



**Auditor's Report and Management Letter
Enhancing the Capacity of the CCCPA
(Phase II) , Atlas Award No. 00080290 from 1
January 2021 through 31 December 2021**



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Independent auditor's report

To: National Project Director and
Resident Representative - United Nations Development Programme (UNDP)
Cairo, Egypt

a) Certification of Statement of Expenses (UNDP CDR)

We have audited the accompanying Statement of Expenses (the statement) of the UNDP project atlas award no. 00080290 and project no 00115374, 00120610, 00126068 & 00126380, Enhancing the Capacity of the CCCPA (Phase II) as implemented by CA International Center for Peace, for the period from 1 January 2021 through 31 December 2021 .

Opinion

In our opinion, the attached statement of Expenses, present fairly, in all material respects the expenditure of \$ 604,704 (excluding UNDP Support Services expenditures of \$65,589) incurred by the UNDP project Enhancing the Capacity of the CCCPA (Phase II) for the period from 1 January 2021 to 31 December 2021 in accordance with agreed upon 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 UNDP regulations and rules, policies and procedures; 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 for the audit of the statement of expenses 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 statement of Expenses for Enhancing the Capacity of the CCCPA (Phase II)'s project and for such internal controls as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the statement of expenses 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of expenses, 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.

b) Certification of Assets and equipment

We have audited the accompanying Statement of Assets and Equipment (the statement) of the UNDP atlas award no. 00080290 and project no 00115374, 00120610, 00126068 & 00126380, Enhancing the Capacity of the CCCPA (Phase II) as implemented by CA International Center for Peace, as at 31 December 2021

Opinion

In our opinion, the attached statement of assets and equipment present fairly, in all material respects, the assets and equipment status of Enhancing the Capacity of the CCCPA (Phase II) amounting to \$ 36,063 as at 31 December 2021 in accordance with agreed upon 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 assets and equipment. 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 assets for of the Aswan Forum for Sustainable Peace and Development's Project and for such internal controls as management determines is necessary to enable the preparation of a statement 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 assets and equipment 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of assets and equipment, 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.

c) Certification of Statement of Cash Position

We have audited the accompanying Statement of Cash Position (the statement) of the UNDP project atlas award no. 00080290 and project no 00115374, 00120610, 00126068 & 00126380, Enhancing the Capacity of the CCCPA (Phase II) as implemented by CA International Center for Peace as at 31 December 2021.

Opinion

In our opinion, the attached statement of cash position present fairly, in all material respects the cash and bank balance of the UNDP project Enhancing the Capacity of the CCCPA (Phase II) Project amounting to \$15,252 as at 31 December 2021 in accordance with agreed upon 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 cash position 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 statement of cash position for Enhancing the Capacity of the CCCPA (Phase II)'s Project and for such internal controls as management determines is necessary to enable the preparation of a statement of cash position that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the statement of cash position 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 skepticism throughout the audit. We also:

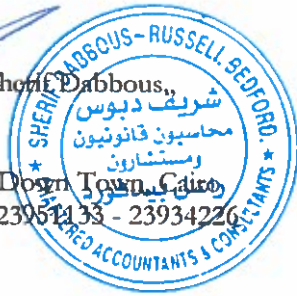
- Identify and assess the risks of material misstatement of the statement of cash position, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.

This report is intended solely for the information and use of the United Nations Development Programme (UNDP) , Government of Arab Republic of Egypt , of Enhancing the Capacity of the CCCPA (Phase II) project's management and others within the organization. However, upon release by the UNDP, this report is a matter of public record and its distribution is not limited.


Russell Bedford Sherif Dabbous,
Cairo, Egypt.
31 March 2022
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Combined Delivery Report

Project: 00080290 - CCCPA Phase II

Country: Egypt - Cairo

Period: Quarter 4, 2021

Status: Pending

(reminder sent on 2022-02-27)

Report by Output and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00115374 - Peace,Sec&Stability n Africa 5		14,027.31	50,634.96	0.00	64,662.27
Fund: 30000 - Programme Cost Sharing		14,027.31	50,634.96	0.00	64,662.27
64397	Services to projects -CO staff	0.00	8,223.54	0.00	8,223.54
71605	Travel Tickets-International	0.00	92.16	0.00	92.16
71615	Daily Subsistence Allow-Intl	-12,160.27	12,160.27	0.00	0.00
71635	Travel - Other	0.00	160.77	0.00	160.77
71810	Contractual Svcs-indiv ImpPtnr	25,297.31	3,491.95	0.00	28,789.26
72120	Svc Co-Trade and Business Serv	0.00	820.16	0.00	820.16
72135	Svc Co-Communications Service	0.00	1,000.68	0.00	1,000.68
72145	Svc Co-Training and Educ Serv	0.00	1,118.28	0.00	1,118.28
72160	Svc Co-Education & Health Serv	0.00	278.93	0.00	278.93
72505	Stationery & other Office Supp	0.00	1,413.62	0.00	1,413.62
73310	Maint & Licencing of Software	0.00	228.17	0.00	228.17
73406	Maintenance of Equipment	0.00	5,136.53	0.00	5,136.53
74105	Management and Reporting Srvs	763.04	0.00	0.00	763.04
74110	Audit Fees	0.00	2,570.50	0.00	2,570.50
74210	Printing and Publications	0.00	1,304.65	0.00	1,304.65
74220	Translation Costs	0.00	7,737.48	0.00	7,737.48
74420	Exch Loss ExecutingAgt HQ only	0.00	140.77	0.00	140.77
74596	Services to projects -GOE	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	4,792.44	0.00	4,792.44
75712	TrnWrkshp&Conf - Honorariums	127.23	0.00	0.00	127.23
76120	Unrealized Loss	0.00	44.31	0.00	44.31
76125	Realized Loss	0.00	10.67	0.00	10.67
76130	Unrealized Gain	0.00	-68.54	0.00	-68.54
76135	Realized Gain	0.00	-22.38	0.00	-22.38
Output: 00120610 - Peace,Sec&Stability n Africa 6		85,556.39	139,899.03	0.00	225,455.42
Fund: 32045 - JPN - Partnership Devt Pgm PCF		85,556.39	139,899.03	0.00	225,455.42
64397	Services to projects -CO staff	0.00	2,459.85	0.00	2,459.85
71810	Contractual Svcs-indiv ImpPtnr	81,880.28	7,317.85	0.00	89,198.13
72120	Svc Co-Trade and Business Serv	0.00	45,633.59	0.00	45,633.59
72130	Svc Co-Transportation Services	0.00	1,961.92	0.00	1,961.92
72145	Svc Co-Training and Educ Serv	0.00	44,001.13	0.00	44,001.13
72435	E-mail-Subscription	0.00	50.49	0.00	50.49
72505	Stationery & other Office Supp	0.00	344.57	0.00	344.57
72805	Acquis of Computer Hardware	0.00	62.20	0.00	62.20
73305	Maint & Licencing of Hardware	0.00	910.39	0.00	910.39
73310	Maint & Licencing of Software	0.00	170.44	0.00	170.44
74105	Management and Reporting Srvs	2,497.62	0.00	0.00	2,497.62
74110	Audit Fees	0.00	2,570.50	0.00	2,570.50
74210	Printing and Publications	0.00	16,263.32	0.00	16,263.32
74220	Translation Costs	0.00	1,356.37	0.00	1,356.37
74596	Services to projects -GOE	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	16,735.99	0.00	16,735.99
75712	TrnWrkshp&Conf - Honorariums	1,178.49	540.71	0.00	1,719.20
76120	Unrealized Loss	0.00	33.87	0.00	33.87
76125	Realized Loss	0.00	2.48	0.00	2.48

76130	Unrealized Gain	0.00	-241.92	0.00	-241.92
76135	Realized Gain	0.00	-274.72	0.00	-274.72
Output: 00126068 - Risks to Dev,Peace&Sec-Africa		15,081.36	16,712.78	0.00	31,794.14
Fund: 32045 - JPN - Partnership Devt Pgm PCF		15,081.36	16,712.78	0.00	31,794.14
64397	Services to projects -CO staff	0.00	721.57	0.00	721.57
71205	Intl Consultants-Sht Term-Tech	0.00	5,850.00	0.00	5,850.00
71305	Local Consult.-Sht Term-Tech	0.00	5,566.91	0.00	5,566.91
71810	Contractual Svcs-indiv ImpPtnr	14,642.16	0.00	0.00	14,642.16
72125	Svc Co-Studies & Research Serv	0.00	1,755.46	0.00	1,755.46
72505	Stationery & other Office Supp	0.00	460.86	0.00	460.86
74105	Management and Reporting Srvs	439.20	0.00	0.00	439.20
74596	Services to projects -GOE	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	2,354.90	0.00	2,354.90
76120	Unrealized Loss	0.00	3.43	0.00	3.43
76125	Realized Loss	0.00	0.01	0.00	0.01
76135	Realized Gain	0.00	-0.36	0.00	-0.36
Output: 00126380 - Peace,Sec&Stability n Africa 7		203,536.60	144,844.30	0.00	348,380.90
Fund: 32045 - JPN - Partnership Devt Pgm PCF		203,536.60	144,844.30	0.00	348,380.90
64397	Services to projects -CO staff	0.00	4,511.51	0.00	4,511.51
71205	Intl Consultants-Sht Term-Tech	0.00	14,500.00	0.00	14,500.00
71305	Local Consult.-Sht Term-Tech	0.00	6,088.46	0.00	6,088.46
71605	Travel Tickets-International	0.00	25,063.72	0.00	25,063.72
71615	Daily Subsistence Allow-Intl	0.00	6,590.96	0.00	6,590.96
71635	Travel - Other	0.00	4,219.43	0.00	4,219.43
71810	Contractual Svcs-indiv ImpPtnr	192,448.31	-19,241.62	0.00	173,206.69
72120	Svc Co-Trade and Business Serv	0.00	12,861.80	0.00	12,861.80
72130	Svc Co-Transportation Services	0.00	9,648.47	0.00	9,648.47
72135	Svc Co-Communications Service	0.00	2,139.98	0.00	2,139.98
72145	Svc Co-Training and Educ Serv	0.00	15,820.90	0.00	15,820.90
72160	Svc Co-Education & Health Serv	0.00	8,815.23	0.00	8,815.23
72165	Svc Co-Social Svcs, Social Sci	0.00	1,996.43	0.00	1,996.43
72335	Pharmaceutical Products	0.00	10.20	0.00	10.20
72399	Other Materials and Goods	0.00	139.10	0.00	139.10
72505	Stationery & other Office Supp	0.00	1,295.86	0.00	1,295.86
73310	Maint & Licencing of Software	0.00	910.16	0.00	910.16
74105	Management and Reporting Srvs	5,929.34	9,900.99	0.00	15,830.33
74210	Printing and Publications	0.00	9,129.69	0.00	9,129.69
74220	Translation Costs	0.00	3,380.71	0.00	3,380.71
74505	Insurance	1,118.07	0.00	0.00	1,118.07
74510	Bank Charges	0.00	36.00	0.00	36.00
74525	Sundry	1,643.86	99.26	0.00	1,743.12
74596	Services to projects -GOE	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	25,789.32	0.00	25,789.32
75712	TrnWrkshp&Conf - Honorariums	2,397.02	912.65	0.00	3,309.67
76120	Unrealized Loss	0.00	380.32	0.00	380.32
76125	Realized Loss	0.00	0.01	0.00	0.01
76130	Unrealized Gain	0.00	-149.85	0.00	-149.85
76135	Realized Gain	0.00	-5.39	0.00	-5.39
Project Total:		318,201.66	352,091.07	0.00	670,292.73

Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00115374 - Peace,Sec&Stability n Africa 5		14,027.31	50,634.96	0.00	64,662.27
Activity: -		0.00	-24.23	0.00	-24.23
Fund: 30000 - Programme Cost Sharing		0.00	-24.23	0.00	-24.23
76120	Unrealized Loss	0.00	44.31	0.00	44.31
76130	Unrealized Gain	0.00	-68.54	0.00	-68.54
Activity: ACTIVITY1 - Output 1- Needs Assessment		0.00	8,881.43	0.00	8,881.43

Fund: 30000 - Programme Cost Sharing		0.00	8,881.43	0.00	8,881.43
64397	Services to projects -CO staff	0.00	8,223.54	0.00	8,223.54
74596	Services to projects -GOE	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	657.89	0.00	657.89
Activity: ACTIVITY10 - Output 4- Needs Assessment		12,326.13	20,164.75	0.00	32,490.88
Fund: 30000 - Programme Cost Sharing		12,326.13	20,164.75	0.00	32,490.88
71605	Travel Tickets-International	0.00	92.16	0.00	92.16
71635	Travel - Other	0.00	160.77	0.00	160.77
71810	Contractual Svcs-indiv ImpPtnr	11,818.83	16,970.43	0.00	28,789.26
72160	Svc Co-Education & Health Serv	0.00	278.93	0.00	278.93
74105	Management and Reporting Srvs	507.30	255.74	0.00	763.04
75105	Facilities & Admin - Implement	0.00	2,406.72	0.00	2,406.72
Activity: ACTIVITY11 - Output 4- Trainings		0.00	23,325.90	0.00	23,325.90
Fund: 30000 - Programme Cost Sharing		0.00	23,325.90	0.00	23,325.90
71810	Contractual Svcs-indiv ImpPtnr	0.00	0.00	0.00	0.00
72120	Svc Co-Trade and Business Serv	0.00	820.16	0.00	820.16
72135	Svc Co-Communications Service	0.00	1,000.68	0.00	1,000.68
72145	Svc Co-Training and Educ Serv	0.00	1,118.28	0.00	1,118.28
72505	Stationery & other Office Supp	0.00	1,413.62	0.00	1,413.62
73310	Maint & Licencing of Software	0.00	228.17	0.00	228.17
73406	Maintenance of Equipment	0.00	5,136.53	0.00	5,136.53
74110	Audit Fees	0.00	2,570.50	0.00	2,570.50
74210	Printing and Publications	0.00	1,304.65	0.00	1,304.65
74220	Translation Costs	0.00	7,737.47	0.00	7,737.47
74420	Exch Loss ExecutingAgt HQ only	0.00	140.77	0.00	140.77
75105	Facilities & Admin - Implement	0.00	1,727.84	0.00	1,727.84
75712	TrnWrkshp&Conf - Honorariums	0.00	127.23	0.00	127.23
Activity: ACTIVITY14 - Advances		-12,160.27	12,151.09	0.00	-9.18
Fund: 30000 - Programme Cost Sharing		-12,160.27	12,151.09	0.00	-9.18
71615	Daily Subsistence Allow-Intl	-12,160.27	12,160.27	0.00	0.00
76135	Realized Gain	0.00	-9.18	0.00	-9.18
Activity: ACTIVITY7 - Output 6- Logistics Support		13,734.22	-13,734.23	0.00	-0.01
Fund: 30000 - Programme Cost Sharing		13,734.22	-13,734.23	0.00	-0.01
71635	Travel - Other	0.00	0.00	0.00	0.00
71810	Contractual Svcs-indiv ImpPtnr	13,478.48	-13,478.48	0.00	0.00
72160	Svc Co-Education & Health Serv	0.00	0.00	0.00	0.00
74105	Management and Reporting Srvs	255.74	-255.74	0.00	0.00
75105	Facilities & Admin - Implement	0.00	-0.01	0.00	-0.01
76125	Realized Loss	0.00	0.00	0.00	0.00
Activity: ACTIVITY8 - Output 7- PMU		127.23	-129.75	0.00	-2.52
Fund: 30000 - Programme Cost Sharing		127.23	-129.75	0.00	-2.52
71810	Contractual Svcs-indiv ImpPtnr	0.00	0.00	0.00	0.00
72120	Svc Co-Trade and Business Serv	0.00	0.00	0.00	0.00
72135	Svc Co-Communications Service	0.00	0.00	0.00	0.00
72145	Svc Co-Training and Educ Serv	0.00	0.00	0.00	0.00
73310	Maint & Licencing of Software	0.00	0.00	0.00	0.00
73406	Maintenance of Equipment	0.00	0.00	0.00	0.00
74110	Audit Fees	0.00	0.00	0.00	0.00
74210	Printing and Publications	0.00	0.00	0.00	0.00
74220	Translation Costs	0.00	0.01	0.00	0.01
74420	Exch Loss ExecutingAgt HQ only	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75712	TrnWrkshp&Conf - Honorariums	127.23	-127.23	0.00	0.00
76125	Realized Loss	0.00	10.67	0.00	10.67
76135	Realized Gain	0.00	-13.20	0.00	-13.20
Output: 00120610 - Peace,Sec&Stability n Africa 6		85,556.39	139,899.03	0.00	225,455.42
Activity: -		0.00	-208.05	0.00	-208.05
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	-208.05	0.00	-208.05
76120	Unrealized Loss	0.00	33.87	0.00	33.87
76130	Unrealized Gain	0.00	-241.92	0.00	-241.92
Activity: ACTIVITY1 - Output 1- Needs Assessment		14,811.31	4,989.25	0.00	19,800.56

Fund: 32045 - JPN - Partnership Devt Pgm PCF		14,811.31	4,989.25	0.00	19,800.56
64397	Services to projects -CO staff	0.00	2,459.85	0.00	2,459.85
71810	Contractual Svcs-indiv ImpPtnr	12,313.69	1,062.69	0.00	13,376.38
74105	Management and Reporting Svcs	2,497.62	0.00	0.00	2,497.62
74596	Services to projects -GOE	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	1,466.71	0.00	1,466.71
Activity: ACTIVITY2 - Output 1- Trainings		0.00	75,656.66	0.00	75,656.66
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	75,656.66	0.00	75,656.66
72120	Svc Co-Trade and Business Serv	0.00	22,610.57	0.00	22,610.57
72145	Svc Co-Training and Educ Serv	0.00	36,087.37	0.00	36,087.37
72435	E-mail-Subscription	0.00	50.49	0.00	50.49
72505	Stationery & other Office Supp	0.00	104.94	0.00	104.94
72805	Acquis of Computer Hardware	0.00	62.20	0.00	62.20
73305	Maint & Licensing of Hardware	0.00	753.51	0.00	753.51
74110	Audit Fees	0.00	2,570.50	0.00	2,570.50
74210	Printing and Publications	0.00	7,980.29	0.00	7,980.29
75105	Facilities & Admin - Implement	0.00	5,617.59	0.00	5,617.59
76135	Realized Gain	0.00	-180.80	0.00	-180.80
Activity: ACTIVITY3 - Output 2- Needs Assessment		14,192.70	2,262.16	0.00	16,454.86
Fund: 32045 - JPN - Partnership Devt Pgm PCF		14,192.70	2,262.16	0.00	16,454.86
71810	Contractual Svcs-indiv ImpPtnr	14,192.70	1,043.25	0.00	15,235.95
75105	Facilities & Admin - Implement	0.00	1,218.88	0.00	1,218.88
76125	Realized Loss	0.00	0.03	0.00	0.03
Activity: ACTIVITY4 - Output 2- Trainings		1,178.49	4,777.90	0.00	5,956.39
Fund: 32045 - JPN - Partnership Devt Pgm PCF		1,178.49	4,777.90	0.00	5,956.39
72120	Svc Co-Trade and Business Serv	0.00	412.44	0.00	412.44
72130	Svc Co-Transportation Services	0.00	1,961.92	0.00	1,961.92
72505	Stationery & other Office Supp	0.00	239.63	0.00	239.63
73310	Maint & Licensing of Software	0.00	170.44	0.00	170.44
74210	Printing and Publications	0.00	128.63	0.00	128.63
74220	Translation Costs	0.00	880.92	0.00	880.92
75105	Facilities & Admin - Implement	0.00	441.05	0.00	441.05
75712	TrnWrkshp&Conf - Honorariums	1,178.49	540.71	0.00	1,719.20
76125	Realized Loss	0.00	2.26	0.00	2.26
76135	Realized Gain	0.00	-0.10	0.00	-0.10
Activity: ACTIVITY5 - Output 3- Needs Assessment		12,287.19	2,210.44	0.00	14,497.63
Fund: 32045 - JPN - Partnership Devt Pgm PCF		12,287.19	2,210.44	0.00	14,497.63
71810	Contractual Svcs-indiv ImpPtnr	12,287.19	1,136.49	0.00	13,423.68
72145	Svc Co-Training and Educ Serv	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	1,073.90	0.00	1,073.90
76125	Realized Loss	0.00	0.05	0.00	0.05
Activity: ACTIVITY6 - Output 3- Trainings		0.00	38,136.78	0.00	38,136.78
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	38,136.78	0.00	38,136.78
72120	Svc Co-Trade and Business Serv	0.00	22,610.58	0.00	22,610.58
72145	Svc Co-Training and Educ Serv	0.00	7,913.76	0.00	7,913.76
73305	Maint & Licensing of Hardware	0.00	156.88	0.00	156.88
74210	Printing and Publications	0.00	4,242.03	0.00	4,242.03
74220	Translation Costs	0.00	475.45	0.00	475.45
75105	Facilities & Admin - Implement	0.00	2,831.90	0.00	2,831.90
76135	Realized Gain	0.00	-93.82	0.00	-93.82
Activity: ACTIVITY7 - Output 4- PMU		43,086.70	7,848.53	0.00	50,935.23
Fund: 32045 - JPN - Partnership Devt Pgm PCF		43,086.70	7,848.53	0.00	50,935.23
71810	Contractual Svcs-indiv ImpPtnr	43,086.70	4,075.42	0.00	47,162.12
75105	Facilities & Admin - Implement	0.00	3,772.97	0.00	3,772.97
76125	Realized Loss	0.00	0.14	0.00	0.14
Activity: ACTIVITY8 - Output 4- M&E		0.00	4,225.36	0.00	4,225.36
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	4,225.36	0.00	4,225.36
74210	Printing and Publications	0.00	3,912.37	0.00	3,912.37
75105	Facilities & Admin - Implement	0.00	312.99	0.00	312.99
Output: 00126068 - Risks to Dev,Peace&Sec-Africa		15,081.36	16,712.78	0.00	31,794.14

