



**AUDIT**

**OF**

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

**IN**

**UNDP YEMEN**

**Report No. 2525**  
**Issue Date: 28 July 2022**

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

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 16 May to 7 June 2022, conducted an audit of ‘Emergency Mine Action’ (Project No. 99753, Output No. 103025) (the Project), which is directly implemented and managed by the UNDP Country Office in Yemen (the Office). The last audit of the Project was conducted by OAI, through KPMG SA in 2021 and covered project expenses from 1 January to 31 December 2020.

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 statement<sup>1</sup> as of 31 December 2021 as well as Statement of Assets 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 include activities and expenses incurred or undertaken at the “responsible party” level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of 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* of The Institute of Internal Auditors (The IIA).

**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, as applicable to the Project’s financial statements, 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*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
11,150	Unmodified	5	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$13,021,960. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country (\$1,066,809). Also excluded were expenses incurred at the “responsible party” level (\$805,569), which includes the amount of \$544,176 that was subject to a separate audit conducted by external auditors that resulted in an unmodified opinion.

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

The previous audit (Report No. 2361, issued on 9 July 2021) did not result in any recommendations.

**Management comments and action plan**

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

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



**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the United Nations Development Programme (UNDP)  
Directly Implemented (DIM) Project ID 00099753  
“Emergency Mine Action”  
Output ID 00103025  
Yemen  
For the period from 01 January to 31 December 2021



## TABLE OF CONTENTS

<b>Executive Summary</b>	2
<b>Audit Objectives and Scope</b>	4
<b>Independent Auditors' Report:</b>	
Financial Position	6
Statement of Fixed Assets	8
<b>Annexes:</b>	
Annex 1: Combined Delivery Report and Funds Utilization Statement – Output ID 00103025	10
Annex 2: Statement of Fixed Assets	18
Annex 3: Definition of Standard Audit Ratings to audit report covering the assessment of Internal Controls and Systems	20



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**Executive Summary**

KPMG Geneva conducted the combined financial audit and audit of internal controls and systems of UNDP Project ID 00099753” – Output ID 00103025 “Emergency Mine Action, directly implemented by UNDP Yemen for the period from 01 January to 31 December 2021. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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


<b>Financial Position</b>	<b>Unmodified</b>
<b>Statement of Fixed Assets</b>	<b>Unmodified</b>
<b>Statement of Cash</b>	<b>Not Applicable because the project did not have a separate bank account</b>

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

The project ID 99753 – output ID 103025 ‘Emergency Mine Action’ was audited in the prior year (audit ID 2361 – issued on 9 July 2021). The audit did not result in any recommendations for follow up.

In addition, the following internal controls were also assessed with regards to the audited project in the following areas:

Terms of reference	Conclusion
Organization and Staffing	Fully Satisfactory
Programme and project management	Fully Satisfactory
Human Resources	Fully Satisfactory
Finance	Fully Satisfactory
Procurement	Fully Satisfactory
Asset Management	Fully Satisfactory
Cash Management	Fully Satisfactory
Information Systems	Fully Satisfactory
General Administration	Fully Satisfactory
Follow-up on previous audits	Not applicable

KPMG SA  
  
 Pierre-Henri Pingeon  
 Partner

  
 Henri Mwaniki  
 Senior Manager

Geneva, 22 July 2022



## **Audit Objectives and Scope**

### **A. Financial Audit**

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

- Expressing an opinion on whether the financial expenses incurred by the project between 01 January and 31 December 2021 as well as the Fund Utilization statement, 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. The opinion is rendered on the Net Book value balance of the Assets. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash held by the project presents fairly the cash and bank balance of the project as at 31 December 2021. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project, between 01 January and 31 December 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.



## **B. Audit of internal controls and systems of the project**

In addition, we conducted the necessary audit steps to cover the project's internal controls and systems in order to assess:

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

Specifically, we assessed the internal controls with regard to the audited project in the following areas:

- (i) **Organization and Staffing:** Assess the overall project structure for effective work flows 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.





**Independent Auditors' Report**  
Opinion on Financial Position

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

We have audited the financial position of the UNDP Project ID 00099753 – Output ID 00103025 "Emergency Mine Action" for the period from 01 January to 31 December 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 totaling USD 13,021,960.31 is comprised of expenditure directly incurred by the UNDP Country Office in Yemen for an amount of USD 11,149,582.70 and expenditure incurred by entities other than the Country Office for an amount of USD 1,872,377.61. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Yemen of USD 11,149,582.70.

