



AUDIT

OF

BEIRUT POST-BLAST RESPONSE
(Directly Implemented Project No. 132012, Output No. 124747)

IN

UNDP LEBANON

Report No. 2518
Issue Date: 15 August 2022

**Report on the Audit of UNDP Lebanon
Beirut Post-Blast Response (Project No. 132012, Output No. 124747)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 15 to 17 June 2022, conducted an audit of Beirut Post-Blast Response (Project No. 132012, Output No. 124747) (the Project), which is directly implemented and managed by the UNDP Country Office in Lebanon (the Office). This was the first audit of the Project.

The audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery 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. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of governance, programme, and operations. The audit did not cover the Statement of Assets as no assets were held by the Project. 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*.

Overall audit rating

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

Project Expenses	
Amount (in \$ '000)	Opinion
2,891	unmodified

The audit firm assessed the Project's internal controls and systems as fully satisfactory

The audit did not result in any recommendations.

At the time this report was being issued, OAI was investigating allegations relating to the Project.

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)

Combined financial audit and audit of internal controls and systems of the UNDP directly implemented project 'Beirut Post-Blast Response'

Project ID, 00132012, Output ID 00124747
Lebanon



IDENTIFICATION

Project name:	Beirut Post-Blast Response
Output name:	Beirut Post-Blast Response
UNDP Country Office:	Lebanon
Atlas Project ID:	00132012
Atlas Output ID:	00124747
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2021

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EXECUTIVE SUMMARY

BDO LLP conducted the combined financial audit and audit of internal controls and Systems of 'Beirut Post-Blast Response' (Project ID 00132012 - Output ID 00124747) (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	Not Applicable
Statement of Cash	Not Applicable

MANAGEMENT LETTER SUMMARY

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

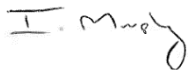
AUDIT OF INTERNAL CONTROLS AND SYSTEMS

Internal controls with regard to the project have been given the ratings below:

Audit area	Overall rating
Organization and Staffing	Fully satisfactory
Programme and Project Management	Fully satisfactory
Human Resources	Fully Satisfactory
Finance	Fully satisfactory
Procurement	Fully satisfactory
Asset Management	Not applicable
Cash Management	Not applicable
Information Systems	Fully satisfactory
General Administration	Fully satisfactory
Follow-up on Previous Audit	Not applicable

PRIOR YEAR AUDIT

The project ID 00132012 - Output ID 00124747 'Beirut Post-Blast Response' was not audited in the prior year.



IAN MURPHY
PARTNER

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

1 August 2022



THE AUDIT ENGAGEMENT

AUDIT OBJECTIVES AND SCOPE

Financial audit

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.

Audit of internal controls and systems

The objective of the audit of internal controls and systems cover the project's internal controls and systems in order to assess:

- (a) Reliability and integrity of project financial and operational information;
- (b) Effectiveness and efficiency of project operations;
- (c) Safeguarding of project assets;
- (d) Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

The audit shall assess the internal controls with regard to the audited project in the following areas:

- (i) **Organization and Staffing:** Assess the overall project structure for effective workflows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- (ii) **Programme and project management:** Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the Steering Committee, Project Board and/or Donors.
- (iii) **Human Resources:** Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.
- (iv) **Finance:** Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.
- (v) **Procurement:** Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations

and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.

- (vi) **Asset Management:** Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- (vii) **Cash Management:** Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.
- (viii) **Information Systems:** Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.
- (ix) **General Administration:** These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.
- (x) **Follow-up on previous audits:** As may be applicable, assess the status of implementation of the previous year's audit recommendations.

AUDIT OPINIONS

INDEPENDENT AUDITOR'S REPORT TO UNDP - BEIRUT POST-BLAST RESPONSE

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 00132012 - output ID 00124747 'Beirut Post-Blast Response' for the period from 1 January 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 \$ 2,891,075.34 directly incurred by the UNDP Country Office in Lebanon and charged to the project for the period between 1 January 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.

