



AUDIT

OF

STABILIZATION FACILITY – NIGERIA, STAB. FACILITY: GERMANY & SWEDEN
(Directly Implemented Project No. 123140, Output No. 124307)

IN

UNDP NIGERIA

Report No. 2540
Issue Date: 26 August 2022

**Report on the Audit of Stabilization Facility – Nigeria, Stab. Facility: Germany & Sweden
(Project No. 123140, Output No. 124307)
in UNDP Nigeria
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Talal Abu-Ghazaleh & Co. (the audit firm), from 30 May to 14 June 2022, conducted an audit of Stabilization Facility – Nigeria, Stab. Facility: Germany & Sweden (Project No. 123140, Output No. 124307) (the Project), which is directly implemented by the UNDP Country Office in Nigeria. This was the first audit of the Project.

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 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 Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (The IIA).

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
6,930	Unmodified	207	Unmodified

*Expenses recorded in the Combined Delivery Report were \$10,417,217. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$1,442,636). Also excluded were expenses incurred at the "responsible party" level (\$2,044,691) which were subject to a separate audit conducted by external auditors that resulted in an unmodified opinion. The total excluded amount from the audit scope was \$3,487,327.

The audit 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.

A handwritten signature in black ink, appearing to be 'H. S. Ostveiten', is located to the left of the printed name.

Helge
Ostveiten
2022.08.26
14:05:08
-04'00'

Helge S. Ostveiten
Director
Office of Audit and Investigations

**United Nations Development Programme
(UNDP)**

**Financial Audit of Directly Implemented Project Managed by
UNDP Country Office in Nigeria**

**“Stabilization Facility – Nigeria, Stab Facility: Germany&Sweden”
(Project ID 00123140 - Output ID 00124307)
For the period from 1 January to 31 December 2021**

23 June 2022

**Talal Abu-Ghazaleh & Co. International
Certified Public Accountants**



TABLE OF CONTENTS

1. PART I – EXECUTIVE SUMMARY	1
1.1. Executive Summary:	1
1.2. Audit Objectives	2
1.3. Scope of Audit:	2
PART II – FINANCIAL AUDIT REPORTS.....	3
2.1. Auditor’s Report on Financial Position	3
2.2. Combined Delivery Report (CDR) and Funds Utilization statement:.....	5
2.3. Auditors Report on the Statement of Fixed Assets:	10
2.4. Statement of Fixed Assets:	12

1. PART I – EXECUTIVE SUMMARY**1.1. Executive Summary:**

This report represents the results of the financial audit conducted by Talal Abu – Ghazaleh & Co. of Project ID 123140 - Output ID 124307 “Stabilization Facility – Nigeria, Stab Facility: Germany&Sweden” (the project), directly implemented by UNDP Country Office in Nigeria for the period from 1 January to 31 December 2021.

The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI) and mandated in accordance with the Contract for professional Services Number UNDP/OAI/LTA-12-2020-DIM-TAGI (471) signed between UNDP and Talal Abu-Ghazaleh and Co. on 1 March 2021.

- Audit Opinions:

The following is the summary of the audit opinions provided:

Report on	Type of Opinion	Note
Financial Position	Unmodified.	No issues were identified.
Statement of Fixed Assets	Unmodified.	No issues were identified.
Statement of Cash	Not applicable.	There was no separate bank account for the project under audit, therefore, no audit opinion is to be provided on the Statement of Cash.

- Audit Finding:

There were no reportable findings with medium or high priority ratings, consequently we did not issue a management letter.

- Follow-up on Previous year’s Audit Recommendations:

The Project ID 123140 - Output ID 124307 “Stabilization Facility – Nigeria, Stab Facility: Germany&Sweden” was not audited in the prior years.