Activity: -		0.00	3.43	0.00	3.43
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	3.43	0.00	3.43
76120	Unrealized Loss	0.00	3.43	0.00	3.43
Activity: ACTIVITY 1 - Output 1- Recruit Project Team		15,081.36	1,985.81	0.00	17,067.17
Fund: 32045 - JPN - Partnership Devt Pgm PCF		15,081.36	1,985.81	0.00	17,067.17
64397	Services to projects -CO staff	0.00	721.57	0.00	721.57
71810	Contractual Svcs-indiv ImpPtnr	14,642.16	0.00	0.00	14,642.16
74105	Management and Reporting Srvs	439.20	0.00	0.00	439.20
74596	Services to projects -GOE	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	1,264.24	0.00	1,264.24
Activity: ACTIVITY 2 - Output 1-Support Asw Forum Sec		0.00	497.73	0.00	497.73
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	497.73	0.00	497.73
72505	Stationery & other Office Supp	0.00	460.86	0.00	460.86
75105	Facilities & Admin - Implement	0.00	36.87	0.00	36.87
Activity: ACTIVITY 3 - Output2-Training des.&delivery		0.00	14,225.81	0.00	14,225.81
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	14,225.81	0.00	14,225.81
71205	Intl Consultants-Sht Term-Tech	0.00	5,850.00	0.00	5,850.00
71305	Local Consult.-Sht Term-Tech	0.00	5,566.91	0.00	5,566.91
72125	Svc Co-Studies & Research Serv	0.00	1,755.46	0.00	1,755.46
75105	Facilities & Admin - Implement	0.00	1,053.79	0.00	1,053.79
76125	Realized Loss	0.00	0.01	0.00	0.01
76135	Realized Gain	0.00	-0.36	0.00	-0.36
Output: 00126380-- Peace,Sec&Stability n Africa 7		203,536.60	144,844.30	0.00	348,380.90
Activity: -		0.00	230.47	0.00	230.47
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	230.47	0.00	230.47
76120	Unrealized Loss	0.00	380.32	0.00	380.32
76130	Unrealized Gain	0.00	-149.85	0.00	-149.85
Activity: ACTIVITY 10 - Output 4- Trainings		0.00	189.79	0.00	189.79
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	189.79	0.00	189.79
72505	Stationery & other Office Supp	0.00	175.73	0.00	175.73
75105	Facilities & Admin - Implement	0.00	14.06	0.00	14.06
Activity: ACTIVITY 11 - PMU - Recruitment		110,897.75	8,358.31	0.00	119,256.06
Fund: 32045 - JPN - Partnership Devt Pgm PCF		110,897.75	8,358.31	0.00	119,256.06
71810	Contractual Svcs-indiv ImpPtnr	108,662.47	-14,248.63	0.00	94,413.84
72120	Svc Co-Trade and Business Serv	0.00	7,418.92	0.00	7,418.92
72130	Svc Co-Transportation Services	0.00	606.49	0.00	606.49
72145	Svc Co-Training and Educ Serv	0.00	842.56	0.00	842.56
72160	Svc Co-Education & Health Serv	0.00	4,905.67	0.00	4,905.67
74505	Insurance	1,118.07	0.00	0.00	1,118.07
74525	Sundry	1,117.21	0.00	0.00	1,117.21
75105	Facilities & Admin - Implement	0.00	8,833.81	0.00	8,833.81
76135	Realized Gain	0.00	-0.51	0.00	-0.51
Activity: ACTIVITY 12 - PMU - Trainings		0.00	12,659.17	0.00	12,659.17
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	12,659.17	0.00	12,659.17
72120	Svc Co-Trade and Business Serv	0.00	814.46	0.00	814.46
72130	Svc Co-Transportation Services	0.00	1,216.75	0.00	1,216.75
72135	Svc Co-Communications Service	0.00	2,019.90	0.00	2,019.90
72145	Svc Co-Training and Educ Serv	0.00	1,860.77	0.00	1,860.77
72335	Pharmaceutical Products	0.00	10.20	0.00	10.20
72399	Other Materials and Goods	0.00	139.10	0.00	139.10
73310	Maint & Licencing of Software	0.00	853.42	0.00	853.42
74210	Printing and Publications	0.00	4,707.65	0.00	4,707.65
74525	Sundry	0.00	99.26	0.00	99.26
75105	Facilities & Admin - Implement	0.00	937.72	0.00	937.72
76135	Realized Gain	0.00	-0.06	0.00	-0.06
Activity: ACTIVITY 13 - PMU - Comm/Partnerships		0.00	12,376.72	0.00	12,376.72
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	12,376.72	0.00	12,376.72
72145	Svc Co-Training and Educ Serv	0.00	1,476.93	0.00	1,476.93
72505	Stationery & other Office Supp	0.00	81.99	0.00	81.99

73310	Maint & Licencing of Software	0.00	0.00	0.00	0.00
74105	Management and Reporting Svcs	0.00	9,900.99	0.00	9,900.99
74210	Printing and Publications	0.00	0.01	0.00	0.01
75105	Facilities & Admin - Implement	0.00	916.80	0.00	916.80
Activity: ACTIVITY 3 - Output 2- Needs Assessment		24,291.89	10,887.94	0.00	35,179.83
Fund: 32045 - JPN - Partnership Devt Pgm PCF		24,291.89	10,887.94	0.00	35,179.83
71605	Travel Tickets-International	0.00	2,236.20	0.00	2,236.20
71615	Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71635	Travel - Other	0.00	133.07	0.00	133.07
71810	Contractual Svcs-indiv ImpPtr	24,291.89	0.00	0.00	24,291.89
72120	Svc Co-Trade and Business Serv	0.00	4,628.42	0.00	4,628.42
72130	Svc Co-Transportation Services	0.00	315.13	0.00	315.13
72160	Svc Co-Education & Health Serv	0.00	969.22	0.00	969.22
74510	Bank Charges	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	2,605.92	0.00	2,605.92
76135	Realized Gain	0.00	-0.02	0.00	-0.02
Activity: ACTIVITY 4 - Output 2- Trainings		2,397.02	36,968.91	0.00	39,365.93
Fund: 32045 - JPN - Partnership Devt Pgm PCF		2,397.02	36,968.91	0.00	39,365.93
71305	Local Consult.-Sht Term-Tech	0.00	957.30	0.00	957.30
71605	Travel Tickets-International	0.00	14,729.72	0.00	14,729.72
71635	Travel - Other	0.00	2,224.14	0.00	2,224.14
72130	Svc Co-Transportation Services	0.00	7,510.10	0.00	7,510.10
72145	Svc Co-Training and Educ Serv	0.00	958.42	0.00	958.42
74210	Printing and Publications	0.00	3,432.84	0.00	3,432.84
74220	Translation Costs	0.00	3,380.71	0.00	3,380.71
75105	Facilities & Admin - Implement	0.00	2,916.32	0.00	2,916.32
75712	TrnWrkshp&Conf - Honorariums	2,397.02	863.83	0.00	3,260.85
76135	Realized Gain	0.00	-4.47	0.00	-4.47
Activity: ACTIVITY 5 - Output 3- Needs Assessment		22,029.77	13,595.29	0.00	35,565.06
Fund: 32045 - JPN - Partnership Devt Pgm PCF		22,029.77	13,595.29	0.00	35,565.06
71605	Travel Tickets-International	0.00	4,561.25	0.00	4,561.25
71615	Daily Subsistence Allow-Intl	0.00	5,390.60	0.00	5,390.60
71635	Travel - Other	0.00	946.84	0.00	946.84
71810	Contractual Svcs-indiv ImpPtr	21,503.12	-1,323.77	0.00	20,179.35
72135	Svc Co-Communications Service	0.00	120.08	0.00	120.08
72160	Svc Co-Education & Health Serv	0.00	1,169.97	0.00	1,169.97
74510	Bank Charges	0.00	36.00	0.00	36.00
74525	Sundry	526.65	0.00	0.00	526.65
75105	Facilities & Admin - Implement	0.00	2,634.46	0.00	2,634.46
76135	Realized Gain	0.00	-0.14	0.00	-0.14
Activity: ACTIVITY 6 - Output3-Trainings Conflict Res		0.00	29,437.26	0.00	29,437.26
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	29,437.26	0.00	29,437.26
71205	Intl Consultants-Sht Term-Tech	0.00	9,600.00	0.00	9,600.00
71305	Local Consult.-Sht Term-Tech	0.00	5,131.16	0.00	5,131.16
71605	Travel Tickets-International	0.00	3,536.55	0.00	3,536.55
71635	Travel - Other	0.00	25.00	0.00	25.00
72145	Svc Co-Training and Educ Serv	0.00	7,687.33	0.00	7,687.33
72505	Stationery & other Office Supp	0.00	238.66	0.00	238.66
74210	Printing and Publications	0.00	989.19	0.00	989.19
75105	Facilities & Admin - Implement	0.00	2,180.54	0.00	2,180.54
75712	TrnWrkshp&Conf - Honorariums	0.00	48.82	0.00	48.82
76125	Realized Loss	0.00	0.01	0.00	0.01
Activity: ACTIVITY 7 - Output 3-Trainings.Peacemaking		0.00	4,320.00	0.00	4,320.00
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	4,320.00	0.00	4,320.00
71205	Intl Consultants-Sht Term-Tech	0.00	4,000.00	0.00	4,000.00
75105	Facilities & Admin - Implement	0.00	320.00	0.00	320.00
Activity: ACTIVITY 9 - Output 4- Needs Assessment		11,057.22	1,510.04	0.00	12,567.26
Fund: 32045 - JPN - Partnership Devt Pgm PCF		11,057.22	1,510.04	0.00	12,567.26
71810	Contractual Svcs-indiv ImpPtr	11,057.22	0.00	0.00	11,057.22
72160	Svc Co-Education & Health Serv	0.00	579.13	0.00	579.13
75105	Facilities & Admin - Implement	0.00	930.91	0.00	930.91
Activity: ACTIVITY1 - Output 1- Needs Assessment		32,862.95	8,055.25	0.00	40,918.20
Fund: 32045 - JPN - Partnership Devt Pgm PCF		32,862.95	8,055.25	0.00	40,918.20

