



AUDIT

OF

UNDP NIGERIA

DEMOCRATIC GOVERNANCE FOR DEVELOPMENT
(Directly Implemented Project, Output No. 69949)

Report No. 1327

Issue Date: 20 June 2014

**Report on the audit of UNDP Nigeria
Democratic Governance for Development, Output No. 69949
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 10 March to 4 April 2014, through Moore Stephens LLP (the audit firm), conducted an audit of Democratic Governance for Development, Output No. 69949 (the Project), which is directly implemented and managed by the UNDP Country Office in Nigeria (the Office). The last audit of the Project was conducted by OAI in 2012.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report which includes expenditure for the period from 1 January 2012 to 31 December 2013, and the accompanying Funds Utilization statement¹ as of 31 December 2013, as well as Statement of Assets as of 31 December 2013. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: organization and staffing, project management, human resources management, financial and cash management, procurement, asset management, information systems and general administration.

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

Overall audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, OAI assessed the management of the Project as **satisfactory**, which means that "Internal controls, governance and risk management processes as applicable to the Project's financial statements were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity." The details of the audit results are presented in the table below:

Financial Year	Project Expenditure		Project Assets	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2012	\$9,583	Unqualified	n/a	n/a
2013	\$8,739	Unqualified	\$389	Unqualified

The audit firm issued an unqualified opinion on the Funds Utilization statement.

Key recommendations: Total = 2, high priority = 0

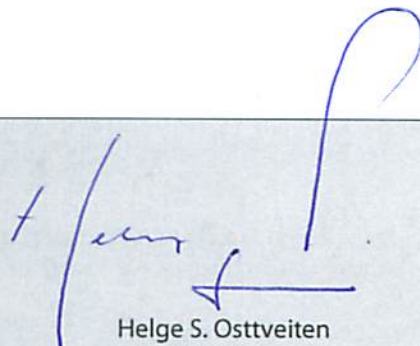
The audit did not result in any high (critical) priority recommendations. There are two medium (important) priority recommendations, which means "Action is required to ensure that UNDP is not exposed to risks that are

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) Inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

considered moderate. Failure to take action could contribute to negative consequences for UNDP." These recommendations include actions to address: wrong classification of expenditure, and incorrect charge of General Management Services.

Management comments and action plan

The UN Resident Coordinator/UNDP Resident Representative accepted all of the recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveiten
Director
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
AUDIT REPORT AND MANAGEMENT LETTER**

9 JUNE 2014

**FINANCIAL AUDIT OF THE PROJECT
DEMOCRATIC GOVERNANCE FOR DEVELOPMENT**

Project name:	Democratic Governance for Development
Award ID:	00056855
Project number:	00069949
Country:	Nigeria
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January 2012 to 31 December 2013

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1. Audit Objectives and Scope

1.1 *The Engagement Context*

Moore Stephens LLP entered into a contract with UNDP on 17 March 2014 for the audit of the Project: 'Deepening Democracy in Nigeria' (UNDP Award ID 00056855 and Project No. 00069949), which is directly implemented (DIM) by UNDP Nigeria. The period subject to audit was 1 January 2012 to 31 December 2013.

1.2 *Audit objectives and scope*

The purpose of the audit was to express an opinion on whether:

- the Combined Delivery Report for the period from 1 January 2012 to 31 December 2013 presents fairly, in all material respects, expenditures incurred on the project and whether these expenditures were incurred: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents;
- the Statement of Assets as at 31 December 2013 presents fairly, in all material respects, the balance of inventory of the project.
- No opinion has been expressed on the Statement of Cash, because no dedicated bank account for the DIM project has been established. The cash transactions of the audited DIM project were made through the country office bank account, thus an opinion on the Statement of Cash is not required.

Our Terms of Reference also included an overall assessment of the operational and internal control systems that are in place for the management of the Project so that the related transactions are processed in accordance with UNDP policies and procedures for the achievement of the project objectives. Our assessment of the internal control system covered the following areas as applicable:

Organisation & Staffing

Assess the overall project structure for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.

Internal Controls

Carry out an assessment of internal controls including the different levels of delegated authority for different operational functions and distribution of project management responsibilities to achieve project goals while ensuring appropriate segregation of duties in general so as to minimise risks.

Programme and Project Management

Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.

Human Resources

Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.

Finance

Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.

Procurement

Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.

Assets Management

Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.

Cash Management

Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.

Information Systems

Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.

General Administration

These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.

Follow up on previous audits

To the extent feasible, assess the status of implementation of the previous audits' recommendations done within the last three years.

2. Audit opinions

Mr Daouda Toure
UNDP Resident Representative
UNDP Nigeria
19 TY Danjuma Street,
Asokoro,
Abuja,

2.1 Certification of Statement of Expenditure/ Combined Delivery Report (CDR)

We have audited the expenditure as set out in the attached UNDP Statement of Expenditure, also known as the Combined Delivery Report ('the CDR' – see Annex 1), for the project 'Democratic Governance for Development' (UNDP Award ID. 00056855 and Project No. 00069949) for the period from 1 January 2012 to 31 December 2013.

Respective responsibilities of the UNDP Country Office and Auditors

The CDR is the responsibility of the UNDP Country Office. Our responsibility is to express an opinion on the CDR based on our audit.

Our audit was carried out in accordance with International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the CDR is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the CDR. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the CDR.

Scope of the Audit

The scope of our audit was as set out in our Terms of Reference and included obtaining evidence for the amounts and disclosures in the CDR sufficient to express an opinion as to the overall financial position of the project within the scope of our audit. We have taken into account all the available evidence presented to us during our fieldwork which concluded on 4 April 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, the attached Combined Delivery Report (CDR) total of \$18,321,555.39 (FY2012 \$9,582,886.64 and FY2013 \$8,738,668.75) and Funds Utilisation Statement, representing the expenditure within the scope of our audit, presents fairly in all material respects the expenditure incurred by the project for the period 1 January 2012 to 31 December 2013 in accordance with UNDP accounting requirements. The expenditures incurred were (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

2.2 Certification of Statement of Assets

We have audited the accompanying Statement of Assets for the project 'Democratic Governance for Development' (UNDP Award ID. 00056855 and Project No. 00069949) for the period from 1 January 2012 to 31 December 2013 (see Annex 2).

Respective responsibilities of the UNDP Country Office and Auditors

The statement is the responsibility of the management of the project. Our responsibility is to express an opinion on the statement based on our audit.

Our audit was carried out in accordance with International Standards on Auditing in so far as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement.

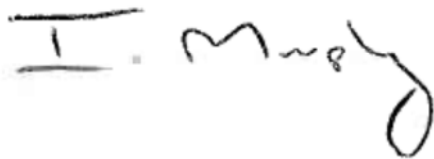
Scope of the Audit

The scope of our audit was as set out in our Terms of Reference and included obtaining evidence for the amounts and disclosures in the statement sufficient to express an opinion on it.

We have taken into account all the available evidence presented to us during our fieldwork which concluded on 4 April 2014 and the subsequent comments and information provided by the UNDP Country Office up to 4 April 2014. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, the Statement of Assets presents fairly in all material respects, the inventory balance of the project amounting to \$388,590.98 as at 31 December 2013 in accordance with UNDP accounting requirements.



Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

Date: 9 June 2014

3. Management Letter

3.1 Purpose of the Management Letter

As set out in our Terms of Reference, a Management Letter was to be prepared and attached to the Audit Report in order to bring to the attention of UNDP our observations arising as a result of our financial audit regarding areas of improvement in the overall operational and control systems of the DIM project.

Section 3.2 'Executive Summary' lists the overall ratings of each audit area and summarises the findings which came to our attention during the financial audit of the project 'Democratic Governance for Development' for the period from 1 January 2012 to 31 December 2013.

We report our observations and recommendations on an audit area basis and these are detailed in section 3.3 'Audit Findings'.

3.2 Executive Summary

Audit area	Overall rating	Number of findings/ priority rating	
		High	Medium
Organization and Staffing	Satisfactory	0	0
Internal Controls	Satisfactory	0	0
Programme and Project M'ment	Satisfactory	0	0
Human Resources	Satisfactory	0	0
Finance	Satisfactory	0	0
Procurement	Satisfactory	0	0
Assets Management	Satisfactory	0	1
Cash in hand Management (Petty Cash)	Satisfactory	0	0
Information Systems	Satisfactory	0	0
General Administration (GMS Charge)	Partially satisfactory	0	1
Follow up on previous year audit recommendation.	Satisfactory	0	0
Total		0	2

3.3 Audit Findings

3.3.1.1 Asset Management

Overall rating: Satisfactory

Finding no: 1	Title: Wrong classification of expenditure.
<p>Observation: An operating expense of \$ 3,582 relating to the connection of the project office to the internet by the internet service provider was wrongly classified as an asset. This was the result of inaccurate profiling.</p> <p>This error had already been identified by the Country Office. Correspondence relating to the resolution of this issue was sighted during the audit. However, as at the date of this report the amount has not been corrected for within the Atlas System asset listing. Accordingly, until the amount is corrected we therefore report this issue.</p>	
Cause: Human error	
Risk: Operational risk	
Priority: Medium	
<p>Recommendation: We recommend that in future there must be adequate training and supervision of personnel involved in the uploading of transactions onto the software. In particular, when transactions are uploaded they should be allocated to the correct cost classification code. We further recommend that the expense of \$ 3,582 is deducted from the asset totals (Statement of Assets) within the Atlas System, which will lead to this finding being removed from our report.</p>	
<p>Management comments: The UNDP/DGD Office has been working closely with Global Shared Service Centre (GSSC) to correct the wrongly classified expenses. The Document Management System (DMS) through which corrective actions for wrong profiling, COA, basic add, adjustments, are done was closed for 2013 Year End certification. It has now been opened and the Country Office will work together with GSSC to resolve the matter. It is expected that the correction will be completed by 31st July 2014 when the 2014 Mid Year certification is completed. The Country Office agree with Auditor's recommendation that the wrongly classified expenses will be deducted from the assets.</p>	
<p>Responsible managers: 1) Dr Mourtada Deme, DGD Project Director and 2) Dr Pa Lamin Beyai, UNDP Country Director</p>	
Expected completion date: July 31 st , 2014	
Auditors' response: None.	