Sincerely yours,



Jamal Milhem, CPA

Certified Accountant License # (100/98)

Jamal Milhem 22

Talal Abu –Ghazaleh & Co. International

License No. 201/2022

Ramallah - Palestine, 23 June 2022

1.2. Audit Objectives

A. The objective of the financial audit is to express an opinion on the project's financial position which includes:

- 1) Expressing an opinion on whether the financial expenses incurred by the project for the period from 1 January to 31 December 2021 and the funds utilization, the accounts receivable and the accounts payable as at 31 December 2021 were fairly presented in accordance with UNDP's 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.
- 2) 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 should include all assets available as at 31 December 2021 and not only those purchased in the year under audit. Where a DIM project does not have any assets or equipment it will not be necessary to express such an opinion.
- 3) Expressing an opinion on whether the statement of cash held by the Project presents fairly the cash and bank balance of UNDP Project as at 31 December 2021. It 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.

B. As applicable, providing the progress made in implementing the recommendations raised in a previous year audit report.

The financial audit was conducted in accordance with the International Standards on Auditing (ISA), the 700 series.

1.3. Scope of Audit:

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project for the period from 1 January to 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 Centers and UNDP Headquarters and where the supporting documentation are not retained at the level of the UNDP office.

PART II – FINANCIAL AUDIT REPORTS**2.1 Auditor's Report on Financial Position**

**Independent Auditor's Report on the Project Financial Position
of UNDP DIM Project ID 123140 - Output ID 124307
“Stabilization Facility – Nigeria, Stab Facility: Germany&Sweden”**

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

We have audited the financial position of UNDP Project ID 123140 - Output ID 124307 “Stabilization Facility – Nigeria, Stab Facility: Germany&Sweden” for the period from 1 January to 31 December 2021, which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement (the statement); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditures totaling at US\$ 10,417,216.68, are comprised of expenditures directly incurred by UNDP Country Office in Nigeria at an amount of US\$ 6,929,890.31 and expenditures incurred by entities other than the UNDP Country Office in Nigeria at an amount of US\$ 3,487,326.37. Our audit only covered the expenditures directly incurred by UNDP Country Office in Nigeria at an amount of US\$ 6,929,890.31.

Unmodified Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization Statement present fairly, in all material respects, the expenses of US\$ 6,929,890.31 directly incurred by the UNDP Country Office in Nigeria and charged to Project ID 123140 - Output ID 124307 “Stabilization Facility – Nigeria, Stab Facility: Germany&Sweden” for the period from 1 January to 31 December 2021 in accordance with UNDP's 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 (ISA). 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's Responsibility

Management is responsible for the preparation of the CDR and the Funds Utilization Statement of the project and for such internal controls as management determines are 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 Responsibility

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 ISA 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 ISA, we exercise professional judgment and maintain professional skepticism 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 controls.
- Obtain an understanding of internal controls 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 controls.

We communicated 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 controls that we identified during our audit.

Talal Abu –Ghazaleh & Co. International
License No. 201/2022

Jamal Milhem 22

Jamal Milhem, CPA
Certified Accountant License # (100/98)
Ramallah - Palestine, 23 June 2022



2.2 Combined Delivery Report (CDR) and Funds Utilization statement:

“Stabilization Facility – Nigeria, Stab Facility: Dutch” Project ID 123140 - Output ID 124282 for the period from 1 January to 31 December 2021



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 6
Run Time: 08-03-2022 12:03:08

Selection Criteria :

Business Unit : NGA10
Period : Jan-Dec (2021)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00124307

Project Id : 00123140 Stabilization Facility-Nigeria	Period :	Jan-Dec (2021)		
Output # : 00124307 Stab Facility: Germany&Sweden	Impl. Partner :	99999 UNDP		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 36401 (Nigeria - Central)

Fund : 04000 (Core Programme, UNU Centre)

64397 - Services to projects -CO staff	0.00	43.61	0.00	43.61
71610 - Travel Tickets-Local	0.00	1,485.09	0.00	1,485.09
71620 - Daily Subsistence Allow-Local	0.00	2,459.40	0.00	2,459.40
71635 - Travel - Other	0.00	1,383.77	0.00	1,383.77
72105 - Svc Co-Construction & Engineer	0.00	19,111.32	0.00	19,111.32
72145 - Svc Co-Training and Educ Serv	0.00	210.00	0.00	210.00
72440 - Connectivity Charges	0.00	1,305.00	0.00	1,305.00
73410 - Maint, Oper of Transport Equip	0.00	392.00	0.00	392.00
74596 - Services to projects -GOE	0.00	169.35	0.00	169.35
75710 - Participation of counterparts	0.00	472.53	0.00	472.53
76125 - Realized Loss	0.00	232.91	0.00	232.91
76135 - Realized Gain	0.00	-1.07	0.00	-1.07
Total for Fund 04000	0.00	27,263.91	0.00	27,263.91