64397	Services to projects -CO staff	0.00	4,511.51	0.00	4,511.51
71205	Intl Consultants-Sht Term-Tech	0.00	900.00	0.00	900.00
71615	Daily Subsistence Allow-Intl	0.00	1,200.36	0.00	1,200.36
71635	Travel - Other	0.00	890.38	0.00	890.38
71810	Contractual Svcs-indiv ImpPtnr	26,933.61	-3,669.22	0.00	23,264.39
72160	Svc Co-Education & Health Serv	0.00	1,191.24	0.00	1,191.24
74105	Management and Reporting Svcs	5,929.34	0.00	0.00	5,929.34
74596	Services to projects -GOE	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	3,030.98	0.00	3,030.98
Activity: ACTIVITY2 - Output 1- Trainings		0.00	6,315.15	0.00	6,315.15
Fund: 32045 - JPN - Partnership Devt Pgm PCF		0.00	6,315.15	0.00	6,315.15
72145	Svc Co-Training and Educ Serv	0.00	2,994.89	0.00	2,994.89
72165	Svc Co-Social Svcs, Social Sci	0.00	1,996.43	0.00	1,996.43
72505	Stationery & other Office Supp	0.00	799.48	0.00	799.48
73310	Maint & Licencing of Software	0.00	56.74	0.00	56.74
75105	Facilities & Admin - Implement	0.00	467.80	0.00	467.80
76135	Realized Gain	0.00	-0.19	0.00	-0.19
Project Total:		818,201.66	352,091.07	0.00	690,292.93

Funds Utilization

Output: 00115874 - Peace Sec&Stability n Africa 5		UNDP Amount
Implementing Partner: 03785 - CA Intl Ctr for Peace		
Outstanding NIM Advances:		357.73
Undepreciated Fixed Assets:		0.00
Unamortized Intangible Assets:		0.00
Inventory:		0.00
Prepayments:		0.00
Commitments:		0.00
Output: 00120610 - Peace Sec&Stability n Africa 6		UNDP Amount
Implementing Partner: 03785 - CA Intl Ctr for Peace		
Outstanding NIM Advances:		0.00
Undepreciated Fixed Assets:		0.00
Unamortized Intangible Assets:		0.00
Inventory:		0.00
Prepayments:		0.00
Commitments:		0.00
Output: 00126068 - Risks to Dev Peace&Sec-Africa		UNDP Amount
Implementing Partner: 03785 - CA Intl Ctr for Peace		
Outstanding NIM Advances:		590.52
Undepreciated Fixed Assets:		0.00
Unamortized Intangible Assets:		0.00
Inventory:		0.00
Prepayments:		0.00
Commitments:		0.00
Output: 00126380 - Peace Sec&Stability n Africa 7		UNDP Amount
Implementing Partner: 03785 - CA Intl Ctr for Peace		
Outstanding NIM Advances:		14,304.02
Undepreciated Fixed Assets:		0.00
Unamortized Intangible Assets:		0.00
Inventory:		0.00
Prepayments:		0.00
Commitments:		0.00

Signed on behalf of UNDP:

Abeer Shakweer
abeer.shakweer@undp.org

Date: Feb 15, 2022

Signed on behalf of Implementing Partner:

Project Management:

Name: Ms. Iman Keira
Title: CCCPA Program Coordinator

Signature: 

UN CO Management

Name: Mr. Sylvain Merlen
Title: Deputy Resident Representative

Signature: 

Audit Firm

Name: Mr. Sherif Dabbous
Title: Managing Partner

Russell Bedford Sherif Dabbous
Signature: 



**Enhancing the Capacity of the CCCPA (Phase II)
Atlas Award No. 00080290
Funded by United Nations for Development Programme
Statement Of Assets and Equipments
As of 31 December 2021**

	<u>Cost</u>		
	<u>Opening balance as at 1/1/2020</u>	<u>From 01/01/20 to 31/12/20</u>	<u>From 01/01/21 to 31/12/21</u>
	U.S.\$	U.S.\$	U.S.\$
Assets and Equipments	16,931	18,685	0
Foreign Currency Exchange Difference	385	62	0
Total	17,316	18,747	0
			35,616
			447
			36,063

* The accompanying notes are integral part of the statement of assets and equipments


Project Management:

Name: Ms. Iman Keira
Title : CCCPA Program Coordinator
Signature: 

UN CO Management

Name: Mr. Sylvain Merlen
Title: Deputy Resident Representative
Signature: 

Audit Firm

Name : Mr. Sherif Dabbous
Title : Managing Partner
Russell Bedford Sherif Dabbous
Signature : 



Enhancing the Capacity of the CCCPA (Phase II)
Atlas Award No. 00080290
Funded by United Nations for Development Programme
Statement Of Cash Position
From 1 January 2021 through 31 December 2021

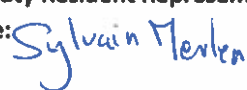
<u>Description</u>	<u>Actual Expenditures</u>		
	<u>Govt Disb</u>	<u>UNDP Disb</u>	<u>Total</u>
	<u>From 01/01/21 to 31/12/21</u>	<u>From 01/01/21 to 31/12/21</u>	<u>From 01/01/21 to 31/12/21</u>
<u>Funds Received</u>			
Fund Balance as at 31 December 2020	\$6,642	\$0	\$6,642
Funds Advanced to Project During Audited Period	326,804	0	326,804
UNDP Direct Payments	0	352,091	352,091
Total Funds Available	\$333,446	\$352,091	\$685,537
<u>Expenditures Elements</u>			
64300 Direct project Cost-Staff	\$0	\$15,917	\$15,917
71200 International Consultants	0	20,350	20,350
71300 Local Consultants	0	11,655	11,655
71600 Travel	(12,160)	48,287	36,127
71800 Contractual Services Individual	314,268	(8,432)	305,836
72100 Contractual Services – Companies	0	147,853	147,853
72300 Other Materials & Goods	0	149	149
72400 E-mail Subscription	0	51	51
72500 Supplies	0	3,515	3,515
72800 Acquisition of Computer Hardware	0	62	62
73300 Maintenance & Leasing	0	2,219	2,219
73400 Maintenance of Equipment	0	5,137	5,137
74100 Professional Services	9,629	15,042	24,671
74200 Audio Visual & Print Production Costs	0	39,313	39,313
74500 Miscellaneous	2,762	135	2,897
75100 Facilities and Administration	0	49,673	49,673
75700 Learning cost	3,703	1,453	5,156
76100 Foreign Currency Exchange (Gain) Loss	0	(288)	(288)
Sub Total	\$318,202	\$352,091	\$670,293
Exchange Difference (appendix C)	(8)	0	(8)
Total	\$318,194	\$352,091	\$670,285
Fund Balance as at 31 December 2021	\$15,252	\$0	\$15,252
<u>Less: Cash Book Balance</u>			
Bank Book Balance as at 31 December 2021			\$15,252
Petty Cash Balance as at 31 December 2021			0
Total Cash Book Balance as at 31 December 2021			\$15,252
Difference (if any)			(\$0)

- The accompanying notes are integral part of the statement of cash position
- The statement do not include the UN Agencies disbursements and/or Encumbrance

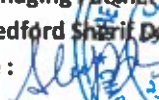

Project Management:

Name: Ms. Iman Keira
 Title : CCCPA Program Coordinator
 Signature: 

UN CO Management

Name: Mr. Sylvain Merlen
 Title: Deputy Resident Representative
 Signature: 

Audit Firm

Name : Mr. Sherif Dabbous
 Title : Managing Partner
 Russell Bedford Sherif Dabbous
 Signature: 


Notes to the statements

31 December 2021

1. Introduction and Background

A. Project Main Information

Enhancing the Capacity of the CCCPA (Phase II) was initiated under the UNDP atlas Award 00080290.

The project is implemented by CA International Center for Peace.

As per the last budget revision dated 5 October 2021, the project start date is year 2014 and the estimated completion date is 2022. The project approved budget is \$ 9,086,589. The project budget for year 2021 and beyond is \$1,520,838 distributed as \$1,362,717 from JPN partnership Devt Pgm PCF, \$157,808 from SWI Programme Cost sharing and \$313 from UNDP Prog. Resources from 11888 .

B. Project Background and Objectives:

Next year presents Egypt and Japan with once-in-a-generation opportunity to elevate their cooperation in Africa to new heights . Preparation are already underway for the TICAD Summit in Yokohama, Japan in August 2021, which will coincide with Egypt's chairmanship of the African Union (2021-2020).

This project will contribute to the attainment of the objectives of the TICAD process, primarily by enhancing African (and Arab) capacities to prevent, manage and resolve conflicts, and to confront other challenges to peace and security. Based on thorough and comprehensive analysis of the evolving threat environment in Africa (and the Arab World), the project will specifically focus on the following four key areas (project outputs) :

- a) Enhancing African and Arab communities' resilience to radicalization and extremism leading terrorism and other transnational threats, including capacity building in the field of disarmament demobilisation and reintegration.
- b) Enhancing African and Arab capacities in peacekeeping.
- c) Enhancing African and Arab capacities in peacemaking, peacebuilding and the implementation of the women, peace and security agenda.
- d) Enhancing African capacities in combating human trafficking and smuggling and migrants
- e) Enhancing women participation in conflict prevention and resolution in the Arab Region
- f) Supporting the expansion of CCCPA's activities to the Arab world and upgrading its training convening and research infrastructure.