**Unmodified Opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of USD 11,149,582.70 directly incurred by the UNDP Country Office in Yemen 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 unmodified opinion**

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

**Management responsibilities**

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

**Auditor's responsibilities**

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

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

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



**United Nations Development Programme (UNDP)**  
*Report of the Independent Auditor on the United Nations Development Programme  
(UNDP) Directly Implemented (DIM) Project ID 00099753  
"Emergency Mine Action" – Output ID 00103025  
Yemen  
For the period from 01 January to 31 December 2021*

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

KPMG SA

A blue ink signature of Pierre-Henri Pigeon, consisting of a stylized 'P' followed by a horizontal line.

Pierre-Henri Pigeon  
Partner

A blue ink signature of Henri Mwaniki, consisting of a stylized 'H' followed by a horizontal line.

Henri Mwaniki  
Senior Manager

Geneva, 22 July 2022



**Independent Auditors' Report**  
Statement of Fixed Assets

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

We have audited the accompanying statement of fixed assets of the UNDP Project ID 00099753 – Output ID 00103025 "Emergency Mine Action" as at 31 December 2021.

**Unmodified Opinion**

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP Project ID 00099753 – Output ID 00103025 "Emergency Mine Action" amounting to USD 5,437.50 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 for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management 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 for the audit**

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional 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.



*United Nations Development Programme (UNDP)*  
*Report of the Independent Auditor on the United Nations Development Programme*  
*(UNDP) Directly Implemented (DIM) Project ID 00099753 – Output ID 00103025*  
*“Emergency Mine Action”*  
*Yemen*  
*For the period from 01 January to 31 December 2021*

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

KPMG SA

A handwritten signature in blue ink, appearing to be 'PH Pigeon'.

Pierre-Henri Pigeon  
Partner

A handwritten signature in blue ink, appearing to be 'H Mwaniki'.

Henri Mwaniki  
Senior Manager

Geneva, 22 July 2022



*United Nations Development Programme (UNDP)*  
*Report of the Independent Auditor on the United Nations Development Programme*  
*(UNDP) Directly Implemented (DIM) Project ID 00099753 – Output ID 00103025*  
*“Emergency Mine Action”*  
*Yemen*  
*For the period from 01 January to 31 December 2021*

**Annex:**

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

**Combined Delivery Report By Project**

UN Development Programme

Report ID: unglcdrp

Page 1 of 7

Run Time: 06-03-2022 10:03:43

**Selection Criteria :**

Business Unit : YEM10  
 Period : Jan-Dec (2021)  
 Selected Project Id : ALL  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00103025

<b>Project Id : 00099753</b>	<b>Emergency Mine Action</b>	<b>Period :</b>	<b>Jan-Dec (2021)</b>		
<b>Output # : 00103025</b>	<b>Emergency Mine Action</b>	<b>Impl. Partner :</b>	<b>03474 UNDP (Direct Execution)</b>		
		<b>Location :</b>	<b>UNDP</b>		
		<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>

Dept: 46401 (Rep of Yemen-Central)

Fund : 30000 (Programme Cost Sharing)

62335 - Hazard Duty Station Allow-IP	0.00	1,027.52	0.00	1,027.52
71615 - Daily Subsistence Allow-Intl	0.00	1,877.00	0.00	1,877.00
75105 - Facilities & Admin - Implement	0.00	213.59	0.00	213.59

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>3,118.11</b>	<b>0.00</b>	<b>3,118.11</b>
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<b>Total for Dept : 46401</b>	<b>0.00</b>	<b>3,118.11</b>	<b>0.00</b>	<b>3,118.11</b>
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Dept: 46404 (Rep of Yemen-Governance&amp;RoL)

Fund : 30000 (Programme Cost Sharing)

71605 - Travel Tickets-International	0.00	5,402.62	0.00	5,402.62
71610 - Travel Tickets-Local	0.00	400.00	0.00	400.00
71615 - Daily Subsistence Allow-Intl	0.00	17,322.36	0.00	17,322.36
71635 - Travel - Other	0.00	94.00	0.00	94.00
72430 - Postage and Pouch	0.00	175.55	0.00	175.55
73125 - Common Services-Premises	0.00	14,873.55	0.00	14,873.55
75105 - Facilities & Admin - Implement	0.00	2,912.70	0.00	2,912.70

