



AUDIT

OF

UNDP SOMALIA

SUSTAINABLE LIVELIHOODS AND ECONOMIC DEVELOPMENT
LOCAL ECONOMIC DEVELOPMENT
(Directly Implemented Project No. 60645, Output No. 76445)

Report No. 1337

Issue Date: 6 November 2014

Report on the audit of UNDP Somalia
Sustainable Livelihoods and Economic Development (Project No. 60645)
Local Economic Development (Output No. 76445)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), from 20 May to 20 June 2014, through BDO East Africa (the audit firm), conducted an audit of Sustainable Livelihoods and Economic Development (Project No. 60645), Local Economic Development (Output No. 76445) (the Project), which is directly implemented and managed by the UNDP Country Office in Somalia (the Office). This was the first audit of the Project.

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 did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

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 **partially satisfactory**, which means, "Internal controls, governance and risk management processes as applicable to the Project's financial statements were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." This rating was mainly due to Micro Capital Grants recorded as expenses and not disbursed as of 31 December 2013. There were also some inconsistencies in the allocation of expenses between different accounts. The details of the audit results are presented in the table below:

FY	Project Expenditure*		Project Assets*	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2012	1,977	Unqualified	-	Not applicable
2013	2,169	Unqualified	26	Unqualified

* The Combined Delivery Report for this Project pertains to five Outputs, but only one was within the scope of this audit.

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

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.

Key recommendations: Total = 3, high priority = 1

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. The high (critical) priority recommendation is presented below:

Micro Capital Grants of
\$163,000 not expensed
(Issue 2)

Micro Capital Grants earmarked for donor funding totalling \$163,000 had been recorded as expenses, and not disbursed as of 31 December 2013.

Recommendation: Request for a contract extension for donor funding through Micro Capital Grants not yet disbursed by the project deadline. Record the expense once the disbursement is made and once the payable balance is adjusted appropriately.

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) - SOMALIA

Sustainable Livelihoods and Economic
Development Project No: 00060645
(Output; Local Economic Development
No; 00076445)

Report and Financial Statement for the period
01 January 2012 to 31 December 2013



30 June 2014

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Nairobi, Kenya

Date: 30 June 2014

Reference: AUD/2014-886/CAC

Mr. Helge S. Osttveiten,
Director,
United Nations Development Programme,
Office of Audit and Investigation,
220 East 42nd Street (DNB-2344),
New York, NY, 10017,
Helge.osttveiten@undp.org

Dear Mr Helge S. Osttveiten,

Re: Sustainable Livelihoods and Economic Development - Project No: 00060645
Output: Local Economic Development - Output No: 00076445)

We are pleased to submit our report and financial statements for the above project being directly implemented by UNDP Somalia for the period from 1 January 2012 to 31 December 2013.

We would like to express our gratitude for the courtesy and assistance extended to us by the staff of United Nations Development Programme - Somalia during the course of our assignment.

We are at your disposal to discuss any part of the report, should you so require.

Assuring you our best services at all times.

Yours Sincerely,



Clifford Ak Chip
Chief Operating Officer
BDO East Africa Kenya

1 Executive summary

1.1 Background Information

Project name	Sustainable Livelihoods and Economic Development
Project number	00060645
Output name	Local Economic Development
Output number	00076445
Implementing Partner	United Nations Development Programme - Somalia
Location	Somaliland, Puntland and South Central Somalia
Donor	<ul style="list-style-type: none">• Government: Greece, United Kingdom and Norway;• Shipping companies: Kawasaki Kisen Kaisha Ltd (K Line), BP International, Nippon Yusen Kabushiki (NYK Ltd), Stena AB, Bra-Maersk, Mitsui & Co. Ltd and Shell Foundation;• Internal sources: Match Against Poverty and TRAC (UNDP) (Thematic Resource Allocated from Core)
Budget	2012 - USD 2.1m 2013 - USD 3.2m
Date of the signature of the Project agreement	21 October 2011
Date of the official Project commencement	21 October 2011
Project duration	01 January 2011 to 31 December 2015

Local Economic Development Project was entered into between United Nations Development Fund - Somalia and multiple donors beginning 21 October 2011.

The five year project's main aim is to support rapid economic recovery and stabilization through measures to address local infrastructure deficits, expand employment opportunities, improve the management of natural resources and enhance the capacities of local communities to identify and manage local economic development needs and priorities.

1.2 Cost plan

The project's cost plan was outlined as below:

No	Activity	2012 USD	2013 USD
1	Project Management	242,807	231,798
2	Assessments, Mapping & Studies	-	-
3	Community based Infrastructure	1,339,251	1,022,365
4	Income generation/Micro Grants	462,976	1,523,891
5	Skills Development	7,890	379,052
	Total	2,052,924	3,157,106

United Nations Development Programme Somalia - Local Economic Development - No: 00076445

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

1.3 Funding sources

No	Funder	2012 USD	2013 USD	Total USD
1.	United Kingdom	2,354,788	-	2,354,788
2.	Norway	1,007,119	-	1,007,119
3.	Greece	750,000	-	750,000
4.	Match Against Poverty	100,000	-	100,000
5.	Thematic Resource Allocated From Core (TRAC UNDP)	-	201,985	201,985
6.	BP International	-	150,000	150,000
7.	Kawasaki Kisen Kaisha Ltd	-	21,000	21,000
8.	Nippon Yusen Kabushiki Kaisha (NYK Ltd)	-	99,000	99,000
9.	Stena AB	-	150,000	150,000
10.	A.P Moller Maersk	-	150,000	150,000
11.	Mitsui O.S.K Lines Ltd	-	20,000	30,000
12.	Shell Foundation	-	150,000	150,000
	Total	4,211,907	941,985	5,163,892

1.4 Presence and locations of operation

The project is being implemented in the three semi autonomous regions of Somalia namely Somaliland (Hargeisa), Puntland (Garowe) and South Central Somalia (Mogadishu).

1.5 Project Objectives, purpose and results

The global objective of the project is to support rapid economic stabilization and recovery, through measures to address local infrastructure deficits, expand employment opportunities and improve the management of natural resources.

Specifically, the project seeks to address the following objectives:

1. To rehabilitate and reconstruct essential local infrastructure that will impact directly on economic development including energy supply, roads and irrigation systems;
2. To significantly reduce unemployment and underemployment, through a combination of short-term 'cash for work' and economic reintegration initiatives, and medium-term measures to promote employment demand in the private sector and ensure the supply of appropriate market-based skills;
3. To foster the sustainable management of natural assets, including agricultural land, livestock, fisheries and mineral deposits.

1.6 Implementing Partners

Although the project is a directly implemented (DIM), the operational logistics in Somalia and restriction of international staff has forced UNDP Somalia to partner with local organizations for effective implementation.

Local partners include:

- Relevant line ministries;
- Non Governmental Organizations (NGOs);
- Community Based Organizations (CBOs); and
- Local Authorities.

1.7 Objectives of the audit

BDO East Africa Kenya has been appointed to conduct a combined financial audit and an audit of internal controls and systems on behalf of UNDP Office of Audit and Investigations for the Sustainable Livelihoods and Economic Development - Project No: 00060645 Output: Local Economic Development - Output No: 00076445 for the period from 01 January 2012 to 31 December 2013.

The audit objectives are twofold:

- (i) Audit of the project's financial statements

Financial audit to express opinion on projects financial statements that include:

1. Statement of Expenses (Combined Delivery Report) for the period 01 January 2012 to 31 December 2013 and fund utilization as at 31 December 2013;
2. Statement of Cash Position reported by the project as at 31 December 2013;
3. Statement of Fixed Assets held by the project as at 31 December 2013.

The Financial Audit will be conducted in accordance with the International Standards of Auditing, the 700 series.

- (ii) Audit of the project's internal control systems.

An audit to express an opinion on the project's internal control systems. The internal control audit shall be conducted in accordance with the International Professional Practices Framework (IPPF). However, we were not able to assess in full the internal controls and systems as the audit was carried out in Nairobi after the end of the audit period due to security reason.