Fund : 30000 (Programme Cost Sharing)

61105 - Salaries - NP Staff	0.00	421,854.75	0.00	421,854.75
61205 - Salaries - GS Staff	0.00	185,154.13	0.00	185,154.13
61305 - Salaries - IP Staff	0.00	399,341.32	0.00	399,341.32
61310 - Post Adjustment - IP Staff	0.00	182,755.18	0.00	182,755.18
62105 - Dependency Allowance-NP Staff	0.00	9,875.93	0.00	9,875.93
62110 - Contrib Joint Staff Pension-NP	0.00	88,954.19	0.00	88,954.19
62115 - Contrib to Med.SocIns-NP Staff	0.00	25,928.11	0.00	25,928.11
62120 - Hazard Duty Station Allow-NP	0.00	44,642.73	0.00	44,642.73
62140 - Annual Leave Expense - NO	0.00	31,739.49	0.00	31,739.49
62205 - Dependency Allow - GS Staff	0.00	6,556.73	0.00	6,556.73
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	37,302.76	0.00	37,302.76
62215 - Contrib. to Medical, social In	0.00	39,414.31	0.00	39,414.31
62225 - Hazard Duty Station Allow-GS	0.00	41,795.60	0.00	41,795.60
62240 - Annual Leave Expense - GS	0.00	13,107.46	0.00	13,107.46
62305 - Dependency Allowances-IP Staff	0.00	42,178.09	0.00	42,178.09
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	140,102.13	0.00	140,102.13
62315 - Contrib. to medical, social in	0.00	10,010.94	0.00	10,010.94
62320 - Mobility, Hardship, Non-remova	0.00	124,251.41	0.00	124,251.41
62335 - Hazard Duty Station Allow-IP	0.00	63,242.29	0.00	63,242.29
62340 - Annual Leave Expense - IP	0.00	23,288.47	0.00	23,288.47
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	60,000.00	0.00	60,000.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	10,990.00	0.00	10,990.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	14,571.55	0.00	14,571.55
63350 - Reimb of Income Tax-IP Staff	0.00	15,492.09	0.00	15,492.09
63365 - Special Oper Living Allow-IP	0.00	76,345.12	0.00	76,345.12
63405 - Learning Costs	0.00	1,631.25	0.00	1,631.25
63515 - Security-related Costs	0.00	18,655.04	0.00	18,655.04



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 2 of 6
Run Time: 08-03-2022 12:03:09