3.3.1.2 General Administration (GMS Charge)**Overall rating:** Partially satisfactory

Finding no: 2	Title: Over/undercharge of General Management Services.
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Observation: The General Management Services charge should have been based on a 7% of direct costs fee. This was specified in the agreements signed with the donors. However, as tabled below for the various funds 30000, 30079 and 30071 differing amounts were recorded in the Combined Delivery Reports for 2012 and 2013. The same issue was raised in the previous audit report for the FY2011 and an accounting journal was raised to correct the General Management Services figures.

Details of how we have calculated the tabled figures below are set out in Annex 3.

Year	Fund 30000	Fund 30079	Fund 30071
2012	\$ 1,699.66 overcharge	\$ 24,358.29 undercharge	
2013	\$ 84,258.37 undercharge	\$ 2,215.84 undercharge	\$ 146.90 overcharge

Cause: Inadequate oversight by the country office

Risk: Operational risk

Priority: Medium

Recommendation: We recommend that in future the General Management Services charge is calculated in accordance with the agreements with the donors.

Management comments: The General Management Services (GMS) fee are posted on quarterly basis on "Earn As You Spend" principle. The GMS posting is an automated procedure run and controlled centrally at HQ level. The under/over GMS recovery noted during the financial year has been brought to the attention of HQ for verification and adjustment as appropriate. The final review is normally done at the year-end for which the adjustment will be passed in the following year for any under/over recovery. The Country Office will take necessary accounting action to adjust the over/under recovery GMS. It is expected that the adjustment will be completed by 30th June, 2014.

Responsible managers: 1) Dr Mourtada Deme, DGD Project Director and 2) Dr Pa Lamin Beyai, UNDP Country Director

Expected completion date: June 30th, 2014

Auditors' response: None.

3.3.2 Organisation and Staffing

Overall rating: Satisfactory

Findings: None

3.3.3 Internal Controls

Overall rating: Satisfactory

Findings: None

3.3.4 Programme and Project Management

Overall rating: Satisfactory

Findings: None

3.3.5 Human Resources

Overall rating: Satisfactory

Findings: None

3.3.6 Finance

Overall rating: Satisfactory

Findings: None

3.3.7 Procurement

Overall rating: Satisfactory

Findings: None

3.3.8 Assets Management

Overall rating: Satisfactory

Findings: Wrong classification of expenditure

3.3.9 Cash Management

Overall rating: Satisfactory

Findings: None

3.3.10 Information Systems

Overall rating: Satisfactory

Findings: None

3.3.11 General Administration

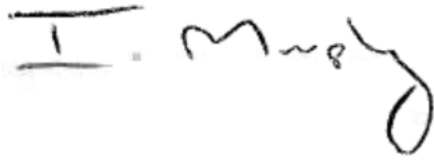
Overall rating: Partially satisfactory

Finding: Over/undercharge of General Management Services

3.3.12 Follow up on previous audits

Overall rating: Satisfactory

Finding: None

A handwritten signature in black ink, appearing to read 'I. Murphy'.

Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

Date: 9 June 2014

Annexes

Annex 1: Combined Delivery Report

Combined Delivery Report By Project

UN Development Programme
 Port ID: unglcdrp

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Selection Criteria :

Business Unit : NGA10
 Period : Jan-Dec (2013)
 Selected Project Id : 00056855
 Selected Fund Code : ALL
 Selected Dept. IDs : B0364
 Selected Outputs : 00069949

Project Id : 00056855 Capacity for Governance Progra		Period :	Jan-Dec (2013)	
Output # : 00069949 Deepening Democracy in Nigeria		Impl. Partner :	02329 UNDP (Direct Execution)	
		Location :	PROGRAMME SECTION	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Port : 36401 (Nigeria - Central)

Id : 04000 (Core Programme, UNU Centre)

71015 - Daily Subsistence Allow-Intl	0.00	- 32.19	0.00	- 32.19
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 2.61	0.00	- 2.61

al for Fund 04000	0.00	- 34.80	0.00	- 34.80
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Id : 30000 (PROGRAMME COST SHARING)

71410 - MAIP Premium SC	0.00	25,014.54	0.00	25,014.54
71620 - Daily Subsistence Allow-Local	0.00	- 3,372.00	0.00	- 3,372.00
75105 - Facilities & Admin - Implement	0.00	1,656.41	0.00	1,656.41
75705 - Learning costs	0.00	1,875.00	0.00	1,875.00

al for Fund 30000	0.00	25,173.95	0.00	25,173.95
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Id : 30071 (Programme Cost Sharing GOV1)

63520 - Personal Security Measures	0.00	2,307.58	0.00	2,307.58
71620 - Daily Subsistence Allow-Local	0.00	- 11,484.71	0.00	- 11,484.71
75105 - Facilities & Admin - Implement	0.00	- 642.40	0.00	- 642.40
76125 - Realized Loss	0.00	5.11	0.00	5.11

al for Fund 30071	0.00	- 9,814.42	0.00	- 9,814.42
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Id : 79 (EUROPEAN COMMISSION)

71305 - Local Consult.-Sht Term-Tech	0.00	0.00	23,209.53	23,209.53
71410 - MAIP Premium SC	0.00	- 25,014.54	0.00	- 25,014.54
71610 - Travel Tickets-Local	0.00	0.00	5,724.20	5,724.20
71615 - Daily Subsistence Allow-Intl	0.00	0.00	384.20	384.20
71620 - Daily Subsistence Allow-Local	0.00	- 32,262.03	48,966.61	16,704.58
71635 - Travel - Other	0.00	0.00	49,606.30	49,606.30
72105 - Svc Co-Construction & Engineer	0.00	0.00	92,943.99	92,943.99
72145 - Svc Co-Training and Educ Serv	0.00	0.00	2,702.82	2,702.82
72215 - Transportation Equipment	0.00	0.00	788.59	788.59
72311 - Fuel, petroleum and other oils	0.00	0.00	1,239.93	1,239.93
72505 - Stationery & other Office Supp	0.00	0.00	183.65	183.65
72605 - Grants to Instit & other Benef	0.00	0.00	- 38,189.44	- 38,189.44
72715 - Hospitality Catering	0.00	0.00	11,456.39	11,456.39
73107 - Rent - Meeting Rooms	0.00	0.00	2,049.61	2,049.61
74210 - Printing and Publications	0.00	0.00	29,689.79	29,689.79
74225 - Other Media Costs	0.00	0.00	90,646.98	90,646.98
74525 - Sundry	0.00	0.00	45,785.04	45,785.04
75105 - Facilities & Admin - Implement	0.00	21,844.47	0.00	21,844.47

Combined Delivery Report By Project

UN Development Programme

ort ID: unglcdrp

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Run Time: 18-03-2014 15:03:54

Project ID : 000568856 Capacity for Governance Progra	Period 1 :	Jan-Dec (2013)
Input # : 00069949 Deepening Democracy In Nigeria	Impl. Partner :	02329 UNDP (Direct Execution)
	Location :	PROGRAMME SECTION

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75705 - Learning costs	0.00	0.00	2,110.92	2,110.92
76125 - Realized Loss	0.00	0.00	2,055.63	2,055.63
76135 - Realized Gain	0.00	0.00	- 1,836.29	- 1,836.29
al for Fund 30079	0.00	- 35,432.10	369,518.45	334,086.35
al for Dept : 36401	0.00	- 20,107.37	369,518.45	349,411.08
pt: 4 (Nigeria - Dem. Governance)				
id : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	6,101.25	0.00	6,101.25
61310 - Post Adjustment - IP Staff	0.00	4,350.19	0.00	4,350.19
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,030.29	0.00	2,030.29
62315 - Contrib. to medical, social in	0.00	20.10	0.00	20.10
62320 - Mobility, Hardship, Non-remova	0.00	967.50	0.00	967.50
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63250 - Reimb for Med Costs (GS)	0.00	300.39	0.00	300.39
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63505 - Hazard Insurance	0.00	309.60	0.00	309.60
63530 - Contribution to EOS Benefits	0.00	261.29	0.00	261.29
63535 - Contribution to Security	0.00	418.06	0.00	418.06
63540 - Contribution to Training	0.00	104.51	0.00	104.51
63545 - Contribution to ICT	0.00	156.77	0.00	156.77
63550 - Contributions to MAIP	0.00	20.90	0.00	20.90
63555 - Contribution to UN JFA	0.00	188.13	0.00	188.13
63560 - Contributions to Appendix D	0.00	31.35	0.00	31.35
65115 - Contributions to ASHI Reserve	0.00	679.34	0.00	679.34
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71205 - Intl Consultants-Sht Term-Tech	0.00	61,158.05	0.00	61,158.05
71305 - Local Consult.-Sht Term-Tech	0.00	95,397.12	0.00	95,397.12
71605 - Travel Tickets-International	0.00	9,543.66	0.00	9,543.66
71610 - Travel Tickets-Local	0.00	4,750.09	0.00	4,750.09
71615 - Daily Subsistence Allow-Intl	0.00	8,942.23	0.00	8,942.23
71620 - Daily Subsistence Allow-Local	0.00	189,991.36	0.00	189,991.36
71625 - Daily Substist Allow-Mtg Partic	0.00	94.96	0.00	94.96
71635 - Travel - Other	0.00	4,892.78	0.00	4,892.78
72145 - Svc Co-Training and Educ Serv	0.00	4,383.78	0.00	4,383.78
72150 - Svc Co-Manufacturing Services	0.00	847.41	0.00	847.41
72311 - Fuel, petroleum and other oils	0.00	1,709.57	0.00	1,709.57
72410 - Acquisition of Audio Visual Eq	0.00	229.10	0.00	229.10
72415 - Courier Charges	0.00	509.66	0.00	509.66
72425 - Mobile Telephone Charges	0.00	962.30	0.00	962.30
72440 - Connectivity Charges	0.00	8,183.50	0.00	8,183.50
72505 - Stationery & other Office Supp	0.00	1,859.87	0.00	1,859.87
72510 - Publications	0.00	281.58	0.00	281.58
72705 - Hospitality-Special Events	0.00	128.86	0.00	128.86
72815 - Inform Technology Supplies	0.00	490.02	0.00	490.02
73120 - Utilities	0.00	1,242.64	0.00	1,242.64
73125 - Common Services-Premises	0.00	5,040.97	0.00	5,040.97
73405 - Rental & Maint-Other Office Eq	0.00	1,594.35	0.00	1,594.35
73410 - Maint, Oper of Transport Equip	0.00	1,488.58	0.00	1,488.58