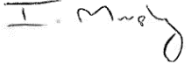
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ 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

1 August 2022



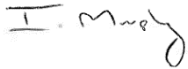
INDEPENDENT AUDITOR'S REPORT TO UNDP - BEIRUT POST-BLAST RESPONSE

STATEMENT OF FIXED ASSETS

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

NO ASSETS HELD BY DIM PROJECT AUDITED

We noted that the UNDP project ID 00132012 - output ID 00124747 'Beirut Post-Blast Response, had no assets and accordingly a statement of fixed assets was not produced.



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For and on behalf of BDO LLP
55 Baker Street
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1 August 2022



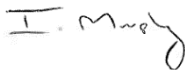
INDEPENDENT AUDITOR'S REPORT TO UNDP - BEIRUT POST-BLAST RESPONSE

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 00132012 - output ID 00124747 'Beirut Post-Blast Response, did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.



IAN MURPHY
PARTNER

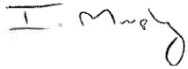
For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

1 August 2022



MANAGEMENT LETTER

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



IAN MURPHY
PARTNER

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

1 August 2022



ANNEXES

ANNEX I: COMBINED DELIVERY REPORT

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Combined Delivery Report

Project: **00132012 - Beirut Post-Blast Response**Country: **Lebanon - Beirut**Period: **Quarter 4, 2021**Status: **Pending Release**

Report by Output and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00124747 - Beirut Post-Blast Response		0.00	2,891,075.34		0.00 2,891,075.34
Fund: 04130 - TRAC3 - Recovery		0.00	2,087,315.51		0.00 2,087,315.51
71305	Local Consult.-Sht Term-Tech	0.00	18,740.00	0.00	18,740.00
72105	Svc Co-Construction & Engineer	0.00	747,441.43	0.00	747,441.43
72125	Svc Co-Studies & Research Serv	0.00	1,000.00	0.00	1,000.00
72145	Svc Co-Training and Educ Serv	0.00	1,300.00	0.00	1,300.00
72165	Svc Co-Social Svcs, Social Sci	0.00	257,735.60	0.00	257,735.60
72210	Machinery and Equipment	0.00	521,025.09	0.00	521,025.09
72215	Transporation Equipment	0.00	16,506.05	0.00	16,506.05
72220	Furniture	0.00	16,242.00	0.00	16,242.00
72399	Other Materials and Goods	0.00	14,775.26	0.00	14,775.26
72401	Prefab structure/other buildin	0.00	441,398.74	0.00	441,398.74
72405	Acquisition of Communic Equip	0.00	1,391.89	0.00	1,391.89
72445	Common Services-Communications	0.00	1,215.00	0.00	1,215.00
72505	Stationery & other Office Supp	0.00	15,614.60	0.00	15,614.60
72815	Inform Technology Supplies	0.00	27,934.00	0.00	27,934.00
74210	Printing and Publications	0.00	1,320.00	0.00	1,320.00
74725	Other L.T.S.H.	0.00	3,675.85	0.00	3,675.85
Fund: 28640 - FW_Crisis Response		0.00	803,759.83		0.00 803,759.83
61105	Salaries - NP Staff	0.00	8,887.50	0.00	8,887.50
61205	Salaries - GS Staff	0.00	1,198.83	0.00	1,198.83
61305	Salaries - IP Staff	0.00	10,760.30	0.00	10,760.30
61310	Post Adjustment - IP Staff	0.00	5,880.31	0.00	5,880.31
62110	Contrib Joint Staff Pension-NP	0.00	1,859.94	0.00	1,859.94
62115	Contrib to Med,SocIns-NP Staff	0.00	32.76	0.00	32.76
62140	Annual Leave Expense - NO	0.00	1,021.56	0.00	1,021.56
62210	Contrib to Jt Staff Pens Fd-GS	0.00	245.64	0.00	245.64
62215	Contrib. to Medical, social In	0.00	16.89	0.00	16.89
62220	Language Allowance - GS Staff	0.00	51.81	0.00	51.81
62240	Annual Leave Expense - GS	0.00	124.58	0.00	124.58
62305	Dependency Allowances-IP Staff	0.00	992.36	0.00	992.36
62310	Contrib to Jt Staff Pens Fd-IP	0.00	3,780.06	0.00	3,780.06
62315	Contrib. to medical, social in	0.00	331.35	0.00	331.35
62320	Mobility, Hardship, Non-remova	0.00	2,215.64	0.00	2,215.64
62340	Annual Leave Expense - IP	0.00	1,921.81	0.00	1,921.81
63330	Ed Grt Incl Trvl&Allow-IP Stf	0.00	1,600.00	0.00	1,600.00
63335	Home Leave Trvl & Allow-IP Stf	0.00	812.00	0.00	812.00
63350	Reimb of Income Tax-IP Staff	0.00	457.61	0.00	457.61
63530	Contribution to EOS Benefits	0.00	935.45	0.00	935.45
63535	Contribution to Security	0.00	1,544.37	0.00	1,544.37
63540	Contribution to Training	0.00	93.54	0.00	93.54
63545	Contribution to ICT	0.00	400.91	0.00	400.91
63550	Contributions to MAIP	0.00	13.36	0.00	13.36
63555	Contribution to UN JFA	0.00	748.38	0.00	748.38
63560	Contributions to Appendix D	0.00	66.84	0.00	66.84
64110	Separations - NP Staff	0.00	111.09	0.00	111.09
64210	Separatations - GS Staff	0.00	14.99	0.00	14.99
64310	Separations - IP Staff	0.00	207.99	0.00	207.99
64397	Services to projects -CO staff	0.00	47,067.50	0.00	47,067.50
65115	Contributions to ASHI Reserve	0.00	2,659.34	0.00	2,659.34