1.8 Audit timeframe

The field work of the audit assignment was carried out from 20 May 2014 to 20 June 2014:

DATES	LOCATIONS	PERSONS INVOLVED
20 May 2014 to 20 June 2014	Nairobi Kenya	Fatma Yusuf Clifford AhChip

1.9 Summary of significant findings

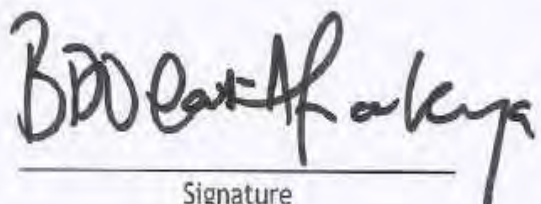
The table below provides a summary of the major findings arising from the audit:

AUDIT AREA	AUDIT FINDINGS	REFERENCE
Finance	<ul style="list-style-type: none"> Micro Grants that are advanced to implementing partners are expensed on disbursement. This, even where it's in accordance to UNDP's financial policy is against accounting best practice of expensing the MCGs when liquidated and not when paid out; Unpaid instalments are provided for in the year the MCG award is granted. MCGs earmarked for advance to national counterparties amounting to USD 163,339 had been provided for as at 31 December 2013 but not paid out. Consequently these costs have been expensed in the CDR. We have classified these costs as <u>questioned</u>. 	<ul style="list-style-type: none"> Refer to Page 16/17 (Long form management letter) for details
General administration	<ul style="list-style-type: none"> There was an under recovery of costs totalling approximately USD 16,000 which relate to General Management Services and Internal Support Services. 	<ul style="list-style-type: none"> Refer to Page 16 (Long form management letter) for details

1.10 Summary of questioned costs for the period

The table below provides a summary of the questioned costs arising from the audit:

DESCRIPTION	AMOUNT (USD)
Micro Capital Grants	163,339
TOTAL	163,339


 Signature

30 SEPTEMBER 2014
 Date

2 Financial Statement

2.1 Statement of Management Responsibility for Financial Reporting

The Management of the United Nations Development Programme - Somalia for Sustainable Livelihoods and Economic Development - Project No: 00060645 Output: Local Economic Development - Output No: 00076445 is responsible for preparing the Combined Delivery Report (CDR) comprising of a Statement of Expenses and accompanying Funds Utilization Statement, Statement of Assets and Statement of Cash Position for each year in accordance with Generally Accepted Accounting Principles (GAAP), International Public Sector Accounting Standards (IPSAS) and UNDP's financial rules and regulations which give a true and fair view of the state of affairs of the Sustainable Livelihoods and Economic Development - Project No: 00060645 Output: Local Economic Development - Output No: 00076445 as at 31 December 2013.

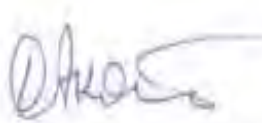
Management of United Nations Development Programme Somalia acknowledges its responsibility for:

- (i). Adequate accounting records and maintenance of effective internal control systems;
- (ii). The preparation of financial statements which fairly present the state of affairs of the Project as at the end of the financial period and the results of its operations and cash flows for that period and which comply with Generally Accepted Accounting Principles (GAAP), International Public Sector Accounting Standards (IPSAS) and UNDP's financial rules and regulations;
- (iii). The selection of appropriate accounting policies supported by reasonable and prudent judgements.

Management reports that:

- (i). Adequate accounting records and effective system of internal controls and risk management have been maintained;
- (ii). Appropriate accounting policies supported by reasonable and prudent judgements and estimates have been used consistently;
- (iii). Applicable accounting standards have been adhered to.

Signed on their behalf by:



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2.2 Audit Report

REPORT OF THE INDEPENDENT AUDITORS TO UNDP SOMALIA

We have audited the financial statements of United Nations Development Programme Somalia, Sustainable Livelihoods and Economic Development - Project No: 00060645 Output: Local Economic Development - Output No: 00076445), which comprise the Statement of Expenses and accompanying Funds Utilization Statement and the Statement of Assets for the period 01 January 2012 to 31 December 2013, and a summary of significant accounting policies and other explanatory notes, as set out on pages 10 to 11.

Management is responsible for the preparation of the statements for Sustainable Livelihoods and Economic Development - Project No: 00060645 Output: Local Economic Development - Output No: 00076445 and for such internal controls as management determines are necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statements 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 project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion:

1. Combined Delivery Report (CDR) and Fund Utilization Statement:

The attached Combined Delivery Report (CDR) presents fairly, in all material respects, the expense of **USD 4,145,368 [USD 2,168,477 in 2013 and USD 1,976,891 in 2012]** incurred by the Sustainable Livelihoods and Economic Development - Project No: 00060645 Output: Local Economic Development - Output No: 00076445 for the period 01 January 2012 to 31 December 2013 in accordance with agreed upon accounting policies and were:

- in conformity with the approved project budgets;
- for the approved purposes of the project;
- in compliance with the relevant UNDP regulations and rules, policies and procedures; and
- supported by properly approved vouchers and other supporting documents.

2. Statement of Cash Position

The project does not operate a dedicated bank account. Consequently, there is no Statement of Cash balance as at 31 December 2013.

3. Statement of Fixed Assets

The attached Statement of Assets (see 2.4) presents fairly, in all material respects, the balance of inventory of the Local Sustainable Livelihoods and Economic Development - Project No: 00060645 Output: Local Economic Development - Output No: 00076445 amounting to **USD 26,256** as at 31 December 2013 in accordance with UNDP accounting policies and International Public Sector Accounting Standards.



BDO East Africa Kenya
Certified Public Accountant of Kenya
12th Floor, Pension Towers
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P.O Box 10032 - 00100
Nairobi



Clifford A. Chip
Signing partner and engagement partner responsible for the independent audit
CPA, Practicing Registration Number P/1964

Date: 30 SEPTEMBER 2014

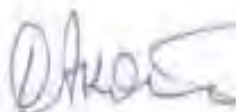
2.3 Statement of Expenses and Fund Utilization Statement - 01 January 2012 to 31 December 2012

EXPENSE CATEGORY	NOTES	CUMULATIVE TO DATE USD	JANUARY 2013 TO DECEMBER 2013 USD	JANUARY 2013 TO DECEMBER 2012 USD
<u>Expenditure</u>				
Activity1: Project Management		568,422	254,755	313,667
Activity2: Assessments, Mapping & Studies		136,898	5,227	131,671
Activity3: Community based Infrastructure		1,128,473	371,781	756,692
Activity3.1: South Central Activities		5,489	3,098	2,391
Activity3.2: Somaliland Activities		26,580	25,993	587
Activity3.3: Puntland Activities		718,256	442,292	275,964
Activity4: Income generation/Micro Grants		300	300	-
Activity4.1: South Central Activities		682,205	338,572	343,633
Activity4.3: Puntland Activities		672,386	666,900	5,486
Activity5.1: Skills Development South Central		2,001	-	2,001
Activity5.3: Skills Development Puntland		172,909	54,868	118,041
Other		31,449	4,691	26,758
Total Expenditure at 31 December		4,145,368	2,168,477	1,976,891
<u>Fund Utilization</u>				
Outstanding NEX advances	2.5.2	-	-	-
Fixed assets	2.5.3	26,256	26,256	30,618
Inventory	2.5.4	-	-	-
Prepayments	2.5.5	-	-	-
Commitments	2.5.6	113,156	113,156	67,498
Total Fund Utilization		139,412	139,412	98,116

United Nations Development Programme Somalia - Local Economic Development - No: 00076445

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

This Statement of Expenses and Fund Utilisation Statement has been approved for issue on **17 September 2014** by management of Sustainable Livelihoods and Economic Development - Project No: 00060645 Output: Local Economic Development - Output No: 00076445.