Switzerland will support with funding the implementation of the project output (Enhancing African capacities in combating human trafficking and smuggling of migrants)

Sweden will support with funding the implementation of the project output 5 (Enhancing Women's Participation in Conflict Prevention and Resolution in the Arab Region)

2. Significant Accounting Policies

A. Description of the Statements

1. Statement of Expenditures - Combined Delivery Report (CDR)

The CDR combines the project expenditures from three disbursement sources for a calendar year. The three disbursement sources include:

- a. The implementing partner disbursements are recorded in the Government disbursement column in the CDR
- b. UNDP disbursements are recorded in UNDP disbursement column in the CDR. These disbursement includes the Direct Payment which the implementing partner is responsible for the expenditure but requesting UNDP to effect payments to vendors/consultant on its behalf, and UNDP Support Services which is the project expenditures that UNDP is fully responsible and accountable for.
- c. The UN agencies expenditures related to the project are recorded in the UN agencies column in the CDR.

2. Statement of Assets and Equipments

The statement of assets and equipment is prepared based on actual delivery schedule of assets and equipments. Assets and equipments are recorded in the statement upon delivery and receipt of asset/equipment by the project. Assets /equipments are recorded at their historical cost.

The UNDP office retains the ownership title of all assets/equipment acquired through UNDP funds till project close-out. Upon close-out, the project management prepares a detailed list to be submitted to UNDP to obtain a final determination on the transfer of title to the implementing partner or delivery of assets to the UNDP office.

3. Statement of Cash Position

The statement of cash position identifies the project's funds received, total expenditures incurred during the period from 1 January 2021 through 31 December 2021 and the project's fund balance as at 31 December 2021.

The statement of cash position is based on the detailed expenditures report received from the UNDP country office and agreed with the financial reports submitted by the project's management to UNDP country office.

The "Actual Expenditures" column identifies the costs incurred by the project from 1 January 2021 through 31 December 2021 under Government expenditures column and the direct payment disbursed by the UNDP provided that the expenditures are in agreement with expenditures reported in the combined delivery report.

B. Basis of Accounting

1. Statement of Combined Delivery Report (CDR)

The Combined Delivery Report (CDR) was prepared on the basis of cash receipts and disbursements. Consequently, revenues are recognized when they are actually received and expenditures are recognized and considered incurred when they are actually paid.

2. Statement of Assets and Equipments

The statement of assets and equipments was prepared on the basis of actual delivery of assets and equipments when assets and equipments are actually received by the project. Assets and equipments are recorded at cost based on actual suppliers invoice.

3. Statement of Cash Position

The statement of cash position was prepared on the basis of cash receipts and disbursements. Consequently, revenues are recognized when they are actually received and expenditures are recognized and considered incurred when they are actually paid.

C. Foreign Currency Exchange:

1. For the Statement of Expenditures (Combined Delivery Report)

For funds disbursed in U.S.\$, transactions are recorded and reported in U.S.\$. For funds disbursed in Egyptian Pounds (L.E), the project records all transactions in Egyptian pound. However, for UNDP reporting purposes , the project funds received and expenditures paid in Egyptian pounds (LE) have been converted to U.S.\$ at fixed monthly exchange rate determined by the UNDP country office. The resulted foreign currency exchange differences is charged to foreign currency exchange loss or gain account.

2. For the Assets and Equipments

For the purpose of preparing the statement of assets and equipments , cost of assets and equipments in L.E as at 31 December 2021 was translated to U.S.\$ at the year end exchange rate which was \$1 equivalent L.E 15.668. This translation is prepared for reporting purposes only.

3. For the Statement of Cash Position

For the purpose of preparing the statement of cash position and reconciling the project's fund balance in U.S.\$ with the cash and bank book balance denominated in L.E. The project's fund balance in L.E as at 31 December 2021 was translated to U.S.\$ at the year end exchange rate which was \$1 equivalent L.E 15.668. Resulting translation differences were charged to a separate line item in the statement of cash position. This translation is prepared for reporting purposes only.

Management Letter

We have completed our financial audit of the financial reports of Enhancing the Capacity of the CCCPA Phase II Project funded by the UNDP through Altas award no. 00080290 as implemented by CA International Center for Peace during the period from 1 January 2021 through 31 December 2021. We have issued our reports on the statement of expenditure for the year ended 31 December 2021, statement of assets and equipment and statement of cash position as of 31 December 2021 dated 31 March 2022.

In planning and performing our audit of the financial reports and in accordance with the Terms of Reference, we considered the general review of the project progress and the assessment of the project internal controls in order to determine the general compliance with broad project document covenants as well as our auditing procedures for the purpose of expressing our opinion on the financial reports and not to provide assurance on the internal control structure and/or compliance with specific covenants relating to specific performance criteria /output.

In addition and in accordance with annex 1 to the terms reference, we have assessed the overall management of the project's implementation, review work plans, progress reports, project budget, project expenditures, project delivery, recruitment, operations, financial closing and disposal /transfer of assets.

The management of CCCPA Project is responsible for management and implementation of project's agreed upon activities as well as establishing and maintaining an adequate monitoring, evaluation and reporting system that measures and reports project's timelines in relation to progress milestones and planned completion date. Also, CCCPA Project's management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

The objectives of monitoring, evaluation and reporting system is to provide management with reasonable, but not absolute, assurance that project management has a results oriented reporting system which provided financial and performance results, actual results were in the same format as the budget, variances between budgeted and actual amounts were accounted for, meaningful measurements of actual performances were provided, accurate and timely performance reports were provided, and information necessary to periodically evaluate the cost versus benefits of the project were provided.

While the objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and in accordance with the terms and agreements; and transactions are recorded properly to permit the preparation of the financial reports in conformity with the basis of accounting described in Note 2 to the financial reports.

Because of the inherent limitations in any internal control structure, errors or irregularities may, nevertheless occur and not be detected.

Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial reports described in the first paragraph, we obtained an understanding of the internal control structure. However, our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses

During our audit, we noted certain issues involving the project internal control structure which we believe, are necessary to be highlighted to the project management.

Internal Control Assessment

We had conducted a general assessment of Internal Controls in accordance to the established internal control standards. Our assessment was conducted as part of our audit of the UNDP NIM project's and not for the expressing opinion on it. The procedures included the following:

- Reviewing the expenses made by the implementing partner and assess whether they are in accordance with the project document, Annual Work Plan (AWP) and budgets and in compliance with the UNDP Programme and Operations Policies and Procedures (POPP) on results and accountability.
- Review the process for procurement/ contracting and asses whether it was transparent and competitive.
- Reviewing the use and control and disposal of non expendable equipment and assess whether it is in compliance with UNDP POPP on results and accountability and also whether the equipment procured met the identified needs and whether its use was in-line with intended purposes.
- Review the process for recruiting project personal and consultants and assess whether it was transparent and competitive
- Review the project's accounting records and assess their adequacy for maintaining accurate and complete records of receipts and disbursements.
- Reviewing that the requests for direct payments and ensure that they were signed by the authorized governmental officials.

Available Facilities and Right of Access

The project maintain proper filing of its records which includes electronic filing and hard copies expenditures with its proper back up documents. We had access to all available documents.

In addition, we have considered the prior audit findings while performing our audit and we have followed up with management on the proper corrective action taken to address those findings, if any.

Follow up on Prior Audit Findings

We have conducted a follow up on prior findings covering the year ended 31 December 2020. We have followed up on the prior audit findings and the corrective actions undertaken by management to address these findings. Our methodology in this section is to write in details the prior audit finding, the possible causes, the risk severity, recommendation suggested to management, management comment and finally our audit comment. In the auditor comment, we clearly identify whether the finding is closed or still recurring. If management properly addressed the prior audit finding, then we report the finding as closed, thus no further action

plan is required from management. If management did not take proper corrective action, we report the finding as an outstanding finding where management still have to prepare an action plan to address it.

Internal Control Assessment

Finding No. 1 Non compliance with the Approved Budget :

Condition :

Although the total expenses were not exceeding the approved budget, we noticed that the recorded expenses were recorded on unbudgeted accounts , as follow :

Budget line 71205	amounted to US\$ 1,200
Budget line 72210	amounted to US\$ 2,708
Budget line 72399	amounted to US\$ 2,822
Budget line 72500	amounted to US\$ 1,242
Budget line 72805	amounted to US\$ 11,783
Budget line 72810	amounted to US\$ 3,652
Budget line 73105	amounted to US\$ 4,884
Budget line 73406	amounted to US\$ 3,637
Budget line 74105	amounted to US\$ 10,364

Criteria:

All expenditures should be in line with agreed proper budget line.

Effect, Potential Impact or Risk

If a budget is amended without approval, there is a risk that amendment will not reliable by the donor.

Possible Causes: Compliance.

Risk Level: Medium.

Recommendation

We recommend that the IPs management to comply with the approved budget. UNDP approval should be obtained for any amendment to the approved budget.

Management Response and Action Plan

71205, this code was used to cover the expenses for an international consultant.

Originally, CCCPA had the intention of contracting a local consultant (budget code 71300) however the expertise is not available in Egypt and the center contracted an international consultant instead.

72210, this code was used to cover expenses needed after the outbreak of COVID-19 when the center switched to an online modality to implement its activities.

72399, this code was used to cover expenses needed after the outbreak of COVID-19 when the center switched to an online modality to implement its activities.

72500, this code was used to cover expenses of the centers stationery

72805, this code was used to cover expenses needed after the outbreak of COVID-19 when the center switched to an online modality to implement its activities.

72810, this code was used to cover expenses needed after the outbreak of COVID-19 when the center switched to an online modality to implement its activities.

73105, this code was used to cover the charges for the audio/visual and related equipment rental during the implementation of CCCPAs online courses.

73406, this code was used to cover the charges made for the rental and maintenance of CCCPAs office equipment (printers, photocopiers, etc). In the past, CCCPA would charge this item to “contractual service companies” (72100) as there was a contract involved with the service provider. The 73406 code was more relevant to the charge and was used accordingly (instead of 72100).