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>41,180.78</b>	<b>0.00</b>	<b>41,180.78</b>
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<b>Total for Dept : 46404</b>	<b>0.00</b>	<b>41,180.78</b>	<b>0.00</b>	<b>41,180.78</b>
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Dept: 46405 (Rep of Yemen-PeaceOps Support)

Fund : 30000 (Programme Cost Sharing)

61105 - Salaries - NP Staff	33,143.90	0.00	0.00	33,143.90
61305 - Salaries - IP Staff	79,972.22	218,838.69	0.00	298,810.91
61310 - Post Adjustment - IP Staff	0.00	102,252.37	0.00	102,252.37
62305 - Dependency Allowances-IP Staff	0.00	13,834.28	0.00	13,834.28
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	138,661.23	0.00	138,661.23
62315 - Contrib. to medical, social in	0.00	6,504.72	0.00	6,504.72
62320 - Mobility, Hardship, Non-remova	0.00	92,873.84	0.00	92,873.84
62330 - Rental Supplements - IP Staff	0.00	-9,078.68	0.00	-9,078.68
62335 - Hazard Duty Station Allow-IP	0.00	35,745.12	0.00	35,745.12
62340 - Annual Leave Expense - IP	0.00	23,728.32	0.00	23,728.32
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	51,000.00	0.00	51,000.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,926.67	0.00	5,926.67
63340 - Proc trips/Rest & Recup-IP Stf	0.00	7,731.00	0.00	7,731.00
63350 - Reimb of Income Tax-IP Staff	0.00	14,179.67	0.00	14,179.67