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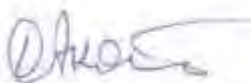
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Date

2.4 Statement of Assets

	NOTES	TOTAL USD	31 DECEMBER 2013 USD	31 DECEMBER 2012 USD
Balance at 01 January		-	30,618	-
<u>Procured in the period</u>				
Computer and Computer Accessories		33,622	-	33,622
Depreciation charge		(7,386)	(3,862)	(3,524)
Difference		20	(500)	520
Balance at 31 December		26,256	26,256	30,618

This Statement of Assets has been approved for issue on **17 September 2014** by management of Sustainable Livelihoods and Economic Development - Project No: 00060645 Output: Local Economic Development - Output No: 00076445.



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Date: 2014.09.17 19:05:05 +03'00'

Signature

Title

Date

The balance of **USD 26,256** on the Statement of Assets above is based on the Net Book Value of the assets as per the Funds Utilization Statement as at 31 December 2013, while the Acquisition cost of **USD 33,622** is tabulated on the Asset Management Detail Report as at 31 December 2013.

2.5 Notes to the Financial Statement

2.5.1 Significant accounting policies

The principal accounting policies adopted in the preparation of the Statement of Expenses, Statement of Assets and Statement of Cash Position are outlined below:

- Basis of preparation: The Statement of Expenses has been prepared in accordance with Generally Accepted Accounting Principle and UNDP financial rules and regulations;

- Foreign currencies

Functional currency

Items included in the financial statements of the Project are measured using *United States Dollar*, which is both the functional and presentation currency.

Presentation currency

United States Dollar (US Dollar) is the presentation currency. All transactions are carried out through the US Dollar.

- Expenditure: Expenses are accounted on accrual basis.
- Fixed assets:
 - a. assets purchased from 01 January 2012: assets worth USD 500 and above and match the UNDP's use and control principle are recorded in ATLAS, capitalization is done and depreciation charged as an expense within the reporting period;
 - b. Assets purchased prior to 01 January 2012: assets are not recorded in ATLAS and depreciation is not charged.
- Inventory: Inventory is recorded based on its purpose at either:
 - a. For inventory held for sale: lower of cost or net realizable value; or
 - b. For inventory held for distribution at no cost: lower of cost or net replacement cost.
- Prepayments: Prepayments are stated actual amounts paid and are not revalued.
- Commitments: Commitments are stated at their actual amounts and are recognised as expenses.

2.5.2 Outstanding NEX advances

This represents advances made to the implementing partner but not expensed as at the reporting date and are held in the implementing partner's bank account. The project does not operate a dedicated bank account.

2.5.3 Fixed assets

This represents fixed assets that belong to or are used by the project but are under UNDP's control. We have carried out adequate audit procedures with the guidance of Programme and Operations Policies and Procedures (POPP) section on "Administrative Services/Asset Management/Property Plan and Equipment/Furniture and Equipment Acquisition and Maintenance" to determine that these assets are project related.

2.5.4 Inventory

This represents items of inventory that were acquired for the project but are temporarily under UNDP's control. No items of inventory were held by UNDP for the project as at 31 December 2013.

2.5.5 Prepayments

This represents payments in advance for services not rendered or goods not delivered. No prepayments were made by UNDP for the project as at 31 December 2013.

2.5.6 Commitments

This represents a legal and financial obligation arising from a contract, agreement, or other form of undertaking by UNDP or based on a liability recognized by UNDP against the resources of the period.

2.6 Comparison between actual and budgeted expenditure

EXPENSE CATEGORY	CUMULATIVE ACTUAL EXPENDITURE (A) USD	BUDGETED EXPENDITURE (B) USD	VARIANCE (C=B-A) USD	PERCENTAGE VARIANCE (D=C/B*100)
Project Management	568,422	474,605	(93,817)	(20%)
Assessments, Mapping & Studies	136,898	-	(136,898)	(100%)
Community based Infrastructure	1,878,799	2,361,617	482,818	20%
Income generation/Micro Grants	1,354,891	1,986,867	631,977	32%
Skills Development	174,910	386,941	212,031	55%
Other	31,448	-	(31,449)	(100%)
Total Expenditure	4,145,368	5,210,030	1,064,662	20%

3 Management Letter

3.1 Definition of standard audit rating

In providing the auditors' assessment, the Internal Audit Services of UNDP uses the following harmonized audit rating definitions.

Satisfactory	Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievements of the project.
Partially Satisfactory	Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
Unsatisfactory	Internal controls, governance and risk management processes were either not established or not performing well. The issues identified were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

We assessed the project as **partially satisfactory** which means "Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." Ratings per audit area are summarized below:

Audit Area	Not Applicable	Satisfactory	Partially satisfactory	Unsatisfactory
Organization and staffing				
Programme and project management				
Human resources				
Finance				
Procurement				
Asset management				
Cash Management				
Information Systems				
General administration				
Follow up on previous audits				

3.2 Priorities of audit recommendations

In order to permit management to assess the relative importance of the weaknesses of any control issues identified during the review, each has been assigned a subjective rating, which may in turn be used in prioritising the resources required to address the problem. The key to these ratings is as follows:

High (Critical)	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences of UNDP.
Medium (Important)	Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences to UNDP.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the field work. Therefore, low priority recommendations are not included in this report.

3.3 Long form management letter

No	Issues title	Observation	Priority	Recommendation	Management Comments and action plan	Auditor's response
1.	General Administration	<ul style="list-style-type: none"> The General Management Services and Internal Support Services were under recovered by approximately \$ 16,000. The ISS cost was computed at 5% (USD 231,870) instead of 5.5% (USD 247,959) as per the UNDPs internal cost recovery procedures. 	Medium	<ul style="list-style-type: none"> Ensure that support costs are recovered as per the UNDP rules and regulations; GMS costs to be recovered at 7% of the total expenditure; ISS costs to be recovered at 5.5% of the total expenditure (excluding CMS and security costs); and Security costs to be recovered at 1.5% of total grant received. 	<ul style="list-style-type: none"> All new Projects developed in early 2014 were subjected to these new cost recovery rates and were costed accordingly 	<ul style="list-style-type: none"> Compliance to be reviewed in subsequent audit.
2.	Finance	<ul style="list-style-type: none"> Micro Capital Grants are expensed on disbursement rather than recorded as advances and expensed upon liquidation. Whereas the accounting entry is per the UNDP rules, it is against accounting best practices; MCGs are accrued but not disbursed in order to exhaust the donor funds before the expiration of the Agreements duration. 	High	<ul style="list-style-type: none"> Advances should be expensed on liquidation and verified against the actual supporting documents for expenses; For any donor funding earmarked for MCG's and not yet disbursed as at the project deadline, UNDP should request for a contract extension. Alternatively, all funds earmarked for disbursement to MGGs as at period end should be recorded as payable amounts. The expense should be recorded once the disbursement is made and 	<ul style="list-style-type: none"> The Country office acknowledges the recommendation and will review with OAI how best to incorporate them while remaining in compliance with UNDP rules; As for the provided for amount of \$163,339 the related encumbrances have 	<ul style="list-style-type: none"> The accounting treatment is per UNDP's accounting policy. As auditor's we however recommend that MCGs be expensed upon liquidation.

