21/2006	\$23,804	
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570244	Vehicles	289/13	000000001574	\$13,728	1/20/2016	\$27,456	Bekaa Office
Nissan PATROL 4.8 GRX AT Model	JN1TFSY61Z0570247	Vehicles	289/21	000000001575	\$13,728	1/20/2016	\$27,456	Bekaa Office
<b>Sub-Total Bekaa</b>					<b>27,456</b>		<b>\$100,716</b>	
<b>TOTAL (USD)</b>					<b>272,443.66</b>		<b>\$598,156</b>	

Approved by:

Name: **Raghd Assi**

Title: Program Manager

Name: **Mohammed Salih**

Title: Deputy Resident Representative

Signature:

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Signature:

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**IAN MURPHY**  
 PARTNER

For and on behalf of BDO LLP  
 55 Baker Street  
 London W1U 7EU

12 August 2022





FOR MORE INFORMATION:

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