Combined Delivery Report By Project

UN Development Programme
 Report ID: unglodrp

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 Run Time: 18-03-2014 15:03:54

Object ID: 00056855 Capacity for Governance Progra	Period: Jan-Dec (2013)
Output #: 00069949 Deepening Democracy in Nigeria	Impl. Partner: 02329 UNDP (Direct Execution)
	Location: PROGRAMME SECTION

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74120 - Capacity Assessment	0.00	1,195.05	0.00	1,195.05
74210 - Printing and Publications	0.00	1,867.52	0.00	1,867.52
74510 - Bank Charges	0.00	1,647.78	0.00	1,647.78
74599 - UNDP cost recovery chrgs-Bills	0.00	- 8.78	0.00	- 8.78
75105 - Facilities & Admin - Implement	0.00	918.27	0.00	918.27
75705 - Learning costs	0.00	142,989.99	0.00	142,989.99
75708 - Learning - subcontracts	0.00	93,783.59	0.00	93,783.59
76110 - Foreign Exch Translation Loss	0.00	11.29	0.00	11.29
76125 - Realized Loss	0.00	212.75	0.00	212.75
76130 - Unrealized Gain	0.00	- 5,500.98	0.00	- 5,500.98
76135 - Realized Gain	0.00	- 19.65	0.00	- 19.65
77630 - Dep Exp Owned - ITC	0.00	2,617.97	0.00	2,617.97
77640 - Dep Exp Owned - F&F	0.00	97.05	0.00	97.05
Total for Fund 04000	0.00	659,538.34	0.00	659,538.34

nd : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	184,792.61	0.00	184,792.61
61310 - Post Adjustment - IP Staff	0.00	9,524.84	0.00	9,524.84
62305 - Dependency Allowances-IP Staff	0.00	107,129.00	0.00	107,129.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	4,389.63	0.00	4,389.63
62315 - Contrib. to medical, social in	0.00	111.00	0.00	111.00
62320 - Mobility, Hardship, Non-remova	0.00	1,967.13	0.00	1,967.13
62330 - Rental Supplements - IP Staff	0.00	17,053.18	0.00	17,053.18
63130 - Contrib Dispensary Cost-NP Stf	0.00	3,049.85	0.00	3,049.85
63205 - Compensatory Payments-GS Staff	0.00	16,087.57	0.00	16,087.57
63250 - Reimb for Med Costs (GS)	0.00	303.03	0.00	303.03
63375 - MAIP Premium IP	0.00	15,035.00	0.00	15,035.00
63408 - Learning-Sub Contracts	0.00	93,227.72	0.00	93,227.72
63505 - Hazard Insurance	0.00	947.08	0.00	947.08
63520 - Personal Security Measures	0.00	7,020.75	0.00	7,020.75
63530 - Contribution to EOS Benefits	0.00	7,299.50	0.00	7,299.50
63535 - Contribution to Security	0.00	903.62	0.00	903.62
63540 - Contribution to Training	0.00	225.90	0.00	225.90
63545 - Contribution to ICT	0.00	338.85	0.00	338.85
63550 - Contributions to MAIP	0.00	77,045.17	0.00	77,045.17
63555 - Contribution to UN JFA	0.00	406.62	0.00	406.62
63560 - Contributions to Appendix D	0.00	67.77	0.00	67.77
64307 - Appointment-Subsistence Allow	0.00	26,103.18	0.00	26,103.18
64309 - Appointment-Shipments	0.00	17,195.09	0.00	17,195.09
65115 - Contributions to ASHI Reserve	0.00	1,807.24	0.00	1,807.24
65135 - Payroll Mgt Cost Recovery ATLA	0.00	155.14	0.00	155.14
71205 - Intl Consultants-Sht Term-Tech	0.00	104,369.23	0.00	104,369.23
71305 - Local Consult.-Sht Term-Tech	0.00	151,755.33	0.00	151,755.33
71405 - Service Contracts-Individuals	0.00	153,321.01	0.00	153,321.01
71410 - MAIP Premium SC	0.00	375.62	0.00	375.62
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	- 161.00	0.00	- 161.00
71590 - UNV HQ use only	0.00	- 16.10	0.00	- 16.10
71605 - Travel Tickets-International	0.00	21,025.25	0.00	21,025.25
71610 - Travel Tickets-Local	0.00	11,663.02	0.00	11,663.02
71615 - Daily Subsistence Allow-Intl	0.00	51,882.18	0.00	51,882.18
71620 - Daily Subsistence Allow-Local	0.00	395,536.20	0.00	395,536.20
71635 - Travel - Other	0.00	4,419.39	0.00	4,419.39

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Project ID : 00056865 Capacity for Governance Progra		Period :	Jan-Dec (2013)	
Input # : 00069949 Deepening Democracy in Nigeria		Impl. Partner :	02329 UNDP (Direct Execution)	
		Location :	PROGRAMME SECTION	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

72105 - Svc Co-Construction & Engineer	0.00	- 90,022.87	0.00	- 90,022.87
72120 - Svc Co-Trade and Business Serv	0.00	17,291.79	0.00	17,291.79
72125 - Svc Co-Studies & Research Serv	0.00	3,378.00	0.00	3,378.00
72140 - Svc Co-Information Technology	0.00	4,725.00	0.00	4,725.00
72145 - Svc Co-Training and Educ Serv	0.00	32,703.94	0.00	32,703.94
72160 - Svc Co-Education & Health Serv	0.00	886.24	0.00	886.24
72311 - Fuel, petroleum and other oils	0.00	1,993.67	0.00	1,993.67
72320 - Wood & Paper Products	0.00	492.42	0.00	492.42
72402 - Building Maintenance	0.00	4,726.21	0.00	4,726.21
72425 - Acquisition of Audio Visual Eq	0.00	1,038.72	0.00	1,038.72
72505 - Stationery & other Office Supp	0.00	2,915.97	0.00	2,915.97
72510 - Publications	0.00	12,098.10	0.00	12,098.10
72805 - Acquis of Computer Hardware	0.00	10,791.96	0.00	10,791.96
72815 - Inform Technology Supplies	0.00	17,764.97	0.00	17,764.97
73120 - Utilities	0.00	3,152.98	0.00	3,152.98
73125 - Common Services-Premises	0.00	2,315.93	0.00	2,315.93
73405 - Rental & Maint-Other Office Eq	0.00	2,806.39	0.00	2,806.39
73406 - Maintenance of Equipment	0.00	556.50	0.00	556.50
73410 - Maint, Oper of Transport Equip	0.00	4,530.63	0.00	4,530.63
74120 - Capacity Assessment	0.00	10,053.46	0.00	10,053.46
74210 - Printing and Publications	0.00	2,695.71	0.00	2,695.71
74510 - Bank Charges	1,116.32	3,851.36	0.00	3,851.36
74525 - Sundry	0.00	4,755.32	0.00	4,755.32
75105 - Facilities & Admin - Implement	0.00	132.89	0.00	132.89
75705 - Learning costs	34,543.23	71,418.44	0.00	71,418.44
75708 - Learning - ticket costs	22,447.15	491,618.05	0.00	526,161.28
75708 - Learning - subcontracts	54,143.99	0.00	0.00	22,447.15
75709 - Learning - training of counter	0.00	101,481.55	0.00	155,625.54
76120 - Unrealized Loss	0.00	72,891.42	0.00	72,891.42
76125 - Realized Loss	0.00	788.71	0.00	788.71
76135 - Realized Gain	0.00	24.70	0.00	24.70
77630 - Dep Exp Owned - ITC	0.00	- 98.19	0.00	- 98.19
		1,707.13	0.00	1,707.13

al fc and 30000	112,250.69	2,280,708.38	0.00	2,392,959.07
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nd : 30071 (Programme Cost Sharing GOV1)