United Nations Development Programme Somalia - Local Economic Development - No: 00076445

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

No	Issues title	Observation	Priority	Recommendation	Management Comments and action plan	Auditor's response
		MCGs earmarked for the national counterparties amounting to USD 163,339 had been provided for and recorded in the CDR but not paid out as at 31 December 2013.		the payable balance adjusted appropriately.	been reduced and rectified by the office to reflect correct project expenditures	
3.	Finance	<ul style="list-style-type: none"> Inconsistency of allocation of expenses between different accounts, e.g. expenses relating to Micro Capital Grants-Other - 72615 were recorded under Service Contracts - Social Services - 72165. Also, some construction costs were being allocated in account 72405 for Acquisition of Communication Equipment 	Medium	<ul style="list-style-type: none"> Ensure that expenses are consistently allocated according to their nature for management reporting purposes. 	<ul style="list-style-type: none"> Recommendations noted and allocations will be reversed to reflect actual expense account 	<ul style="list-style-type: none"> Compliance to be reviewed in subsequent audit;

Appendix I: Approved combined delivery report 2012

Appendix II: Approved combined delivery report 2013

Appendix III: Approved Asset Listing as at 31 December 2013



Project Id : 00060645 Sustainable Livelihoods and Ec	Period :	Jan-Dec (2012)
Output # : 00059716 Economic Policy & Human Develo	Impl. Partner :	99999 UNDP
	Location :	UNDP Somalia
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Total for Fund 04000	0.00	30,702.48	0.00	30,702.48
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Total for Dept : 46824	0.00	30,702.48	0.00	30,702.48
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Dept: 46825 (South Central Somalia)

Fund : 04000 (Core Programme, UNU Centre)

71405 - Service Contracts-Individuals	0.00	14,478.00	0.00	14,478.00
71605 - Travel Tickets-International	0.00	4,482.68	0.00	4,482.68
71615 - Daily Subsistence Allow-Intl	0.00	2,092.00	0.00	2,092.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	10,650.00	0.00	10,650.00
72405 - Acquisition of Communic Equip	0.00	1,392.49	0.00	1,392.49
72815 - Inform Technology Supplies	0.00	24.58	0.00	24.58
74510 - Bank Charges	0.00	439.78	0.00	439.78
74696 - PP&E Expensed Items	0.00	5,802.00	0.00	5,802.00
76125 - Realized Loss	0.00	0.00	0.00	0.00
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	0.00

Total for Fund 04000	0.00	39,361.53	0.00	39,361.53
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Total for Dept : 46825	0.00	39,361.53	0.00	39,361.53
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Total for Output : 00059716	0.00	649,661.63	0.00	649,661.63
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Output # : 00076445 Local Economic Development	Impl. Partner :	99999 UNDP
	Location :	UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	79,693.53	0.00	79,693.53
61310 - Post Adjustment - IP Staff	0.00	28,570.64	0.00	28,570.64
62305 - Dependency Allowances-IP Staff	0.00	6,666.02	0.00	6,666.02
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	21,490.08	0.00	21,490.08
62315 - Contrib. to medical, social in	0.00	1,138.70	0.00	1,138.70
62320 - Mobility, Hardship, Non-remova	0.00	5,905.00	0.00	5,905.00
62335 - Hazard Duty Station Allow-IP	0.00	9,039.23	0.00	9,039.23
62340 - Annual Leave Expense - IP	0.00	9,485.48	0.00	9,485.48
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,624.17	0.00	4,624.17
63365 - Special Oper Living Allow-IP	0.00	9,897.04	0.00	9,897.04
63530 - Contribution to EOS Benefits	0.00	2,440.76	0.00	2,440.76
63535 - Contribution to Security	0.00	3,905.24	0.00	3,905.24
63540 - Contribution to Training	0.00	976.31	0.00	976.31
63545 - Contribution to ICT	0.00	1,464.48	0.00	1,464.48
63550 - Contributions to MAIP	0.00	134.54	0.00	134.54
63555 - Contribution to UN JFA	0.00	1,757.35	0.00	1,757.35
63560 - Contributions to Appendix D	0.00	782.10	0.00	782.10

5.0



Combined Delivery Report By Project

Project Id : 00060645 Sustainable Livelihoods and Ec		Period :	Jan-Dec (2012)	
Output # : 00076445 Local Economic Development		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65115 - Contributions to ASHI Reserve	0.00	6,474.78	0.00	6,474.78
65135 - Payroll Mgt Cost Recovery ATLA	0.00	321.90	0.00	321.90
71405 - Service Contracts-Individuals	0.00	120,147.55	0.00	120,147.55
71410 - MAIP Premium SC	0.00	89.86	0.00	89.86
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	28,100.00	0.00	28,100.00
71615 - Daily Subsistence Allow-Intl	0.00	8,417.67	0.00	8,417.67
71620 - Daily Subsistence Allow-Local	0.00	11,866.80	0.00	11,866.80
71630 - Shipment	0.00	2,035.00	0.00	2,035.00
71635 - Travel - Other	0.00	- 1,223.00	0.00	- 1,223.00
72125 - Svc Co-Studies & Research Serv	0.00	616.82	0.00	616.82
72210 - Machinery and Equipment	0.00	681.41	0.00	681.41
72420 - Land Telephone Charges	0.00	- 11.03	0.00	- 11.03
72505 - Stationery & other Office Supp	0.00	212.03	0.00	212.03
72515 - Print Media	0.00	216.45	0.00	216.45
72520 - Electronic Media	0.00	548.96	0.00	548.96
72615 - Micro Capital Grants-Other	0.00	702,583.60	0.00	702,583.60
72710 - Hospitality-Vouchered Expenses	0.00	177.97	0.00	177.97
72805 - Acquis of Computer Hardware	0.00	1,537.80	0.00	1,537.80
73310 - Maint & Licencing of Software	0.00	728.72	0.00	728.72
73505 - Reimb to UNDP for Supp Srvs	0.00	91,678.05	0.00	91,678.05
74510 - Bank Charges	0.00	20,338.74	0.00	20,338.74
74525 - Sundry	0.00	45,799.13	0.00	45,799.13
75105 - Facilities & Admin - Implement	0.00	86,112.18	0.00	86,112.18
75705 - Learning costs	0.00	864.00	0.00	864.00
Total for Fund 30000	0.00	1,316,286.06	0.00	1,316,286.06
Fund : 68125 (Advocacy mobn prtshp povrty)				
73505 - Reimb to UNDP for Supp Srvs	0.00	4,757.86	0.00	4,757.86
74525 - Sundry	0.00	1,381.15	0.00	1,381.15
75105 - Facilities & Admin - Implement	0.00	429.73	0.00	429.73
Total for Fund 68125	0.00	6,568.74	0.00	6,568.74
Total for Dept : 46801	0.00	1,322,854.80	0.00	1,322,854.80
Dept: 46821 (Somalia/SO/Garowe)				
Fund : 30000 (PROGRAMME COST SHARING)				
71620 - Daily Subsistence Allow-Local	0.00	2,900.40	0.00	2,900.40
72605 - Grants to Instit & other Benef	0.00	19,832.00	0.00	19,832.00
74510 - Bank Charges	0.00	297.48	0.00	297.48
75105 - Facilities & Admin - Implement	0.00	1,612.09	0.00	1,612.09
Total for Fund 30000	0.00	24,641.97	0.00	24,641.97
Total for Dept : 46821	0.00	24,641.97	0.00	24,641.97
Dept: 46823 (North West Somalia)				

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Project Id : 00060645 Sustainable Livelihoods and Ec	Period :	Jan-Dec (2012)		
Output # : 00076445 Local Economic Development	Impl. Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

71620 - Daily Subsistence Allow-Local	0.00	1,844.51	0.00	1,844.51
72215 - Transportation Equipment	0.00	483.60	0.00	483.60
72405 - Acquisition of Communic Equip	0.00	22,348.09	0.00	22,348.09
74510 - Bank Charges	0.00	321.54	0.00	321.54
75105 - Facilities & Admin - Implement	0.00	1,749.84	0.00	1,749.84
Total for Fund 30000	0.00	26,747.58	0.00	26,747.58
Total for Dept : 46823	0.00	26,747.58	0.00	26,747.58

Dept: 46824 (North East Somalia)

Fund : 30000 (PROGRAMME COST SHARING)

