

تذکرہ مقدمہ  
مسایات خارجہ

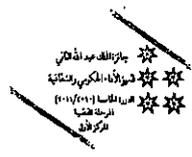


MINISTRY OF PLANNING AND INTERNATIONAL COOPERATION

5/9/1/2466

Ref.No 13/03/2016

Date



The World Bank  
Lebanon Country Office  
Bourie House 119, A.Bayhum Str.  
Marffaa -- Solidere -- Down Town  
P.O.Box 11-8577 -- Beirut - Lebanon

Subject: (Technical Support for Statistical Capacity Building)

Trust Fund Grant No. (013568)

Dear Rima,

In reference to the subject Grant, kindly find attached Financial Statement and Auditors Report For the Period From Jan 01,2015 to Feb 29,2016.

Thank you for your continues cooperation.

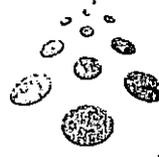
Sincerely,

  
Imad Najib Fakhoury  
Minister of Planning and  
International Cooperation

Mahmoud Maher  
Director of Financial &  
Administrative Affairs Dept.

cc. Financial and Administrative Affairs Department

**Certified Public Accountant**



**محاسبون قانونيون**

Audit | Business Advisor | Training | Tax

**المنهجية**  
**METHODOLOGY**

تدقيق | إستشارات | تدريب | ضريبة

تدقيق الحسابات وتطوير الموارد البشرية  
For Auditing & Human Resources Development

**Ministry of planning International Co-operation**

**Technical Support for statistical Capacity Building**

**GEF Trust Fund Grant No.TF013568**

**Amman , Jordan**

**Report on Accounting Procedures and**

**Internal Control Structure 2015**

Certified Public Accountant



محاسبون قانونيون

Audit | Business Advisor | Training | Tax

متهجية  
METHODOLOGY

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For Auditing & Human Resources Development

Ministry of planning International Co-operation

Technical Support for statistical Capacity Building

GEF Trust Fund Grant No.TF013568 Program

Amman , Jordan

We have made the final audit for Technical Support for Statistical Capacity Building Program Grant No.(TF013568) For the period Ended Feb 28 , 2016.

The management of Ministry of planning and International Co-operation is responsible for establishing and maintaining an internal control. In fulfilling this responsibility, estimate and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objective of internal control are to provide management with reasonable assurance that the assets are safeguards against loss from authorized use or disposition and that transaction are executed in accordance with management's authorization and recorded properly to permit the preparation of the financial statement in accordance with international financial reporting standard.

In planning and performing our audit of the project, we considered its internal accounting controls structure in order to determine our auditing procedure, adequate controls and proper supporting documentation have been maintained. We didn't identify any deficiencies in internal control that we consider to be material weaknesses.

Date: February 29, 2016

Certified Auditor  
ALI JAROSHEH

(881)

متهجية  
METHODOLOGY  
تدقيق الحسابات وتطوير الموارد البشرية  
Methodology For Auditing &  
Human Resources Development

***Ministry of Planning & International Co-operation***  
***Technical Support for Statistical Capacity Building***

***GEF Trust Fund Grant No. TF013568***

***Amman - Jordan***

***Financial statements, auditor's report***

***For the period from Jan 01, 2015 to Feb 28, 2016***

***Technical Support For Staistical Capacity building***  
***TF (013568-JO)***  
***Ministry Planning & International Cooperation***  
***AMMAN - JORDAN***

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Independent Auditor Report

GEF Number TF (013568) Grant for

(Technical Support for Statistical Capacity Building)

Ministry of planning and Internal Cooperation--Amman – Jordan

We have audited the accompanying financial statements of trust fund Grant No. (TF013568), Technical Support for Statistical Capacity building, which comprises the statement of Sources and Uses for the period from Jan 1,2015 to Feb28,2016 and the statement of expenditure for the period then ended, and summary of significant accounting policies and other explanatory notes.

Management's Responsibility:

Management is responsible for the preparation and fair presentation of these financial statements in accordance with international financial reporting standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due the fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with international standards on auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements.

Opinion:

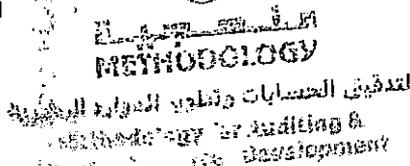
- The financial statement presents fairly , in all material respect , the Sources and Uses of Funds of the Technical Support for Statistical Capacity building , Trust Fund Grant No . (TF013568) for the period Jan 1,2015 to Feb 28,2016 in accordance with the international Public Sector AccountingStandards , under the cash basis of Accounting.
- Internal control over financial reporting involved in the preparation of direct payments , and reimbursement i.e. expenditures reimbursed on the basis of statement of cash receipts and payments can be relied upon to support the related withdrawals as Feb 28 , 2016 .
- The projectis. In all materials respect, in compliance with the laws,regulations, guidelines and provision governed by the grant agreement.