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65135	Payroll Mgt Cost Recovery ATLA	0.00	142.28	0.00	142.28
71305	Local Consult.-Sht Term-Tech	0.00	61,532.38	0.00	61,532.38
71360	Local Consult-Security	0.00	722.82	0.00	722.82
71405	Service Contracts-Individuals	0.00	174,018.20	0.00	174,018.20
71410	MAIP Premium SC	0.00	75.96	0.00	75.96
71415	Contribution to Security SC	0.00	8,525.02	0.00	8,525.02
71470	Natl Personnel Srvc Agreement	0.00	36,243.26	0.00	36,243.26
71505	UN Volunteers-Stipend & Allow	0.00	4,831.88	0.00	4,831.88
71520	UNV_Volunteer_Learning	0.00	107.50	0.00	107.50
71535	UNV-Medical Insurance	0.00	256.53	0.00	256.53
71540	UNV-Global Charges	0.00	176.47	0.00	176.47
71541	UNVs-Contribution to security	0.00	149.37	0.00	149.37
71550	UNV RSA / Exit Allowance	0.00	228.78	0.00	228.78
71592	UNV_COST_RECOVERY_RECURRING	0.00	713.66	0.00	713.66
72105	Svc Co-Construction & Engineer	0.00	240,848.52	0.00	240,848.52
72165	Svc Co-Social Svcs, Social Sci	0.00	7,500.00	0.00	7,500.00
72210	Machinery and Equipment	0.00	54,967.77	0.00	54,967.77
72220	Furniture	0.00	2,168.00	0.00	2,168.00
72370	Security related goods and mat	0.00	7,075.00	0.00	7,075.00
72399	Other Materials and Goods	0.00	611.81	0.00	611.81
72435	E-mail-Subscription	0.00	628.80	0.00	628.80
72440	Connectivity Charges	0.00	2,659.60	0.00	2,659.60
72505	Stationery & other Office Supp	0.00	346.71	0.00	346.71
72810	Acquis of Computer Software	0.00	502.80	0.00	502.80
72815	Inform Technology Supplies	0.00	4,112.90	0.00	4,112.90
73115	Moving Expenses	0.00	663.35	0.00	663.35
73120	Utilities	0.00	9,286.89	0.00	9,286.89
73125	Common Services-Premises	0.00	22,434.70	0.00	22,434.70
73410	Maint, Oper of Transport Equip	0.00	240.00	0.00	240.00
74210	Printing and Publications	0.00	2,760.00	0.00	2,760.00
74220	Translation Costs	0.00	95.00	0.00	95.00
74225	Other Media Costs	0.00	795.00	0.00	795.00
74230	Audio & Visual Equipment	0.00	1,385.00	0.00	1,385.00
74705	Port Operation	0.00	8,316.73	0.00	8,316.73
75105	Facilities & Admin - Implement	0.00	52,582.43	0.00	52,582.43
Project Total:			0.00 2,891,075.34		0.00 2,891,075.34

Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00124747 - Beirut Post-Blast Response		0.00 2,891,075.34			0.00 2,891,075.34
Activity: ACTIVITY 1.1 - Data management established		0.00	29,944.30		0.00 29,944.30
Fund: 28640 - FW_Crisis Response		0.00	29,944.30		0.00 29,944.30
71405	Service Contracts-Individuals	0.00	19,783.55		0.00 19,783.55
71410	MAIP Premium SC	0.00	8.47		0.00 8.47
71415	Contribution to Security SC	0.00	1,111.98		0.00 1,111.98
71470	Natl Personnel Srvc Agreement	0.00	6,327.73		0.00 6,327.73
72440	Connectivity Charges	0.00	250.80		0.00 250.80
72810	Acquis of Computer Software	0.00	502.80		0.00 502.80
75105	Facilities & Admin - Implement	0.00	1,958.97		0.00 1,958.97
Activity: ACTIVITY 1.2 - Neighborhood Committees		0.00	108,919.35		0.00 108,919.35
Fund: 28640 - FW_Crisis Response		0.00	108,919.35		0.00 108,919.35
71405	Service Contracts-Individuals	0.00	68,025.85		0.00 68,025.85
71410	MAIP Premium SC	0.00	29.97		0.00 29.97
71415	Contribution to Security SC	0.00	3,571.62		0.00 3,571.62
71470	Natl Personnel Srvc Agreement	0.00	29,915.53		0.00 29,915.53
72440	Connectivity Charges	0.00	250.80		0.00 250.80
75105	Facilities & Admin - Implement	0.00	7,125.58		0.00 7,125.58
Activity: ACTIVITY 1.3 - Plans developed & Implemented		0.00	52,323.00		0.00 52,323.00
Fund: 28640 - FW_Crisis Response		0.00	52,323.00		0.00 52,323.00
71305	Local Consult.-Sht Term-Tech	0.00	41,400.00		0.00 41,400.00
72165	Svc Co-Social Svcs, Social Sci	0.00	7,500.00		0.00 7,500.00