71615 - Daily Subsistence Allow-Intl	0.00	6,101.45	0.00	6,101.45
71620 - Daily Subsistence Allow-Local	0.00	5,130.88	0.00	5,130.88
72130 - Svc Co-Transportation Services	0.00	938.00	0.00	938.00
72215 - Transportation Equipment	0.00	4,016.00	0.00	4,016.00
72311 - Fuel, petroleum and other oils	0.00	1,418.54	0.00	1,418.54
72315 - Food & Textile Products	0.00	301.00	0.00	301.00
72420 - Land Telephone Charges	0.00	60.00	0.00	60.00
72425 - Mobile Telephone Charges	0.00	581.27	0.00	581.27
72510 - Publications	0.00	80.00	0.00	80.00
72615 - Micro Capital Grants-Other	0.00	31,981.11	0.00	31,981.11
72715 - Hospitality Catering	0.00	80.00	0.00	80.00
74205 - Audio Visual Productions	0.00	150.00	0.00	150.00
74230 - Audio & Visual Equipment	0.00	100.00	0.00	100.00
74510 - Bank Charges	0.00	1,598.77	0.00	1,598.77
75105 - Facilities & Admin - Implement	0.00	3,677.61	0.00	3,677.61
Total for Fund 30000	0.00	56,214.63	0.00	56,214.63
Total for Dept : 46824	0.00	56,214.63	0.00	56,214.63

Dept: 46825 (South Central Somalia)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	2,570.58	0.00	2,570.58
71605 - Travel Tickets-International	0.00	503.30	0.00	503.30
72105 - Svc Co-Construction & Engineer	0.00	3,996.00	0.00	3,996.00
72405 - Acquisition of Communic Equip	0.00	5,933.66	0.00	5,933.66
72505 - Stationery & other Office Supp	0.00	429.29	0.00	429.29
72615 - Micro Capital Grants-Other	0.00	346,098.55	0.00	346,098.55
72815 - Inform Technology Supplies	0.00	49.18	0.00	49.18
74105 - Management and Reporting Svcs	0.00	16,705.00	0.00	16,705.00
74510 - Bank Charges	0.00	8,126.14	0.00	8,126.14
74525 - Sundry	0.00	49.85	0.00	49.85
74696 - PP&E Expensed Items	0.00	21,484.00	0.00	21,484.00

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 11-11-2013 15:11:47

Project Id : 00060645 Sustainable Livelihoods and Ec	Period :	Jan-Dec (2012)
Output # : 00076445 Local Economic Development	Impl. Partner :	99999 UNDP
	Location :	UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74965 - Low value equipment	0.00	14,708.92	0.00	14,708.92
75105 - Facilities & Admin - Implement	0.00	29,692.49	0.00	29,692.49
76125 - Realized Loss	0.00	0.01	0.00	0.01
77630 - Dep Exp Owned - ITC	0.00	3,502.26	0.00	3,502.26
77640 - Dep Exp Owned - F&F	0.00	21.67	0.00	21.67
Total for Fund 30000	0.00	453,870.90	0.00	453,870.90
Fund : 68125 (Advocacy mobn prtshp povrty)				
72615 - Micro Capital Grants-Other	0.00	85,018.80	0.00	85,018.80
74510 - Bank Charges	0.00	1,487.83	0.00	1,487.83
75105 - Facilities & Admin - Implement	0.00	6,055.46	0.00	6,055.46
Total for Fund 68125	0.00	92,562.09	0.00	92,562.09
Total for Dept : 46825	0.00	546,432.99	0.00	546,432.99
Total for Output : 00076445	0.00	1,976,891.97	0.00	1,976,891.97

Output # : 00076927 Private Sector Development	Impl. Partner :	99999 UNDP
	Location :	UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 04000 (Core Programme, UNU Centre)

62335 - Hazard Duty Station Allow-IP	0.00	5,860.83	0.00	5,860.83
63365 - Special Oper Living Allow-IP	0.00	1,612.26	0.00	1,612.26
71405 - Service Contracts-Individuals	0.00	13,078.87	0.00	13,078.87
71610 - Travel Tickets-Local	0.00	2,080.00	0.00	2,080.00
71620 - Daily Subsistence Allow-Local	0.00	1,249.00	0.00	1,249.00
72415 - Courier Charges	0.00	398.88	0.00	398.88
72445 - Common Services-Communications	0.00	47.06	0.00	47.06
72505 - Stationery & other Office Supp	0.00	101.41	0.00	101.41
72615 - Micro Capital Grants-Other	0.00	80,929.40	0.00	80,929.40
73205 - Premises Alternations	0.00	2,033.47	0.00	2,033.47
73505 - Reimb to UNDP for Supp Svcs	0.00	2,585.57	0.00	2,585.57
74510 - Bank Charges	0.00	1,160.58	0.00	1,160.58
74525 - Sundry	0.00	4,433.50	0.00	4,433.50
75705 - Learning costs	0.00	200.00	0.00	200.00
76135 - Realized Gain	0.00	- 12.77	0.00	- 12.77
Total for Fund 04000	0.00	115,758.06	0.00	115,758.06
Fund : 30000 (PROGRAMME COST SHARING)				
61105 - Salaries - NP Staff	0.00	36,055.14	0.00	36,055.14
61305 - Salaries - IP Staff	0.00	47,922.09	0.00	47,922.09
61310 - Post Adjustment - IP Staff	0.00	18,552.53	0.00	18,552.53
62305 - Dependency Allowances-IP Staff	0.00	4,393.50	0.00	4,393.50

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Combined Delivery Report By Project

Project Id : 00060645 Sustainable Livelihoods and Ec		Period :	Jan-Dec (2012)	
Output # : 00082280 Food Safety & Energy		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	- 2,203.94	0.00	- 2,203.94
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71305 - Local Consult.-Sht Term-Tech	0.00	8,966.00	0.00	8,966.00
71405 - Service Contracts-Individuals	0.00	7,000.00	0.00	7,000.00
71620 - Daily Subsistence Allow-Local	0.00	3,723.00	0.00	3,723.00
72115 - Svc Co-Natural Resources & Env	0.00	97,749.40	0.00	97,749.40
72615 - Micro Capital Grants-Other	0.00	79,907.40	0.00	79,907.40
74510 - Bank Charges	0.00	1,591.75	0.00	1,591.75
75105 - Facilities & Admin - Implement	0.00	15,581.63	0.00	15,581.63
Total for Fund 32045	0.00	214,519.18	0.00	214,519.18
Total for Dept : 46801	0.00	212,315.24	0.00	212,315.24
Dept: 46823 (North West Somalia)				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
72105 - Svc Co-Construction & Engineer	0.00	84,800.45	0.00	84,800.45
75105 - Facilities & Admin - Implement	0.00	5,936.03	0.00	5,936.03
Total for Fund 32045	0.00	90,736.48	0.00	90,736.48
Total for Dept : 46823	0.00	90,736.48	0.00	90,736.48
Dept: 46824 (North East Somalia)				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71615 - Daily Subsistence Allow-Intl	0.00	266.00	0.00	266.00
74510 - Bank Charges	0.00	9.56	0.00	9.56
75105 - Facilities & Admin - Implement	0.00	19.29	0.00	19.29
Total for Fund 32045	0.00	294.85	0.00	294.85
Total for Dept : 46824	0.00	294.85	0.00	294.85
Total for Output : 00082280	0.00	303,346.58	0.00	303,346.58
Project Total :	0.00	5,726,901.02	0.00	5,726,901.02



Digitally signed by George Conway
DN: cn=George Conway, o=UNDP,
ou=UNDP Somalia,
email=george.conway@undp.org,
c=SO
Date: 2014.06.19 07:52:16 +03'00'

Signed By :

Date :

Signed By :

Date :



DAVID WAKANGI
BDO EAST AFRICA



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2012)
Selected Project Id : 00060645
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00060645 Sustainable Livelihoods and Ec

Period : As at Dec 31, 2012

Output #	00054395	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			14,645.80
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Output #	00059716	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			4,899.07
Inventory			0.00
Prepayments			0.00
Commitments			15,554.59

Output #	00076445	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			30,618.00
Inventory			0.00
Prepayments			0.00
Commitments			67,497.88

Output #	00076927	Impl. Partner :99999 UNDP	UNDP AMOUNT
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Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Page 1 of 5
Run Time: 19-05-2014 10:05:01

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2013)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00076445