74105, this code was used to cover the OUDA management fees. It should be noted that UNDP prefers that its project use OUDA to process payments such as salaries. CCCPA transferred its salary payments to OUDA as of August 2020 .

Auditor’s Follow Up:

The project did not take proper corrective action in light of finding, IP spent on unbudgeted accounts than the approved budget as per budget revision dated 5 October 2021 as follow :

Budget line	73400	amounted to	USD 5,137
Budget line	72300	amounted to	USD 149
Budget line	72400	amounted to	USD 50

Therefor we considered finding **Outstanding**

Current Year Management Issues and Findings

Project Progress and Timelines

For reviewing of project progress, we undertake the following procedures:

- Reviewing the annual and quarterly work plan, quarterly and annual financial reports, and requests for direct payments and assets terms of their timely and their compliance with the project document or the AWP , and the UNDP Programme Operations Policies and Procedures (POPP) on Results Management.
- Reviewing the annual project report prepared by the implementing Partner and assets in terms of compliance with UNDP guidelines.
- Reviewing whether the decisions and/or recommendation of the above activities have been followed through by the implementation partner.
- Reviewing the of project progress.
- Reviewing whether implementation services of the UN Agency were provided in line with the project document or AWP.

Which arrived to the following:-

The project start date is year 2014 and the estimated completion date is 2022.

The project approved budget is \$ 9,086,589. The project budget for year 2021 and beyond is \$1,520,838 distributed as \$1,362,717 from JPN partnership Devt Pgm PCF, \$157,808 from SWI Programme Cost sharing and \$313 from UNDP Prog. Resources from 11888 .

The project’s rate of delivery as of 31 December 2021 was 57% calculated as follows:-

Total Expenditures for the year ended 31 December 2021/Project budget revision as of 5 October 2021

The results of our review identified the following material conditions related to the project progress, monitoring, evaluation and reporting system.

Internal Control Assessment

Internal Control Assessment

A. Monitoring and Evaluation

1. Rate of delivery is 57%

Condition

The project's rate of Delivery as of 31 December 2021 was 57%

Risk Severity : Low

Recommendation

We recommended the project management to ensure timely supervision and monitoring over the project's Rate of Delivery. Before the end of the fiscal year, project management should initiate a budget revision to rephrase funds in case it was determined that a material portion of the budget will not be spent as planned.

Management Response

With the continuation of the COVID-19 pandemic and its travel restrictions, CCCPA faced challenges in hosting in-person activities in the first half of the project.

B) Financials Operation

1- Budget over spending

Condition

The project has expensed more than the set budget in the budget revision set as of 5/10/2021 by an amount of USD 3,509 online budget (74100) as well as an amount of USD 1,087, USD 838 online budget 71300, 74500.

Risk Severity Low

Recommendation:

The Project Should ensure that all expenditures are reconciled are done according to the set budget and line with proper budget lines

Management Response

Throughout the project, certain requirements were needed that could not be assigned to a budget line included in the original work plan.

CCCPA will be conducting regular budget revisions to avoid this issue in the future.

Appendix A
Detailed Inventory List as of 31 December 2021

Last Updated : December 31, 2019

Cairo International Center for Training on Conflict Resolution, Peacekeeping and Peacebuilding- CCCPA

Fixed Assets - UNDP

CCCPA Sr. No.	Description	Purchase Date	Amount L.E	Warrant	Supplier	Brand	Model	Origin	Components	S/N	Asset Location	possession	Budget Code
CCCPA/UNDP/092	Printer	1-Mar-15	4,950.00	1 year	Technology c Trading	HP	Jet						72210
CCCPA/UNDP/093	Photo Copier Machine	7-May-15	38,900.00	1 year	Arabia Co. for Technology	富士施乐	studio						72210
CCCPA/UNDP/094	Lap Top	28-May-15	5,150.00	1 year	Technology c Trading	DELL	Inspiron		Processor: Core i5 4210U (1.7 GHz-3				72815
CCCPA/UNDP/095	Lap Top	28-May-15	5,150.00	1 year	Technology c Trading	DELL	Inspiron		Processor: Core i5 4210U (1.7 GHz-3				72815
CCCPA/UNDP/096	Lap Top	28-May-15	5,150.00	1 year	Technology c Trading	DELL	Inspiron		Processor: Core i5 4210U (1.7 GHz-3				72815
CCCPA/UNDP/097	Lap Top	28-May-15	5,150.00	1 year	Technology c Trading	DELL	Inspiron		Processor: Core i5 4210U (1.7 GHz-3				72815
CCCPA/UNDP/098	Printer	16-Jun-15	1,050.00	1 year	Technology c Trading	DELL	Inspiron		Printer speed: 11/8ppm,				72815
CCCPA/UNDP/099	Printer	16-Jun-15	1,050.00	1 year	Technology c Trading	DELL	Inspiron		Printer speed: 11/8ppm,				72815
CCCPA/UNDP/100	Shredder	16-Jun-15	2,695.00	1 year	Arabia Publishing	San Wood	San Wood		Memory: 4 MB				72815
CCCPA/UNDP/101	Shredder	16-Jun-15	2,695.00	1 year	Arabia Publishing	San Wood	San Wood						72815
CCCPA/UNDP/102	Shredder	16-Jun-15	2,695.00	1 year	Arabia Publishing	San Wood	San Wood						72815
CCCPA/UNDP/103	Color Printer	31-Jul-15	5,500.00	1 year	Technology c Trading	HP	Jet Pro 400		Printer Speed: 21/21 ppm, Memory: 128 MB, up to 28.4MB				72815
CCCPA/UNDP/104	Lap top	11-Mar-18	EGP 13,537.50	1 Year	General Master	DELL	INSPIRON		DELL INSPIRON 3507	3PH3L2	Researcher		72120
CCCPA/UNDP/105	Lap top	11-Mar-18	EGP 13,537.50	1 Year	General Master	DELL	Intel R Core		Intel R Core tm i5	59ZXW12	Program Officer		72120
CCCPA/UNDP/106	Lap top	11-Mar-18	EGP 13,537.50	1 Year	General Master	DELL	Intel R Core		Intel R Core tm i5	6JVH3L2	Program Officer		72120
CCCPA/UNDP/107	Lap top	11-Mar-18	EGP 13,537.50	1 Year	General Master	DELL	Intel R Core		DELL INSPIRON 3507	H6QH3L2	Program Coordinator		72120
CCCPA/UNDP/108	Lap top	11-Mar-18	EGP 13,537.50	1 Year	General Master	DELL	Intel R Core		Intel R Core tm i5	4YQ63L2	IT/Admin Office		72120
CCCPA/UNDP/109	Desktop PC	11-Mar-18	EGP 8,550.00	1 year	General Master	DELL	Intel R Core		DELL Inspiron 3507 desktop Pc	CN46V12	IT/Admin Office		72120
CCCPA/UNDP/110	Scanner	11-Mar-18	EGP 6,156.00	1 year	General Master	HP	HP		HP Scanjet Pro 2500 f1		IT/Admin Office		72120
CCCPA/UNDP/111	Printer	11-Mar-18	EGP 9,576.00	1 year	General Master	HP	HP		HP LaserJet Enterprise M506 dn				72120

Cairo International Center for Training on Conflict Resolution, Peacekeeping and Peacebuilding- CCCPA

Fixed Assets - UNDP

CCCPA Sr. No.	Description	Purchase Date	Amount L.E	Warrant	Supplier	Brand	Model	Origin	Components	S/N	Asset Location	possession	Budget Code
CCCPA/UNDP/112	Printer	11-Mar-18	EGP 9,576.00	1 year	Master General	HP	HP		HP LaserJet Enterprise M506 dn Printer				72120
CCCPA/UNDP/113	USB Wi fi net is 2503	11-Mar-18	EGP 188.10		Master General				USB WI-FI NETIS 2503				72120
CCCPA/UNDP/114	USB Wi fi net is 2503	11-Mar-18	EGP 188.10		Master General				USB WI-FI NETIS 2503				72120
CCCPA/UNDP/115	USB Wi fi net is 2503	11-Mar-18	EGP 188.10		Master General				USB WI-FI NETIS 2503				72120
CCCPA/UNDP/116	USB Wi fi net is 2503	11-Mar-18	EGP 188.10		Master General				USB WI-FI NETIS 2503				72120
CCCPA/UNDP/117	USB Wi fi net is 2120	11-Mar-18	EGP 171.00		Master General				USB WI-FI NETIS 2120				72120
CCCPA/UNDP/118	Hard Disk	11-Mar-18	EGP 1,653.00		Master General				H.D.D 2 TB WD MY PASSPORT	WX81A180SY6V			72120
CCCPA/UNDP/119	Hard Disk	11-Mar-18	EGP 2,451.00		Master General			Taiwan	HDD 2TB A-DATA 650 Anti-Shock	1H3720135415	Finance Officer		72120
CCCPA/UNDP/120	Photo Copier Machine	12-Mar-18	EGP 18,240.00	1 Year	ADVANCE D	Canon	IR3045	Japan	Feeder-Finisher-Toner-Stand				72120
CCCPA/UNDP/121	Hard Drive W.D MyCloud	1-Jul-18	EGP 17,901.99	1 Year	Master General	W.D MY Cloud	PR 4100	Thailand	W.D MY Cloud PR4100	F5c ABAFAA	IT/Admin Office		72805
CCCPA/UNDP/122	Hard Disk	1-Jul-18	EGP 2,275.00	1 Year	Master General	W.D RED			HDD 2TB A-RED		IT/Admin Office		72805
CCCPA/UNDP/123	Hard Disk	1-Jul-18	EGP 2,275.00	1 Year	Master General	W.D RED			HDD 2TB A-RED		IT/Admin Office		72805
CCCPA/UNDP/124	Hard Disk	1-Jul-18	EGP 2,275.00	1 Year	Master General	W.D RED			HDD 2TB A-RED		IT/Admin Office		72805
CCCPA/UNDP/125	Hard Disk	1-Jul-18	EGP 2,275.00	1 Year	Master General	W.D RED			HDD 2TB A-RED		IT/Admin Office		72805
CCCPA/UNDP/126	Chair	19-Jan-19	EGP 5,244.00	1 Year	IKEA Tradion			Sweden	JARVF JACLET SWIV chr Glose Black	90365553 10308669 50324445	Director Room	Project Manager	72220
CCCPA/UNDP/127	KASPERSKY INTERNET SECURITY MULTI-DEVICE	11-Apr-19	EGP 1,197.00	1 Year	EGYPTIAN CHINESE			Russia	RIACT-U22YY-QRRTC-32P13		الاء امين-اسلام		72810
CCCPA/UNDP/128	KASPERSKY INTERNET SECURITY MULTI-DEVICE	11-Apr-19	EGP 1,197.00		EGYPTIAN CHINESE			Russia	W1KTD-8U6AY-AIDA1-H342H		شريف-نهلة-عالية-بوسنت		72810
CCCPA/UNDP/129	KASPERSKY INTERNET SECURITY MULTI-DEVICE	11-Apr-19	EGP 1,197.00		EGYPTIAN CHINESE			Russia	GTXU8-KN1Z4-CPTW7-NH8TU		نورا امين-زوسوان-عالية		72810
CCCPA/UNDP/130	KASPERSKY INTERNET SECURITY MULTI-DEVICE	11-Apr-19	EGP 1,197.00		EGYPTIAN CHINESE			Russia	1FTUN-EBCN8-PGNDM-4PFZ5		كبريا مشيري-لينيا-اسراء		72810
CCCPA/UNDP/131	KASPERSKY INTERNET SECURITY MULTI-DEVICE	11-Apr-19	EGP 1,197.00		EGYPTIAN CHINESE			Russia	GYRAW-52QYD-RHTKK-6D62N				72810