61305 - Salaries - IP Staff	0.00	110,856.83	0.00	110,856.83
63250 - Reimb for Med Costs (GS)	0.00	275.48	0.00	275.48
63505 - Hazard Insurance	0.00	616.08	0.00	616.08
63515 - Security-related Costs	0.00	312.92	0.00	312.92
63520 - Personal Security Measures	0.00	749.29	0.00	749.29
64307 - Appointment-Subsistence Allow	0.00	16,920.00	0.00	16,920.00
64308 - Appointments-Lump Sum	0.00	9,776.73	0.00	9,776.73
64309 - Appointment-Shlpments	0.00	- 41.00	0.00	- 41.00
64340 - Staff related Cost-Others	0.00	615.52	0.00	615.52
71205 - Intl Consultants-Sht Term-Tech	0.00	61,326.17	0.00	61,326.17
71305 - Local Consult.-Sht Term-Tech	0.00	17,576.49	0.00	17,576.49
71405 - Service Contracts-Individuals	0.00	73,650.79	0.00	73,650.79
71410 - MAIP Premium SC	0.00	107.64	0.00	107.64
71605 - Travel Tickets-International	0.00	5,361.95	0.00	5,361.95
71610 - Travel Tickets-Local	0.00	4,714.96	0.00	4,714.96
71615 - Daily Subsistence Allow-intl	0.00	11,868.00	0.00	11,868.00

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Project Id : 00056856 Capacity for Governance Progra	Period : Jan-Dec (2013)
Input # : 00069949 Deepening Democracy in Nigeria	Impl. Partner : 02329 UNDP (Direct Execution)
	Location : PROGRAMME SECTION

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	0.00	184,512.10	0.00	184,512.10
71635 - Travel - Other	0.00	2,133.49	0.00	2,133.49
72125 - Svc Co-Studies & Research Serv	0.00	2,500.00	0.00	2,500.00
72145 - Svc Co-Training and Educ Serv	0.00	14,410.84	0.00	14,410.84
72210 - Machinery and Equipment	0.00	1,692.50	0.00	1,692.50
72311 - Fuel, petroleum and other oils	0.00	2,366.19	0.00	2,366.19
72320 - Wood & Paper Products	0.00	216.99	0.00	216.99
72410 - Acquisition of Audio Visual Eq	0.00	940.52	0.00	940.52
72415 - Courier Charges	0.00	0.00	0.00	0.00
72505 - Mobile Telephone Charges	0.00	2,363.95	0.00	2,363.95
72505 - Stationery & other Office Supp	0.00	6,957.31	0.00	6,957.31
72510 - Publications	0.00	2,489.11	0.00	2,489.11
72515 - Print Media	0.00	2,333.07	0.00	2,333.07
72705 - Hospitality-Special Events	0.00	433.25	0.00	433.25
72710 - Hospitality-Vouchered Expenses	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	2,865.66	0.00	2,865.66
73120 - Utilities	0.00	329.28	0.00	329.28
73125 - Common Services-Premises	0.00	4,817.30	0.00	4,817.30
73405 - Rental & Maint-Other Office Eq	0.00	362.35	0.00	362.35
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	3,529.22	0.00	3,529.22
74210 - Printing and Publications	0.00	378.18	0.00	378.18
74505 - Insurance	0.00	5,766.08	0.00	5,766.08
74510 - Bank Charges	0.00	5,666.76	0.00	5,666.76
74525 - Sundry	0.00	178.08	0.00	178.08
75105 - Facilities & Admin - Implement	0.00	57,124.32	0.00	57,124.32
75705 - Learning costs	81,156.77	86,009.46	0.00	167,166.23
75706 - Learning - ticket costs	35,280.89	623.89	0.00	35,904.78
75707 - Learning - subsistence allowan	29,847.43	0.00	0.00	29,847.43
75708 - Learning - subcontracts	21,213.18	0.00	0.00	21,213.18
76120 - Unrealized Loss	0.00	3,239.39	0.00	3,239.39
76125 - Realized Loss	0.00	1,071.82	0.00	1,071.82
76130 - Unrealized Gain	0.00	-6,338.33	0.00	-6,338.33
76135 - Realized Gain	0.00	-223.50	0.00	-223.50
Total for Fund 30071	167,498.27	703,437.13	0.00	870,935.40
nd : 30079 (EUROPEAN COMMISSION)				
61105 - Salaries - NP Staff	0.00	42,429.15	0.00	42,429.15
61305 - Salaries - IP Staff	0.00	-104,199.26	0.00	-104,199.26
61310 - Post Adjustment - IP Staff	0.00	174,603.47	0.00	174,603.47
62105 - Dependency Allowance-NP Staff	0.00	415.23	0.00	415.23
62110 - Contrib Joint Staff Pension-NP	0.00	8,956.89	0.00	8,956.89
62115 - Contrib to Med,SocIns-NP Staff	0.00	3,076.12	0.00	3,076.12
62140 - Annual Leave Expense - NO	0.00	4,099.37	0.00	4,099.37
62305 - Dependency Allowances-IP Staff	0.00	-92,660.79	0.00	-92,660.79
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	72,135.81	0.00	72,135.81
62315 - Contrib. to medical, social in	0.00	3,133.50	0.00	3,133.50
62320 - Mobility, Hardship, Non-remova	0.00	47,378.81	0.00	47,378.81
62330 - Rental Supplements - IP Staff	0.00	4,547.70	0.00	4,547.70
62340 - Annual Leave Expense - IP	0.00	13,813.59	0.00	13,813.59
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	8,425.44	0.00	8,425.44
63335 - Home Leave Trvl & Allow-IP Stf	0.00	17,420.88	0.00	17,420.88

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Project ID : 00056855 Capacity for Governance Progra		Period :	Jan-Dec (2013)	
Input # : 00069949 Deepening Democracy in Nigeria		Impl. Partner :	02329 UNDP (Direct Execution)	
		Location :	PROGRAMME SECTION	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63350 - Reimb of Income Tax-IP Staff	0.00	57,009.00	0.00	57,009.00
63375 - MAIP Premium IP	0.00	- 15,035.00	0.00	- 15,035.00
63505 - Hazard Insurance	0.00	1,108.33	0.00	1,108.33
63520 - Personal Security Measures	0.00	18,848.33	0.00	18,848.33
63530 - Contribution to EOS Benefits	0.00	10,609.77	0.00	10,609.77
63535 - Contribution to Security	0.00	18,060.16	0.00	18,060.16
63540 - Contribution to Training	0.00	4,090.77	0.00	4,090.77
63545 - Contribution to ICT	0.00	6,772.58	0.00	6,772.58
63550 - Contributions to MAIP	0.00	- 76,096.97	0.00	- 76,096.97
63555 - Contribution to UN JFA	0.00	8,127.11	0.00	8,127.11
63560 - Contributions to Appendix D	0.00	1,354.51	0.00	1,354.51
64306 - Appointment-Ticket Costs	0.00	15,000.00	0.00	15,000.00
64307 - Appointment-Subsistence Allow	0.00	3,078.00	0.00	3,078.00
64309 - Appointment-Shipments	0.00	5,328.86	0.00	5,328.86
65115 - Contributions to ASHI Reserve	0.00	36,277.18	0.00	36,277.18
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,080.45	0.00	2,080.45
71205 - Intl Consultants-Sht Term-Tech	0.00	45,033.96	0.00	45,033.96
71305 - Local Consult.-Sht Term-Tech	0.00	279,963.15	0.00	279,963.15
71405 - Service Contracts-Individuals	0.00	579,642.43	0.00	579,642.43
71410 - MAIP Premium SC	0.00	3,108.30	0.00	3,108.30
71605 - Travel-Tickets-International	0.00	20,183.41	0.00	20,183.41
71610 - Travel Tickets-Local	0.00	9,339.43	0.00	9,339.43
71615 - Daily Subsistence Allow-Intl	0.00	14,378.46	0.00	14,378.46
71620 - Daily Subsistence Allow-Local	0.00	779,843.29	0.00	779,843.29
71625 - Daily Substist Allow-Mtg Partic	0.00	- 94.96	0.00	- 94.96
71635 - Travel - Other	0.00	196.20	0.00	196.20
72105 - Svc Co-Construction & Engineer	0.00	38,945.04	0.00	38,945.04
72120 - Svc Co-Trade and Business Serv	0.00	36,349.64	0.00	36,349.64
72125 - Svc Co-Studies & Research Serv	0.00	23,769.93	0.00	23,769.93
72145 - Svc Co-Training and Educ Serv	0.00	4,111.06	0.00	4,111.06
72160 - Svc Co-Education & Health Serv	0.00	25,296.11	0.00	25,296.11
72415 - Courier Charges	0.00	831.59	0.00	831.59
72425 - Mobile Telephone Charges	0.00	707.74	0.00	707.74
72440 - Connectivity Charges	0.00	8,518.87	0.00	8,518.87
72505 - Stationery & other Office Supp	0.00	26,581.95	0.00	26,581.95
72510 - Publications	0.00	4,413.31	0.00	4,413.31
72605 - Grants to Instit & other Benef	0.00	46,320.57	0.00	46,320.57
72815 - Inform Technology Supplies	0.00	6,392.38	0.00	6,392.38
73110 - Custodial & Cleaning Services	0.00	2,179.20	0.00	2,179.20
73120 - Utilities	0.00	1,223.64	0.00	1,223.64
73125 - Common Services-Premises	0.00	30,728.30	0.00	30,728.30
73216 - Construction Cost	0.00	48,839.81	0.00	48,839.81
73410 - Maint, Oper of Transport Equip	0.00	4,435.69	0.00	4,435.69
74105 - Management and Reporting Srvs	0.00	589.54	0.00	589.54
74205 - Audio Visual Productions	0.00	7,565.09	0.00	7,565.09
74210 - Printing and Publications	0.00	24,999.01	0.00	24,999.01
74510 - Bank Charges	0.00	585.82	0.00	585.82
74525 - Sundry	0.00	0.00	0.00	0.00
74599 - UNDP cost recovery chrgs-Bills	0.00	8.78	0.00	8.78
75105 - Facilities & Admin - Implement	0.00	276,956.73	0.00	276,956.73
75705 - Learning costs	0.00	740,147.02	0.00	740,147.02
75709 - Learning - training of counter	0.00	878,756.88	0.00	878,756.88
76125 - Realized Loss	0.00	108.05	0.00	108.05
76135 - Realized Gain	0.00	- 4,184.75	0.00	- 4,184.75