Award Id : 00060645 Sustainable Livelihoods and Ec		Period :	Jan-Dec (2013)		
Project # : 00076445 Local Economic Development		Impl. Partner :	99999 UNDP		
		Location :	UNDP Somalia		
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

Dept: 46801 (Somalia - Central)

Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))

62335 - Hazard Duty Station Allow-IP	0.00	- 151.00	0.00	0.00	- 151.00
71305 - Local Consult.-Sht Term-Tech	0.00	47,150.00	0.00	0.00	47,150.00
71620 - Daily Subsistence Allow-Local	0.00	6,768.80	0.00	0.00	6,768.80
71630 - Shipment	0.00	1,003.59	0.00	0.00	1,003.59
71635 - Travel - Other	0.00	1,098.00	0.00	0.00	1,098.00
72330 - Medical Products	0.00	266.00	0.00	0.00	266.00
73105 - Rent	0.00	59,992.30	0.00	0.00	59,992.30
73505 - Reimb to UNDP for Supp Srvs	0.00	7,004.60	0.00	0.00	7,004.60
74525 - Sundry	0.00	3,945.59	0.00	0.00	3,945.59

Total for Fund 04000	0.00	127,077.88	0.00	0.00	127,077.88
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Fund : 30000 (Programme Cost Sharing)

61305 - Salaries - IP Staff	0.00	59,002.94	0.00	0.00	59,002.94
61310 - Post Adjustment - IP Staff	0.00	9,477.60	0.00	0.00	9,477.60
62305 - Dependency Allowances-IP Staff	0.00	2,196.76	0.00	0.00	2,196.76
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	11,954.13	0.00	0.00	11,954.13
62315 - Contrib. to medical, social in	0.00	402.72	0.00	0.00	402.72
62320 - Mobility, Hardship, Non-remova	0.00	6,934.33	0.00	0.00	6,934.33
62335 - Hazard Duty Station Allow-IP	0.00	8,710.72	0.00	0.00	8,710.72
62340 - Annual Leave Expense - IP	0.00	4,364.39	0.00	0.00	4,364.39
63305 - Installation Allowance-IP Stf	0.00	1,778.71	0.00	0.00	1,778.71
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,850.01	0.00	0.00	1,850.01
63365 - Special Oper Living Allow-IP	0.00	6,972.00	0.00	0.00	6,972.00
63530 - Contribution to EOS Benefits	0.00	1,138.24	0.00	0.00	1,138.24
63535 - Contribution to Security	0.00	1,214.13	0.00	0.00	1,214.13
63540 - Contribution to Training	0.00	303.53	0.00	0.00	303.53
63545 - Contribution to ICT	0.00	455.31	0.00	0.00	455.31
63550 - Contributions to MAIP	0.00	60.71	0.00	0.00	60.71
63555 - Contribution to UN JFA	0.00	546.36	0.00	0.00	546.36
63560 - Contributions to Appendix D	0.00	91.05	0.00	0.00	91.05
64323 - Reassignments-Lump Sum	0.00	10,117.78	0.00	0.00	10,117.78
65115 - Contributions to ASHI Reserve	0.00	2,428.26	0.00	0.00	2,428.26
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	0.00	193.14
71205 - Intl Consultants-Sht Term-Tech	0.00	6,725.04	0.00	0.00	6,725.04
71305 - Local Consult.-Sht Term-Tech	0.00	14,019.24	0.00	0.00	14,019.24
71405 - Service Contracts-Individuals	0.00	29,811.14	0.00	0.00	29,811.14
71410 - MAIP Premium SC	0.00	219.56	0.00	0.00	219.56
71605 - Travel Tickets-International	0.00	22,329.12	0.00	0.00	22,329.12
71610 - Travel Tickets-Local	0.00	8,523.00	0.00	0.00	8,523.00
71615 - Daily Subsistence Allow-Intl	0.00	10,117.13	0.00	0.00	10,117.13
71620 - Daily Subsistence Allow-Local	0.00	5,254.75	0.00	0.00	5,254.75
71635 - Travel - Other	0.00	1,106.41	0.00	0.00	1,106.41
71640 - Prepaid Travel Advance	0.00	792.00	0.00	0.00	792.00
72105 - Svc Co-Construction & Engineer	0.00	416,787.97	0.00	0.00	416,787.97
72120 - Svc Co-Trade and Business Serv	0.00	2,096.81	0.00	0.00	2,096.81
72130 - Svc Co-Transportation Services	0.00	-3,014.00	0.00	0.00	-3,014.00
72311 - Fuel, petroleum and other oils	0.00	-420.00	0.00	0.00	-420.00
72420 - Land Telephone Charges	0.00	-300.84	0.00	0.00	-300.84
72425 - Mobile Telephone Charges	0.00	-1.45	0.00	0.00	-1.45
72440 - Connectivity Charges	0.00	258.00	0.00	0.00	258.00

JB

D-2



Combined Delivery Report By Project

Award Id : 00060645 Sustainable Livelihoods and Ec	Period :	Jan-Dec (2013)			
Project # : 00076445 Local Economic Development	Impl. Partner :	99999 UNDP			
	Location :	UNDP Somalia			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
72615 - Micro Capital Grants-Other	0.00	475,986.58	0.00	0.00	475,986.58
72705 - Hospitality-Special Events	0.00	10,381.33	0.00	0.00	10,381.33
73505 - Reimb to UNDP for Supp Svcs	0.00	93,636.03	0.00	0.00	93,636.03
74210 - Printing and Publications	0.00	1,494.35	0.00	0.00	1,494.35
74225 - Other Media Costs	0.00	450.00	0.00	0.00	450.00
74510 - Bank Charges	0.00	13,374.01	0.00	0.00	13,374.01
74525 - Sundry	0.00	21,123.77	0.00	0.00	21,123.77
75105 - Facilities & Admin - Implement	0.00	88,266.03	0.00	0.00	88,266.03
Total for Fund 30000	0.00	1,349,208.80	0.00	0.00	1,349,208.80
Total for Dept : 46801	0.00	1,476,286.68	0.00	0.00	1,476,286.68
Dept: 46821 (Somalia/SO/Garowe)					
Fund : 30000 (Programme Cost Sharing)					
71205 - Intl Consultants-Sht Term-Tech	0.00	15,436.63	0.00	0.00	15,436.63
71305 - Local Consult.-Sht Term-Tech	0.00	7,899.55	0.00	0.00	7,899.55
75105 - Facilities & Admin - Implement	0.00	1,633.53	0.00	0.00	1,633.53
Total for Fund 30000	0.00	24,969.71	0.00	0.00	24,969.71
Total for Dept : 46821	0.00	24,969.71	0.00	0.00	24,969.71
Dept: 46823 (North West Somalia)					
Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))					
72105 - Svc Co-Construction & Engineer	0.00	15,420.00	0.00	0.00	15,420.00
74510 - Bank Charges	0.00	208.17	0.00	0.00	208.17
Total for Fund 04000	0.00	15,628.17	0.00	0.00	15,628.17
Fund : 30000 (Programme Cost Sharing)					
71605 - Travel Tickets-International	0.00	1,143.00	0.00	0.00	1,143.00
71615 - Daily Subsistence Allow-Intl	0.00	1,603.70	0.00	0.00	1,603.70
71620 - Daily Subsistence Allow-Local	0.00	584.19	0.00	0.00	584.19
72105 - Svc Co-Construction & Engineer	0.00	105,680.48	0.00	0.00	105,680.48
72505 - Stationery & other Office Supp	0.00	43.70	0.00	0.00	43.70
72615 - Micro Capital Grants-Other	0.00	7,369.60	0.00	0.00	7,369.60
74225 - Other Media Costs	0.00	3,600.00	0.00	0.00	3,600.00
74510 - Bank Charges	0.00	1,812.19	0.00	0.00	1,812.19
74710 - Land Transport	0.00	243.87	0.00	0.00	243.87
75105 - Facilities & Admin - Implement	0.00	8,545.64	0.00	0.00	8,545.64
Total for Fund 30000	0.00	130,626.37	0.00	0.00	130,626.37
Total for Dept : 46823	0.00	146,254.54	0.00	0.00	146,254.54
Dept: 46824 (North East Somalia)					
Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))					
71615 - Daily Subsistence Allow-Intl	0.00	2,856.00	0.00	0.00	2,856.00
71620 - Daily Subsistence Allow-Local	0.00	1,465.77	0.00	0.00	1,465.77
71635 - Travel - Other	0.00	4,989.20	0.00	0.00	4,989.20
72130 - Svc Co-Transportation Services	0.00	867.00	0.00	0.00	867.00