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75105	Facilities & Admin - Implement	0.00	3,423.00	0.00	3,423.00
Activity: ACTIVITY 2.1 - SMEs/shops supported		0.00	228,526.07	0.00	228,526.07
Fund: 04130 - TRAC3 - Recovery		0.00	228,526.07	0.00	228,526.07
72105	Svc Co-Construction & Engineer	0.00	12,240.88	0.00	12,240.88
72165	Svc Co-Social Svcs, Social Sci	0.00	45,600.00	0.00	45,600.00
72210	Machinery and Equipment	0.00	15,981.15	0.00	15,981.15
72215	Transporation Equipment	0.00	16,506.05	0.00	16,506.05
72399	Other Materials and Goods	0.00	13,552.74	0.00	13,552.74
72401	Prefab structure/other buildin	0.00	120,496.02	0.00	120,496.02
72405	Acquisition of Communic Equip	0.00	1,391.89	0.00	1,391.89
72445	Common Services-Communications	0.00	1,215.00	0.00	1,215.00
72815	Inform Technology Supplies	0.00	110.00	0.00	110.00
74210	Printing and Publications	0.00	1,320.00	0.00	1,320.00
74725	Other L.T.S.H.	0.00	112.34	0.00	112.34
Activity: ACTIVITY 2.2 - Job opportunities created		0.00	139,850.56	0.00	139,850.56
Fund: 04130 - TRAC3 - Recovery		0.00	48,570.80	0.00	48,570.80
72105	Svc Co-Construction & Engineer	0.00	48,570.80	0.00	48,570.80
Fund: 28640 - FW_Crisis Response		0.00	91,279.76	0.00	91,279.76
71305	Local Consult.-Sht Term-Tech	0.00	296.88	0.00	296.88
71360	Local Consult-Security	0.00	11.88	0.00	11.88
71405	Service Contracts-Individuals	0.00	76,096.78	0.00	76,096.78
71410	MAIP Premium SC	0.00	33.02	0.00	33.02
71415	Contribution to Security SC	0.00	3,301.63	0.00	3,301.63
73125	Common Services-Premises	0.00	5,568.00	0.00	5,568.00
75105	Facilities & Admin - Implement	0.00	5,971.57	0.00	5,971.57
Activity: ACTIVITY 3.1 - Extend PHC services		0.00	674,442.78	0.00	674,442.78
Fund: 04130 - TRAC3 - Recovery		0.00	674,442.78	0.00	674,442.78
71305	Local Consult.-Sht Term-Tech	0.00	18,740.00	0.00	18,740.00
72105	Svc Co-Construction & Engineer	0.00	22,477.46	0.00	22,477.46
72125	Svc Co-Studies & Research Serv	0.00	1,000.00	0.00	1,000.00
72145	Svc Co-Training and Educ Serv	0.00	1,300.00	0.00	1,300.00
72210	Machinery and Equipment	0.00	245,555.97	0.00	245,555.97
72220	Furniture	0.00	16,242.00	0.00	16,242.00
72399	Other Materials and Goods	0.00	1,222.52	0.00	1,222.52
72401	Prefab structure/other buildin	0.00	320,902.72	0.00	320,902.72
72505	Stationery & other Office Supp	0.00	15,614.60	0.00	15,614.60
72815	Inform Technology Supplies	0.00	27,824.00	0.00	27,824.00
74725	Other L.T.S.H.	0.00	3,563.51	0.00	3,563.51
Activity: ACTIVITY 3.2 - Extend Hospital Services		0.00	459,715.27	0.00	459,715.27
Fund: 04130 - TRAC3 - Recovery		0.00	414,973.97	0.00	414,973.97
72165	Svc Co-Social Svcs, Social Sci	0.00	155,486.00	0.00	155,486.00
72210	Machinery and Equipment	0.00	259,487.97	0.00	259,487.97
Fund: 28640 - FW_Crisis Response		0.00	44,741.30	0.00	44,741.30
64397	Services to projects -CO staff	0.00	40,000.00	0.00	40,000.00
72105	Svc Co-Construction & Engineer	0.00	1,814.30	0.00	1,814.30
75105	Facilities & Admin - Implement	0.00	2,927.00	0.00	2,927.00
Activity: ACTIVITY 3.3 - Trauma Healing Activities		0.00	56,649.60	0.00	56,649.60
Fund: 04130 - TRAC3 - Recovery		0.00	56,649.60	0.00	56,649.60
72165	Svc Co-Social Svcs, Social Sci	0.00	56,649.60	0.00	56,649.60
Activity: ACTIVITY 3.4 - Rights promoted and protected		0.00	43,343.00	0.00	43,343.00
Fund: 28640 - FW_Crisis Response		0.00	43,343.00	0.00	43,343.00
61305	Salaries - IP Staff	0.00	6,933.16	0.00	6,933.16
61310	Post Adjustment - IP Staff	0.00	3,744.76	0.00	3,744.76
62305	Dependency Allowances-IP Staff	0.00	488.16	0.00	488.16
62310	Contrib to Jt Staff Pens Fd-IP	0.00	2,438.90	0.00	2,438.90
62315	Contrib. to medical, social in	0.00	205.11	0.00	205.11
62320	Mobility, Hardship, Non-remova	0.00	1,385.14	0.00	1,385.14
62340	Annual Leave Expense - IP	0.00	1,089.95	0.00	1,089.95
63330	Ed Grt Incl Trvl&Allow-IP Stf	0.00	1,000.00	0.00	1,000.00
63335	Home Leave Trvl & Allow-IP Stf	0.00	560.00	0.00	560.00
63350	Reimb of Income Tax-IP Staff	0.00	293.64	0.00	293.64
63530	Contribution to EOS Benefits	0.00	373.73	0.00	373.73
63535	Contribution to Security	0.00	640.68	0.00	640.68