**Combined Delivery Report By Project**UN  
DP UN Development Programme

Report ID: unglcdrp

Page 2 of 7

Run Time: 06-03-2022 10:03:43

Project Id : 00099753 Emergency Mine Action		Period :		Jan-Dec (2021)	
Output # : 00103025 Emergency Mine Action		Impl. Partner :		03474 UNDP (Direct Execution)	
		Location :		UNDP	
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63365 - Special Oper Living Allow-IP	0.00	63,833.62	0.00	0.00	63,833.62
63530 - Contribution to EOS Benefits	0.00	18,046.92	0.00	0.00	18,046.92
63535 - Contribution to Security	0.00	25,593.97	0.00	0.00	25,593.97
63540 - Contribution to Training	0.00	1,804.77	0.00	0.00	1,804.77
63545 - Contribution to ICT	0.00	7,734.40	0.00	0.00	7,734.40
63550 - Contributions to MAIP	0.00	257.78	0.00	0.00	257.78
63555 - Contribution to UN JFA	0.00	12,146.76	0.00	0.00	12,146.76
63560 - Contributions to Appendix D	0.00	1,289.03	0.00	0.00	1,289.03
64310 - Separations - IP Staff	0.00	6,445.23	0.00	0.00	6,445.23
64322 - Reassignmnts-Subsistence Allow	0.00	6,330.00	0.00	0.00	6,330.00
64323 - Reassignments-Lump Sum	0.00	10,871.43	0.00	0.00	10,871.43
64397 - Services to projects -CO staff	0.00	303,677.63	0.00	0.00	303,677.63
65115 - Contributions to ASHI Reserve	0.00	51,304.80	0.00	0.00	51,304.80
65135 - Payroll Mgt Cost Recovery ATLA	0.00	3,304.84	0.00	0.00	3,304.84
71205 - Intl Consultants-Sht Term-Tech	152,972.96	61,165.79	0.00	0.00	214,138.75
71210 - Intl Consultants-Sht Term-Supp	0.00	106.01	0.00	0.00	106.01
71305 - Local Consult.-Sht Term-Tech	39,722.91	122,968.10	0.00	0.00	162,691.01
71360 - Local Consult-Security	0.00	252.00	0.00	0.00	252.00
71405 - Service Contracts-Individuals	0.00	160,260.72	0.00	0.00	160,260.72
71410 - MAIP Premium SC	0.00	42.64	0.00	0.00	42.64
71415 - Contribution to Security SC	0.00	6,212.28	0.00	0.00	6,212.28
71470 - Natl Personnel Srvcs Agreement	0.00	54,958.74	0.00	0.00	54,958.74
71505 - UN Volunteers-Stipend & Allow	0.00	33,833.15	0.00	0.00	33,833.15
71520 - UNV_Volunteer_Learning	0.00	780.00	0.00	0.00	780.00
71525 - UNV-Hazard Pay	0.00	8,503.20	0.00	0.00	8,503.20
71535 - UNV-Medical Insurance	0.00	3,259.86	0.00	0.00	3,259.86
71540 - UNV-Global Charges	0.00	1,373.58	0.00	0.00	1,373.58
71541 - UNVs-Contribution to security	0.00	1,417.20	0.00	0.00	1,417.20
71550 - UNV RSA / Exit Allowance	0.00	1,791.56	0.00	0.00	1,791.56
71592 - UNV_COST_RECOVERY_RECURRING	0.00	6,713.79	0.00	0.00	6,713.79
71605 - Travel Tickets-International	0.00	20,860.04	0.00	0.00	20,860.04
71610 - Travel Tickets-Local	0.00	3,129.00	0.00	0.00	3,129.00
71615 - Daily Subsistence Allow-Intl	0.00	158,064.13	0.00	0.00	158,064.13
71620 - Daily Subsistence Allow-Local	1,336.59	4,128,255.37	0.00	0.00	4,129,591.96
71630 - Shipment	0.00	13,736.80	0.00	0.00	13,736.80
71635 - Travel - Other	54,756.70	13,471.25	0.00	0.00	68,227.95
71640 - Prepaid Travel Advance	0.00	0.00	0.00	0.00	0.00
72120 - Svc Co-Trade and Business Serv	0.00	17,364.00	0.00	0.00	17,364.00
72125 - Svc Co-Studies & Research Serv	0.00	1,260.00	0.00	0.00	1,260.00
72170 - Svc Co-Humanitarian Aid & Relf	0.00	1,747,364.37	0.00	0.00	1,747,364.37
72205 - Office Machinery	0.00	21,702.91	0.00	0.00	21,702.91
72210 - Machinery and Equipment	85,715.55	-81,515.56	0.00	0.00	4,199.99
72215 - Transporation Equipment	0.00	94,049.00	0.00	0.00	94,049.00
72220 - Furniture	0.00	7,731.00	0.00	0.00	7,731.00
72305 - Agri & Forestry Products	0.00	53,364.00	0.00	0.00	53,364.00
72311 - Fuel, petroleum and other oils	0.00	799,088.05	0.00	0.00	799,088.05
72315 - Food & Textile Products	0.00	25,950.00	0.00	0.00	25,950.00
72330 - Medical Products	0.00	7,444.80	0.00	0.00	7,444.80
72350 - Medical Kits	0.00	32,590.00	0.00	0.00	32,590.00
72370 - Security related goods and mat	0.00	2,554.40	0.00	0.00	2,554.40
72399 - Other Materials and Goods	94,996.49	328,310.32	0.00	0.00	423,306.81
72401 - Prefab structure/other buildin	0.00	29,971.00	0.00	0.00	29,971.00
72402 - Building Maintenance	0.00	65,849.30	0.00	0.00	65,849.30
72405 - Acquisition of Communic Equip	0.00	41,906.06	0.00	0.00	41,906.06


