



AUDIT

OF

INCREASING ACCESS TO WATER IN HOST COMMUNITIES
(Directly Implemented Project No. 77399, Output No. 88194)

IN

UNDP LEBANON

Report No. 2516
Issue Date: 15 August 2022

Report on the Audit of UNDP Lebanon
Increasing Access to Water in Host Communities (Project No. 77399, Output No. 88194)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 6 to 17 June 2022, conducted an audit of Increasing Access to Water in Host Communities (Project No. 77399, Output No. 88194) (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 statement¹ as of 31 December 2021 as well as Statement of Assets as of 31 December 2021. 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
6,223	Unmodified	14	Unmodified

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2353, issued on 25 August 2021) did not result in any recommendations.

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

Management comments and action plan

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

Helge S. Ostveiten
Director
Office of Audit and Investigations



FINAL AUDIT REPORT

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project ‘Increasing access to water in host communities’

Project ID 00077399, Output ID 00088194
Lebanon



IDENTIFICATION

Project name:	Increasing access to water in host communities
Output name:	Increasing access to water in host communities
UNDP Country Office:	Lebanon
Atlas Project ID:	00077399
Atlas Output ID:	00088194
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2021

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of 'Increasing access to water in host-communities' (Project ID 00077399 - Output ID 00088194) (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:

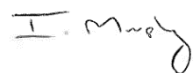
Project Financial Position	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash	N/A

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 00077399 - Output ID 00088194 'Increasing Access to Water in Host Communities' was audited in the prior year (audit ID 2353, issued on 25 August 2021), but no findings or recommendations were reported.



IAN MURPHY
PARTNER

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

27 July 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 - INCREASING ACCESS TO WATER IN HOST 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 00077399 - output ID 00088194, 'Increasing access to water in host communities' for the period between 1 January 2021 and 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.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 6,222,879.50 directly incurred by the UNDP Country Office in Lebanon and charged to the project for the period between 1 January 2021 and 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.

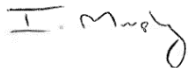
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ 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

27 July 2022



INDEPENDENT AUDITOR'S REPORT TO UNDP - INCREASING ACCESS TO WATER IN HOST 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 ID 00077399 - output ID 00088194, 'Increasing access to water in host 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, 'Increasing access to water in host communities', amounting to \$ 14,393.74 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 (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 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.

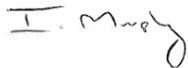
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ 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.

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

27 July 2022



INDEPENDENT AUDITOR'S REPORT TO UNDP - INCREASING ACCESS TO WATER IN HOST COMMUNITIES

STATEMENT OF CASH

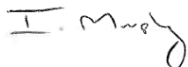
To the Director of the Office and Audit and Investigations, United Nations Development Programme

NO DEDICATED BANK ACCOUNT FOR AUDITED DIM PROJECT ACTIVITIES

We noted that the UNDP project ID 0077399 - output ID 00088194 'Increasing access to water in host 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