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Project ID : 00058855 Capacity for Governance Program		Period :	Jan-Dec (2013)	
Output # : 00069949 Deepening Democracy In Nigeria		Impl. Partner :	02329 UNDP (Direct Execution)	
		Location :	PROGRAMME SECTION	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77630 - Dep Exp Owned - ITC	0.00	214.40	0.00	214.40
al for Fund 30079	0.00	4,267,174.06	0.00	4,267,174.06
nd : 55013 (UNDP-South Korea MDG TF)				
61305 - Salaries - IP Staff	0.00	40,000.00	0.00	40,000.00
83515 - Security-related Costs	0.00	315.00	0.00	315.00
71305 - Local Consult.-Sht Term-Tech	0.00	4,075.02	0.00	4,075.02
10 - Travel Tickets-Local	0.00	5,021.66	0.00	5,021.66
71515 - Daily Subsistence Allow-Intl	0.00	693.88	0.00	693.88
71620 - Daily Subsistence Allow-Local	0.00	126,749.88	0.00	126,749.88
71635 - Travel - Other	0.00	867.94	0.00	867.94
72505 - Stationery & other Office Supp	0.00	1,450.32	0.00	1,450.32
72510 - Publications	0.00	847.41	0.00	847.41
73410 - Maint, Oper of Transport Equip	0.00	830.75	0.00	830.75
74210 - Printing and Publications	0.00	1,022.94	0.00	1,022.94
75105 - Facilities & Admin - Implement	0.00	13,858.23	0.00	13,858.23
75705 - Learning costs	0.00	16,100.12	0.00	16,100.12
76125 - Realized Loss	0.00	0.02	0.00	0.02
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
al for Fund 55013	0.00	211,833.16	0.00	211,833.16
al for Dept : 36404	279,748.96	8,122,691.07	0.00	8,402,440.03
pt: 36409 (Nigeria - Service Center)				
nd : 30000 (PROGRAMME COST SHARING)				
71620 - Daily Subsistence Allow-Local	0.00	- 13,182.36	0.00	- 13,182.36
al for Fund 30000	0.00	- 13,182.36	0.00	- 13,182.36
al for Dept : 36409	0.00	- 13,182.36	0.00	- 13,182.36
al for Output : 00069949	279,748.96	8,089,401.34	369,518.45	8,738,668.75
Project Total :	279,748.96	8,089,401.34	369,518.45	8,738,668.75

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Selection Criteria :

Business Unit : NGA10
 Period : Jan-Dec (2013)
 Selected Project Id : 00056855
 Selected Fund Code : ALL
 Selected Dept. IDs : B0364
 Selected Outputs : 00069949

Project Id : ALL	Period : Jan-Dec (2013)			
Input # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

36401 - Nigeria - Central	0.00	- 20,107.37	369,518.45	349,411.08
36404 - Nigeria - Dem. Governance	279,748.96	8,122,691.07	0.00	8,402,440.03
36409 - Nigeria - Service Center	0.00	- 13,182.36	0.00	- 13,182.36

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Funds Utilization

Selection Criteria :

Business Unit : NGA10
Period : Jan-Dec (2013)
Selected Project Id : 00056855
Selected Fund Code : ALL
Selected Dept. IDs : B0364
Selected Outputs : 00069949

Object/Award: 00056855 Capacity for Governance Progra

Period : As at Dec 31, 2013

Output #	00069949	Impl. Partner : 02329 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			302,185.76
Undepreciated Fixed Assets			41,783.55
Inventory			0.00
Prepayments			0.00
Commitments			59,490.21

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UN Development Programme
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Section Criteria:

Business Unit : NGA10
 Period : Jan-Dec (2012)
 Project ID : 00056855
 Fund Code : ALL
 Dept. IDs : B0364
 Outputs : 00069949

Project ID : 00056855 Capacity for Governance Progra		Period :	Jan-Dec (2012)	
Output # : 00069949 Deepening Democracy in Nigeria		Impl. Partner :	02329 UNDP (Direct Execution)	
		Location :	PROGRAMME SECTION	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Port: 36401 (Nigeria - Central)

Id : 0000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	- 9,071.49	0.00	- 9,071.49
61310 - Post Adjustment - IP Staff	0.00	492.61	0.00	492.61
62305 - Dependency Allowances-IP Staff	0.00	22.44	0.00	22.44
62310 - Contrib to JI Staff Pens Fd-IP	0.00	225.57	0.00	225.57
62315 - Contrib. to medical, social in	0.00	20.10	0.00	20.10
62320 - Mobility, Hardship, Non-remova	0.00	118.62	0.00	118.62
62340 - Annual Leave Expense - IP	0.00	1,510.78	0.00	1,510.78
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.50	0.00	462.50
63530 - Contribution to EOS Benefits	0.00	30.21	0.00	30.21
63535 - Contribution to Security	0.00	48.34	0.00	48.34
63540 - Contribution to Training	0.00	12.09	0.00	12.09
63545 - Contribution to ICT	0.00	18.13	0.00	18.13
63550 - Contributions to MAIP	0.00	2.42	0.00	2.42
63555 - Contribution to UN JFA	0.00	21.76	0.00	21.76
63560 - Contributions to Appendix D	0.00	3.62	0.00	3.62
65115 - Contributions to ASHI Reserve	0.00	78.56	0.00	78.56
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71615 - Daily Subsistence Allow-Intl	0.00	- 3,500.00	0.00	- 3,500.00
71620 - Daily Subsistence Allow-Local	0.00	- 13,924.03	0.00	- 13,924.03
72425 - Mobile Telephone Charges	0.00	1,343.92	0.00	1,343.92
76125 - Realized Loss	0.00	6.08	0.00	6.08
76135 - Realized Gain	0.00	0.00	0.00	0.00

al for Fund 04000 0.00 - 22,013.39 0.00 - 22,013.39

Id : 3000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	- 33,647.00	0.00	- 33,647.00
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	- 2,284.87	0.00	- 2,284.87
71620 - Daily Subsistence Allow-Local	0.00	- 14,900.52	0.00	- 14,900.52
71635 - Travel - Other	0.00	84.12	- 2,253.80	- 2,169.68
72150 - Svc Co-Manufacturing Services	0.00	0.00	- 2,949.66	- 2,949.66
72405 - Acquisition of Communic Equip	0.00	1,062.50	0.00	1,062.50
72605 - Grants to Insitit & other Benef	0.00	0.00	22,198.09	22,198.09
73107 - Rent - Meeting Rooms	0.00	0.00	- 32,555.07	- 32,555.07
74525 - Sundry	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	- 4,567.23	0.00	- 4,567.23
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	110.54	110.54

al for Fund 30000 0.00 - 54,253.00 - 15,449.90 - 69,702.90

Id : 30079 (EUROPEAN COMMISSION)

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Combined Delivery Report By Project

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Report ID: unglodrp

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Project ID : 00056855 Capacity for Governance Progra	Period :	Jan-Dec (2012)		
Input # : 00069949 Deepening Democracy in Nigeria	Impl. Partner :	02329 UNDP (Direct Execution)		
	Location :	PROGRAMME SECTION		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61305 - Salaries - IP Staff	0.00	33,647.00	0.00	33,647.00
71620 - Daily Subsistence Allow-Local	0.00	- 13,407.99	0.00	- 13,407.99
71635 - Travel - Other	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
74599 - UNDP cost recovery chrgs-Bills	0.00	8.78	0.00	8.78
75105 - Facilities & Admin - Implement	0.00	1,417.33	0.00	1,417.33
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	21,665.12	0.00	21,665.12
Total for Dept : 36401	0.00	- 54,601.26	- 15,449.90	- 70,051.16
Project : 36404 (Nigeria - Dem. Governance)				
Period : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	41,996.73	0.00	41,996.73
61310 - Post Adjustment - IP Staff	0.00	58,117.28	0.00	58,117.28
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	23,872.41	0.00	23,872.41
62315 - Contrib. to medical, social in	0.00	301.50	0.00	301.50
62320 - Mobility, Hardship, Non-remova	0.00	12,720.81	0.00	12,720.81
62340 - Annual Leave Expense - IP	0.00	30,333.65	0.00	30,333.65
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,312.55	0.00	2,312.55
63515 - Security-related Costs	0.00	5,116.62	0.00	5,116.62
63530 - Contribution to EOS Benefits	0.00	3,618.39	0.00	3,618.39
63535 - Contribution to Security	0.00	5,789.46	0.00	5,789.46
63540 - Contribution to Training	0.00	- 7,911.99	0.00	- 7,911.99
63545 - Contribution to ICT	0.00	2,171.04	0.00	2,171.04
63550 - Contributions to MAIP	0.00	289.49	0.00	289.49
63555 - Contribution to UN JFA	0.00	2,605.27	0.00	2,605.27
63560 - Contributions to Appendix D	0.00	434.23	0.00	434.23
63568 - Appointments-Lump Sum	0.00	5,990.66	0.00	5,990.66
63570 - Separations - IP Staff	0.00	19,234.17	0.00	19,234.17
65115 - Contributions to ASHI Reserve	0.00	8,875.60	0.00	8,875.60
65135 - Payroll Mgt Cost Recovery ATLA	0.00	965.70	0.00	965.70
71205 - Intl Consultants-Sht Term-Tech	0.00	15,313.15	0.00	15,313.15
71305 - Local Consult.-Sht Term-Tech	0.00	208,455.87	0.00	208,455.87
71405 - Service Contracts-Individuals	0.00	27,677.89	0.00	27,677.89
71410 - MAIP Premium SC	0.00	150.61	0.00	150.61
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	16,593.25	0.00	16,593.25
71610 - Travel Tickets-Local	0.00	3,205.74	0.00	3,205.74
71615 - Daily Subsistence Allow-Intl	0.00	16,638.46	0.00	16,638.46
71620 - Daily Subsistence Allow-Local	0.00	39,395.17	0.00	39,395.17
71630 - Shipment	0.00	4,100.00	0.00	4,100.00
71635 - Travel - Other	0.00	783.56	0.00	783.56
72125 - Svc Co-Studies & Research Serv	0.00	9,700.18	0.00	9,700.18
72145 - Svc Co-Training and Educ Serv	0.00	9,569.36	0.00	9,569.36
72205 - Office Machinery	0.00	457.14	0.00	457.14
72220 - Furniture	0.00	3,456.32	0.00	3,456.32
72311 - Fuel, petroleum and other oils	0.00	410.88	0.00	410.88