Project Id : 00123140 Stabilization Facility-Nigeria		Period : Jan-Dec (2021)		
Output # : 00124307 Stab Facility: Germany&Sweden		Impl. Partner : 99999 UNDP		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63530 - Contribution to EOS Benefits	0.00	40,819.60	0.00	40,819.60
63535 - Contribution to Security	0.00	58,523.51	0.00	58,523.51
63540 - Contribution to Training	0.00	4,081.92	0.00	4,081.92
63545 - Contribution to ICT	0.00	17,494.21	0.00	17,494.21
63550 - Contributions to MAIP	0.00	583.00	0.00	583.00
63555 - Contribution to UN JFA	0.00	26,671.60	0.00	26,671.60
63560 - Contributions to Appendix D	0.00	2,915.53	0.00	2,915.53
64110 - Separations - NP Staff	0.00	5,244.97	0.00	5,244.97
64210 - Separatations - GS Staff	0.00	2,291.63	0.00	2,291.63
64306 - Appointment-Ticket Costs	0.00	1,438.11	0.00	1,438.11
64307 - Appointment-Subsistence Allow	0.00	5,970.00	0.00	5,970.00
64308 - Appointments-Lump Sum	0.00	6,115.86	0.00	6,115.86
64309 - Appointment-Shipments	0.00	13,000.00	0.00	13,000.00
64310 - Separations - IP Staff	0.00	7,041.90	0.00	7,041.90
64397 - Services to projects -CO staff	0.00	443,381.32	0.00	443,381.32
65115 - Contributions to ASHI Reserve	0.00	116,044.32	0.00	116,044.32
65135 - Payroll Mgt Cost Recovery ATLA	0.00	8,204.64	0.00	8,204.64
66105 - Overtime & Night Differential	0.00	221.02	0.00	221.02
71205 - Intl Consultants-Sht Term-Tech	0.00	201,213.00	0.00	201,213.00
71211 - Intl Consult Security Charge	0.00	5,777.44	0.00	5,777.44
71305 - Local Consult.-Sht Term-Tech	0.00	81,535.68	0.00	81,535.68
71360 - Local Consult-Security	0.00	3,059.27	0.00	3,059.27
71405 - Service Contracts-Individuals	0.00	78,218.04	0.00	78,218.04
71410 - MAIP Premium SC	0.00	26.24	0.00	26.24
71415 - Contribution to Security SC	0.00	2,730.62	0.00	2,730.62
71470 - Natl Personnel Svcs Agreement	0.00	3,392.56	0.00	3,392.56
71505 - UN Volunteers-Stipend & Allow	0.00	7,773.31	0.00	7,773.31
71520 - UNV_Volunteer_Learning	0.00	320.00	0.00	320.00
71525 - UNV-Hazard Pay	0.00	2,331.98	0.00	2,331.98
71535 - UNV-Medical Insurance	0.00	729.30	0.00	729.30
71540 - UNV-Global Charges	0.00	412.41	0.00	412.41
71541 - UNVs-Contribution to security	0.00	376.73	0.00	376.73
71550 - UNV RSA / Exit Allowance	0.00	460.60	0.00	460.60
71592 - UNV_COST_RECOVERY_RECURRING	0.00	1,562.16	0.00	1,562.16
71605 - Travel Tickets-International	0.00	9,368.63	0.00	9,368.63
71610 - Travel Tickets-Local	0.00	54,043.82	0.00	54,043.82
71615 - Daily Subsistence Allow-Intl	0.00	11,012.83	0.00	11,012.83
71620 - Daily Subsistence Allow-Local	0.00	24,064.02	0.00	24,064.02
71625 - Daily Subsist Allow-Mtg Partic	0.00	401.48	0.00	401.48
71630 - Shipment	0.00	5,300.00	0.00	5,300.00
71635 - Travel - Other	0.00	9,623.89	0.00	9,623.89
71810 - Contractual Svcs-indiv ImpPtnr	0.00	13,327.01	0.00	13,327.01
72105 - Svc Co-Construction & Engineer	0.00	3,446,816.39	0.00	3,446,816.39
72120 - Svc Co-Trade and Business Serv	0.00	1,490.84	0.00	1,490.84
72125 - Svc Co-Studies & Research Serv	432,299.70	0.00	0.00	432,299.70
72130 - Svc Co-Transportation Services	0.00	206.81	0.00	206.81
72135 - Svc Co-Communications Service	0.00	19.62	0.00	19.62
72145 - Svc Co-Training and Educ Serv	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	351,198.45	0.00	351,198.45
72215 - Transportation Equipment	0.00	8,272.51	0.00	8,272.51
72220 - Furniture	0.00	55,793.06	0.00	55,793.06
72311 - Fuel, petroleum and other oils	0.00	6,247.47	0.00	6,247.47
72330 - Medical Products	0.00	217,634.78	0.00	217,634.78
72350 - Medical Kits	0.00	72,545.01	0.00	72,545.01



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 3 of 6
Run Time: 08-03-2022 12:03:09