**Combined Delivery Report By Project**

UN Development Programme

Report ID: unglcdrp

Page 3 of 7

Run Time: 06-03-2022 10:03:43

Project Id : 00099753 Emergency Mine Action	Period :		Jan-Dec (2021)	
Output # : 00103025 Emergency Mine Action	Impl. Partner :		03474 UNDP (Direct Execution)	
	Location :		UNDP	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72420 - Land Telephone Charges	0.00	272.53	0.00	272.53
72425 - Mobile Telephone Charges	0.00	185.72	0.00	185.72
72430 - Postage and Pouch	0.00	17.18	0.00	17.18
72440 - Connectivity Charges	0.00	11,690.86	0.00	11,690.86
72445 - Common Services-Communications	0.00	615.27	0.00	615.27
72505 - Stationery & other Office Supp	0.00	25,488.65	0.00	25,488.65
72515 - Print Media	0.00	140.99	0.00	140.99
72805 - Acquis of Computer Hardware	0.00	985.00	0.00	985.00
72810 - Acquis of Computer Software	0.00	548.80	0.00	548.80
72966 - Licenses and other	0.00	486.00	0.00	486.00
73101 - Leased/rented land	0.00	900.00	0.00	900.00
73104 - Leased Building	1,708.96	0.00	0.00	1,708.96
73105 - Rent	11,496.43	222,303.44	0.00	233,799.87
73115 - Moving Expenses	0.00	15,000.00	0.00	15,000.00
73120 - Utilities	0.00	178,695.12	0.00	178,695.12
73125 - Common Services-Premises	20,141.51	217,285.06	0.00	237,426.57
73406 - Maintenance of Equipment	0.00	13,224.30	0.00	13,224.30
73410 - Maint, Oper of Transport Equip	0.00	113,757.40	0.00	113,757.40
73420 - Leased Vehicles	20,663.07	10,220.00	0.00	30,883.07
74110 - Audit Fees	0.00	24,910.94	0.00	24,910.94
74125 - Investment Management Fees	0.00	17,495.32	0.00	17,495.32
74210 - Printing and Publications	0.00	19,806.30	0.00	19,806.30
74220 - Translation Costs	0.00	7,575.54	0.00	7,575.54
74310 - Contributions to JIU	0.00	2,500.00	0.00	2,500.00
74505 - Insurance	12,298.88	0.00	0.00	12,298.88
74510 - Bank Charges	69.86	0.00	0.00	69.86
74515 - Claims and Adjustments	0.00	735.00	0.00	735.00
74596 - Services to projects -GOE	0.00	210,015.17	0.00	210,015.17
74597 - DPC to recover waived GMS	0.00	44,228.05	0.00	44,228.05
74710 - Land Transport	0.00	140.00	0.00	140.00
74720 - Distribution Cost	0.00	900.00	0.00	900.00
74725 - Other L.T.S.H.	0.00	18,806.29	0.00	18,806.29
75105 - Facilities & Admin - Implement	21,966.34	843,369.72	0.00	865,336.06
75110 - Facilities & Admin - Services	29,551.61	-29,551.61	0.00	0.00
75705 - Learning costs	12,691.08	108,807.52	0.00	121,498.60
75707 - Learning – subsistence allowan	0.00	2,350.00	0.00	2,350.00
75709 - Learning - training of counter	0.00	8,097.00	0.00	8,097.00
75710 - Participation of counterparts	0.00	837.45	0.00	837.45
76110 - Foreign Exch Translation Loss	0.00	19.43	0.00	19.43
76125 - Realized Loss	0.00	356.79	0.00	356.79
76135 - Realized Gain	0.00	-1,725.00	0.00	-1,725.00
77305 - Salaries - IP Staff-TA	0.00	49,685.25	0.00	49,685.25
77310 - Post Adjustment - IP Staff-TA	0.00	22,060.21	0.00	22,060.21
77315 - Contrib-Med,Soclns-IP Staff-TA	0.00	786.66	0.00	786.66
77350 - Rental Supplements-IP Staff-TA	0.00	1,152.97	0.00	1,152.97
77353 - Reimb of Income Tax – IP-TA	0.00	1,973.03	0.00	1,973.03
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	1,172.63	0.00	1,172.63
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	17,040.62	0.00	17,040.62
77385 - Contribution to Security	0.00	2,606.03	0.00	2,606.03
77386 - Contribution to ICT_TA	0.00	1,076.16	0.00	1,076.16
77395 - MAIP Premium TA/IP	0.00	35.86	0.00	35.86
77396 - PAYROLL MGT COST RECOVERY	0.00	708.18	0.00	708.18
77397 - Appendix D TA/IP	0.00	179.38	0.00	179.38
77630 - Dep Exp Owned - ITC	0.00	362.50	0.00	362.50



**Combined Delivery Report By Project**UN Development Programme  
Report ID: unglcdrpPage 4 of 7  
Run Time: 06-03-2022 10:03:43