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Project ID : 00056855 Capacity for Governance Progra	Period : Jan-Dec (2012)
Input # : 00069949 Deepening Democracy In Nigeria	Impl. Partner : 02329 UNDP (Direct Execution)
	Location : PROGRAMME SECTION

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72350 - Medical Kits	0.00	539.26	0.00	539.26
72399 - Other Materials and Goods	0.00	2,415.98	0.00	2,415.98
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72415 - Courier Charges	0.00	962.85	0.00	962.85
72425 - Mobile Telephone Charges	0.00	4,235.74	0.00	4,235.74
72440 - Connectivity Charges	0.00	2,878.96	0.00	2,878.96
72505 - Stationery & other Office Supp	0.00	15,302.62	0.00	15,302.62
72510 - Publications	0.00	-4,004.02	0.00	-4,004.02
72915 - Inform Technology Supplies	0.00	11,608.95	0.00	11,608.95
73015 - Rent	0.00	217,396.82	0.00	217,396.82
73106 - Leased premises alterations	0.00	15,947.69	0.00	15,947.69
73110 - Custodial & Cleaning Services	0.00	1,697.99	0.00	1,697.99
73115 - Moving Expenses	0.00	2,314.52	0.00	2,314.52
73120 - Utilities	0.00	378.50	0.00	378.50
73125 - Common Services-Premises	0.00	33,513.93	0.00	33,513.93
73410 - Maint, Oper of Transport Equip	0.00	10,398.91	0.00	10,398.91
73420 - Leased Vehicles	0.00	1,230.81	0.00	1,230.81
74110 - Audit Fees	0.00	16,719.28	0.00	16,719.28
74205 - Audio Visual Productions	0.00	1,619.05	0.00	1,619.05
74210 - Printing and Publications	0.00	1,376.67	0.00	1,376.67
74505 - Insurance	0.00	6,089.10	0.00	6,089.10
74525 - Sundry	0.00	1,190.60	0.00	1,190.60
74599 - UNDP cost recovery chrgs-Bills	0.00	-8.78	0.00	-8.78
74965 - Low value equipment	0.00	314.16	0.00	314.16
75705 - Learning costs	0.00	115,344.13	0.00	115,344.13
75708 - Learning - subcontracts	0.00	173,834.41	0.00	173,834.41
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	99.34	0.00	99.34
76135 - Realized Gain	0.00	-120.99	0.00	-120.99
77630 - Dep Exp Owned - ITC	0.00	2,586.23	0.00	2,586.23
77640 - Dep Exp Owned - F&F	0.00	126.45	0.00	126.45
Total for Fund 04000	0.00	1,208,730.31	0.00	1,208,730.31

10 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	78,743.74	0.00	78,743.74
61305 - Salaries - IP Staff	0.00	205,209.95	0.00	205,209.95
61310 - Post Adjustment - IP Staff	0.00	189,747.87	0.00	189,747.87
62105 - Dependency Allowance-NP Staff	0.00	-4,470.58	0.00	-4,470.58
62110 - Contrib Joint Staff Pension-NP	0.00	21,217.02	0.00	21,217.02
62115 - Contrib to Med,SocIns-NP Staff	0.00	7,297.09	0.00	7,297.09
62140 - Annual Leave Expense - NO	0.00	9,151.71	0.00	9,151.71
62305 - Dependency Allowances-IP Staff	0.00	5,639.20	0.00	5,639.20
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	72,249.19	0.00	72,249.19
62315 - Contrib. to medical, social in	0.00	1,435.20	0.00	1,435.20
62320 - Mobility, Hardship, Non-remova	0.00	42,429.69	0.00	42,429.69
62330 - Rental Supplements - IP Staff	0.00	2,819.36	0.00	2,819.36
62340 - Annual Leave Expense - IP	0.00	31,481.31	0.00	31,481.31
63330 - Ed Grt Ind Trvl&Allow-IP Stf	0.00	2,539.13	0.00	2,539.13
63335 - Home Leave Trvl & Allow-IP Stf	0.00	10,791.79	0.00	10,791.79
63360 - Medical Exams(Ind Pre-empl)	0.00	180.00	0.00	180.00
63515 - Security-related Costs	0.00	15,679.80	0.00	15,679.80
63530 - Contribution to EOS Benefits	0.00	11,998.40	0.00	11,998.40

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Project ID : 00058855 Capacity for Governance Progra		Period :		Jan-Dec (2012)	
Report # : 00069949 Deepening Democracy in Nigeria		Impl. Partner :		02329 UNDP (Direct Execution)	
		Location :		PROGRAMME SECTION	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
63535 - Contribution to Security	0.00	22,263.82	0.00	22,263.82	
63540 - Contribution to Training	0.00	4,559.45	0.00	4,559.45	
63545 - Contribution to ICT	0.00	8,348.92	0.00	8,348.92	
63550 - Contributions to MAIP	0.00	1,113.24	0.00	1,113.24	
63555 - Contribution to UN JFA	0.00	10,018.76	0.00	10,018.76	
63560 - Contributions to Appendix D	0.00	1,669.76	0.00	1,669.76	
64306 - Appointment-Ticket Costs	0.00	6,717.57	0.00	6,717.57	
64307 - Appointment-Subsistence Allow	0.00	36,675.00	0.00	36,675.00	
64308 - Appointments-Lump Sum	0.00	25,657.04	0.00	25,657.04	
64309 - Appointment-Shipments	0.00	10,000.00	0.00	10,000.00	
64310 - Separations - IP Staff	0.00	16,552.95	0.00	16,552.95	
65115 - Contributions to ASHI Reserve	0.00	32,323.97	0.00	32,323.97	
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,715.36	0.00	2,715.36	
71205 - Intl Consultants-Sht Term-Tech	0.00	31,507.48	0.00	31,507.48	
71305 - Local Consult.-Sht Term-Tech	0.00	489,001.52	0.00	489,001.52	
71405 - Service Contracts-Individuals	0.00	422,691.35	0.00	422,691.35	
71410 - MAIP Premium SC	0.00	433.96	0.00	433.96	
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00	
71505 - UN Volunteers-Stipend & Allow	0.00	3,997.90	0.00	3,997.90	
71535 - UNV-Medical Insurance	0.00	186.90	0.00	186.90	
71540 - UNV-Global Charges	0.00	186.00	0.00	186.00	
71550 - UNV-Resettlement Allowance	0.00	333.16	0.00	333.16	
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	161.00	0.00	161.00	
71590 - UNV HQ use only	0.00	486.49	0.00	486.49	
71605 - Travel Tickets-International	0.00	33,562.52	0.00	33,562.52	
71610 - Travel Tickets-Local	0.00	19,542.02	0.00	19,542.02	
71615 - Daily Subsistence Allow-Intl	0.00	21,854.50	0.00	21,854.50	
71620 - Daily Subsistence Allow-Local	0.00	1,538,689.39	0.00	1,538,689.39	
71635 - Travel - Other	0.00	2,189.71	0.00	2,189.71	
72105 - Svc Co-Construction & Engineer	0.00	90,022.87	0.00	90,022.87	
72120 - Svc Co-Trade and Business Serv	0.00	5,404.54	0.00	5,404.54	
72145 - Svc Co-Training and Educ Serv	0.00	215,770.90	0.00	215,770.90	
72155 - Svc Co-Public Admin, Politics	0.00	537,218.30	0.00	537,218.30	
72205 - Office Machinery	0.00	1,926.15	0.00	1,926.15	
72215 - Transportation Equipment	0.00	2,800.76	0.00	2,800.76	
72220 - Furniture	0.00	663.34	0.00	663.34	
72311 - Fuel, petroleum and other oils	0.00	3,387.38	0.00	3,387.38	
72370 - Security related goods and mat	0.00	2,698.78	0.00	2,698.78	
72399 - Other Materials and Goods	0.00	195.00	0.00	195.00	
72402 - Building Maintenance	0.00	2,401.06	0.00	2,401.06	
72415 - Courier Charges	0.00	2,375.11	0.00	2,375.11	
72425 - Mobile Telephone Charges	0.00	5,372.67	0.00	5,372.67	
72440 - Connectivity Charges	0.00	3,156.51	0.00	3,156.51	
72445 - Common Services-Communications	0.00	33,609.17	0.00	33,609.17	
72505 - Stationery & other Office Supp	0.00	8,630.03	0.00	8,630.03	
72510 - Publications	0.00	2,027.88	0.00	2,027.88	
72715 - Hospitality Catering	0.00	12,726.84	0.00	12,726.84	
72815 - Inform Technology Supplies	0.00	4,343.09	0.00	4,343.09	
73120 - Utilities	0.00	209.23	0.00	209.23	
73125 - Common Services-Premises	0.00	23,118.32	0.00	23,118.32	
73210 - Reinforcement of premises	0.00	170.59	0.00	170.59	
73410 - Maint, Oper of Transport Equip	0.00	9,379.40	0.00	9,379.40	
74205 - Audio Visual Productions	0.00	34,406.13	0.00	34,406.13	
74210 - Printing and Publications	0.00	5,310.61	0.00	5,310.61	