Date: February 29, 2016

Certified Auditor

ALI JAROSHEH

(881)



Ministry Planning & International Cooperation

TF (013568-10)

Technical Support For Statistical Capacity Building

Amman - Jordan

Exhibit A

Statement of Sources and Uses Of Fund as Feb 2016

(U.S. dollar)

	Notes	<u>From inception to until closure</u>	<u>For the period from Jan01,2015 to Feb 28,2016</u>	<u>For The Period From March 14,2013 To Dec 31,2014</u>
<b><u>Financing</u></b>				
Transfer From World Bank to Special Account (initial amount)	3	126,267	61,267	65,000
Direct Payment	4	105,398	48,364	57,034
<b>Total Financing</b>		<b>231,666</b>	<b>109,631</b>	<b>122,034</b>
<b><u>Payment</u></b>				
Category (1) and training services	Constants 5	231,358	113,056	118,301
bank charges		107	107	
Refund Amount		201	201	
<b>Total Payments</b>		<b>231,666</b>	<b>113,364</b>	<b>118,301</b>
<b>Surplus</b>		<b>(0)</b>	<b>(3,733)</b>	<b>3,733</b>

The notes form an integral part of this data

**Ministry Planning & International Cooperation**  
**TF (013568-JO)**  
**Technical Support For Statistical Capacity Building**  
**Amman - Jordan**  
**Exhibit B**  
**Statement of Expenditures as Feb 2016**  
**(U.S. dollar)**

<u>Category (I)</u>	<i>Note</i>	<i>Allocated ammount fot the life of project</i>	<i>For the period from March 14,2013 to Dec 31,2014</i>	<i>For the period from Jan01,2015 to Feb 28,2016</i>	<i>Remaining Balances</i>
Constants and training Services	5	231,750	118,301	113,056	
bank charges				107	
refund amount				201	
<b>Total Expenditures</b>		<b>231,750</b>	<b>118,301</b>	<b>113,364</b>	<b>84</b>

*The notes form an integral part of this data*

*Ministry Planning & International Cooperation*

*TF (013568-10)*

*Technical Support For Statistical Capacity Building*

*Amman - Jordan*

*Exhibit c*

*Statement of Special Account for the following years Ended*

*(U.S. dollar)*

<i>Description</i>	<i>For the period from Jan01,2015 to Feb 28,2016</i>	<i>For the period from March 14,2013 to Dec 31,2014</i>
<i>Opening Balance</i>	<i>3,733</i>	<i>-</i>
<i>Add</i>		
<i>Initial Deposit</i>	<i>61,267</i>	<i>65,000</i>
<i>Direct Payments</i>	<i>48,364</i>	<i>57,034</i>
<i>Total Available</i>	<i>113,364</i>	<i>122,034</i>
<i>Deduct :</i>		
<i>Constants and training Services</i>	<i>(113,056)</i>	<i>(118,301)</i>
<i>Refund Amounts</i>	<i>(201)</i>	
<i>Bank Charges</i>	<i>(107)</i>	
<i>Balance at year end</i>	<i>(0)</i>	<i>3,733</i>

*The notes form an integral part of this data*

Ministry Planning & International Cooperation  
 TF (013568 JO)  
 Technical Support For Statistical Capacity Building  
 Amman - Jordan  
 Exhibit D  
 List of Contract For The Period from 14/2013 To Feb 28/2016  
 (U.S. dollar)