Project Id : 00099753 Emergency Mine Action	Period : Jan-Dec (2021)			
Output # : 00103025 Emergency Mine Action	Impl. Partner :	03474 UNDP (Direct Execution)		
	Location :	UNDP		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Fund 30000</b>	<b>673,205.06</b>	<b>11,401,306.98</b>	<b>0.00</b>	<b>12,074,512.04</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
61305 - Salaries - IP Staff	0.00	86,134.00	0.00	86,134.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	1,312.27	0.00	1,312.27
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63350 - Reimb of Income Tax-IP Staff	0.00	343.18	0.00	343.18
63365 - Special Oper Living Allow-IP	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	436.77	0.00	436.77
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	43.67	0.00	43.67
63545 - Contribution to ICT	0.00	187.19	0.00	187.19
63550 - Contributions to MAIP	0.00	6.24	0.00	6.24
63555 - Contribution to UN JFA	0.00	349.41	0.00	349.41
63560 - Contributions to Appendix D	0.00	31.20	0.00	31.20
64310 - Separations - IP Staff	0.00	155.99	0.00	155.99
64397 - Services to projects -CO staff	0.00	33,220.81	0.00	33,220.81
65115 - Contributions to ASHI Reserve	0.00	1,241.66	0.00	1,241.66
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	- 2,576.00	0.00	- 2,576.00
71211 - Intl Consult Security Charge	0.00	1,080.00	0.00	1,080.00
71305 - Local Consult.-Sht Term-Tech	5,243.89	0.00	0.00	5,243.89
71405 - Service Contracts-Individuals	0.00	8.38	0.00	8.38
71505 - UN Volunteers-Stipend & Allow	0.00	11,600.00	0.00	11,600.00
71615 - Daily Subsistence Allow-Intl	0.00	- 19,605.80	0.00	- 19,605.80
71620 - Daily Subsistence Allow-Local	0.00	328,912.89	0.00	328,912.89
71635 - Travel - Other	32,664.00	5,731.49	0.00	38,395.49
72120 - Svc Co-Trade and Business Serv	0.00	9,895.00	0.00	9,895.00
72205 - Office Machinery	0.00	9,488.32	0.00	9,488.32
72210 - Machinery and Equipment	354.95	106,758.00	0.00	107,112.95
72311 - Fuel, petroleum and other oils	0.00	118,418.56	0.00	118,418.56
72399 - Other Materials and Goods	0.00	- 12,427.30	0.00	- 12,427.30
72440 - Connectivity Charges	0.00	175.03	0.00	175.03
72505 - Stationery & other Office Supp	0.00	16,690.25	0.00	16,690.25
73105 - Rent	0.00	9,961.84	0.00	9,961.84
73125 - Common Services-Premises	0.00	13,827.26	0.00	13,827.26
73216 - Construction Cost	0.00	5,991.50	0.00	5,991.50
73410 - Maint, Oper of Transport Equip	0.00	6,977.98	0.00	6,977.98
73420 - Leased Vehicles	0.00	220.00	0.00	220.00
74110 - Audit Fees	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	1,138.43	0.00	1,138.43
74596 - Services to projects -GOE	0.00	23,254.57	0.00	23,254.57
75105 - Facilities & Admin - Implement	0.00	58,641.27	0.00	58,641.27
75705 - Learning costs	37,326.00	3,143.48	0.00	40,469.48
75710 - Participation of counterparts	0.00	17.27	0.00	17.27
76110 - Foreign Exch Translation Loss	0.00	0.31	0.00	0.31

**Combined Delivery Report By Project**

UNDP UN Development Programme

Report ID: unglcdrp

Page 5 of 7

Run Time: 06-03-2022 10:03:43

Project Id : 00099753 Emergency Mine Action	Period :		Jan-Dec (2021)	
Output # : 00103025 Emergency Mine Action	Impl. Partner :		03474 UNDP (Direct Execution)	
	Location :		UNDP	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76125 - Realized Loss	0.00	16.78	0.00	16.78
76135 - Realized Gain	0.00	- 15.14	0.00	- 15.14
<b>Total for Fund 30079</b>	<b>75,588.84</b>	<b>820,786.76</b>	<b>0.00</b>	<b>896,375.60</b>
<b>Total for Dept : 46405</b>	<b>748,793.90</b>	<b>12,222,093.74</b>	<b>0.00</b>	<b>12,970,887.64</b>
<b>Dept: 46406 (Rep of Yemen-Comms &amp; Advocacy)</b>				
<b>Fund : 30000 (Programme Cost Sharing)</b>				
72399 - Other Materials and Goods	0.00	1,991.17	0.00	1,991.17
73120 - Utilities	0.00	4,215.00	0.00	4,215.00
74515 - Claims and Adjustments	0.00	65.85	0.00	65.85
75105 - Facilities & Admin - Implement	0.00	501.76	0.00	501.76
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>6,773.78</b>	<b>0.00</b>	<b>6,773.78</b>
<b>Total for Dept : 46406</b>	<b>0.00</b>	<b>6,773.78</b>	<b>0.00</b>	<b>6,773.78</b>
<b>Total for Output : 00103025</b>	<b>748,793.90</b>	<b>12,273,166.41</b>	<b>0.00</b>	<b>13,021,960.31</b>
<b>Project Total :</b>	<b>748,793.90</b>	<b>12,273,166.41</b>	<b>0.00</b>	<b>13,021,960.31</b>