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63540	Contribution to Training	0.00	37.37	0.00	37.37
63545	Contribution to ICT	0.00	160.16	0.00	160.16
63550	Contributions to MAIP	0.00	5.34	0.00	5.34
63555	Contribution to UN JFA	0.00	299.00	0.00	299.00
63560	Contributions to Appendix D	0.00	26.70	0.00	26.70
64310	Separations - IP Staff	0.00	133.46	0.00	133.46
65115	Contributions to ASHI Reserve	0.00	1,062.44	0.00	1,062.44
65135	Payroll Mgt Cost Recovery ATLA	0.00	75.10	0.00	75.10
71305	Local Consult.-Sht Term-Tech	0.00	17,500.00	0.00	17,500.00
71360	Local Consult-Security	0.00	699.68	0.00	699.68
73410	Maint, Oper of Transport Equip	0.00	240.00	0.00	240.00
74210	Printing and Publications	0.00	925.00	0.00	925.00
74220	Translation Costs	0.00	95.00	0.00	95.00
74225	Other Media Costs	0.00	95.00	0.00	95.00
75105	Facilities & Admin - Implement	0.00	2,835.52	0.00	2,835.52
Activity: ACTIVITY 4.1 - Sustainable E. intervention		0.00	386,449.17	0.00	386,449.17
Fund: 04130 - TRAC3 - Recovery		0.00	386,449.17	0.00	386,449.17
72105	Svc Co-Construction & Engineer	0.00	386,449.17	0.00	386,449.17
Activity: ACTIVITY 4.2 - Rubble removal and treatment		0.00	122,397.97	0.00	122,397.97
Fund: 28640 - FW Crisis Response		0.00	122,397.97	0.00	122,397.97
61105	Salaries - NP Staff	0.00	8,887.50	0.00	8,887.50
61205	Salaries - GS Staff	0.00	1,198.83	0.00	1,198.83
61305	Salaries - IP Staff	0.00	3,827.14	0.00	3,827.14
61310	Post Adjustment - IP Staff	0.00	2,135.55	0.00	2,135.55
62110	Contrib Joint Staff Pension-NP	0.00	1,859.94	0.00	1,859.94
62115	Contrib to Med,SocIns-NP Staff	0.00	32.76	0.00	32.76
62140	Annual Leave Expense - NO	0.00	1,021.56	0.00	1,021.56
62210	Contrib to Jt Staff Pens Fd-GS	0.00	245.64	0.00	245.64
62215	Contrib. to Medical, social In	0.00	16.89	0.00	16.89
62220	Language Allowance - GS Staff	0.00	51.81	0.00	51.81
62240	Annual Leave Expense - GS	0.00	124.58	0.00	124.58
62305	Dependency Allowances-IP Staff	0.00	504.20	0.00	504.20
62310	Contrib to Jt Staff Pens Fd-IP	0.00	1,341.16	0.00	1,341.16
62315	Contrib. to medical, social in	0.00	126.24	0.00	126.24
62320	Mobility, Hardship, Non-remova	0.00	830.50	0.00	830.50
62340	Annual Leave Expense - IP	0.00	831.86	0.00	831.86
63330	Ed Grt Incl Trvl&Allow-IP Stf	0.00	600.00	0.00	600.00
63335	Home Leave Trvl & Allow-IP Stf	0.00	252.00	0.00	252.00
63350	Reimb of Income Tax-IP Staff	0.00	163.97	0.00	163.97
63530	Contribution to EOS Benefits	0.00	561.72	0.00	561.72
63535	Contribution to Security	0.00	903.69	0.00	903.69
63540	Contribution to Training	0.00	56.17	0.00	56.17
63545	Contribution to ICT	0.00	240.75	0.00	240.75
63550	Contributions to MAIP	0.00	8.02	0.00	8.02
63555	Contribution to UN JFA	0.00	449.38	0.00	449.38
63560	Contributions to Appendix D	0.00	40.14	0.00	40.14
64110	Separations - NP Staff	0.00	111.09	0.00	111.09
64210	Separations - GS Staff	0.00	14.99	0.00	14.99
64310	Separations - IP Staff	0.00	74.53	0.00	74.53
64397	Services to projects -CO staff	0.00	7,067.50	0.00	7,067.50
65115	Contributions to ASHI Reserve	0.00	1,596.90	0.00	1,596.90
65135	Payroll Mgt Cost Recovery ATLA	0.00	67.18	0.00	67.18
71305	Local Consult.-Sht Term-Tech	0.00	281.50	0.00	281.50
71360	Local Consult-Security	0.00	11.26	0.00	11.26
71405	Service Contracts-Individuals	0.00	10,112.02	0.00	10,112.02
71410	MAIP Premium SC	0.00	4.50	0.00	4.50
71415	Contribution to Security SC	0.00	539.79	0.00	539.79
71505	UN Volunteers-Stipend & Allow	0.00	4,831.88	0.00	4,831.88
71520	UNV_Volunteer_Learning	0.00	107.50	0.00	107.50
71535	UNV-Medical Insurance	0.00	256.53	0.00	256.53
71540	UNV-Global Charges	0.00	176.47	0.00	176.47
71541	UNVs-Contribution to security	0.00	149.37	0.00	149.37
71550	UNV RSA / Exit Allowance	0.00	228.78	0.00	228.78
71592	UNV_COST_RECOVERY_RECURREN	0.00	713.66	0.00	713.66
72210	Machinery and Equipment	0.00	52,787.63	0.00	52,787.63
72435	E-mail-Subscription	0.00	628.80	0.00	628.80
74705	Port Operation	0.00	8,316.73	0.00	8,316.73
75105	Facilities & Admin - Implement	0.00	8,007.36	0.00	8,007.36