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Project ID: 00056855 Capacity for Governance Progra Input #: 00009949 Deepening Democracy in Nigeria		Period: Impl. Partner: Location:	Jan-Dec (2012) 02329 UNDP (Direct Execution) PROGRAMME SECTION	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74215 - Promotional Materials and Dist	0.00	8,494.09	0.00	8,494.09
74505 - Insurance	0.00	84.00	0.00	84.00
74510 - Bank Charges	0.00	50.00	0.00	50.00
74525 - Sundry	0.00	2,974.23	0.00	2,974.23
74599 - UNDP cost recovery chrgs-Bills	0.00	8.78	0.00	8.78
74725 - Other L.T.S.H.	0.00	2,196.92	0.00	2,196.92
75105 - Facilities & Admin - Implement	0.00	366,537.42	0.00	366,537.42
75705 - Learning costs	0.00	599,871.90	0.00	599,871.90
77708 - Learning - subcontracts	0.00	137,647.12	0.00	137,647.12
77725 - Realized Loss	0.00	1,025.56	0.00	1,025.56
76135 - Realized Gain	0.00	- 161.05	0.00	- 161.05
77630 - Dep Exp Owned - ITC	0.00	3,062.38	0.00	3,062.38
Total for Fund 30000	0.00	5,576,695.52	0.00	5,576,695.52
Project ID: 30079 (EUROPEAN COMMISSION)				
61105 - Salaries - NP Staff	0.00	21,905.75	0.00	21,905.75
61305 - Salaries - IP Staff	0.00	142,069.80	0.00	142,069.80
61310 - Post Adjustment - IP Staff	0.00	2,284.55	0.00	2,284.55
62105 - Dependency Allowance-NP Staff	0.00	5,463.41	0.00	5,463.41
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	20,109.30	0.00	20,109.30
62315 - Contrib. to medical, social in	0.00	20.10	0.00	20.10
62320 - Mobility, Hardship, Non-remova	0.00	88.97	0.00	88.97
62340 - Annual Leave Expense - IP	0.00	- 3,840.84	0.00	- 3,840.84
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	6,044.00	0.00	6,044.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	8,726.15	0.00	8,726.15
63505 - Hazard Insurance	0.00	319.48	0.00	319.48
63530 - Contribution to EOS Benefits	0.00	1,940.75	0.00	1,940.75
63535 - Contribution to Security	0.00	38.80	0.00	38.80
63540 - Contribution to Training	0.00	9,369.03	0.00	9,369.03
63545 - Contribution to ICT	0.00	14.55	0.00	14.55
63550 - Contributions to MAIP	0.00	1.94	0.00	1.94
63555 - Contribution to UN JFA	0.00	17.46	0.00	17.46
63560 - Contributions to Appendix D	0.00	2.91	0.00	2.91
64308 - Appointments-Lump Sum	0.00	3,368.67	0.00	3,368.67
65115 - Contributions to ASHI Reserve	0.00	4,450.02	0.00	4,450.02
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71205 - Intl Consultants-Sht Term-Tech	0.00	51,045.30	0.00	51,045.30
71305 - Local Consult.-Sht Term-Tech	0.00	60,085.33	0.00	60,085.33
71405 - Service Contracts-Individuals	0.00	132,638.18	0.00	132,638.18
71605 - Travel Tickets-International	0.00	18,771.59	0.00	18,771.59
71610 - Travel Tickets-Local	0.00	3,495.12	0.00	3,495.12
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	551,931.47	0.00	551,931.47
71625 - Daily Subsist Allow-Mtg Partic	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	266,196.92	0.00	266,196.92
72120 - Svc Co-Trade and Business Serv	0.00	94,609.10	0.00	94,609.10
72145 - Svc Co-Training and Educ Serv	0.00	484,897.03	0.00	484,897.03
72155 - Svc Co-Public Admin, Politics	0.00	111,532.18	0.00	111,532.18
72220 - Furniture	0.00	2,160.10	0.00	2,160.10
72399 - Other Materials and Goods	0.00	10.00	0.00	10.00

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Project Id: 00056856 Capacity for Governance Program		Period: Jan-Dec (2012)		
Output #: 00069949 Deepening Democracy in Nigeria		Impl. Partner: 02329 UNDP (Direct Execution)		
		Location: PROGRAMME SECTION		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72405 - Acquisition of Communic Equip	0.00	27,845.73	0.00	27,845.73
72415 - Courier Charges	0.00	395.00	0.00	395.00
72505 - Stationery & other Office Supp	0.00	10,882.89	0.00	10,882.89
72510 - Publications	0.00	13,987.08	0.00	13,987.08
72610 - Micro Capital Grants-Credit	0.00	- 655.48	0.00	- 655.48
72715 - Hospitality Catering	0.00	1,017.76	0.00	1,017.76
72815 - Inform-Technology Supplies	0.00	3,071.62	0.00	3,071.62
73120 - Utilities	0.00	152.48	0.00	152.48
73110 - Maint, Oper of Transport Equip	0.00	2,885.94	0.00	2,885.94
73110 - Audit Fees	0.00	15,986.81	0.00	15,986.81
74205 - Audio Visual Productions	0.00	40,673.98	0.00	40,673.98
74210 - Printing and Publications	0.00	40,485.15	0.00	40,485.15
74505 - Insurance	0.00	10.00	0.00	10.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	1,750.00	0.00	1,750.00
74599 - UNDP cost recovery chrgs-Bills	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	162,751.97	0.00	162,751.97
75705 - Learning costs	0.00	280,934.88	0.00	280,934.88
75708 - Learning - subcontracts	0.00	237,484.10	0.00	237,484.10
75709 - Learning - training of counter	0.00	21,266.20	0.00	21,266.20
76125 - Realized Loss	0.00	12.29	0.00	12.29
76135 - Realized Gain	0.00	- 656.19	0.00	- 656.19
al for Fund 30079	0.00	2,860,113.71	0.00	2,860,113.71
al for Dept : 36404	0.00	9,645,539.54	0.00	9,645,539.54
pt: 36405 (Nigeria - Energy & Environmnt)				
id : 30000 (PROGRAMME COST SHARING)				
72145 - Svc Co-Training and Educ Serv	0.00	6,914.26	0.00	6,914.26
75105 - Facilities & Admin - Implement	0.00	484.00	0.00	484.00
al for Fund 30000	0.00	7,398.26	0.00	7,398.26
al for Dept : 36405	0.00	7,398.26	0.00	7,398.26
al for Output : 00069949	0.00	9,598,336.54	- 15,449.90	9,582,886.64
Project Total:	0.00	9,598,336.54	- 15,449.90	9,582,886.64



ned By :

ned By :

MOORE STEPHENS LLP

Combined Delivery Report By Project

UN Development Programme
ort ID: unglcdrp

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ction Criteria :

ness Unit : NGA10
od : Jan-Dec (2012)
cted Project Id : 00056855
cted Fund Code : ALL
cted Dept. IDs : B0364
cted Outputs : 00069949

object Id : ALL	Period :	Jan-Dec (2012)		
input # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
36401 - Nigeria - Central	0.00	- 54,601.26	- 15,449.90	- 70,051.16
36404 - Nigeria - Dem. Governance	0.00	9,645,539.54	0.00	9,645,539.54
36405 - Nigeria - Energy & Environmnt	0.00	7,398.26	0.00	7,398.26

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Combined Delivery Report By Project

UN Development Programme
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Funds Utilization

Selection Criteria :

Business Unit : NGA10
Period : Jan-Dec (2012)
Selected Project Id : 00056855
Selected Fund Code : ALL
Selected Dept. IDs : B0364
Selected Outputs : 00069949

Project/Award: 00056855 Capacity for Governance Progra

Period : As at Dec 31, 2012

Input #	00069949	Impl. Partner : 02329 UNDP (Direct Execution)	UNDP AMOUNT
Output	Disbursing NEX advances		0.00
	Undepreciated Fixed Assets		42,560.10
	Inventory		0.00
	Prepayments		0.00
	Commitments		59,554.28

A

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Schedule to Combined Delivery Report IPSAS Adjustments as at 1 January 2012

Selection Criteria :

Business Unit : NGA10
Selected Project(s): 00056855
Selected Fund Code : ALL
Selected Output(s): 00069949

Project Id : 00056855 Capacity for Governance Progra
Output # : 00069949 Deepening Democracy in Nigeria
Pl. Partner: 02329 UNDP (Direct Execution)

Description	Account	Fund	Donor	Amount
Unliquidated Obligations	21015	30000-Programme	00078-CAN	23,683.42
Unliquidated Obligations	21015	30079-EC	10159-EUCOMM	28,401.54
Total for Output : 00069949				52,084.96

Project Total : 52,084.96

NOTES :

UNDP adopted IPSAS on 1 January 2012 which recognizes an expense based on goods received and/or services rendered. Consequently, expenses related to some IPSAS opening balance would be duplicated in the 2012 CDRs because of the following:

1. Goods received or services rendered in 2012 on non-fixed asset open purchase orders raised prior to 2012 would be recognized as an expense in 2012. These were ULOs in 2011
2. 2012 inventory opening balances would be expensed in 2012 when goods are consumed or delivered
3. 2012 Prepaid opening balances would be expensed in 2012 when goods are received or services rendered