27 July 2022



ANNEXES

ANNEX I: COMBINED DELIVERY REPORT



Combined Delivery Report

Project: 00077399 - Increasing Access to Water in

Country: Lebanon - Beirut

Period: Quarter 4, 2021

Status: Pending Release

Report by Output and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00088194 - Increasing access to water		0.00	6,222,879.50		0.00 6,222,879.50
Fund: 30000 - Programme Cost Sharing		0.00	6,222,879.50		0.00 6,222,879.50
61305	Salaries - IP Staff	0.00	80.00		0.00 80.00
64397	Services to projects -CO staff	0.00	82,230.78		0.00 82,230.78
71305	Local Consult.-Sht Term-Tech	0.00	20,995.80		0.00 20,995.80
71360	Local Consult-Security	0.00	695.63		0.00 695.63
71405	Service Contracts-Individuals	0.00	389,884.55		0.00 389,884.55
71410	MAIP Premium SC	0.00	166.72		0.00 166.72
71415	Contribution to Security SC	0.00	14,271.72		0.00 14,271.72
71460	Int Personnel Srvcs Agreement	0.00	44,235.72		0.00 44,235.72
71470	Natl Personnel Srvcs Agreement	0.00	4,669.06		0.00 4,669.06
71505	UN Volunteers-Stipend & Allow	0.00	42,950.40		0.00 42,950.40
71520	UNV_Volunteer_Learning	0.00	1,147.51		0.00 1,147.51
71535	UNV-Medical Insurance	0.00	2,602.65		0.00 2,602.65
71540	UNV-Global Charges	0.00	1,587.72		0.00 1,587.72
71541	UNVs-Contribution to security	0.00	1,543.14		0.00 1,543.14
71550	UNV RSA / Exit Allowance	0.00	1,908.35		0.00 1,908.35
71592	UNV_COST_RECOVERY_RECURRING	0.00	6,246.82		0.00 6,246.82
71605	Travel Tickets-International	0.00	1,395.00		0.00 1,395.00
71615	Daily Subsistence Allow-Intl	0.00	1,722.00		0.00 1,722.00
71635	Travel - Other	0.00	188.00		0.00 188.00
72105	Svc Co-Construction & Engineer	0.00	5,030,792.28		0.00 5,030,792.28
72205	Office Machinery	0.00	17.32		0.00 17.32
72311	Fuel, petroleum and other oils	0.00	16,495.37		0.00 16,495.37
72350	Medical Kits	0.00	174.00		0.00 174.00
72399	Other Materials and Goods	0.00	33.17		0.00 33.17
72405	Acquisition of Communic Equip	0.00	3,048.00		0.00 3,048.00
72425	Mobile Telephone Charges	0.00	4,232.31		0.00 4,232.31
72435	E-mail-Subscription	0.00	3,276.60		0.00 3,276.60
72505	Stationery & other Office Supp	0.00	1,334.74		0.00 1,334.74
72605	Grants to Instit & other Benef	0.00	0.00		0.00 0.00
72805	Acquis of Computer Hardware	0.00	3,688.80		0.00 3,688.80
72815	Inform Technology Supplies	0.00	99.90		0.00 99.90
73110	Custodial & Cleaning Services	0.00	92.87		0.00 92.87
73120	Utilities	0.00	500.00		0.00 500.00
73216	Construction Cost	0.00	989.95		0.00 989.95
73310	Maint & Licencing of Software	0.00	1,152.00		0.00 1,152.00
73410	Maint, Oper of Transport Equip	0.00	6,125.88		0.00 6,125.88
74110	Audit Fees	0.00	8,285.00		0.00 8,285.00
74120	Capacity Assessment	0.00	23,536.00		0.00 23,536.00
74205	Audio Visual Productions	0.00	2,500.00		0.00 2,500.00
74210	Printing and Publications	0.00	9,620.00		0.00 9,620.00
74505	Insurance	0.00	1,810.00		0.00 1,810.00
75105	Facilities & Admin - Implement	0.00	460,953.99		0.00 460,953.99
76125	Realized Loss	0.00	0.00		0.00 0.00
76135	Realized Gain	0.00	0.00		0.00 0.00
77305	Salaries - IP Staff-TA	0.00	8,795.46		0.00 8,795.46
77310	Post Adjustment - IP Staff-TA	0.00	4,508.94		0.00 4,508.94
77315	Contrib-Med,SocIns-IP Staff-TA	0.00	96.92		0.00 96.92
77320	Assg hardship & mob allow-TA	0.00	1,949.13		0.00 1,949.13
77353	Reimb of Income Tax - IP-TA	0.00	363.67		0.00 363.67

77357	Repat. Grt/Comm Ann Lv-IP-TA	0.00	991.25	0.00	991.25
77375	Contrib-Jt Staff Pens Fd-IP-TA	0.00	2,901.10	0.00	2,901.10
77385	Contribution to Security	0.00	793.47	0.00	793.47
77386	Contribution to ICT_TA	0.00	198.37	0.00	198.37
77395	MAIP Premium TA/IP	0.00	6.62	0.00	6.62
77396	PAYROLL MGT COST RECOVERY	0.00	193.14	0.00	193.14
77397	Appendix D TA/IP	0.00	33.06	0.00	33.06
77660	Dep Exp Owned -Vehicle	0.00	4,768.62	0.00	4,768.62
Project Total:		0.00 6,222,879.50		0.00 6,222,879.50	

Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00088194 - Increasing access to water		0.00 6,222,879.50		0.00 6,222,879.50	
Activity: -		0.00	5,150.11	0.00	5,150.11
Fund: 30000 - Programme Cost Sharing		0.00	5,150.11	0.00	5,150.11
75105	Facilities & Admin - Implement	0.00	381.49	0.00	381.49
77660	Dep Exp Owned -Vehicle	0.00	4,768.62	0.00	4,768.62
Activity: ACTIVITY10 - Irrigation&Harvesting KfW 4.4		0.00	1,195,818.34	0.00	1,195,818.34
Fund: 30000 - Programme Cost Sharing		0.00	1,195,818.34	0.00	1,195,818.34
64397	Services to projects -CO staff	0.00	15,000.00	0.00	15,000.00
72105	Svc Co-Construction & Engineer	0.00	1,092,239.21	0.00	1,092,239.21
72605	Grants to Instit & other Benef	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	88,579.13	0.00	88,579.13
Activity: ACTIVITY7 - Water irrigation KfW 4.1		0.00	2,393,942.28	0.00	2,393,942.28
Fund: 30000 - Programme Cost Sharing		0.00	2,393,942.28	0.00	2,393,942.28
61305	Salaries - IP Staff	0.00	80.00	0.00	80.00
64397	Services to projects -CO staff	0.00	43,230.78	0.00	43,230.78
71305	Local Consult.-Sht Term-Tech	0.00	3,780.00	0.00	3,780.00
71360	Local Consult-Security	0.00	151.00	0.00	151.00
71405	Service Contracts-Individuals	0.00	235,325.86	0.00	235,325.86
71410	MAIP Premium SC	0.00	100.99	0.00	100.99
71415	Contribution to Security SC	0.00	11,363.28	0.00	11,363.28
71505	UN Volunteers-Stipend & Allow	0.00	28,893.57	0.00	28,893.57
71520	UNV_Volunteer_Learning	0.00	822.51	0.00	822.51
71535	UNV-Medical Insurance	0.00	1,759.86	0.00	1,759.86
71540	UNV-Global Charges	0.00	1,077.55	0.00	1,077.55
71541	UNVs-Contribution to security	0.00	1,195.54	0.00	1,195.54
71550	UNV RSA / Exit Allowance	0.00	1,471.41	0.00	1,471.41
71592	UNV_COST_RECOVERY_RECURRING	0.00	4,234.67	0.00	4,234.67
72105	Svc Co-Construction & Engineer	0.00	1,857,027.17	0.00	1,857,027.17
72205	Office Machinery	0.00	17.32	0.00	17.32
72311	Fuel, petroleum and other oils	0.00	3,486.50	0.00	3,486.50
72350	Medical Kits	0.00	174.00	0.00	174.00
72425	Mobile Telephone Charges	0.00	2,153.25	0.00	2,153.25
72435	E-mail-Subscription	0.00	3,276.60	0.00	3,276.60
72805	Acquis of Computer Hardware	0.00	3,688.80	0.00	3,688.80
73216	Construction Cost	0.00	760.07	0.00	760.07
73410	Maint, Oper of Transport Equip	0.00	4,410.50	0.00	4,410.50
74120	Capacity Assessment	0.00	2,942.00	0.00	2,942.00
74210	Printing and Publications	0.00	4,340.00	0.00	4,340.00
74505	Insurance	0.00	850.00	0.00	850.00
75105	Facilities & Admin - Implement	0.00	177,329.05	0.00	177,329.05
76125	Realized Loss	0.00	0.00	0.00	0.00
76135	Realized Gain	0.00	0.00	0.00	0.00
Activity: ACTIVITY8 - Water irrigation KfW 4.2		0.00	2,627,968.77	0.00	2,627,968.77
Fund: 30000 - Programme Cost Sharing		0.00	2,627,968.77	0.00	2,627,968.77
64397	Services to projects -CO staff	0.00	24,000.00	0.00	24,000.00
71305	Local Consult.-Sht Term-Tech	0.00	17,215.80	0.00	17,215.80
71360	Local Consult-Security	0.00	544.63	0.00	544.63
71405	Service Contracts-Individuals	0.00	154,558.69	0.00	154,558.69