Last Updated : December 31, 2019

Cairo International Center for Training on Conflict Resolution, Peacekeeping and Peacebuilding- CCCPA

Fixed Assets - UNDP

CCCPA Sr. No.	Description	Purchase Date	Amount L.E	Warrant	Supplier	Brand	Model	Origin	Components	S/N	Asset Location	possession	Budget Code
CCCPA/UNDP/132	KASPERSKY INTERNET SECURITY MULTI-DEVICE	11-Apr-19	EGP 1,197.00		EGYPTIAN CHAINESE			Russia		QTQRY-39888-9RG6C-ZBM6V	امينة-سلسبي-امينة. نورشيري		72810
CCCPA/UNDP/133	KASPERSKY INTERNET SECURITY MULTI-DEVICE	11-Apr-19	EGP 1,197.00		EGYPTIAN CHAINESE			Russia		SGJN1-6J98G-SPT6N-51SSA	المعيد-5- ماهدياب-كيرا		72810
CCCPA/UNDP/134	KASPERSKY INTERNET SECURITY MULTI-DEVICE	11-Apr-19	EGP 1,197.00		EGYPTIAN CHAINESE			Russia		GIST6-SE644-SPHG8-X4PGB			72810
CCCPA/UNDP/135	KASPERSKY INTERNET SECURITY MULTI-DEVICE	11-Apr-19	EGP 1,197.00		EGYPTIAN CHAINESE			Russia		RPSJE-Q12H4-51AZ1-ZXHB2	Lenovo-room2-AZIZ-UACED		72810
CCCPA/UNDP/136	KASPERSKY INTERNET SECURITY MULTI-DEVICE	11-Apr-19	EGP 1,197.00		EGYPTIAN CHAINESE			Russia		1A2RS-K3GKM-PD1WB-42GH3	Lenovo-7-زئب		72810
CCCPA/UNDP/137	Acrylic Podium	24-Apr-19	EGP 10,545.00	1 Year	Egyptian Broadcast Saffnet			Egypt			Meeting room		72220
CCCPA/UNDP/138	Switch Cisco	22-Sep-19	EGP 3,200.00	1 Year	Sayed Saffnet	Cisco	Catalyst 2960	Chaina	24 Port	FCQ15152385			72805
CCCPA/UNDP/139	Switch	22-Sep-19	EGP 3,200.00	1 Year	Sayed Saffnet	Cisco	Catalyst 2960	Chaina	24 Port	FCQ15150D9K			72805
CCCPA/UNDP/140	Access Point	22-Sep-19	EGP 2,600.00	1 Year	Sayed Saffnet	Cisco	Aironet113 A	Chaina		FCZ1338Q1DZ			72805
CCCPA/UNDP/141	Access Point	22-Sep-19	EGP 2,600.00	1 Year	Sayed Saffnet	Cisco	Aironet113 A	Chaina		FCZ1440Q2CU			72805

EGP 271,308.87

Sylvain Zuber

Fixed Asset Inventory list
2020-2021

Award 00080290-Project (00115374-00120610)

#	Type of Fixed Asset	Item	Serial Number	Date of Purchase	Account Code	Technical Specifications/Attributes	Item Cost (EGP)	Quantity	Total Cost	Location	Invoice No.	Supplier	User	Fund	Donor	Award	Project	
1	IT & Equipment	Lap top	PFX80909051	10-Nov-20	72805	Laptop Lenovo Ideapad 330 CPU AMD A4 Q.C 8 GB, Ram D.D.R 4 1TB H.D.D 5400 rpm AMD Up to 2 GB GPU	10,375.00	1	10,375.00		54	Access Technology Egypt		30000	00232	Swiss	00080290	00115374
2	IT & Equipment	Lap top	PFJ15KIL/PF1TD16B	10-Nov-20	72805	CPU AMD A4 Q.C 8 GB, Ram D.D.R 4 1TB H.D.D 5400 rpm AMD Up to 2 GB GPU	10,375.00	1	10,375.00		54	Access Technology Egypt		30000	00232	Swiss	00080290	00115374
3	IT & Equipment	Fire Wall	XG135(CI81013GVX/KMRDE)	14-May-20	72805	Sophos XG 135 Fire Wall	32,500.00	1	32,500.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
4	IT & Equipment	CD		14-May-20	72810		18,500.00	1	18,500.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
5	IT & Equipment	Access Point	191206018	14-May-20	72805	Access EWS330AP Engenius Dual Band AC1300 Indoor Access Point	2,775.00	1	2,775.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
6	IT & Equipment	Access Point	193209956	14-May-20	72805	Access EWS330AP Engenius Dual Band AC1300 Indoor Access Point	2,775.00	1	2,775.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
7	IT & Equipment	Access Point	191206024	14-May-20	72805	Access EWS330AP Engenius Dual Band AC1300 Indoor Access Point	2,775.00	1	2,775.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
8	IT & Equipment	Access Point	191206022	14-May-20	72805	Access EWS330AP Engenius Dual Band AC1300 Indoor Access Point	2,775.00	1	2,775.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
9	IT & Equipment	Access Point	191206023	14-May-20	72805	Access EWS330AP Engenius Dual Band AC1300 Indoor Access Point	2,775.00	1	2,775.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
10	IT & Equipment	Access Point	191206098	14-May-20	72805	Access EWS330AP Engenius Dual Band AC1300 Indoor Access Point	2,775.00	1	2,775.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
11	IT & Equipment	Access Point	191206147	14-May-20	72805	Access EWS330AP Engenius Dual Band AC1300 Indoor Access Point	2,775.00	1	2,775.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
12	IT & Equipment	Access Point	191206103	14-May-20	72805	Access EWS330AP Engenius Dual Band AC1300 Indoor Access Point	2,775.00	1	2,775.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
13	IT & Equipment	Access Point	191206103	14-May-20	72805	Access EWS330AP Engenius Dual Band AC1300 Indoor Access Point	2,775.00	1	2,775.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
14	IT & Equipment	Access Point	191206020	14-May-20	72805	Access EWS330AP Engenius Dual Band AC1300 Indoor Access Point	2,775.00	1	2,775.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
15	IT & Equipment	Server	H354R22	14-May-20	72805	Dell PowerEdge R620 Dual CPU Intr; 20M Cach 2.26 GHz, 5.86 GT/s Inter QPI 64GB Memory, 512 GB SSD * 2 Raid 1, 1.8 TB SAS * 5 Raid 5	50,150.00	1	50,150.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
16	IT & Equipment	Switch	EW57928P-193219704	14-May-20	72810	EW57928 Switch Engenius, 24-Port Managed Gigabit 185W POE Patch Panel 24 port + 24 cord 20 M	10,750.00	1	10,750.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
17	IT & Equipment	CD		14-May-20	72810	{30} Kaspersky endpoint security for business selcet (new 1 Year)	900.00	30	27,000.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
18	IT & Equipment	CD		14-May-20	72810	Windows Server 2019	19,250.00	1	19,250.00	IT Room	51	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
19	IT & Equipment	Land Telephone	806THK106773	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Finance & Procurement Room	3812	EL Nubar Trading Co		32045	00141	JAPAN	00080290	00120610

Fixed Asset Inventory list

2020-2021

Award 00080290-Project (00115374-00120610)

#	Type of Fixed Asset	Item	Serial Number	Date of Purchase	Account Code	Technical Specifications/Attributes	Item Cost (EGP)	Quantity	Total Cost	Location	Invoice No.	Supplier	User	Fund	Donor	Award	Project
20	IT & Equipment	Land Telephone	806THNQ106775	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Program Coordinator room	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
21	IT & Equipment	Land Telephone	806THMN106771	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Peacekeeping room	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
22	IT & Equipment	Land Telephone	806THWX106777	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Peacekeeping room	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
23	IT & Equipment	Land Telephone	806THUE107014	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Peacekeeping room	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
24	IT & Equipment	Land Telephone	806THDD107010	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Kitchen	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
25	IT & Equipment	Land Telephone	806THLT107008	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Reception	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
26	IT & Equipment	Land Telephone	806THGM107007	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Director General Room	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
27	IT & Equipment	Land Telephone	806THZ5107005	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Operations Room	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
28	IT & Equipment	Land Telephone	806THPR106976	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Officers Room	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
29	IT & Equipment	Land Telephone	806THY106978	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Kitchen	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
30	IT & Equipment	Land Telephone	806HTCK106979	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Logistic room	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
31	IT & Equipment	Land Telephone	806THZ5106981	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Logistic room	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
32	IT & Equipment	Land Telephone	806THLT106984	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	Technical Advisor room	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
33	IT & Equipment	Land Telephone	806THPR105080	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	room 6	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
34	IT & Equipment	Land Telephone	806THRB105078	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	room 6	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
35	IT & Equipment	Land Telephone	806THW105076	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	room 5	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
36	IT & Equipment	Land Telephone	806THXP105074	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	room 5	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
37	IT & Equipment	Land Telephone	806THAV105072	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00	room 5	3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
38	IT & Equipment	Land Telephone	806THWX105073	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00		3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
39	IT & Equipment	Land Telephone	806THFF105075	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00		3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610
40	IT & Equipment	Land Telephone	806THBH10577	23-Jun-20	72805	LG - LKA200 - Single Line Phone	450.00	1	450.00		3812	EL Nubar Trading Co		32045	00141 JAPAN	00080290	00120610