D.W



Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

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Run Time: 19-05-2014 10:05:01

Award Id : 00060645 Sustainable Livelihoods and Ec	Period : Jan-Dec (2013)
Project # : 00076445 Local Economic Development	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
72215 - Transporation Equipment	0.00	167.60	0.00	0.00	167.60
72311 - Fuel, petroleum and other oils	0.00	478.82	0.00	0.00	478.82
72425 - Mobile Telephone Charges	0.00	70.00	0.00	0.00	70.00
72505 - Stationery & other Office Supp	0.00	117.20	0.00	0.00	117.20
74510 - Bank Charges	0.00	161.88	0.00	0.00	161.88
Total for Fund 04000	0.00	11,173.47	0.00	0.00	11,173.47
Fund : 30000 (Programme Cost Sharing)					
71405 - Service Contracts-Individuals	0.00	- 1,175.00	0.00	0.00	- 1,175.00
71610 - Travel Tickets-Local	0.00	1,175.00	0.00	0.00	1,175.00
71615 - Daily Subsistence Allow-Intl	0.00	9,765.30	0.00	0.00	9,765.30
71620 - Daily Subsistence Allow-Local	0.00	4,893.67	0.00	0.00	4,893.67
71635 - Travel - Other	0.00	2,320.00	0.00	0.00	2,320.00
72105 - Svc Co-Construction & Engineer	0.00	30,564.00	0.00	0.00	30,564.00
72130 - Svc Co-Transportation Services	0.00	6,804.90	0.00	0.00	6,804.90
72165 - Svc Co-Social Svcs, Social Sci	0.00	45,000.00	0.00	0.00	45,000.00
72311 - Fuel, petroleum and other oils	0.00	420.00	0.00	0.00	420.00
72405 - Acquisition of Communic Equip	0.00	47,405.16	0.00	0.00	47,405.16
72425 - Mobile Telephone Charges	0.00	172.00	0.00	0.00	172.00
72510 - Publications	0.00	60.00	0.00	0.00	60.00
72615 - Micro Capital Grants-Other	0.00	197,382.19	0.00	0.00	197,382.19
72715 - Hospitality Catering	0.00	665.00	0.00	0.00	665.00
73216 - Construction Cost	0.00	64,555.61	0.00	0.00	64,555.61
74510 - Bank Charges	0.00	6,129.85	0.00	0.00	6,129.85
74525 - Sundry	0.00	386.67	0.00	0.00	386.67
74710 - Land Transport	0.00	382.00	0.00	0.00	382.00
75105 - Facilities & Admin - Implement	0.00	29,183.44	0.00	0.00	29,183.44
Total for Fund 30000	0.00	446,089.79	0.00	0.00	446,089.79
Total for Dept : 46824	0.00	457,263.26	0.00	0.00	457,263.26
Dept: 46825 (South Central Somalia)					
Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))					
72105 - Svc Co-Construction & Engineer	0.00	7,960.00	0.00	0.00	7,960.00
72425 - Mobile Telephone Charges	0.00	1.79	0.00	0.00	1.79
72510 - Publications	0.00	339.30	0.00	0.00	339.30
74510 - Bank Charges	0.00	51.66	0.00	0.00	51.66
74710 - Land Transport	0.00	310.00	0.00	0.00	310.00
Total for Fund 04000	0.00	8,662.75	0.00	0.00	8,662.75
Fund : 30000 (Programme Cost Sharing)					
71620 - Daily Subsistence Allow-Local	0.00	537.24	0.00	0.00	537.24
72125 - Svc Co-Studies & Research Serv	0.00	1,500.00	0.00	0.00	1,500.00
72425 - Mobile Telephone Charges	0.00	- 2.00	0.00	0.00	- 2.00
72615 - Micro Capital Grants-Other	0.00	43,986.57	0.00	0.00	43,986.57
74510 - Bank Charges	0.00	1,553.53	0.00	0.00	1,553.53
74696 - PP&E Expensed Items	0.00	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	3,600.74	0.00	0.00	3,600.74
77630 - Dep Exp Owned - ITC	0.00	3,863.76	0.00	0.00	3,863.76
Total for Fund 30000	0.00	55,039.84	0.00	0.00	55,039.84
Total for Dept : 46825	0.00	63,702.59	0.00	0.00	63,702.59

D.W



Combined Delivery Report By Project

Award Id : 00060645 Sustainable Livelihoods and Ec		Period :	Jan-Dec (2013)		
Project # : 00076445 Local Economic Development		Impl. Partner :	99999 UNDP		
		Location :	UNDP Somalia		
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

Total for Project : 00076445	0.00	2,168,476.78	0.00	0.00	2,168,476.78
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Award Total :	0.00	2,168,476.78	0.00	0.00	2,168,476.78
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DAVID WAKAWENG
BDO EAST AFRICA

Digitally signed by George Conway
DN: cn=George Conway,
o=UNDP, ou=UNDP Somalia,
email=george.conway@undp.
org, c=SO
Date: 2014.05.29 11:02:57
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Signed By :

Date :



Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

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Run Time: 19-05-2014 10:05:03

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2013)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00076445

Award Id : 00060645	Sustainable Livelihoods and Ec	Period :	Jan-Dec (2013)			
Project # :	Local Economic Development	Impl. Partner :	None			
		Location :	UNDP Somalia			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp	
46801 - Somalia - Central	0.00	1,476,286.68	0.00	0.00	1,476,286.68	
46821 - Somalia/SO/Garowe	0.00	24,969.71	0.00	0.00	24,969.71	
46823 - North West Somalia	0.00	146,254.54	0.00	0.00	146,254.54	
46824 - North East Somalia	0.00	457,263.26	0.00	0.00	457,263.26	
46825 - South Central Somalia	0.00	63,702.59	0.00	0.00	63,702.59	

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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 27-02-2014 15:02:56

Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2013)
Selected Project Id : 00060645
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00076445

Project/Award: 00060645 Sustainable Livelihoods and Ec

Period : As Of Dec31,2013

Output #	00076445	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		26,255.91
	Inventory		0.00
	Prepayments		0.00
	Commitments		113,156.35

David Wabane

BDO EAST AFRICA KENYA
P. O. Box 10032
00100 - GPO
NAIROBI.