A

Annex 2: Statement of Assets

UNDP COUNTRY OFFICE NIGERIA PRE-2012 PROJECT ASSETS PHYSICAL VERIFICATION AS OF 31 December 2013									
PROFILE ID (electrical NUMBER)	TAC	SERIAL ID	DESCRIPTION	LOCATION (physical)	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost	Activity	
ELECTRICAL	579	CNC8165LS5	DESKTOP HP DC5800	NGAUN2B30A	02/02/2009	1	\$ 1,106.02	Activity 1	
ELECTRICAL	619	CNEN992GOT	DIGITAL SENDER HP 9250	NGAUNHSA04	27/11/2009	1	\$ 3,185.00	Activity 1	
ELECTRICAL	641	CZC0228WC6	DESKTOP HP ELITE 8000SFF COMP	NGAUNH1B04	06/10/2010	1	\$ 1,237.64	Activity 1	
ELECTRICAL	642	CZC0228WC8	DESKTOP HP ELITE 8000SFF COMP	NGAUNH1B04	06/10/2010	1	\$ 1,237.64	Activity 1	
ELECTRICAL	643	CZC0228WBV	DESKTOP HP ELITE 8000SFF COMP	NGAUNH1B04	06/10/2010	1	\$ 1,237.64	Activity 1	
ELECTRICAL	644	CZC0228WBW	DESKTOP HP ELITE 8000SFF COMP	NGAUNH1B04	06/10/2010	1	\$ 1,237.64	Activity 1	
ELECTRICAL	645	CZC0228WC0	DESKTOP HP ELITE 8000SFF COMP	NGAUNH1B04	06/10/2010	1	\$ 1,237.64	Activity 1	
ELECTRICAL	646	CZC0228WC7	DESKTOP HP ELITE 8000SFF COMP	NGAUNH1B04	06/10/2010	1	\$ 1,237.64	Activity 1	
ELECTRICAL	647	CZC0228WC4	DESKTOP HP ELITE 8000SFF COMP	NGAUNH1B04	06/10/2010	1	\$ 1,237.64	Activity 1	
ELECTRICAL	665	SC2028AY61	HP Elite 8000SFF Desktop Comp	NGAUNH1B04	06/10/2010	1	\$ 1,237.64	Activity 1	
ELECTRICAL	673	S35P2FOP	LEXMARK X466de Scanner	NGAUNH2B27	31/12/2010	1	\$ 1,350.50	Activity 1	
ELECTRICAL	693	CZC119375F	A Desktop computers	NGA	31/12/2010	1	\$ 1,866.00	Activity 1	
ELECTRICAL	694	CN85351110	A Computer printers	NGAUNCENSU	10/11/2011	1	\$ 1,017.81	Activity 1	
VEHICLES	787	JTMDU09J604021297	TOYOTA LANDCRUISER	NGAUNCENSU	10/11/2011	1	\$ 51,143.22	Activity 1	
VEHICLES	788	JTMDU09J604020989	TOYOTA LANDCRUISER	NGAUNHP001	2010	1	\$ 51,143.22	Activity 1	
VEHICLES	789	JTMDU09J605041396	TOYOTA LANDCRUISER	NGAUNHP001	2010	1	\$ 54,915.78	Activity 1	
ELECTRICAL	791	CCAB08F-1035015	PRINTER LEXMARK X85DE	NGAUNHP001	2011	1	\$ 2,193.00	Activity 1	
ELECTRICAL	792	JUJDFP1	DELL POWEREDGE R905	NGA	2010	1	\$ 4,395.00	Activity 1	
ELECTRICAL	793	206JTN1	DELL INSPIRON 17R NOTEBOOK	NGA	2010	1	\$ 1,450.00	Activity 1	
ELECTRICAL	794	506JTN1	DELL INSPIRON 17R NOTEBOOK	NGA	2010	1	\$ 1,450.00	Activity 1	
ELECTRICAL	796	306JTN1	DELL INSPIRON	NGA	2010	1	\$ 1,450.00	Activity 1	
ELECTRICAL	797	406JTN1	DELL INSPIRON 17R	NGA	2010	1	\$ 1,450.00	Activity 1	
ELECTRICAL	799	18538P1	DELL OPTIPLEX 980 MINITOWER	NGA	2010	1	\$ 1,450.00	Activity 1	
ELECTRICAL	800	18418P1	DELL OPTIPLEX 980 MINITOWER	NGA	2010	1	\$ 1,390.00	Activity 1	
ELECTRICAL	801	18428P1	DELL OPTIPLEX 980 MINITOWER	NGA	2010	1	\$ 1,390.00	Activity 1	
ELECTRICAL	802	18628P	DELL OPTIPLEX 980 MINITOWER	NGA	2010	1	\$ 1,390.00	Activity 1	
ELECTRICAL	803	18618P1	DELL OPTIPLEX 980 MINITOWER	NGA	2010	1	\$ 1,390.00	Activity 1	
ELECTRICAL	804	18438P1	DELL OPTIPLEX 980 MINITOWER	NGA	2010	1	\$ 1,390.00	Activity 1	
ELECTRICAL	805	18528P1	DELL OPTIPLEX 980 MINITOWER	NGA	2010	1	\$ 1,390.00	Activity 1	
ELECTRICAL	806	18518P1	DELL OPTIPLEX 980 MINITOWER	NGA	2010	1	\$ 1,390.00	Activity 1	
ELECTRICAL	807	186338P1	DELL OPTIPLEX 980 MINITOWER	NGA	2010	1	\$ 1,390.00	Activity 1	
FURNITURE	808	N/A	40 FEET CONTAINER	NGA	2010	1	\$ 1,390.00	Activity 1	
ELECTRICAL	820	R8-C805QW 10/12	IBM THINKPAD LENOVO LAPTOP	NGAUNHP001	23/12/2011	1	\$ 4,000.00	Activity 1	
ELECTRICAL	821	R8-C807T10/12	IBM THINKPAD LENOVO LAPTOP	NGAUNH2BRC	23/12/2010	1	\$ 1,575.00	Activity 1	
ELECTRICAL	822	CZ210178WZ	HP COMPUTER	NGAUNH2BRC	23/12/2010	1	\$ 1,575.00	Activity 1	
ELECTRICAL	823	CZC10178WY	HP COMPUTER	NGAUNH2BRC	23/12/2010	1	\$ 1,320.00	Activity 1	
ELECTRICAL	824	SP 10421016282X	LEXMARK SCANNER	NGAUNH2BRC	23/12/2010	1	\$ 1,320.00	Activity 1	
ELECTRICAL	825	CZC10178X1	HP COMPUTER	NGAUNH2BRC	23/12/2010	1	\$ 1,866.00	Activity 1	
ELECTRICAL	826	JFC1C7110S	COLOR LASERJET PRINTER CP 4525	NGAUNH2BRC	23/12/2010	1	\$ 2,022.40	Activity 1	
ELECTRICAL	827	CN8X303870	HP LASERJET 4515X PRINTER	NGA	2009	1	\$ 2,686.40	Activity 1	
HEAVYMACH	828	JMG20KVA	JMG 20 KVA GENERATOR SET	NGA	2009	1	\$ 5,087.48	Activity 1	
ELECTRICAL	834	JP5ND15409	HP COLOR LASERJET 4700DN PRINT	NGA	2009	1	\$ 1,465.00	Activity 1	
ELECTRICAL	835	CN8NB16GFP	HP 9250C DIGITAL SENDER	NGA	2009	1	\$ 2,690.00	Activity 1	
ELECTRICAL	836	M6294300020	GESTETNER PHOTOCOPIER MP3350B	NGA	2009	1	\$ 7,678.17	Activity 1	
FURNITURE	839	LDPOKTF012	CONFERENCE TABLE	NGA	2009	1	\$ 1,885.52	Activity 1	
VEHICLES	840	201 UN 120	TOYOTA LANDCRUISER 201 UN 120	NGA	2007	1	\$ 32,132.00	Activity 1	
VEHICLES	842	201 UN 122	TOYOTA LANDCRUISER 201 UN 122	NGA	2007	1	\$ 32,132.00	Activity 1	
VEHICLES	844	201 UN 121	TOYOTA LANDCRUISER 201 UN 121	NGA	2007	1	\$ 32,132.00	Activity 1	
							48 \$ 336,395.82		

Annex 3: Calculations in respect of finding No. 2

UNDP DIM GMS												
	FUND 30000			FUND 30079			FUND 55013			FUND 30071		
	Per CDR	Per Auditor	Difference	Per CDR	Per Auditor	Difference	Per CDR	Per Auditor	Difference	Per CDR	Per Auditor	Difference
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2012	362,454.20	360,754.54	1,699.66	164,169.30	188,527.59	(24,358.29)						
2013	73,074.85	157,333.22	(84,258.37)	298,801.20	301,017.04	(2,215.84)	13,858.23	13,858.24	(0.01)	56,481.92	56,335.02	146.90

2012 GMS Computation

2012 computation for fund 30000

Total CDR Expenditure- \$5,514,330.89

GMS **360,750.62**

2012 computation for fund 30079

Total CDR Expenditure- \$2,881,778.83

GMS **188,527.59**

2012 GMS Computation

2013 computation for fund 30000

Total CDR Expenditure- \$2,404,950.16

GMS **157,333.22**

2013 computation for fund 30079

Total CDR Expenditure- \$4,601,260.43

GMS **301,017.04**

2013 computation for fund 30071

Total CDR Expenditure- \$211,833.16

GMS **13,858.24**

2013 computation for fund 30071

Total CDR Expenditure- \$861,120.98

GMS **56,335.02**