Project Id : 00123140 Stabilization Facility-Nigeria		Period : Jan-Dec (2021)		
Output # : 00124307 Stab Facility: Germany&Sweden		Impl. Partner : 99999 UNDP		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72370 - Security related goods and mat	0.00	1,489.91	0.00	1,489.91
72399 - Other Materials and Goods	0.00	12,082.62	0.00	12,082.62
72401 - Prefab structure/other buildin	0.00	892,631.98	0.00	892,631.98
72402 - Building Maintenance	0.00	287,708.18	0.00	287,708.18
72425 - Mobile Telephone Charges	0.00	7,179.50	0.00	7,179.50
72440 - Connectivity Charges	0.00	4,386.14	0.00	4,386.14
72445 - Common Services-Communications	0.00	28,802.23	0.00	28,802.23
72505 - Stationery & other Office Supp	0.00	176.56	0.00	176.56
72805 - Acquis of Computer Hardware	0.00	14,995.85	0.00	14,995.85
73105 - Rent	0.00	26,203.02	0.00	26,203.02
73120 - Utilities	0.00	35,804.94	0.00	35,804.94
73125 - Common Services-Premises	0.00	15,006.07	0.00	15,006.07
73216 - Construction Cost	0.00	26,277.22	0.00	26,277.22
73305 - Maint & Licensing of Hardware	0.00	4,815.98	0.00	4,815.98
73406 - Maintenance of Equipment	0.00	38,679.06	0.00	38,679.06
73410 - Maint, Oper of Transport Equip	0.00	281.64	0.00	281.64
74110 - Audit Fees	0.00	3,320.00	0.00	3,320.00
74205 - Audio Visual Productions	0.00	6,070.56	0.00	6,070.56
74705 - Port Operation	0.00	1,480.00	0.00	1,480.00
74725 - Other L.T.S.H.	0.00	5,744.81	0.00	5,744.81
75105 - Facilities & Admin - Implement	0.00	765,771.76	0.00	765,771.76
75710 - Participation of counterparts	0.00	1,913.01	0.00	1,913.01
76110 - Foreign Exch Translation Loss	0.00	48.49	0.00	48.49
76120 - Unrealized Loss	0.00	21,146.27	0.00	21,146.27
76125 - Realized Loss	0.00	10,198.60	0.00	10,198.60
76130 - Unrealized Gain	0.00	-12,133.82	0.00	-12,133.82
76135 - Realized Gain	0.00	-20,701.33	0.00	-20,701.33
77305 - Salaries - IP Staff-TA	0.00	55,374.72	0.00	55,374.72
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	2,790.00	0.00	2,790.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	26,053.80	0.00	26,053.80
77315 - Contrib-Med.SocIns-IP Staff-TA	0.00	884.90	0.00	884.90
77320 - Assg hardship & mob allow-TA	0.00	14,226.64	0.00	14,226.64
77335 - Hazard Duty Stat Allow-IP-TA	0.00	8,472.87	0.00	8,472.87
77345 - Dep Allowances-IP Staff-TA	0.00	6,838.34	0.00	6,838.34
77353 - Reimb of Income Tax - IP-TA	0.00	2,239.30	0.00	2,239.30
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	5,732.24	0.00	5,732.24
77365 - Spec Oper Living Allow-IP-TA	0.00	13,200.00	0.00	13,200.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	4,874.54	0.00	4,874.54
77385 - Contribution to Security	0.00	3,638.94	0.00	3,638.94
77386 - Contribution to ICT_TA	0.00	1,221.44	0.00	1,221.44
77395 - MAIP Premium TA/IP	0.00	40.70	0.00	40.70
77396 - PAYROLL MGT COST RECOVERY	0.00	515.04	0.00	515.04
77397 - Appendix D TA/IP	0.00	203.56	0.00	203.56
77660 - Dep Exp Owned -Vehicle	0.00	10,780.61	0.00	10,780.61
77670 - Dep Exp-Hvy Mac & Equip	0.00	0.00	0.00	0.00
Total for Fund 30000	432,299.70	9,904,177.06	0.00	10,336,476.76
Fund : 30071 (Programme cost sharing - GOV1)				
64397 - Services to projects -CO staff	0.00	3,908.22	0.00	3,908.22
72105 - Svc Co-Construction & Engineer	0.00	46,817.97	0.00	46,817.97
75105 - Facilities & Admin - Implement	0.00	2,536.31	0.00	2,536.31