Aleksandar Mihajlov PM specialist

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07-Mar-2022

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Tsunetaka Tsuchiya Team Leader POS

DocuSigned by:

07-Mar-2022

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Amal Ali Head of PSU

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07-Mar-2022

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Auke Lootsma RR

DocuSigned by:

07-Mar-2022

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**Combined Delivery Report By Project**

UN Development Programme

Report ID: unglcdrp

Page 6 of 7  
Run Time: 06-03-2022 10:03:43**Selection Criteria :**

Business Unit : YEM10  
 Period : Jan-Dec (2021)  
 Selected Project Id : ALL  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00103025

Project Id : ALL	Period :	Jan-Dec (2021)			
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

46401 - Rep of Yemen-Central	0.00	3,118.11	0.00	3,118.11
46404 - Rep of Yemen-Governance&RoL	0.00	41,180.78	0.00	41,180.78
46405 - Rep of Yemen-PeaceOps Support	748,793.90	12,222,093.74	0.00	12,970,887.64
46406 - Rep of Yemen-Comms & Advocacy	0.00	6,773.78	0.00	6,773.78

**Combined Delivery Report By Project**UN  
DP UN Development Programme

Report ID: unglcdrp

Page 7 of 7

Run Time: 06-03-2022 10:03:44

**Funds Utilization****Selection Criteria :**

Business Unit : YEM10  
 Period : Jan-Dec (2021)  
 Selected Project Id : ALL  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00103025

Project/Award: 00099753 Emergency Mine Action

Period : As at Dec 31, 2021

Output #	00103025	Impl. Partner :03474 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			5,437.50
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			150,248.96

Pierre-Henri Pingeon, Partner  
 KPMG SA, Geneva  
 22 July 2022

Henri Mwaniki, Senior Manager  
 KPMG SA, Geneva  
 22 July 2022

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 PURPOSES ONLY



*United Nations Development Programme (UNDP)*  
*Report of the Independent Auditor on the United Nations Development Programme*  
*(UNDP) Directly Implemented (DIM) Project ID 00099753 – Output ID 00103025*  
*“Emergency Mine Action”*  
*Yemen*  
*For the period from 01 January to 31 December 2021*

Annex 2: Statement of Fixed Assets

AM In Service Report  
 UN Development Program Page 1 of 2  
 Report ID: UNAM600 Run Time: 21/07/2022 00:07  
 Business Unit: YEM10 Country: 46405 Category: In Service Project Type: All Amount: >= 30000 Project: 103025 Profile ID: 0 As of Date: 12/31/2021  
 Operating Unit: Department: 46405 Impl Agency: Donor: Fund Code: 30000

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book	Quantity	Department	Impl Agency	Donor	Project	Fund code
YEM10	YEM	00000003454	ITC1	A Notebook computers	00000003454	KTZGQ13Q-PF2LS		YEM0101010	08/07/2021	08/07/2021	5,800.00	5,437.50	1	46405	001981	11207	00103025	30000

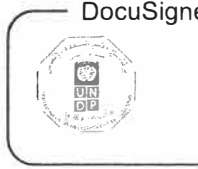
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Pierre-Henri Pingeon, Partner  
 KPMG SA, Geneva  
 22 July 2022

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Henri Mwaniki, Senior Manager  
 KPMG SA, Geneva  
 22 July 2022

**KPMG**  
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Annex 3: Definition of Standard Audit Ratings to audit report covering the assessment of internal controls and systems (long form management letter)

- **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.