Fixed Asset Inventory list

2020-2021

Award 00080290-Project (00120610)

#	Type of Fixed Asset	Item	Serial Number	Date of Purchase	Account Code	Technical Specifications/Attributes	Item Cost (EGP)	Quantity	Total Cost	Location	Invoice No.	Supplier	User	Fund	Donor	Award	Project	
41	IT & Equipment	Land Telephone	8057HVG105079	23-Jun-20	72805	LG - UKA200 - Single Line Phone	450.00	1	450.00		3812	EL Nubar Trading Co		32045	00141	JAPAN	00080290	00120610
42	IT & Equipment	Land Telephone	8057HHA105081	23-Jun-20	72805	LG - UKA200 - Single Line Phone	450.00	1	450.00	Finance & Procurement room	3812	EL Nubar Trading Co		32045	00141	JAPAN	00080290	00120610
43	IT & Equipment	Land IP Telephone	502THPR121800	23-Jun-20	72810	LG - LIP 8002e	1,900.00	1	1,900.00	Director General Room	3812	EL Nubar Trading Co		32045	00141	JAPAN	00080290	00120610
44	IT & Equipment	Land IP Telephone	502THWX121889	23-Jun-20	72810	LG - LIP 8002e	1,900.00	1	1,900.00	Director General Room	3812	EL Nubar Trading Co		32045	00141	JAPAN	00080290	00120610
45	IT & Equipment	Land IP Telephone	502THNQ121839	23-Jun-20	72810	LG - LIP 8002e	1,900.00	1	1,900.00	Senior Technical Advisor room	3812	EL Nubar Trading Co		32045	00141	JAPAN	00080290	00120610
46	IT & Equipment	Land IP Telephone	502THVG121847	23-Jun-20	72810	LG - LIP 8002e	1,900.00	1	1,900.00	Admin Room	3812	EL Nubar Trading Co		32045	00141	JAPAN	00080290	00120610
47	IT & Equipment	QLED TV	QLEDTV85-QA85Q70T	21-Sep-20	72410	SAMSUNG QLED85	49,999.00	1	49,999.00	Meeting room	19023188	Carrfour		32045	00141	JAPAN	00080290	00120610
48	IT & Equipment	Lap top	PF28GNOL	10-Oct-20	72805	LENOVO ideapad 330 CPU AMD A4 Q.C 4 GB RAM DDR4 1 TB H.D.D 5400 rpm AMD 2 GB GPU	8,850.00	1	8,850.00	N Mahran	00052	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
49	IT & Equipment	Lap top	PF28CQYY	10-Oct-20	72805	LENOVO ideapad 330 CPU AMD A4 Q.C 4 GB RAM DDR4 1 TB H.D.D 5400 rpm AMD 2 GB GPU	8,850.00	1	8,850.00	S. Issa	00052	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
50	IT & Equipment	Switch		10-Nov-20	72805	TP-Link Range extender	975.00	1	975.00	M.Amin	000057	Access Technology Egypt		32045	00141	JAPAN	00080290	00120610
									TOTAL	293,723.97 EGP								

Prepared By
Mr. Hossam Sherif
Senior Finance & Admin Officer



Approved By
CCCPA Program Coordinator
Ms. Iman Keira



Sylvain Terlen

Appendix B
Certified Follow Up Action Plan

Follow Up Action Plan – Year 2020 audit data and observations

Award No:		00080290	Output No:	115374, 120610, 126068 & 126380	Opinion Type:	Unmodified						
Obs No	Observation	Recommendation	Audit Area	Risk Severity	Proj/CO Mgt Comm.	Action(s) Planned	Target Impl. Date	Action Unit	Person Responsible for Action	Updated Status	Actual Impl. Date	Descr. of Status Update
1	Although the total expenses were not exceeding the approved budget, we noticed that the recorded expenses were recorded on unbudgeted accounts, as follow : Budget line 71205 amounted to US\$ 1,200 Budget line 72210 amounted to US\$ 2,708 Budget line 72399 amounted to US\$ 2,822 Budget line 725000 amounted to US\$ 1,242 Budget line 72805 amounted to US\$ 11,783	We recommend that the IP's management to comply with the approved budget. UNDP approval should be obtained for any amendment to the approved budget	Financial Management	Medium	71205, this code was used to cover the expenses for an international consultant. Originally, CCCPA had the intention of contracting a local consultant (budget code 71300) however the expertise is not available in Egypt and the center contracted an international consultant instead.		--	Financial Management	Financial Manager	Outstanding		The project did not take proper corrective action in light of finding, IP spent on unbudgeted accounts than the approved budget as per budget revision dated 5 October 2021 as follow : Budget line 73400 amounted to USD 5,137 Budget line 72300 amounted to USD 149 Budget line 72400 amounted to USD 50 Therefore we considered finding Outstanding

Budget line 72810 amounted to US\$ 3,652	Budget line 73105 amounted to US\$ 4,884	Budget line 73406 amounted to US\$ 3,637	Budget line 74105 amounted to US\$ 10,364														
				72210, this code was used to cover expenses needed after the outbreak of COVID- 19 when the center switched to an online modality to implement its activities.	72399, this code was used to cover expenses needed after the outbreak of COVID- 19 when the center switched to an online modality to implement its activities.	72500, this code was used to cover expenses of the centers stationary	72805, this code was used to cover										

Appendix C
Current Action Plan – Year 2021

Certification of Action Plan – Year 2021 audit data and observations

Table 1- Audit opinions and amount of qualifications CARDS-FY2021

1. Project No.	Output No.	Audit opinion on CDR	Amount of qualification US\$ (if opinion is qualified, adverse or disclaimer)	Relevant audit observation No. and audit report page (if opinion is qualified, adverse or disclaimer)	Audit opinion for Statement of Cash Position	Audit opinion for Assets and Equipment
00080290	115374, 120610, 126068 & 126380	Unqualified	NA	NA	Unqualified	Unqualified





<p>Implementing Partner (IP)</p> <p>Signature of IP Official: </p> <p>Name and title (print): Ms. Imah Keira – CCCPA Program Coordinator</p> <p>Date: 10/04/2022</p>	<p>UNDP Country Office</p> <p>Signature of UNDP Official: </p> <p>Name and title (print): Mr. Sylvain Merlen, Deputy Resident Representative</p> <p>Date: 7/4/22</p>	<p>Government Auditors/Audit Firm</p> <p>Signature of Audit firm Official: </p> <p>Name and title (print): Mr. Sherif Dabbous, Managing Partner Russell Bedford Sherif Dabbous & Co. Chartered Accountants</p> <p>Date: 31/3/2022</p> <p>Stamp and Seal of audit firm: </p>
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Table 2- Report on audit observations and recommendations

Project No.	Output No.	Observ. No	Audit Observation	Recommendation	Audit Area	Risk Severity	Project/CO Mngmt. Comments
00080290	115374, 120610, 126068 & 126380	1	The project's rate of Delivery as of 31 December 2021 was 57%	We recommended the project management to ensure timely supervision and monitoring over the project's Rate of Delivery. Before the end of the fiscal year, project management should initiate a budget revision to rephrase funds in case it was determined that a material portion of the budget will not be spent as planned.	Monitoring and Evaluation	Low	With the continuation of the COVID-19 pandemic and its travel restrictions, CCCPA faced challenges in hosting in-person activities in the first half of the project.
00080290	115374, 120610, 126068 & 126380	2	The project has expensed more than the set budget in the budget revision set as of 5/10/2021 by an amount of USD 3,509 online budget (74100) as well as an amount of USD 1,087, USD 838 online budget 71300, 74500.	The Project Should ensure that all expenditures are reconciled are done according to the set budget and line with proper budget lines	Financial Management	Low	Throughout the project, certain requirements were needed that could not be assigned to a budget line included in the original work plan. CCCPA will be conducting regular budget revisions to avoid this issue in the future.

Implementing Partner (IP)

Signature of IP Official: 

Name and title (print): Ms. Imaj Keira – CCCPA
Program Coordinator

Date: 10/04/2022

UNDP Country Office

Signature of UNDP Official: 

Name and title (print): Mr. Sylvain Merlen, Deputy Resident Representative

Date: 7/4/22

Government Auditors/Audit Firm

Signature of Audit firm Official: 

Name and title (print): Mr. Sherif Dabbous, Managing Partner
Russell Bedford Sherif Dabbous

Date: 3/3/2022

Stamp and Seal of 

Appendix D
Foreign Exchange Disclosure

Enhancing the Capacity of the CCCPA (Phase II)
Atlas Award No. 00080290
Funded by United Nations for Development Programme
Foreign Exchange Disclosure

<u>Advances</u>	EGP	US\$	US\$ Av. Rate
Outstanding Advance as at 1/1/2021	104,414	6,642	15.720
Advances within 2021	<u>5,119,928</u>	<u>326,804</u>	15.666
Total Advance Available	<u><u>5,224,342</u></u>	<u><u>333,446</u></u>	15.667
<u>Expenditures</u>	EGP	US\$	US\$ Av. Rate
Actual Expenditures	4,985,369	318,202	15.667
Expenditures Using Advances average Rate	<u>4,985,369</u>	<u>318,195</u>	15.658
Foreign Exchange on Expenditures "Loss"	<u><u>0</u></u>	<u><u>7</u></u>	
<u>Foreign Exchange on Outstanding NEX advances</u>	EGP	US\$	US\$ Av. Rate
Outstanding NEX advances using advances average Rate	238,973	15,253	15.667
Outstanding NEX advances as per CDR	<u>238,973</u>	<u>15,252</u>	15.668
Foreign Exchange on Outstanding NEX advances "Loss"	<u><u>0</u></u>	<u><u>1</u></u>	
<u>Total Foreign Exchange</u>			
Foreign Exchange on Expenditures "Loss"		7	
Foreign Exchange on Outstanding NEX advances "Loss"		<u>1</u>	
Total Foreign Exchange		<u><u>8</u></u>	

Note the rates have been rounded to the nearest cent.