71410	MAIP Premium SC	0.00	65.73	0.00	65.73
71415	Contribution to Security SC	0.00	2,908.44	0.00	2,908.44
71460	Int Personnel Srvcs Agreement	0.00	44,235.72	0.00	44,235.72
71470	Natl Personnel Srvcs Agreement	0.00	4,669.06	0.00	4,669.06
71505	UN Volunteers-Stipend & Allow	0.00	14,056.83	0.00	14,056.83
71520	UNV_Volunteer_Learning	0.00	325.00	0.00	325.00
71535	UNV-Medical Insurance	0.00	842.79	0.00	842.79
71540	UNV-Global Charges	0.00	510.17	0.00	510.17
71541	UNVs-Contribution to security	0.00	347.60	0.00	347.60
71550	UNV RSA / Exit Allowance	0.00	436.94	0.00	436.94
71592	UNV_COST_RECOVERY_RECURRING	0.00	2,012.15	0.00	2,012.15
71605	Travel Tickets-International	0.00	1,395.00	0.00	1,395.00
71615	Daily Subsistence Allow-Intl	0.00	1,722.00	0.00	1,722.00
71635	Travel - Other	0.00	188.00	0.00	188.00
72105	Svc Co-Construction & Engineer	0.00	2,081,525.90	0.00	2,081,525.90
72311	Fuel, petroleum and other oils	0.00	13,008.87	0.00	13,008.87
72399	Other Materials and Goods	0.00	33.17	0.00	33.17
72405	Acquisition of Communic Equip	0.00	3,048.00	0.00	3,048.00
72425	Mobile Telephone Charges	0.00	2,079.06	0.00	2,079.06
72505	Stationery & other Office Supp	0.00	1,334.74	0.00	1,334.74
72815	Inform Technology Supplies	0.00	99.90	0.00	99.90
73110	Custodial & Cleaning Services	0.00	92.87	0.00	92.87
73120	Utilities	0.00	500.00	0.00	500.00
73216	Construction Cost	0.00	229.88	0.00	229.88
73310	Maint & Licencing of Software	0.00	1,152.00	0.00	1,152.00
73410	Maint, Oper of Transport Equip	0.00	1,715.38	0.00	1,715.38
74110	Audit Fees	0.00	8,285.00	0.00	8,285.00
74120	Capacity Assessment	0.00	20,594.00	0.00	20,594.00
74205	Audio Visual Productions	0.00	2,500.00	0.00	2,500.00
74210	Printing and Publications	0.00	5,280.00	0.00	5,280.00
74505	Insurance	0.00	960.00	0.00	960.00
75105	Facilities & Admin - Implement	0.00	194,664.32	0.00	194,664.32
76125	Realized Loss	0.00	0.00	0.00	0.00
76135	Realized Gain	0.00	0.00	0.00	0.00
77305	Salaries - IP Staff-TA	0.00	8,795.46	0.00	8,795.46
77310	Post Adjustment - IP Staff-TA	0.00	4,508.94	0.00	4,508.94
77315	Contrib-Med,SocIns-IP Staff-TA	0.00	96.92	0.00	96.92
77320	Assg hardship & mob allow-TA	0.00	1,949.13	0.00	1,949.13
77353	Reimb of Income Tax - IP-TA	0.00	363.67	0.00	363.67
77357	Repat. Grt/Comm Ann Lv-IP-TA	0.00	991.25	0.00	991.25
77375	Contrib-Jt Staff Pens Fd-IP-TA	0.00	2,901.10	0.00	2,901.10
77385	Contribution to Security	0.00	793.47	0.00	793.47
77386	Contribution to ICT_TA	0.00	198.37	0.00	198.37
77395	MAIP Premium TA/IP	0.00	6.62	0.00	6.62
77396	PAYROLL MGT COST RECOVERY	0.00	193.14	0.00	193.14
77397	Appendix D TA/IP	0.00	33.06	0.00	33.06
Activity: ACTIVITY9 - Water irrigation KfW 4.3		0.00	0.00	0.00	0.00
Fund: 30000 - Programme Cost Sharing		0.00	0.00	0.00	0.00
64397	Services to projects -CO staff	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Project Total:		0.00	6,222,879.50	0.00	6,222,879.50

Funds Utilization

Output: 00088194 - Increasing access to water Implementing Partner: 99999 - UNDP	UNDP Amount
Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	14,393.74
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	0.00
Commitments:	4,335,949.09

Signed on behalf of UNDP:

Melanie Hauenstein

Resident Representative

Date: 23-Feb-2022



DocuSigned by:

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DocuSigned by:

Signed on behalf of Implementing Partner:

N/A

Date:



IAN MURPHY
PARTNERFor and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

27 July 2022

ANNEX II: STATEMENT OF ASSETS AND EQUIPMENT

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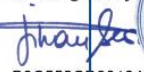
Project ID 00077399 - Output ID 00088194: Statement of Assets as of 31 December 2021

Project	Output	Department ID	Implementing Agency	Donor	Fund	Business Unit	Operating Unit
00077399	00088194	45605	001981	10283	30000	LBN10	LBN

Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost (USD)	Net Book Value (USD)	Quantity
1474	MTRV4	TOYOTA LAND CRUISER	B463550	JTEBM2YJ130023890	LBNMOEWGF	12/16/2003	12/16/2003	22,204.00	0.00	1
1475	MTRV4	PEUGOT 307	B257548	VF33CNFUE2Y013392	LBNMOEWGF	10/15/2002	10/15/2002	14,325.00	0.00	1
1487	MTRV4	NISSAN X-TRAIL COMFORT	D289/73	JN1TBNT30Z0145087	LBNCEDF1	10/22/2009	10/22/2009	20,856.00	0.00	1
1490	MTRV4	TOYOTA FORTUNER	D289/66	MHFYU59G807007570	LBNMOEF7	1/22/2009	1/22/2009	28,050.00	0.00	1
1529	MTRV4	Ford Explorer - SUV	D289/19	1FM5K8866GA23196	LBNTRPF6	4/7/2015	4/7/2015	32,900.00	14,393.74	1
Total								118,335.00	14,393.74	

Name: Jihan Seoud
Title: Programme Manager
 Energy and Environment Programme
Date: 2-Mar-22

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IAN MURPHY
 PARTNER

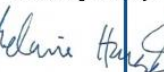
For and on behalf of BDO LLP
 55 Baker Street
 London W1U 7EU

27 July 2022



Name: Melanie Hauenstein
Title: UNDP Resident Representative

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FOR MORE INFORMATION:

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