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Activity: ACTIVITY 4.3 - Damaged Buildings Repaired	0.00	540,320.03	0.00	540,320.03
Fund: 04130 - TRAC3 - Recovery	0.00	277,703.12	0.00	277,703.12
72105 Svc Co-Construction & Engineer	0.00	277,703.12	0.00	277,703.12
Fund: 28640 - FW Crisis Response	0.00	262,616.91	0.00	262,616.91
71305 Local Consult.-Sht Term-Tech	0.00	2,054.00	0.00	2,054.00
72105 Svc Co-Construction & Engineer	0.00	239,034.22	0.00	239,034.22
72210 Machinery and Equipment	0.00	2,180.14	0.00	2,180.14
72220 Furniture	0.00	2,168.00	0.00	2,168.00
75105 Facilities & Admin - Implement	0.00	17,180.55	0.00	17,180.55
Activity: ACTIVITY 5 - Project Management	0.00	48,194.24	0.00	48,194.24
Fund: 28640 - FW Crisis Response	0.00	48,194.24	0.00	48,194.24
72370 Security related goods and mat	0.00	7,075.00	0.00	7,075.00
72399 Other Materials and Goods	0.00	611.81	0.00	611.81
72440 Connectivity Charges	0.00	2,158.00	0.00	2,158.00
72505 Stationery & other Office Supp	0.00	346.71	0.00	346.71
72815 Inform Technology Supplies	0.00	4,112.90	0.00	4,112.90
73115 Moving Expenses	0.00	663.35	0.00	663.35
73120 Utilities	0.00	9,286.89	0.00	9,286.89
73125 Common Services-Premises	0.00	16,866.70	0.00	16,866.70
74210 Printing and Publications	0.00	1,835.00	0.00	1,835.00
74225 Other Media Costs	0.00	700.00	0.00	700.00
74230 Audio & Visual Equipment	0.00	1,385.00	0.00	1,385.00
75105 Facilities & Admin - Implement	0.00	3,152.88	0.00	3,152.88
Project Total:	0.00	2,891,075.34	0.00	2,891,075.34

Funds Utilization

Output: 00124747 - Beirut Post-Blast Response Implementing Partner: 99999 - UNDP	UNDP Amount
Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	0.00
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	0.00
Commitments:	356,522.57

Signed on behalf of UNDP:

Signed on behalf of Implementing Partner:

Mohammed Salih Deputy Resident Representative

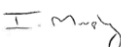
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Date: 21-Mar-2022

Date:

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IAN MURPHY
PARTNER

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

1 August 2022



ANNEX II: STANDARD AUDIT RATINGS COVERING THE AUDIT OF INTERNAL CONTROLS AND SYSTEMS

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



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