Asset Management Detail Report

Business Unit: SOM10
Operating Unit:

Country: Somalia
Department:

Category: In Service
Impl Agency:

Project Type: All
Donor:

Amount >=0
Fund Code:

From/To date: 01-JAN-2012 ~ 31-DEC-2013
Project: 00076445 Profile ID:

<u>Business unit</u> SOM10		<u>Asset ID</u> 000000002042	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 118451	<u>Serial Number</u> CZC2194VNF	<u>Model</u> 8060P	<u>Location</u> SOMMOG1100	<u>Acquisition Date</u> 2012-08-16
<u>Currency</u> USD	<u>Cost</u> 1461.04	<u>Quantity</u> 1.00	<u>Operating Unit</u> SOM	<u>Department</u> 46825	<u>Impl Agency</u> 001981	<u>Donor</u> 00187	<u>Fund code</u> 30000		
<u>Business unit</u> SOM10		<u>Asset ID</u> 000000002043	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 118452	<u>Serial Number</u> CZC2194VNF	<u>Model</u> 8060P	<u>Location</u> SOMMOG1100	<u>Acquisition Date</u> 2012-08-16
<u>Currency</u> USD	<u>Cost</u> 1461.04	<u>Quantity</u> 1.00	<u>Operating Unit</u> SOM	<u>Department</u> 46825	<u>Impl Agency</u> 001981	<u>Donor</u> 00187	<u>Fund code</u> 30000		
<u>Business unit</u> SOM10		<u>Asset ID</u> 000000002044	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 118453	<u>Serial Number</u> CZC2194VNF	<u>Model</u> 8060P	<u>Location</u> SOMMOG1100	<u>Acquisition Date</u> 2012-08-16
<u>Currency</u> USD	<u>Cost</u> 1461.04	<u>Quantity</u> 1.00	<u>Operating Unit</u> SOM	<u>Department</u> 46825	<u>Impl Agency</u> 001981	<u>Donor</u> 00187	<u>Fund code</u> 30000		
<u>Business unit</u> SOM10		<u>Asset ID</u> 000000002045	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 118454	<u>Serial Number</u> CZC2194VMV	<u>Model</u> 8060P	<u>Location</u> SOMMOG1100	<u>Acquisition Date</u> 2012-08-16
<u>Currency</u> USD	<u>Cost</u> 1461.04	<u>Quantity</u> 1.00	<u>Operating Unit</u> SOM	<u>Department</u> 46825	<u>Impl Agency</u> 001981	<u>Donor</u> 00187	<u>Fund code</u> 30000		
<u>Business unit</u> SOM10		<u>Asset ID</u> 000000002046	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 118455	<u>Serial Number</u> CZC2194VNC	<u>Model</u> 8060P	<u>Location</u> SOMMOG1100	<u>Acquisition Date</u> 2012-08-16
<u>Currency</u> USD	<u>Cost</u> 1461.04	<u>Quantity</u> 1.00	<u>Operating Unit</u> SOM	<u>Department</u> 46825	<u>Impl Agency</u> 001981	<u>Donor</u> 00187	<u>Fund code</u> 30000		
<u>Business unit</u> SOM10		<u>Asset ID</u> 000000002047	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 118456	<u>Serial Number</u> CZC2194VMX	<u>Model</u> 8060P	<u>Location</u> SOMMOG1100	<u>Acquisition Date</u> 2012-08-16
<u>Currency</u> USD	<u>Cost</u> 1461.04	<u>Quantity</u> 1.00	<u>Operating Unit</u> SOM	<u>Department</u> 46825	<u>Impl Agency</u> 001981	<u>Donor</u> 00187	<u>Fund code</u> 30000		
<u>Business unit</u> SOM10		<u>Asset ID</u> 000000002048	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 118457	<u>Serial Number</u> CZC2194VNS	<u>Model</u> 8060P	<u>Location</u> SOMMOG1100	<u>Acquisition Date</u> 2012-08-16
<u>Currency</u> USD	<u>Cost</u> 1461.04	<u>Quantity</u> 1.00	<u>Operating Unit</u> SOM	<u>Department</u> 46825	<u>Impl Agency</u> 001981	<u>Donor</u> 00187	<u>Fund code</u> 30000		



Business Unit: SOM10
Operating Unit:

Country: Somalia
Department:

Category: In Service
Impl Agency:

Amount >=0
Fund Code:

From/To date: 01-JAN-2012 ~ 31-DEC-2013
Project: 00076445 Profile ID:

Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
	SOM10	ITC1	A) Notebook computers	118458	CZC2194VN2	8060P	SOMMOG1100	2012-08-16
	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
	USD	1.00	SOM	46825	001981	00187	00076445	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
	SOM10	ITC1	A) Notebook computers	118459	CZC2194VND	8060P	SOMMOG1100	2012-08-16
	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
	USD	1.00	SOM	46825	001981	00187	00076445	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
	SOM10	ITC1	A) Notebook computers	118460	CZC2194VN4	8060P	SOMMOG1100	2012-08-16
	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
	USD	1.00	SOM	46825	001981	00187	00076445	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
	SOM10	ITC1	A) Notebook computers	118461	CZC2194VNG	8060P	SOMMOG1100	2012-08-16
	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
	USD	1.00	SOM	46825	001981	00187	00076445	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
	SOM10	ITC1	A) Notebook computers	118462	CZC2194VMP	8060P	SOMMOG1100	2012-08-16
	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
	USD	1.00	SOM	46825	001981	00187	00076445	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
	SOM10	ITC1	A) Notebook computers	118463	CZC2194VNG	8060P	SOMMOG1100	2012-08-16
	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
	USD	1.00	SOM	46825	001981	00187	00076445	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
	SOM10	ITC1	A) Notebook computers	118464	CZC2194VNB	8060P	SOMMOG1100	2012-08-16
	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
	USD	1.00	SOM	46825	001981	00187	00076445	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
	SOM10	ITC1	A) Notebook computers	118465	CZC2194VNJ	8060P	SOMMOG1100	2012-08-16
	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
	USD	1.00	SOM	46825	001981	00187	00076445	30000



Asset Management Detail Report

Business Unit: SOM10		Country: Somalia		Category: In Service		Amount >=0		From/To date: 01-JAN-2012 ~ 31-DEC-2013	
Operating Unit:		Department:		Impl Agency:		Fund Code:		Project: 00076445 Profile ID:	
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>	
SOM10	000000002057	ITC1	A) Notebook computers	118466	CZC2194VN7	8060P	SOMMOG1100	2012-08-16	
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>	
USD	1461.04	1.00	SOM	46825	001981	00187	00076445	30000	
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>	
SOM10	000000002058	ITC1	A) Notebook computers	118467	CZC2194VN8	8060P	SOMMOG1100	2012-08-16	
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>	
USD	1461.04	1.00	SOM	46825	001981	00187	00076445	30000	
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>	
SOM10	000000002059	ITC1	A) Notebook computers	118468	CZC2194VMQ	8060P	SOMMOG1100	2012-08-16	
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>	
USD	1461.04	1.00	SOM	46825	001981	00187	00076445	30000	
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>	
SOM10	000000002060	ITC1	A) Notebook computers	118469	CZC2194VN9	8060P	SOMMOG1100	2012-08-16	
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>	
USD	1461.04	1.00	SOM	46825	001981	00187	00076445	30000	
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>	
SOM10	000000002061	ITC1	A) Notebook computers	118470	CZC2194VN1	8060P	SOMMOG1100	2012-08-16	
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>	
USD	1461.02	1.00	SOM	46825	001981	00187	00076445	30000	
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>	
SOM10	000000002062	ITC10	A) Projectors	118441	5006827	VPL-EX175	SOMMOG1100	2012-08-16	
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>	
USD	1467.05	1.00	SOM	46825	001981	00187	00076445	30000	
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>	
SOM10	000000002063	ITC10	A) Projectors	118439	5007274	VPL-EX175	SOMMOG1100	2012-08-16	
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>	
USD	1467.05	1.00	SOM	46825	001981	00187	00076445	30000	
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>	
SOM10	000000002064	ITC10	A) Projectors	118440	5007284	VPL EX-175	SOMMOG1100	2012-08-16	
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>	
USD	1467.05	1.00	SOM	46825	001981	00187	00076445	30000	

From/To date: 01-JAN-2012 ~ 31-DEC-2013
Project: 00076445 Profile ID:

Amount >=0
Fund Code:

Category: In Service Project Type: All
Impl Agency: Donor:

Country: Somalia
Department:

Business Unit: SOM10
Operating Unit:



UN

DP

UN Development Programme
Report ID: UNAM5558

Asset Management Detail Report

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Run Time: 14-05-2014 08:05:13

Business Unit: SOM10 Country: Somalia
Operating Unit: Department:
Count: 23
Category: In Service Project Type: All Amount >=0
Impl Agency: Donor: Fund Code:
From/To date: 01-JAN-2012 ~ 31-DEC-2013
Project: 00076445 Profile ID:
Total Value: 33,621.93 (USD)



[Signature]

Donor: BALANCE
DDO CATS AFRICA



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