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

Page 4 of 6
Run Time: 08-03-2022 12:03:09

Project Id : 00123140 Stabilization Facility-Nigeria	Period :	Jan-Dec (2021)		
Output # : 00124307 Stab Facility: Germany&Sweden	Impl. Partner :	99999 UNDP		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76125 - Realized Loss	0.00	213.51	0.00	213.51
Total for Fund 30071	0.00	53,476.01	0.00	53,476.01
Total for Dept : 36401	432,299.70	9,984,916.98	0.00	10,417,216.68
Total for Output : 00124307	432,299.70	9,984,916.98	0.00	10,417,216.68
Project Total :	432,299.70	9,984,916.98	0.00	10,417,216.68



Signed By :

Mohamed Yahya
UNDP Resident Representative

Date :

07 June 2022

Signed By :

Date :



Initiated for identification purposes only



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 5 of 6
Run Time: 08-03-2022 12:03:09

Selection Criteria :

Business Unit : NGA10
Period : Jan-Dec (2021)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00124307

Project Id : ALL	Period : Jan-Dec (2021)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
36401 - Nigeria - Central	432,299.70	9,984,916.98	0.00	10,417,216.68



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 6 of 6
Run Time: 08-03-2022 12:03:10

Funds Utilization

Selection Criteria :

Business Unit : NGA10
Period : Jan-Dec (2021)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00124307

Project/Award: 00123140	Stabilization Facility-Nigeria	Period : As at Dec 31, 2021
Output # 00124307	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances		51,634.45
Undepreciated Fixed Assets		207,012.99
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		6,250,016.61

2.3 Auditors Report on the Statement of Fixed Assets:

Independent Auditor's Report on the Statement of Fixed Assets
"Stabilization Facility – Nigeria, Stab Facility: Germany&Sweden"
Project ID 123140 - Output ID 124307

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 UNDP Project ID 123140 - Output ID 124307 "Stabilization Facility – Nigeria, Stab Facility: Germany&Sweden" 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 Project ID 123140 - Output ID 124307 amounting to US\$ 207,012.99 as at 31 December 2021 in accordance with UNDP's accounting policies.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). 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's Responsibility

Management is responsible for the preparation of the statement of fixed assets of the project and for such internal controls as management determines are necessary to enable the preparation of the 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 ISA 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 ISA, we exercise professional judgment and maintain professional skepticism 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 controls.
- Obtain an understanding of internal controls 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 controls.

We communicated 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 controls that we identified during our audit.

Talal Abu –Ghazaleh & Co. International
License No. 201/2022

Jamal Milhem 22



Jamal Milhem, CPA
Certified Accountant License # (100/98)
Ramallah – Palestine, 23 June 2022

2.4 Statement of Fixed Assets:

"Stabilization Facility – Nigeria, Stab Facility: Germany&Sweden" Project ID 123140 - Output ID 124307 as at 31 December 2021

Statement of Fixed Asset for Project 00124307 as of 31st December 2021

UN Development Programme

Report ID: UNAM600

Business Unit: NGA10

Operating Unit: NGA

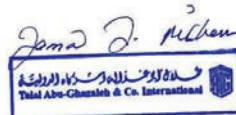
Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
NGA10	NGA	000000001260	MTRV5	A Armored Vehicles	000000001260	JTMJV091204214238		NGAUNH4MAD	13/10/2017	13/10/2017	131,369.10	84,842.54	1	36401	001981	00117	00124307	30000
NGA10	NGA	000000001366	MTRV5	2019 Toyota Land Cruiser 200 a	000000001366	JTMHV0117K5047740		NGAUNH4MAD	27/08/2021	27/08/2021	126,565.07	122,170.45	1	36401	001981	00117	00124307	30000
											257,934.17	207,012.99						

Signed By: Mohamed Yahya


Date: 06-Jun-22

Title: UNDP Resident Representative

Project: 00124307 - Stab Facility: Germany&Sweden



Initiated for identification purposes only