Allocated Amount	Category	Activities	Estimated amount	Contract Signed	Actual Contract amount	Current disbursement	Remaining
231,750	Cs, Training	Training couce , first training (3*1 week) on basic advanced / poverty data analysis using the state software . Preparation for trainings (second and third training ) prepare presentation notes. Develop exercises sessions : Ms.Celine Ferre	42,315	15/07/2014	42,315	42,315	-
		Preparing the materials , Workshop on Dynamic GE Modeling 1 - Explaining the methodologies and policy issues under the CGE 2 - Providing a detailed explanation on the data set of the model 3 - carry out alternative development scenarios and policy simulations 4 - Tabulation and interpretation of the results as well as future updates 5 - data and file management such as opening , modifying and simulation on the GEMPACK software : Dr.Khaled Alzubi	55,000	18/09/2014	55,000	55,000	-
		providing the training materials , 1 - Explaining the methodologies issues under the life table 2 - providing a detailed explanation on the data set of the table framework 3 - carry out alternative development scenarios and policy simulations 4 - Tabulation and interpretation of the results as well as future updates 5 - data and file management such as opening , modifying and analyze software modifying and analyze software : Dr.Ahmad Mobarak	42,000	21/12/2014	42,000	42,000	-
		1 - the consultant shall perform the services specified in "terms of reference and scope of services" 2 - the consultant shall provide the personnel listed in Consultant's personnel" to perform the services. 3 - the consultant shall submit to the client the reports in the form and within the time periods specified in " consultant's Reporting Obligation" THE Contract Signed by : Juan Munoz	15,975	03/02/2015	15,975	15,975	-
		1 - the consultant shall perform the services specified in "terms of reference and scope of services" 2 - the consultant shall provide the personnel listed in Consultant's personnel" 3 - the consultant shall submit to the client the reports in the form and within the time periods specified in " consultant's Reporting Obligation" THE Contract Signed by :Norma Alperin	36,040	30/06/2015	36,040	36,040	-
		1 - the consultant shall perform the services specified in "terms of reference and scope of services" 2 - the consultant shall provide the personnel listed in Consultant's personnel" 3 - the consultant shall submit to the client the reports in the form and within the time periods specified in " consultant's Reporting Obligation" THE Contract Signed by :Abdel Basset AL-Athamna	40,000	23/04/2015	40,000	40,000	-

The notes form an integral part of this data

*Ministry Planning & International Cooperation*  
*TF (013568-JO)*  
**Technical Support for Statistical Capacity building**  
*Amman - Jordan*

**1. General:**

According to the agreement signed between the Hashemite Kingdom of Jordan represented by Ministry of planning International Cooperation (MOPIC) and the international bank for Reconstruction and Development (World Bank) Approved date 1 Jan , 2013 and effective date 14 Mar . 2013 , the world bank provided a grant from the world Bank's Institutional Development Fund (IFD) Grant NO. (TF013568)/Technical Support for Statistical Capacity building in amount not exceed Two hundred and thirty on thousand and seven hundred and fifty dollars US\$(231,750).

The grant was provided to fulfill the " Technical Supprt for Statistical Capacity buliding Grand No. (TF013568)"the duration of project from 31 Jan , 2013 to 31 Oct , 2015

**2. Summary of significant accounting polices**

**2.1 Basis of Preparation**

The project followed and maintained the Grant accounts under cash Basis of Accounting in recording the transactions ; according the project recognizes funds when received and expenditures when paid

**2.2 Recognition of eligible expenditure**

Eligible expenditures are recognized in respect of the realizable cost of service required for activity and to be financed out of the proceeds of thw grant , while the amount of grant shall be credited to an account opened by the bank on its books in the name of the Recipient (the Grant Amount) by virtue of the existing agreement.

Payments out of the special account shall be made exclusively for eligible expenditures in accordance with the provisions of the agreement . The special account represents the Bank Account opened by the recipient at the Central Bank

**2.3 Translation Currencies:**

Foreign currency transactions are translated in to U.S Dollar at exchange rate prevailing at the date of transaction.

**3 - cash Receipts**

<b>Date of transfer</b>	<b>For the period from March 14,2013 to Dec 31,2014</b>	<b>For the period from Jan1,2015 to Feb 28,2016</b>
2 April , 2014	65,000	
28 Jan , 2015		61,267
<b>Total</b>	<b>65,000</b>	<b>61,267</b>

**4 - Direct payment**

<i>Date of transfer</i>	<i>For the period from March 14,2013 to Dec 31,2014</i>	<i>For the period from Jan1,2015 to Feb 28,2016</i>	<i>Beneficiary</i>
20 Oct , 2014	29,576		Celine Ferre
29 Dec , 2014	27,459		Khalid Alzubi
8 Sep , 2015		12,200	Norma Alperin
28 Jul , 2015		16,194	Norma Alperin
16 Jun , 2015		19,970	Abdel Basset AL-Athamna
<b>Total</b>	<b>57,034</b>	<b>48,364</b>	

**5 - Categories**

<i>1 - category (1)</i>	<i>For the period from March 14,2013 to Dec 31,2014</i>	<i>For the period from Jan1,2015 to Feb 28,2016</i>
<i>constants and training services</i>		
Khaled Alzubi	54,959	41
Celine Ferre	42,343	
Ahmad Mobarak	21,000	21,000
Nirma Alperin		36,040
Abdel Basset AL-Athamna		40,000
Juan Munoz		15,975
<b>Total</b>	<b>118,301</b>	<b>113,056</b>

**6. Note:**

*Numbers have been rounded to the nearest financial statements USD correctly.*